

STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

AARON K. NEELD, *State Treasurer**

WILLIAM KINGSLEY, *Deputy Director*

Bureaus:

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

Cigarette Tax Bureau—Amos Tilton, State Supervisor.

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

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

Local Property Tax Bureau—E. Rowland Major, State Supervisor.

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

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

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

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

* Effective August 18, 1958, John A. Kervick became the State Treasurer.

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DIVISION OF TAXATION

LETTER OF TRANSMITTAL

Trenton, July 1, 1958.

*To the Hon. Robert B. Meyner, 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 1958 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 of Taxation during the State fiscal year ending June 30, 1958, and setting forth the County and State Abstracts of Ratables for the calendar year 1958.*

Major State tax collections for the State's fiscal year ending June 30, 1958, as compared with such collections for the previous fiscal year, were as follows:

	1958	1957
Beverage Taxes	\$19,094,709.22	\$19,724,796.78
Boxing-Wrestling Taxes†	42,577.00	37,756.49
Cigarette Taxes and Licenses	35,386,839.85	33,734,035.10
Corporation Taxes	44,812,905.54	41,946,178.65
Inheritance-Estate Taxes	19,234,467.60	18,622,410.80
Motor Fuels Taxes	70,124,319.12	70,701,042.98
Motor Vehicle Fees, etc.†	62,344,049.00	62,693,016.00
Outdoor Advertising Taxes	92,822.61	89,276.41
Pari-Mutuel Taxes†	24,790,143.00	23,595,767.07
Railroad Taxes	18,071,983.33	19,174,753.01
Total Major State Tax Collections‡.....	\$293,994,816.27	\$290,319,033.29
State Use	\$277,999,199.43	\$274,223,508.02
Local Use	15,396,487.71	15,370,789.21
Dedicated	599,129.13	724,736.06

* It is also proposed, if available at the time of printing of this report, to include the State Table of Equalized Valuations promulgated as of October 1, 1958, pursuant to the requirements of chapter 86, Laws of 1954.

† Enforcement of the laws relating to this tax is not under the jurisdiction of the Division of Taxation. The revenues from this source are included for the purpose of showing in one statement the total of major State tax revenues.

‡ These are actual collection figures which vary somewhat from the revenue figures as reported by the Department of the Treasury.

The Division also administered and determined the following State-assessed taxes which are for the sole use of the taxing districts and/or counties of the State as indicated :

Public Utilities Taxes (other than railroad taxes), payable direct to the several taxing districts of the State in which property of such utilities is located (less \$33,646.00 to State for administration)		\$61,589,959.53
Domestic Insurance Taxes		
Payable direct to taxing districts—87½%		\$3,152,295.99
Payable direct to counties—12½%		450,327.96
Total		\$3,602,623.95
Financial Business Taxes (assessed and collected by the Division of Taxation and wholly distributed)		
to taxing districts		\$443,676.34
to counties		443,676.34
Total		\$887,352.68

On October 1, 1957, the Division published a Table of Equalized Valuations for each of the 567 taxing districts of the State, pursuant to the requirement of chapter 86, Laws of 1954 (N. J. S. A. 54 :1-35.1). The equalized valuations of land and improvements established in this table form the basis upon which a substantial part of State aid for schools will be apportioned for the school year 1958-1959 under chapter 85, Laws of 1954. The assessment-sales ratios were based upon a two-year average of sales.

The total 1957 equalized valuation of all real property in the State was determined to be \$23,761,466,146 as against an aggregate assessed valuation for 1957 of \$6,762,850,349, for an average State assessment ratio of 28.46%. The corresponding figures as of October 1, 1956 were: Total Equalized Valuation, \$21,864,172,311; Total Assessed Valuation, \$6,361,413,337; Average State Assessment ratio 29.10%.

In ten years the aggregate taxable ratables increased from \$5,588,840,128 to \$8,109,966,577, an increase of 45.1%. In the same period the average State rate of taxation has gone from \$5.904 per \$100 of assessed valuation in 1948 to \$8.765 in 1958, an increase of 48%. Also in the same period the local property tax levy increased from \$334.3 million to \$710.9 million, an increase of 89%.

County equalization at full true value and on a State-wide basis, with but one exception, continued in 1958, with the result that the

basis for apportioning the costs of county governments included equalized valuations of real property in the respective taxing districts as distinguished from mere assessed valuations.

The 1957 Annual Report outlined the salient features of a precedent-making decision handed down by the New Jersey Supreme Court on March 11, 1957, *Switz vs. Middletown Township*, 23 N. J. 580, in which it was ruled that the assessor of Middletown Township, under existing law, must assess all taxable property within his district at full true value and not according to a percentage thereof. The opinion went on to recite that because the Court foresaw that serious difficulties would be involved in an abrupt transition to full true value assessment, enforcement of the true value assessment requirement would be delayed until 1959. This delay was predicated by the Court upon the reason, among others, that the moratorium would

“afford the Legislature the opportunity to take such measures and provide for such administrative procedures as its own inquiry may prove to be essential to the public interest, and to allow the township time needed for the fulfillment of the (revaluation) project.”.

Shortly before the Switz decision was handed down, the Legislature had called upon the Commission on State Tax Policy to study the impact of enforced 100% assessment of real and tangible personal property and to make recommendations for temporary, transitional and permanent changes, if any, in the entire State tax structure which may be deemed desirable for the equitable distribution of the total burden of State and local taxes. (S. C. R. 28—1956.) In pursuance of such resolution, the Commission on State Tax Policy, on February 21, 1958, submitted its report, known as the Ninth Report. The Commission's summary of the highlights of the Report is given verbatim herewith:

TAX OUTLOOK

“Property Taxes Doubled

Property taxes have more than doubled in amount in the relatively short space of ten years, and their increase has accounted for more than two-thirds of the total increase in State and local taxes over the past decade.

State Surpluses Disappearing

Accumulated surpluses are practically used up and continued expenditures at the present level will require additional tax support. If foreseeable new expenditures are undertaken, the fiscal situation will be even more acute. Such projections are subject to changes, but there is no denying that New Jersey has little reserve left to draw upon.

'No New Taxes' Effect

The policy of no new taxes has succeeded only in part. Its success has been limited largely to the legislative halls. Its effect may well have been to commit New Jersey to the support of its governmental services primarily from the property tax to the point of no return. A reform of the method of taxing personal property used in business could improve the attraction of this State for industrial location and employment.

100% ASSESSMENTS

Effect Variable

The effect of 100 per cent assessments cannot be generalized for the State as a whole, nor even for an entire county and especially not for an entire class of property. The separately determined increases are very much modified in their meaning when any such increase is compared with other increases or the aggregate effect of them all. The results on real estate must be still further qualified by the addition of 100 per cent assessments for personal property which could cause an entirely different result.

Shift to Personal Property

The *Commission* concludes that 100 per cent assessment of real and personal property would result in reductions in the burden on residential property. Such a reduction would be attributable, in the great majority of taxing districts, to a shift of the tax burden to business personal property which is now taxable but is not taxed or taxed relatively lightly as compared with real estate. To avoid such a shift a change in the law will be required by which personal property will be treated differently from real estate.

Shifts Within Classes

- A new legal standard would not of itself be responsible for a shift in the local tax burden. This shift results from the correction of disproportionate assessments and is required under the present law. It could be achieved in part by any aggrieved taxpayer under the decisions of the *Baldwin*, *Gibraltar* and *Lackawanna* cases without the *Switz* case. The shift among taxpayers within the same class could be as great, if not greater, than the shift between classes.

CLASSIFICATION

Shifts by Class of Property

It would not be possible to select an assessment ratio for each class of property to be applied uniformly throughout the State, and at the same time avoid major transfers of the tax burden among classes.

Shifts by Class of Municipality

Any purpose of avoiding substantial shifts in the tax burden which may be expected under uniform treatment, cannot be accomplished by allowing each district to select its own average assessment ratio nor by allowing it to select both its own average ratio and its own assessment ratio for each class of property. Any such compound classification would be classification run wild.

TAX LIMITS

Limitations Undesirable

Tax limitations would cause as many problems as they might cure, and they would be ineffectual as a restraint on local expenditures regardless of the standard of value adopted for local property tax purposes.

HOMESTEAD EXEMPTIONS

Exemption Not a Solution

The homestead tax exemption would not be a desirable modification of the general property tax at this time.

RECOMMENDATIONS

A majority of the *Commission* concludes that the Legislature may choose between either of two Alternative recommendations:

Alternative 1

General Description (40 per cent-40 per cent-10 per cent)

- Real estate assessment at 40 per cent of its full value.
- Business machinery and equipment at 40 per cent of its value.
- Business inventories at 10 per cent of its value.
- Household personalty exempt.
- Veterans' exemptions unchanged (\$500).

Specific Standards

- Real estate—40 per cent measured from current market values.
- Farm personal property—
 - Farm inventories, crops and livestock, 10 per cent market or book value.
 - Farm machinery—40 per cent depreciated cost.
- Business personal property—
 - Business inventories—10 per cent book value.
 - Other business personalty—40 per cent book value.

Assessment Administration

- Business personal property—
 - State assessed for certification to municipalities.
 - All other property locally assessed.

Alternative 2

An alternative plan complying with Section 2 of the Legislative Resolution (S. C. R. No. 28, Dec. 27, 1956) and which Commissioners Alexander and Dumont believe is the only alternative, may be summarized as follows:

Item	Tax in 1957
<i>Exempt from Property Taxation</i>	
Business inventories including farm crops and produce held for sale	\$31.0 million
Household personal property	15.5 million
Total	\$46.5 million
<i>Other Property</i> (real and personal)	
Uniform assessment at 40 per cent of full value—with provision that full value of business personalty may be presumed to be book value subject to review.	
<i>Replacement Tax</i>	
Business net income tax—applicable to corporations and unincorporated business—with present Corporation Franchise Tax as a deduction (corporation pays greater of two taxes).	
Revised Franchise Tax with 3 per cent income alternative	\$68 million
Present Franchise Tax	26 million
Increased corporation tax	\$42 million
Unincorporated business tax (3 per cent)	9 million
Total additional tax	\$51 million

State Revenues

- Business income tax rates can be increased to provide additional State revenue—approximately \$22 million for each 1 per cent of tax rate.

EFFECTS OF THE RECOMMENDATIONS

TAXABLE VALUES

Real Estate Assessed Values

Assessed at 40% of true value, the real estate tax base (1957) would increase from \$6.9 billion to \$9.7 billion.

Business and Farm Machinery and Equipment Assessed Values

Assessed at 40% of cost less depreciation, the taxable values of machinery and equipment would increase from \$0.4 billion to \$1.7 billion.

Business and Farm Inventories

Alternative 1—Assessed at 10% of book or market value, the taxable value of inventories would decline slightly from \$0.39 billion to \$0.33 billion.

Alternative 2—Inventories would be dropped out of the tax base.

TAX RATES

The Average tax rate for 1957 would be reduced from \$8.30 per \$100 net valuation taxable to—\$5.59 per \$100 under *Alternative 1* (40%, 40%, 10% assessment), \$5.28 per \$100 under *Alternative 2* (40%, 40%, Replacement).

TAX LEVY

Residential Taxes

Alternatives 1 and 2 will have different effects upon the various classes of property due to differences in the amount of tax absorbed by business.

Effect upon each class of property in each municipality shown in Appendix Tables.

Alternative 1—would reduce residential taxes by \$0.4 million—from \$322.1 million to \$321.7 million.

The net result of an \$8.1 million increase ~~in~~ for residential real estate, a \$15.5 million reduction due to exemption of household personal property and a \$7 million reduction in the tax value of veterans' exemptions.

Alternative 2—would reduce residential taxes by \$17.7 million—from \$322.1 million to \$304.4 million.

The net result of a \$9.6 million reduction for residential real estate, a \$15.5 million reduction due to exemption of personal property, and a \$7.5 million reduction in the tax value of veterans' exemptions.

Business Taxes

Alternative 1—would increase 1957 business taxes by \$5.8 million—from \$276.4 million to \$282.2 million.

The net result of a \$47.5 million reduction for business real estate and a \$53.4 million increase for business personal property.

Alternative 2—would increase 1957 business taxes by \$25.4 million—from \$276.4 million to \$301.8 million.

The net result of a \$53.7 million reduction for business real estate, an increase of \$28.1 for business personal property and a new \$51 million business income tax.

Farm Taxes

Alternative 1—would increase 1957 farm property taxes by \$0.6 million—from \$11.6 million to \$12.3 million.

Includes a \$0.6 million increase for farm real estate and small increase for farm personal property.

Alternative 2—would reduce farm taxes by \$0.2 million—from \$11.6 million to \$11.4 million.

Includes a \$0.1 reduction for real estate and a \$0.1 reduction for personal property.

Vacant Land

Alternative 1—would increase taxes upon vacant land by \$1.1 million—from \$20.9 million to \$22.0 million.

Alternative 2—would reduce vacant land taxes by \$0.2 million.

Class II Railroad Property

Assuming railroad property is presently assessed at full value the *Lackawanna* decision would reduce local railroad taxes by approximately \$7 million from the \$14.5 million levied in 1957, and neither *Alternative 1* nor *2* would deal with this problem.

DISTRIBUTION OF REPLACEMENT REVENUE

Alternative 2—Amount

The yield of a 3 per cent net business income tax, less the amount of the corporate net worth tax, would be distributed annually to the municipalities, as a replacement for the exemption of business inventories and household goods under *Alternative 2*. Each municipality would receive a share of the distribution equal to the ratio of its own property tax levy to the total property tax levy of the preceding year. Any tax rate above 3 per cent on business net income would be retained by the State.

Class II Railroad Property Problem

A reduction in Class II Railroad property taxes is shown by the data, but is not caused by the recommendations. To offset the effect of such reduction, in municipalities having a large proportion of their tax rolls in Class II Railroad property, particularly in Hudson County, some distribution of additional State revenues would be required.

Effect

The net effect of the distribution formula on a county basis will be for business taxpayers as a group (excluding railroads) to provide at least as large a part of the local tax needs as at present. In state total and in the great majority of municipalities, on the basis of 1957 data, there would be a definite shift in the tax burden from residential property to business taxpayers."

The Commission also made recommendations for long-range improvement of local property tax administration as follows:

That the basic standard presently prescribed by statute for valuing real property for local tax purposes, namely, market value, be retained.

That all taxable real property be assessed at a standard uniform percentage thereof.

That workable assessment districts—preferably the county unit—be established.

That assessors be required to qualify professionally and to serve on a full-time basis.

That assessments be made biennially instead of annually as at present.

That the procedure for taxpayer compliance be revised so as to make the assessment process a cooperative effort between the taxpayer and assessor.

Legislation affecting the Division of Taxation included chapter 16, Laws of 1958 which redefined the term, "active service in time of war" as it applies to the Korean Conflict for the purpose of determining qualifications for a veteran's property tax exemption. Prior to this enactment, the Korean Conflict was defined as the period commencing June 23, 1950 to the termination of the proclamation of a national emergency issued December 16, 1950 by action of the President or Congress. Although hostilities ceased on July 27, 1953, the Proclamation had not been terminated and many persons whose military service was acquired wholly subsequent to July 27, 1953 were also eligible for the veterans' property tax exemption. This was unlike the four other periods of war defined in the Statute, *i.e.*, Civil War, Spanish-American War, World War I and World War II, where the requisite service must have occurred during a period of hostilities or armed conflict. Under chapter 16, the duration of the Korean Conflict was prescribed to be the period from July 23, 1950 to July 27, 1953. Thus, commencing with the tax year 1959, the tax exemption with respect to the Korean Conflict will be allowed only in those cases where the active service occurred between July 23, 1950 and July 27, 1953. The bill did not disturb exemptions granted in prior years to and including the tax year 1958.

The motor fuels tax rate was increased from 4 to 5c per gallon effective July 1, 1959 (chapter 62, Laws of 1958). This increase is estimated to yield an addition of \$17,700,000 annually.

This past year also marked the entry of this State into the field of net income taxation. Chapter 63, Laws of 1958, amended the Corporation Business Tax Act (N. J. S. A. 54:10A-1, *et seq.*) by adding to the tax based upon corporate net worth a tax based upon corporate net income. This amendment is effective with respect to all returns required to be filed on and after January 1, 1959. Further data on this revised corporate tax will be found in that part of this report which describes administrative functions of the Corporation Tax Bureau.

A tax decision of interest was the case of *Jat Co., Inc. vs. Division of Tax Appeals*, 47 N. J. Super. 571 (App. Div., 1957); *cer. den.* 27 N. J. 278. The Court held that a property owner was not entitled to relief on the ground of discriminatory assessment if the sole proof in support of his contention was a showing that the particular property was being assessed at a higher percentage of the true value thereof than the average ratio of assessment determined for the district in the annual Table of Equalized Valuations promulgated by the Division of Taxation for School Aid purposes. This ruling followed the principle previously enunciated in *North Bergen Township vs. Venino*, 45 N. J. Super. 143 (App. Div., 1957.)

Since 1950, 220 taxing districts have completed or contracted for revaluation projects to accomplish uniformity in assessments. More information regarding the activities of the Division of Taxation with respect to assisting districts to undertake and complete revaluation projects will be found in that part of this report which describes the administrative functions of the Local Property Tax Bureau.

Railroad taxation continues to present a difficult administrative problem. For the past several years the Division has advocated complete revaluation of Class II railroad property. No State-wide revaluation has been undertaken since 1911. Since Class II railroad property is required to be assessed according to the same standard of value as other real property taxed in the municipality, a thorough-going revaluation of this class of property is essential in order to determine whether it is being assessed at a level which substantially

corresponds to the real property assessment level commonly prevailing in the community where the property is located. For the past several years the Division has requested an appropriation adequate to carry out such a revaluation project and has indicated that without such revaluation the Division will be unable to properly complete the annual valuations of this class of property which it is required to make under the law. It is felt necessary to call attention to this difficulty in the light of the views expressed recently by the Supreme Court in the case of *Central Railroad Co. of N. J., et als. vs. Neeld*, 26 N. J. 188, 195 (decided February 17, 1958), in which Justice Jacobs, speaking for the Court, makes the following observation:

“Justice demands that administrative agencies always remain alert to the need for prompt decisions on their part and where their personnel and facilities appear insufficient to meet their workloads they should, through appropriate channels, seek corrective action.”

Respectfully submitted,

WILLIAM KINGSLEY,

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

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

Office of the Director, Division of Taxation

The Division of Taxation has the duty of levying and collecting taxes on inheritances and estates, alcoholic beverages, motor fuels, cigarettes, billboard licenses and permits, domestic and foreign corporations, foreign insurance companies other than life, and domestic and foreign life insurance companies. It is also charged with the administration of the Unfair Motor Fuels Practices Acts and the Unfair Cigarette Sales Act.

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

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

Under chapter 86, Laws of 1954, the Division is required to promulgate a Table of Equalized Valuations for use in the apportionment of State School Aid.

MAJOR STATE TAX COLLECTIONS
(Amounts in Thousands of Dollars)

Tax	Fiscal Year Ending June 30			Increase or Decrease 1957 Over 1956		Increase or Decrease 1958 Over 1957		Per Cent of Total Revenue		
	1956	1957	1958	Amount	Per Cent	Amount	Per Cent	1956	1957	1958
Beverage	\$18,830	\$19,725	\$19,095	\$895	4.8%	\$-630	-3.2%	7.2%	6.8%	6.6%
Boxing and Wrestling ...	20	38	43	18	90.0	5	13.2	*	*	*
Cigarette	23,222	33,734	35,387	10,512	45.2	1,653	4.9	8.9	11.7	12.0
Corporation	39,320	41,946	44,813	2,626	6.7	2,867	6.8	15.0	14.4	15.2
Inheritance	15,865	18,622	19,234	2,757	17.4	612	3.3	6.1	6.4	6.6
Motor Fuels	69,533	70,701	70,124	1,168	1.7	577	-0.8	26.5	24.4	23.9
Motor Vehicle Fees	53,887	62,693	62,344	8,806	16.3	-349	-0.6	20.6	21.6	21.2
Outdoor Advertising	90	89	93	-1	-1.1	4	4.5	*	*	*
Pari-Mutuel	22,913	23,596	24,790	683	3.0	1,194	5.1	8.7	8.1	8.4
Railroad	18,324	19,175	18,072	851	4.6	-1,103	-5.8	7.0	6.6	6.1
Total	\$262,004	\$290,319	\$293,995	\$28,317	10.8%	\$3,676	1.3%	100.0%	100.0%	100.0%

DISTRIBUTION OF MAJOR STATE TAX COLLECTIONS

State Use	\$246,248	\$274,224	\$277,999	\$27,975	11.4%	\$3,775	1.4%	93.9%	94.5%	94.6%
Local Use	14,755	15,371	15,396	616	4.2	25	0.2	5.6	5.3	5.2
Dedicated	1,001	725	599	-276	-27.6	-126	-17.4	0.5	0.3	0.2

* Less than 1/10 of 1%.

COSTS OF COLLECTION

Tax Source	Fiscal Year Ending June 30					
	1957		1958		Total Number of Personnel	
	Cost of Collection		Cost of Collection		1957	1958
	Amount	Per Cent of Revenue	Amount	Per Cent of Revenue		
Beverage	\$402,574.42	2.0%	\$426,212.00	2.2%	83	83
Cigarette	242,170.05	0.7	258,233.04	0.7	48	49
Corporation	359,067.96	0.9	370,962.56	0.8	75	80
Inheritance	651,912.40	3.5	673,238.37	3.5	126	124
Motor Fuels	519,953.50	0.7	481,313.97	0.7	83	86
Pari-Mutuel	189,507.99	0.8	213,559.00	0.9	*	*
Railroad	87,901.76	0.5	97,485.28	0.5	16	19
Total	\$2,453,088.08	1.1%	\$2,521,004.22	1.1%	431	441

Motor Vehicle Costs of collections not included because that agency is not under jurisdiction of the Department of the Treasury.

* Pari-mutuel personnel consists of 4 commissioners, 3 permanent employees and a variable number of employees at the tracks during the racing season.

Beverage Tax Bureau

(R. S. 54:41-1 to 54:47-7, as amended and supplemented by chapters 319 and 391, Laws of 1938; chapter 357, Laws of 1939; chapter 168, Laws of 1940; chapters 209, 210 and 327, Laws of 1941; chapter 171, Laws of 1942; chapters 18 and 250, Laws of 1947; chapter 95, Laws of 1949; chapter 203, Laws of 1950; chapter 68, Laws of 1951; chapter 103, Laws of 1955 and chapter 179, Laws of 1956)

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

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

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

At the close of the fiscal year ending June 30, 1958, the personnel of the Bureau consisted of a State Supervisor, an Assistant State Supervisor, 9 Supervising Field Auditors, 36 Field Auditors, and 44 Office Auditors and office personnel. Offices for the convenience of the public are maintained in Trenton and Newark.

The Legislature annually appropriates funds for the administration of the Bureau. During the year ended June 30, 1958, expenditures totaled \$426,211.73; of which administrative and supervisory salaries totaled \$89,471.44; field auditors' salaries, \$168,794.82; office auditors and personnel, \$137,800.15; travel expense of field staff, \$15,157.35; materials and supplies, \$7,532.03; other operating expense, including rents and telephone, current repairs, totaled \$7,455.94. With gross receipts for the year totaling \$19,094,709.22; the total cost of operation was 2.23%.

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

	<i>Rate of Tax Per Gallon</i>	<i>Year Ended June 30</i>		
		<i>1956</i>	<i>1957</i>	<i>1958</i>
Beer	\$0.03½	\$3,976,237.62	\$3,870,498.68	\$3,841,048.43
Liquor	1.50	14,007,843.73	14,978,605.37	14,353,199.20
Still Wine	.10	695,710.82	711,667.96	730,256.89
Vermouth	.15	70,559.62	79,276.54	78,751.61
Sparkling wine	.40	60,723.74	66,860.27	70,734.73
Miscellaneous .....	....	17,006.20	15,915.85	18,759.10

Cigarette Tax Bureau

(Chapter 65, P. L. 1948, as amended ; chapter 247, P. L. 1952.)

This Bureau, created by chapter 65, P. L. 1948, as amended, came into being on July 1, 1948. It is charged with the administration and collection of the cigarette tax, levied at the rate of two and one-half cents (2½c) per ten cigarettes or fraction thereof, and the enforcement of the Unfair Cigarette Sales Act (chapter 247, P. L. 1952). The tax is collected through the sale of cigarette revenue stamps to duly licensed cigarette distributors, defined by the act as any person who manufactures cigarettes within the State or any person who brings or causes to be brought into the State, unstamped cigarettes which have been acquired from the manufacturers thereof.

Distributors are allowed a discount of three per cent on the purchase of stamps in excess of \$100.00. The only exemptions from the tax provisions that are provided by the Tax Act, extend to sales of cigarettes to the United States Government and its agencies, sales of cigarettes in interstate commerce and sales of cigarettes for consumption by hospitalized veterans in State Hospitals.

The original Tax Act provided for the licensing of distributors, \$250.00; wholesale dealers, \$100.00; over-the-counter retail dealers, \$5.00, and cigarette vending machines, \$1.00. The new act, effective July 1, 1952, provides license fees for distributors, \$350.00; wholesale dealers, \$200.00; over-the-counter retail dealers, \$5.00, and cigarette vending machines, \$1.00.

The Unfair Cigarette Sales Act prohibits the sale of cigarettes at wholesale or retail at a price less than cost. In the absence of proof of a higher or lower cost, the act provides that the minimum sales price

of cigarettes shall be computed in accordance with a formula involving manufacturer's list price less trade discounts, less cash discounts, plus the face value of revenue stamps attached, plus a 3½% wholesaler's "cost of doing business mark-up" if the cigarettes are not delivered, and a 4¼% mark-up if the cigarettes are delivered, to which must be added an 8% "cost of doing business mark-up" by the retailer in the determination of final retail sales price.

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

The receipts of this Bureau for the fiscal year ending June 30, 1958, were :

Stamps and Miscellaneous Revenues	\$35,128,775.85
License Revenues	257,198.00
Fines and Penalties	866.00
Total Receipts	\$35,386,839.85

The stamp and miscellaneous revenue figures indicate the purchase of 14,051,510,340 cigarettes by persons in New Jersey during the fiscal year ended June 30, 1958.

Based on the 1957 estimated population census figure of 5,631,700, the following statistics are disclosed :

- 1. Cigarettes were consumed at an average of 2,495.1 cigarettes per person.
- 2. Per Capita Revenue per 1 cent of tax was \$1.256.
- 3. Per Capita Revenue was \$6.283.

Functions of the Bureau were performed by a staff of 49 employees divided into the two following categories :

Office Personnel	28
Field Personnel	21
Total	49

The operational costs for the Bureau during the fiscal year totaled \$258,272.82, of which \$220,701.96 were for salaries and \$37,570.86 for administrative costs.

The cost figure was 0.73% for each dollar collected.

Corporation Tax Bureau

(R. S. 54:10-1 to 54:18-7; R. S. 54:32A-1 et seq.; chapters 56 and 186, Laws of 1938; chapter 137, Laws of 1939; chapters 132, 162 and 306, Laws of 1945; chapters 89, 174 and 307, Laws of 1946; chapters 50 and 51, Laws of 1947; chapter 459, Laws of 1948; chapter 236, Laws of 1949; chapters 101, 186, 231 and 308, Laws of 1950; chapters 130 and 131, Laws of 1951; chapters 168, 169, 170, 171, 176, 227, 349 and 358, Laws of 1952; chapters 51, 236 and 428, Laws of 1953; chapter 88, Laws of 1954; chapters 30, 35 and 204, Laws of 1955; chapter 63, Laws of 1958; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.)

Functions:

This Bureau administers and collects the following taxes:

Corporation business tax

Financial business tax

Insurance premiums tax

and performs the following miscellaneous services:

Issuance of tax lien certificates

Issuance of tax clearance certificates

Issuance of releases of corporation franchise tax liens

Allocation to the State Police Retirement and Benevolent Fund of its share of taxes collected from insurance companies of other States and foreign countries on premiums of insurance against automobile insurance risks in this State

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

Determination and certification of franchise tax payable by domestic insurance companies, other than life insurance companies, under chapter 227, Laws of 1952

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

Collection of cost of administration of the Motor Vehicle Security-Responsibility Law (chapter 176, Laws of 1952).

Disposition of Revenues:

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

- (a) Insurance premiums taxes collected from fire insurance companies of other States and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home

and the New Jersey State Firemen's Association. (R. S. 54:17-4.)

- (b) One-eighth of the insurance premiums taxes collected from insurance companies of other States and foreign countries on premiums of insurance against automobile insurance risks in this State is allocated for distribution to the State Police Retirement and Benevolent Fund. (R. S. 53:5-6b.)

Dedicated Funds:

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

- (a) Out of the revenues collected under the corporation business tax act, the sum of \$4,000,000.00 is appropriated for school purposes. (R. S. 54:10A-24.)
- (b) All proceeds of the financial business tax are dedicated for distribution, on an equal share basis, to the municipality and county in which the taxpayer's place of business is located. (R. S. 54:10B-24.)

Total Bureau Receipts: \$44,812,905.54.

Cost of Operation:

Salaries	\$350,999.30
Services Other Than Personal	7,965.54
All Other Expenditures	11,997.72
	\$370,962.56

Percentage—Cost of Operation—0.8278%.

Staff:

Examiners—40.
Clerical—40.

SUMMARY DESCRIPTION OF TAXES

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

CORPORATION BUSINESS TAX

Statutory Citations:

Corporation Business Tax Act, chapter 162, Laws of 1945 (N. J. S. A. 54:10A-1 et seq.); chapters 89 and 307, Laws of 1946; chapters 50 and 51, Laws of 1947; chapter 459, Laws of 1948; chapter 236, Laws of 1949; chapter 130, Laws of 1951; chapters 168, 169, 170 and 349, Laws of 1952; chapters 51, 236 and 428, Laws of 1953; chapter 88, Laws of 1954; chapter 35, Laws of 1955; chapter 63, Laws of 1958; R. S. 54:11-1 et seq.; R. S. 54:12-1; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.

HISTORICAL STATEMENT

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

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

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

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

Tax Applies to:

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

Nature of Tax:

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

Basis of Tax:

The tax is based upon taxpayer's net worth, defined in the statute, allocable to New Jersey and, beginning with the tax payable in 1959, the tax will be based also upon the taxpayer's net income, defined in the statute, allocable to New Jersey.

In general, in determining "net worth," taxpayer is permitted to deduct from the value of its assets the amount of corporate liabilities. Of the resulting remainder, only such percentage of the net worth is taxable as corresponds to the "allocation percentage" applicable to the taxpayer.

In general, net income means total net income from all sources and is deemed prima facie to be equal in amount to the taxable income, before net operating loss deduction and special deductions, which the taxpayer is required to report to the

United States Treasury Department for the purpose of computing its Federal income tax. One-half of the dividends included in such Federal figures is deductible. The law also makes provision for various adjustments in computing the net income base taxable in New Jersey. Only such percentage of the adjusted net income base is taxable as corresponds to the "allocation percentage" applicable to the taxpayer.

Allocation Percentage:

(a) General

In the case of a taxpayer which does not maintain a regular place of business outside this State other than a statutory office, the allocation factor shall be 100 per cent.

(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:

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

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

The aggregate resulting percentages are divided by three.

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

(c) Allocation of Net Income

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

(d) Investment Companies

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

(e) Regulated Investment Companies

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

Rate of Tax:**Net Worth:**

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

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

Net Income:

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

Short Rate Tax Table:

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

Minimum Tax:**On Net Worth Base**

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

On Net Income Base

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

Investment Companies and Regulated Investment Companies

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

Returns:

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

Schedule of 1958 Due Dates for All Corporation Franchise Tax Returns and Franchise Tax Payments:

If base year ends during	The period between July 1, 1957 and December 31, 1957	Jan. 1958	Feb. 1958	Mar. 1958	April 1958	May 1958	June 1958
Last filing date in 1958 is	April 15, 1958	May 15 1958	June 15 1958	July 15 1958	Aug. 15 1958	Sept. 15 1958	Oct. 15 1958

Time of Payment:

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

Forms:

Forms may be obtained by writing to:
 Corporation Tax Bureau
 Division of Taxation
 State House Annex
 Trenton 25, New Jersey

FINANCIAL BUSINESS TAX**Statutory Citation:**

Financial Business Tax Law, chapter 174, Laws of 1946 (N. J. S. A. 54:10B-1 et seq.); chapter 308, Laws of 1950; chapter 131, Laws of 1951; chapter 171, Laws of 1952; chapter 51, Laws of 1953; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.

Tax Applies to:

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

Specifically Included Are:

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

Specifically Excluded Are:

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

Nature of Tax:

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

Basis of Tax:

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

Allocation Percentage:

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

Rate of Tax:

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

Minimum Tax:

\$25.

Returns:

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

Time of Payment:

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

Forms:

Forms may be obtained by writing to:
 Corporation Tax Bureau
 Division of Taxation
 State House Annex
 Trenton 25, New Jersey

INSURANCE PREMIUMS TAX**Statutory Citation:**

Chapter 132, Laws of 1945 (N. J. S. A. 54:18A-1 et seq.; R. S. 54:16-1 et seq.; R. S. 54:17-4); chapters 101, 186 and 231, Laws of 1950; chapters 176 and 227, Laws of 1952; chapters 30 and 204, Laws of 1955; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.

Tax Applies to:

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

Nature of Tax:

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

Rate of Tax:

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

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

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

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

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

Due Date:

Tax payment due on or before June 1.

SCHEDULE "A"
SUMMARY OF TAXES COLLECTED DURING THE FISCAL
YEAR ENDING JUNE 30, 1958

RECEIPTS

Corporation Business Taxes		\$28,428,280.27
Domestic	\$16,715,042.38	
Foreign	11,713,237.89	
Special Companies		10,418.11
Pullman	10.69	
Railway Express Co.	10,407.42	
Insurance Premiums Taxes (Net \$14,866,803.91)		15,465,933.04
Life Insurance Premiums Taxes	6,319,433.74	
Domestic:		
Life	\$476,709.61	
Annuities	106,865.35	
Total	\$583,574.96	
Foreign:		
Life	\$5,309,985.94	
Annuities	425,872.84	
Total	\$5,735,858.78	
Domestic Insurance Premiums Taxes (Other than Life)		73,715.30
Comp. ¼%	\$57,655.28	
Marine	42.76	
Fire	5,069.37	
Auto	755.42	
All Other	10,192.47	
Foreign Insurance Premiums Taxes (Other than Life)		9,072,784.00
Comp. ¼%	\$165,086.42	
Marine	1,624.01	
Fire	222,531.33	
Auto	3,012,782.44	
Motor Vehicle Security Law	485,430.40	
All Other	5,185,313.27	
Interest	16.13	
Financial Business Taxes		882,644.12
Tax Certificates		25,630.00
Total		<u>\$44,812,905.54</u>

ALLOCATION:

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

Source		Allocation	
Fire	\$222,531.33	{ New Jersey Firemen's Association	None
		{ New Jersey Firemen's Home	\$222,531.33
Auto	3,012,782.44	{ State Police Retirement Fund (⅓) ...	376,597.80
		{ State Treasurer, General State Fund (⅔)	2,636,184.64
Financial Business Taxes—Dedicated for distribution on an equal share basis to the municipality and county in which the taxpayer's place of business is located.			

Engineering and Railroad Tax Bureau

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

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

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

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

Classes I and III property are taxed at the rate of 1.20 per cent.

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

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

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

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

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

The limit on total taxes is \$3,000 per mile of track where railway revenues allocated to New Jersey are not in excess of \$1,000,000.00, and \$4,500.00 per mile of track where allocated revenues exceed \$1,000,000.00 in total, but are less than \$50,000.00 per mile of track over which the taxpayer operates in New Jersey.

Railroad taxes levied and payable in 1958 are:

Property tax	\$17,719,855.97
Franchise tax	793,018.54
Total property and franchise taxes for 1958	\$18,512,874.51

For 1958 the apportionment of railroad taxes to State and local use is as follows:

For State use	\$3,551,588.07
For local use	14,961,286.44
Total 1958 railroad taxes	\$18,512,874.51

Operating costs of this Bureau for the fiscal year ending June 30, 1958 were:

Salaries, \$92,867.09; Materials and Supplies, \$2,319.34; Services Other Than Personal, \$1,506.81; Current Repairs and Maintenance, \$734.27; Total, \$97,427.51.

The personnel of the Bureau consists of a State Supervisor an Assistant State Supervisor, 4 clerical workers, 2 accountants and 10 others engaged in various types of engineering duties.

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

Local Property Tax Bureau
(R. S. 54:1-18 to 38.)

The primary functions of this Bureau are threefold. The Bureau's original and continuing function is to carry on a program of assistance to local tax assessors with an immediate view toward improving the quality of tax assessments at the local level and with the ultimate goal of a more equitable distribution of the tax burden among the taxpayers. The second function is that of gathering data and preparing the annual Table of Equalized Valuations for the Director of Taxation as required by chapter 86, P. L. 1954, for certification to the Commissioner of Education for his use in connection with the distribution of State School Aid funds. Finally, the Bureau is charged with the duties of compiling certain statutory tables and reports for the Director of Taxation, conducting investigations, making special studies, and performing such other functions as the Director may require.

Assistance to Assessors

Field personnel are assigned to confer with tax assessors and county tax board members on matters relative to assessment administration, methods of assessing, tax exemptions, professional revaluation programs, tax map questions and related problems. In addition, personnel

of the Bureau appear before numerous meetings of groups of assessors, municipal officials and civic groups to speak on the various phases of property assessments and methods of equalization.

During 1956 the Bureau furnished assessors with the "Real Property Appraisal Manual for New Jersey Assessors" and conducted a series of county-wide orientation classes in the use of the handbook. The manual is designed to provide assessors with basic standards of value on all types of properties in New Jersey as a guide toward uniform assessments. An "Assessors' Law Manual" containing all property tax laws pertinent to the conduct of the assessor's office, was published by the Bureau in August, 1954, and furnished to all assessors. An up-to-date reprint of the Law Manual was distributed on January 1, 1958.

Inquiries and complaints of taxpayers and taxing districts are handled by the Bureau and reports of findings when indicated are furnished to the Director of Taxation. Special studies and research with regard to local property tax matters and particularly as to the quality of assessments in a taxing district are carried on within the limits of available personnel.

As a part of its assistance program, the Bureau co-sponsors the in-service training courses in Assessing Principles held in strategic locations throughout the State and the four-day Annual Institute for Assessing Officers, both of which are conducted by the Bureau of Government Research of Rutgers University. The importance of this is emphasized by the fact that approximately 150 new assessors take office each year without any legal requirements or experience as to qualifications for their duties.

The "Local Property Tax Bureau News," which carries items of educational value and of timely interest on all phases of assessment administration, is published by this Bureau, ten issues annually, and is sent to some 2,300 assessors and municipal officials. A cumulative index is furnished annually.

Assessment—Sales Ratio Studies for the Table of Equalized Valuations

The Bureau carries on a continuing State-wide assessment-sales-ratio study of virtually every deed transaction recorded in each of the twenty-one counties, the results of which are used in the formulation of a statutory annual Table of Equalized Valuations. The ratio of assessed valuation to the price received in a bona fide sales transaction is deter-

mined for the sales in all classes of property in all of the 567 taxing districts in the State. It is estimated that about 350,000 deed transactions will have been processed to arrive at the ratios to be used in the Table of Equalized Valuations promulgated as of October 1, 1958, by the Director of Taxation under the 1954 State School Aid laws. This table which reflects the total property wealth of a taxing district is used by the Commissioner of Education as a significant factor in the over-all School Aid formula for the distribution of some \$75,000,000 of State funds. The table is also used as a prime factor in the apportionment of some \$125,000,000 of the costs of county government and the apportionment of an amount in excess of \$18,000,000 of the costs of the Regional, Consolidated, and Joint School Districts.

The utmost accuracy is sought through the use of some 55,000 questionnaires sent to one or both parties of the deed transactions and through approximately 18,500 investigations made by the field staff of the Bureau. Furthermore, preliminary lists of all Usable and Non-Usable sales transactions were published during June 1958, and forwarded to assessors to afford them the opportunity to introduce additional factual material having a bearing on the correctness of the selling price and the usability or non-usability of the transactions in the ratio study.

Appraisal Data for the Table of Equalized Valuations

Appraisal-Assessment data are used in the 1958 Table of Equalized Valuations for the first time to supplement inadequate sales data in many districts for farm and commercial-industrial properties infrequently involved in clear-cut sales of the real estate. The appraisal data were obtained from professional firms under contract by funds appropriated by the Legislature. Arrangements have now been completed to establish an Appraisal Section within the Bureau to keep existing data up-to-date and secure new data as required. Securing trained personnel and organizing the Appraisal Section will take time and careful planning but it is expected that the Section will be functioning efficiently before the end of the fiscal year.

When appeals are filed with the Division of Tax Appeals following the promulgation of the Table on October 1, the Bureau informs municipal officials they may submit their complaints informally for review. This is done in the interest of economy of time for all parties which would be involved in a formal hearing. The evaluation of the

complaints may lead to corrections or adjustments of obvious errors and hence to stipulations in many cases or otherwise to denials. The grounds for the latter has led, in the past, to numerous appeals being withdrawn, thus the number of formal hearings has been kept to a very low number.

The Bureau prepares data for the Director of Taxation for the matters to be heard by the Division of Tax Appeals, and members of the Bureau staff serve at hearings to submit factual information concerning the statistical and processing methods used. Similar assistance, so far as time will permit, is afforded county boards of taxation which have adopted the Director's assessment ratio for use in their county equalization table and subsequently must defend it upon the appeals of municipalities.

Compilation of Statutory Tables; Preparation of Reports, etc.

Compilation of the State Abstract of Ratables and Exemptions, State Abstracts of Added Assessments and Omitted Assessments, and the preparation of the State Equalization Table for certification to the Comptroller by the Director, and the publication of the Annual Report of the Division of Taxation for the Director are all a part of the duties of this Bureau. As a preliminary to these, the Bureau receives, examines and obtains corrections of the County Abstracts of Added Assessments and Omitted Assessments, the Abstracts of Ratables and the County Equalization Tables.

Cost of Operation and Personnel

Operating costs of this Bureau for the 1957-58 fiscal year were:

Salaries	\$235,822.08
Other	60,058.10
Appraisal Project	98,586.00
	\$394,466.18

Motor Fuels Tax Bureau

(R. S. 54:39-1 to 75, as amended and supplemented by chapters 166 and 283, Laws of 1938; chapter 209, Laws of 1939; chapter 169, Laws of 1940; chapter 268, Laws of 1941; chapters 169 and 215, Laws of 1948; chapter 144, Laws of 1950; chapters 51 and 274, Laws of 1953; chapter 109, Laws of 1954; chapter 90, Laws of 1955; chapter 106, Laws of 1956; chapter 101, Laws of 1957; and chapter 62, Laws of 1958.)

This Bureau administers the New Jersey Motor Fuels Tax Law and collects, through licensed motor fuel distributors, a tax of four cents per gallon (effective July 1, 1958 a tax of five cents per gallon) on motor fuels, as defined by the Law, sold in New Jersey to propel motor vehicles over its highways and motorboats over its

waterways. It authorizes payment of claims for refund of the tax on tax-paid motor fuels used for refundable purposes (R. S. 54:39-66) and combats tax evasion by audits, investigations and inspections.

It also administers "An act to regulate the retail sale of motor fuels" (R. S. 56:6-1 to 17 as supplemented by chapter 258, Laws of 1952). By audits, investigations and inspections, it checks retail dealers in motor fuels for display of brand names; use of prizes, lotteries, etc.; substitution of one brand of motor fuel for another and keeping of proper records.

It also administers the "Unfair Motor Fuels Practices Act" (chapter 413, Laws of 1953). By inspection, audit and investigation, it checks distributors, refiners, wholesalers and suppliers for the giving, with intent to injure competitors, or destroy or substantially lessen competition, of rebates, concessions, allowances, discounts or benefits in connection with the sale or distribution of motor fuel or other products marketed by such persons. The law also prohibits such persons from making any lease or contract on condition, promise or agreement that the lessee or purchaser thereof shall not use or deal in merchandise, supplies, or other commodities of a competitor, and from discriminating in tank wagon price between different retail dealers purchasing the same grade, quality, or quantity, of branded motor fuel, except to meet competition.

The Bureau utilizes the services of 83 employees. There are 51 in its Field Force, 12 in its Refund Section and 20 in its Administrative Section. The Field Force is comprised of 1 Chief Investigator, 1 Assistant Chief Investigator, 8 Field Auditors, 39 Field Representatives and 2 Captains, State Boat.

During the fiscal year ending June 30, 1958, the Bureau :

- (1) Issued 1 Motor Fuel Distributor License, 2 Special Licenses "A", 373 Special Licenses "B", 614 Wholesale Dealer Licenses, 12,453 Retail Dealer Licenses and 3,419 Motor Fuel Transport Licenses, of which 3 Distributor Licenses, 2 Special Licenses "A", 37 Special Licenses "B", 39 Wholesale Dealer Licenses, 1,678 Retail Dealer Licenses and 47 Transport Licenses were canceled during the year because of change of ownership, going out of business, etc. 28 Motor Fuel Distributor Licenses and 3 Special Licenses "A" continued in effect by virtue of the provisions of chapter 274, P. L. 1953 ;

(2) Collected a total of \$74,916,317.54 representing the tax on 1,807,082,754 $\frac{1}{4}$ gallons of gasoline (\$72,283,310.17), 64,027,835 $\frac{1}{4}$ gallons of Special Fuels (Diesel Oil, Propane, etc.) used for highway purposes (\$2,561,113.41), \$69,907.00 in license fees (\$5.00 annual fee for Retail Dealer Licenses, \$2.00 annual fee for Wholesale Dealer and Motor Fuel Transport Licenses), \$1,984.96 Fines and Penalties, and \$2.00 Miscellaneous Receipts.

(3) Refunded (\$4,791,998.42) on fuels used for the following purposes :

1. County and Municipal	\$630,736.24
2. Auto Buses	1,022,413.36
3. Agriculture	376,335.68
4. Aircraft	1,578,957.60
5. Ambulances	1,847.62
6. Rural Free Delivery	6,109.60
7. Rails or Tracks	12,933.16
8. Private Property	86,008.84
9. Fishing	28,770.48
10. Cleaning	7,021.32
11. Tax-Paid Exports	113,201.56
12. Fire Engines	273.24
13. Stationary Machinery and Implements	723,700.40
14. Heat and Light	1,404.00
15. State Departments	199,149.80
16. Sea Scout Boats	25.40
17. Taxes Paid in Error (R. S. 54:39-29)*	3,110.66

* Includes refunds of license fees.

(4) Had a cost of administration of \$433,947.01 in salaries and \$50,385.39 in operating expenses, representing a total expenditure of \$484,332.40, or 65/100 of 1% of Gross Collections before refunds.

Outdoor Advertising Tax Bureau

(Chapter 168, P. L. 1942, as amended by chapter 169, P. L. 1947, chapter 403, P. L. 1948, chapter 51 and chapter 76, P. L. 1953.)

Chapter 168, P. L. 1942 (as amended) provides for the collection of license and permit fees on billboards and other outdoor advertising matter. A license fee of \$100 must be paid by every person, firm or corporation engaged in the business of outdoor advertising for profit, and a permit fee on each taxable billboard and outdoor advertising space according to the following schedule :

(a) for a space not exceeding 50 square feet in area	\$.80
(b) for a space exceeding 50 square feet in area but not exceeding 100 square feet in area	1.50

(c)	for a space exceeding 100 square feet in area but not exceeding 250 square feet in area	3.00
(d)	for a space exceeding 250 square feet in area but not exceeding 500 square feet in area	6.00
(e)	for a space exceeding 500 square feet in area but not exceeding 800 square feet in area	8.00
(f)	for a space exceeding 800 square feet in area	25.00

These licenses and permit fees are collected for the period from April 1st to March 31st. One-half the regular rate is charged for permits issued after October 1st.

The law empowers the Director to regulate the erection and placing of billboards and other outdoor advertising matter. Prohibits erection of signs at intersections where same will create traffic hazards or obstruct the visibility of existing signs for which permits have been issued.

All collections under the provisions of this act are first used to defray expenses of collection and enforcement. Balances of \$5.00 or more are distributed, after July 1st of each year, among the various municipalities of the State, in the proportion that the amount of the permit fees collected in each municipality bears to the total amount collected.

Revenues:

For the fiscal year 1958	\$92,822.61
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Cost of Operation:

Salaries—office	\$31,094.60
Salaries—field	20,662.92
Other expenses	19,468.85

Total	\$71,226.37
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Cost of Collection—.76+

Staff:

Office—8
Field—5

Additional Information:

Number of Permits issued April 1, 1957, to March 31, 1958	24,270
Number of Licenses issued April 1, 1957, to March 31, 1958	77
This law is regulatory and not intended to produce revenue for the State.	

Public Utility Tax Bureau

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

This Bureau is charged with the computation of the valuations of each company according to unit rates and the certification of the valuation of each company to the municipalities, and the computation of the Average Rate of Taxation for the entire State.

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

Revenue:

Franchise Tax	\$27,787,547.36
Gross Receipts Tax	33,802,412.17
Total Tax	\$61,589,959.53

Costs of Operation:

Salaries	\$30,000.00
Other Expenses	1,246.00
Total Expenditures	\$31,246.00

Staff:

State Supervisor, Senior Engineer, four other employees.

The *franchise tax* assessed pursuant to chapters 4 and 5, Laws of 1940, as amended, on utilities, other than those specifically exempted, having lines or mains located along, in, on or over any street, highway or other public place (e.g., telephone, telegraph, water, sewer, district messenger, street railway and gas and electric companies) is at the rate of five per cent of such proportion of the gross receipts of the taxpayer for the preceding calendar year as the length of its lines or mains in this State, located along, in, on or over any public street, highway, or other public place, exclusive of service connections, bears to the whole length of its lines or mains, exclusive of service connections.

The gross receipts tax assessed pursuant to chapter 5, Laws of 1940, as amended by chapters 264 and 265, Laws of 1952, on street railway, sewer, traction, gas and electric light, heat and power companies using the public streets, highways, roads or other public places (which is in addition to the franchise tax, mentioned in the previous paragraph and in lieu of local taxes on certain of the property of the

utilities named), is at the same rate as the average rate of taxation in the State, upon the gross receipts of such taxpayer for the preceding calendar year from its business over, on, in, through or from its lines or mains in the State.

While this Bureau does not collect either the franchise or the gross receipts tax, it is charged with the duty of apportioning both taxes to the municipalities after deducting the expenses incurred by it in the administration of the utility tax laws. The franchise tax is apportioned to the various municipalities in the proportion that the value of the scheduled property of the taxpayer located in, on or over any public street, highway, road, or other public place in each municipality as of the preceding July first bears to the total value of the scheduled property of the taxpayer located in, on or over any public street, highway, road or other public place in the State. The gross receipts tax is apportioned in the proportion that the value of the scheduled property of the taxpayer located in each municipality as of the preceding July 1st bears to the total value of the scheduled property of the taxpayer in the State.

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

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

Franchise taxes for the year 1958 were assessed against 163 corporations, 2 municipal electric corporations and 9 individuals. The total tax assessed amounted to \$27,787,547.36. Franchise tax assessments for the year 1958 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Franchise Tax</i>
1	Street Railway	\$430,673.30	\$21,533.67
15	Gas and Electric	389,747,284.75	19,486,490.26
116	Water	26,375,022.62	1,293,752.79
10	Telephone and Telegraph	138,062,846.69	6,903,142.32
1	District Telegraph	23,432.66	1,171.63
29	Sewer	1,077,619.54	47,786.21
172		\$555,716,879.56	\$27,753,876.88
2	Municipal Electric Corporations	673,409.59	33,670.48
174		\$556,390,289.15	\$27,787,547.36

The excise taxes assessed pursuant to the provisions of section 6 (b) of chapter 5, P. L. 1940, as amended by chapter 264, P. L. 1952, for the year 1958, amounted to \$33,802,412.17. Street railway, traction, sewerage, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in this State are subject to this tax.

This tax is in addition to the franchise tax and is in lieu of local taxes on certain of the property of the utilities named. The rate used was 7.50%, under chapter 268, P. L. 1955 upon the gross receipts of such taxpayer for the preceding calendar year from its business over, on, in, through or from its lines or mains in the State.

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

The average rate of taxation of the State for the year 1958 is \$8.765 per \$100 of valuation.

Assessments were levied against 45 corporations and 2 municipal electric corporations. The total tax is \$33,802,412.17. Assessments for the year 1958 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Gross Receipts</i>	<i>Tax</i>
1	Street Railway	\$485,690.70	\$36,426.80
15	Gas and Electric	448,340,873.05	33,625,565.47
29	Sewer	1,198,855.86	89,914.18
45		\$450,025,419.61	\$33,751,906.45
2	Municipal Electric Corporations	673,409.59	50,505.72
47	Total	\$450,698,829.20	\$33,802,412.17

The franchise and gross receipts taxes for the *calendar year* 1958 have been apportioned as follows (by counties rather than by municipalities, to save space) :

<i>Counties</i>	<i>Gross Receipts Tax</i>	<i>Franchise Tax</i>
Atlantic	\$1,217,365.62	\$949,198.00
Bergen	2,705,429.31	3,922,423.13
Burlington	2,334,934.92	1,058,901.71
Camden	1,555,662.36	1,767,499.04
Cape May	390,407.03	363,074.93
Cumberland	330,051.22	379,612.00
Essex	4,013,494.71	4,377,801.33
Gloucester	555,858.90	577,073.24
Hudson	5,769,152.52	2,221,263.09
Hunterdon	611,345.33	185,899.38
Mercer	1,130,460.69	1,320,500.64
Middlesex	4,440,699.43	2,005,690.53
Monmouth	1,306,707.46	1,502,142.35
Morris	1,112,379.83	991,628.30
Ocean	434,825.37	648,231.80
Passaic	1,655,433.00	1,772,651.24
Salem	829,532.36	229,234.53
Somerset	440,360.23	728,903.33
Sussex	197,152.90	130,828.34
Union	2,512,149.95	2,418,702.43
Warren	190,089.10	187,432.45
<i>Municipal Electric Corporations</i>		
Bergen	15,418.73	10,279.18
Morris	26,940.00	16,720.99
Passaic	8,118.63	6,651.49
Apportioned to Taxing Districts	\$33,783,969.60	\$27,772,343.45
Payable to State	18,442.57	15,203.91
Total Tax	\$33,802,412.17	\$27,787,547.36

Transfer Inheritance Tax Bureau

(R. S. 54:33-1 to 54:38-16, as amended and supplemented by chapter 278, Laws of 1938; chapters 122 and 303, Laws of 1939; chapter 220, Laws of 1940; chapter 422, Laws of 1941; chapters 38, 39 and 165, Laws of 1943; chapters 74, 75 and 220, Laws of 1944; chapter 127, Laws of 1945; chapters 70 and 240, Laws of 1946; chapters 369 and 376, Laws of 1947; chapters 92, 268 and 336, Laws of 1948; chapters 177 and 250, Laws of 1951; chapter 51, Laws of 1953; chapters 78 and 135, Laws of 1955; and chapter 54, Laws of 1956.)

This Bureau has supervision over the administration of all transfer inheritance tax laws and the collection of all taxes assessed pursuant thereto. The tax is levied upon the transfer of property, real or personal, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations when such transfer is by will or intes-

tate law, by deed, grant, bargain, sale or gift made in contemplation of or to take effect at or after death, and by survivorship in certain cases. (R. S. 54:33-1 to R. S. 54:36-7.)

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

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

The tax rates range from one to sixteen per cent according to the value of the transfer and the relationship of the beneficiary to the deceased. Transfers to collateral relatives and nonrelatives, if under \$500.00, are exempt; if \$500.00 or over, are taxable at the rate of eight per cent, and upward. An exemption of \$5,000.00 each is granted to those of a close degree of relationship, such as husband, wife, children, mutually acknowledged children, stepchildren, father, mother, and grandparents; the rate of tax on the excess being graduated from one per cent upward. An exemption of \$5,000.00 is also granted to charitable, religious and benevolent organizations, the excess being taxed at the rate of five per cent. Transfers to the State and its political subdivisions are wholly exempt, as well as transfers to nonprofit educational institutions.

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

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

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

Transfer inheritance and estate tax receipts, all of which (except five per cent of resident inheritance taxes returned to the counties) are available for general State uses, are set forth in the attached table.

Receipts for the fiscal year ending June 30, 1958, were :

Inheritance taxes (resident decedents)	\$18,244,905.48
Inheritance taxes (foreign decedents)	101,269.81
	\$18,346,175.29
Estate taxes (resident decedents)	888,292.31
Total receipts	\$19,234,467.60

Operating costs of the Bureau for the fiscal year ending June 30, 1958, were :

Salaries	\$655,129.52
Operating expenses	21,357.75
Total	\$676,487.27

The cost of collection was therefore \$0.03517.

The Bureau's staff consists of 122 employees. The personnel in the home office includes a State Supervisor, 64 Examiners and 23 clerical assistants. The 25 field offices are staffed by 21 district supervisors (one in each county) and 4 regional special investigators. Nine clerical assistants are supplied to the district supervisors in the four largest counties (Bergen, Essex, Hudson and Union); the other supervisors and investigators supply their own clerical help.

The five per cent refund to counties of inheritance taxes collected from resident decedents was \$786,332.23.

The number of inheritance tax proceedings processed was 31,800, of which 15,401 were taxable and 16,399 were exempt.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	BEVERAGE TAX ¹			CIGARETTE TAX ¹		
	Gross	Refunds	Net	Stamps and miscellaneous revenues	License 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

¹ Fiscal year ending June 30th.

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

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

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

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

** Tax Increase effective April 16, 1956 from 3 cents to 5 cents per package of 20 cigarettes.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

CORPORATION TAX ¹									
Year	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	16,723,656.00	73,715.30	9,072,784.00	583,574.96	5,735,858.78	882,644.12	25,630.00	44,812,905.54

¹ Fiscal year ending June 30th.

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

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

DEATH TAXES¹

Year	INHERITANCE						Estate 2	Total death taxes
	RESIDENT			Total	Nonresident	Total inheritance		
	State use	County use						
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	

¹ Fiscal year ending June 30th.² Estate Tax Law effective June 22, 1934 (R. S. 54:38).

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

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	MOTOR FUEL TAX			OUTDOOR ADVERTISING TAX ²			PUBLIC UTILITY TAX ⁵		
	Gross	Refunds	Net	Licenses	Permits	Total	Franchise tax	Gross receipts tax	Total utility tax
1940	\$26,958,527.35	\$2,256,373.72	\$24,702,153.63 ³	\$6,700.00	\$87,918.00	\$94,618.00	\$6,363,399.90	\$6,418,229.33	\$12,781,629.23
1941	29,032,563.27	2,635,933.50	26,396,629.77 ³	6,900.00	91,101.92	98,001.92	8,410,114.23	6,859,791.78	15,269,906.01
1942	22,871,591.61	2,712,237.93	20,159,353.68 ³	6,200.00	89,038.22	95,238.22	9,098,657.15	7,220,412.91	16,319,070.06
1943	17,398,192.68	2,760,432.93	14,637,759.75 ³	6,000.00	55,370.42	61,370.42	9,558,313.51	7,480,178.12	17,038,491.63
1944	.....	.....	.....	5,800.00	54,732.95	60,532.95	10,231,681.08	8,068,661.53	18,300,342.61
1945	27,840,173.37	4,503,807.78	23,336,365.59 ⁴	5,700.00	54,499.64	60,199.64	10,521,562.01	8,308,447.30	18,830,009.31
1946	23,838,638.07	2,462,341.67	21,376,296.40 ¹	6,300.00	56,197.81	62,497.81	10,728,981.85	9,108,949.49	19,837,931.34
1947	28,884,441.67	3,040,178.00	25,844,263.67 ¹	1,200.00	40,809.75	42,009.75	11,447,396.34	10,320,202.10	21,767,598.44
1948	31,086,859.14	3,251,514.92	27,835,344.22 ¹	7,700.00	57,713.50	65,413.50	12,361,702.93	12,086,016.12	24,447,719.05
1949	34,092,879.01	4,069,141.65	30,023,737.36 ¹	7,600.00	61,692.52	69,292.52	14,222,776.26	14,040,699.33	28,263,475.59
1950	36,256,493.84	3,756,143.27	32,500,350.57 ¹	7,600.00	63,239.00	70,839.00	14,710,772.45	14,419,221.18	29,129,993.63
1951	40,440,049.79	3,587,409.94	36,852,639.85 ¹	8,000.00	63,453.60	71,453.60	15,910,575.57	16,253,992.45	32,164,568.02
1952	42,776,396.94	3,118,331.53	39,658,065.41 ¹	7,900.00	62,977.50	70,877.50	17,133,867.75	18,607,305.74	35,741,173.49
1953	43,813,542.53	2,685,204.71	41,128,337.82 ¹	8,100.00	65,736.45	73,836.45	18,167,727.17	20,573,308.13	38,741,035.30
1954	47,385,657.75	2,960,856.88	44,424,800.87	7,800.00	81,950.15	89,750.15	19,624,121.98	23,754,459.44	43,378,581.42
1955	67,104,687.83	3,952,585.68	63,152,102.15	7,600.00	83,513.31	91,113.31	21,445,423.74	26,297,252.72	47,742,676.46
1956	73,933,961.02	4,400,515.10	69,533,445.92	8,100.00	83,758.64	91,858.64	23,519,507.87	28,325,764.25	51,845,272.12
1957	75,304,760.97	4,603,717.99	70,701,042.98	7,400.00	81,876.41	89,276.41	23,832,049.88	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

¹ Fiscal year ending June 30th.² From year 1931 to 1946, inclusive, on calendar year basis ending December 31st. For year 1947 the figure is for a six months period, January 1, 1947, to June 30, 1947. For following years on fiscal year basis ending June 30th.³ Calendar year.⁴ Change from calendar to fiscal year basis. This figure is for an 18 months period, viz. January 1, 1944, to June 30, 1945.⁵ Public Utility Taxes are assessed but not collected by the Division of Taxation. These assessments are on a calendar year basis.

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

ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION *

RAILROAD TAX¹

Year	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	5,711,907.10	5,711,907.10	11,423,814.21	23,989,356.57
1944	7,221,448.71	5,588,502.72	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	2,086,146.38	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	3,463,736.40	16,564,312.58
1950	2,959,708.44	12,333,854.67	15,293,563.11	1,042,245.60	1,042,245.60	2,084,491.20	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	3,309,198.80	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	2,979,411.62	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	3,396,388.80	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	3,338,473.84	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	2,328,494.20	18,334,317.91
1956	3,031,811.04	14,306,489.23	17,338,300.27	1,288,263.40	1,288,263.40	2,576,526.80	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	2,771,552.00	18,664,724.86
1958	2,758,509.53	14,961,286.44	17,719,855.97	793,018.54	793,018.54	1,586,037.08	18,512,874.51

¹ Calendar Year.

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

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

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

Division of Taxation Department of the Treasury, State of New Jersey Final State Equalization Table

(R. S. 54:1-33)

FOR THE YEAR 1958

<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</i>	<i>True value of real property</i>
Atlantic	\$17,467,366	\$155,686,460	375.96	\$741,011,232
Bergen	119,303,861	904,483,128	344.64	4,021,712,441
Burlington	20,277,264	107,038,459	487.20	628,528,825
Camden	53,599,949	338,334,404	269.14	1,248,927,294
Cape May	8,266,973	79,268,605	463.38	446,583,690
Cumberland	15,428,447	67,087,642	409.68	341,934,975
Essex	258,772,285	1,475,436,660	137.59	3,505,432,786
Gloucester	16,718,668	95,368,699	421.92	497,748,951
Hudson	145,523,177	827,202,460	78.89	1,479,789,731
Hunterdon	9,805,330	44,122,728	512.75	270,359,853
Mercer	67,617,702	387,618,630	165.25	1,028,166,127
Middlesex	75,040,217	414,079,875	339.56	1,820,131,318
Monmouth	30,516,315	265,676,385	414.14	1,365,945,424
Morris	36,675,733	262,805,204	449.75	1,444,778,471
Ocean	14,662,962	96,088,998	632.06	703,433,367
Passaic	80,311,181	550,524,857	187.77	1,584,244,192
Salem	20,838,541	46,745,948	348.63	209,717,129
Somerset	21,395,764	114,725,524	514.25	704,702,235
Sussex	6,468,129	43,475,293	521.50	270,200,702
Union	129,590,294	749,104,122	238.87	2,538,475,506
Warren	11,346,503	49,812,968	345.63	221,982,923
Total	\$1,159,626,661	\$7,074,687,049	.....	\$25,073,807,172

Confirmed and promulgated at Trenton this 4th day of August, 1958.

WILLIAM KINGSLEY,
Deputy Director, Division of Taxation.

The Average Rate of Taxation for the Year 1958

<i>County</i>	<i>Aggregate Value</i>	<i>Aggregate Taxes</i>
	<i>The total value of all property including Class II railroad property subject to taxation at general rates for the year 1958</i>	<i>Total taxes of all taxing districts for the year 1958</i>
Atlantic	\$165,807,693.00	\$18,852,574.06
Bergen	977,492,432.00	88,305,663.56
Burlington	117,005,752.00	12,795,111.20
Camden	372,842,950.00	32,727,048.02
Cape May	85,786,170.00	8,073,096.13
Cumberland	77,308,338.00	7,392,694.19
Essex	1,710,814,331.00	144,046,202.40
Gloucester	104,185,819.00	9,719,865.48
Hudson	1,096,790,522.00	92,612,659.49
Hunterdon	51,292,506.00	4,738,151.18
Mercer	442,341,273.00	30,372,813.63
Middlesex	471,260,966.00	43,255,228.35
Monmouth	280,856,616.00	33,794,873.95
Morris	285,010,948.00	30,667,355.43
Ocean	103,031,924.00	12,311,909.30
Passaic	614,372,717.00	44,472,823.02
Salem	64,823,345.00	5,160,655.88
Somerset	128,677,270.00	14,402,319.43
Sussex	47,227,821.00	5,714,020.91
Union	854,981,089.00	65,950,451.48
Warren	58,056,095.00	5,438,374.37
	\$8,109,966,577.00	\$710,803,891.46

Aggregate value of the General Property of the State = \$8,109,966,577.00

Aggregate Taxes of the State = 710,803,891.46

*Average Rate of Taxation per
One Hundred Dollars of Valuation.*

$$\frac{\$710,803,891.46}{\$8,109,966,577.00} = \$8.765$$

Based on the above Computation I hereby determine "The Average Rate of Taxation" for the year 1958 to be \$8.765. This rate shall be entered on the records of the Division of Taxation, Department of the Treasury as of July 24, 1958.

For Assessment of the 1958 Excise Tax under chapter 5, P. L. 1940, as amended by chapter 268, P. L. 1955, the rate used was \$7.50.

(Signed) WILLIAM KINGSLEY,

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

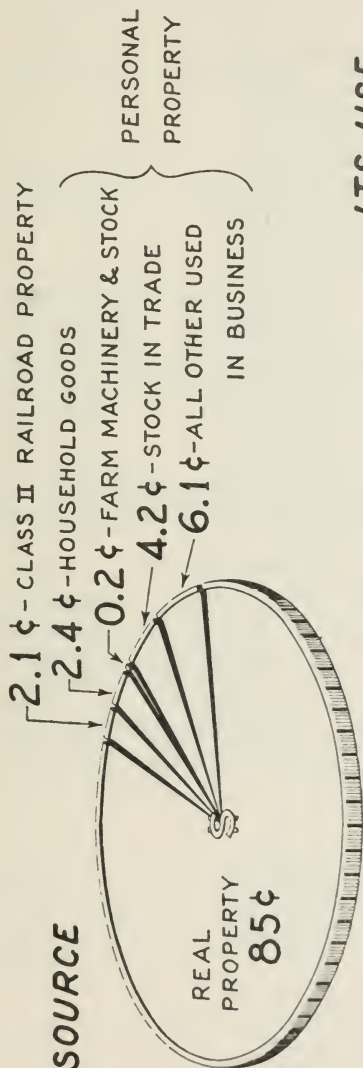
LOCAL PROPERTY TAXES
1956, 1957, and 1958
(Amounts in Thousands of Dollars)

<i>Class of Property</i>	<i>1956</i>	<i>1957</i>	<i>1958</i>	<i>Increase 1958 over 1956</i>	<i>% Change 1958 over 1956</i>
RESIDENTIAL					
Real Estate	\$283,796	\$322,867	\$359,906	\$76,110	26.82%
Personal Property	13,568	15,538	17,230	3,662	26.99%
Total	<u>\$297,364</u>	<u>\$338,405</u>	<u>\$377,136</u>	<u>\$79,772</u>	<u>26.83%</u>
COMMERCIAL AND INDUSTRIAL					
Real Estate	\$191,060	\$208,790	\$228,582	\$37,522	19.64%
Personal Property	61,549	67,610	73,630	12,081	19.63%
Total	<u>\$252,609</u>	<u>\$276,400</u>	<u>\$302,212</u>	<u>\$49,603</u>	<u>19.64%</u>
FARM					
Real Estate	\$9,016	\$10,444	\$11,360	\$2,350	26.08%
Personal Property	1,013	1,160	1,156	143	14.12%
Total	<u>\$10,023</u>	<u>\$11,604</u>	<u>\$12,516</u>	<u>\$2,493</u>	<u>24.87%</u>
VACANT LAND					
Class II Railroad	\$18,884	\$20,915	\$22,852	\$3,968	21.01%
Total Before Veterans' Exemptions	14,393	14,513	14,962	569	3.95%
Veterans' Exemptions	593,273	661,837	729,678	136,405	22.99%
Total (net) Taxes	<u>\$13,437</u>	<u>\$16,270</u>	<u>\$18,735</u>	<u>\$5,298</u>	<u>39.43%</u>
	<u>\$579,836</u>	<u>\$645,567</u>	<u>\$710,943</u>	<u>\$131,107</u>	<u>22.61%</u>

THE TAX DOLLAR

ALL MUNICIPALITIES - FISCAL YEAR 1958 - \$710.9 MILLIONS

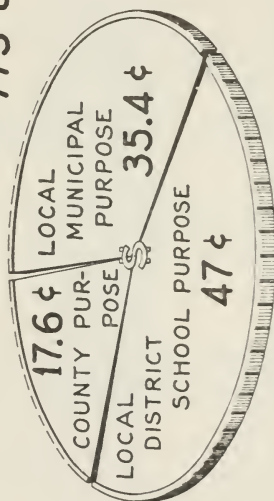
ITS SOURCE



TAX SOURCE

REAL PROPERTY	\$ 603,965,000
CLASS II RAILROAD PROPERTY	14,962,000
PERSONAL PROPERTY	
HOUSEHOLD GOODS	17,230,000
FARM MACHINERY & STOCK	1,156,000
STOCK IN TRADE & OTHER BUSINESS	71,630,000
TOTAL TAX	\$ 710,943,000

ITS USE



TAX USE

COUNTY	\$125,145,000
MUNICIPAL	251,908,000
SCHOOL	333,890,000
TOTAL TAX	\$ 710,943,000

SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION :

	1958	1957	<i>Increase</i>
Bank stock taxes (divided equally between county and municipality)	\$3,041,849.58	\$2,890,474.08	\$151,375.50

LEVIED BY LOCAL ASSESSORS :

County taxes (exclusive of counties' quota of bank stock taxes)	124,465,417.83	114,026,209.18	10,439,208.65
County library taxes	679,908.98	592,134.03	87,774.95
Local purpose taxes (exclusive of municipalities' quota of bank stock taxes) :			
District school taxes	333,889,895.08	293,511,406.30	40,378,488.78
Other local taxes	251,907,890.79	237,437,358.71	14,470,532.08
Total taxes raised at local rates	<u>\$710,943,112.68</u>	<u>\$645,567,108.22</u>	<u>\$65,376,004.46</u>
Poll taxes	\$28,904.00	\$28,618.00	\$286.00

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

	1958	1957	<i>Increase</i>
Second-class railroad property taxes ...	\$14,961,286.44	\$14,513,827.66	\$447,458.78
Public utility franchise taxes	27,787,547.36	25,832,049.88	1,955,497.48
Public utility gross receipts taxes.....	33,802,412.17	31,334,674.16	2,467,738.01
Financial business taxes	882,644.12	763,200.97	119,443.15
Total	<u>\$77,433,890.09</u>	<u>\$72,443,752.67</u>	<u>\$4,990,137.42</u>

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS

COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE
FOR THE CALENDAR YEARS 1958 AND 1957

<i>County</i>	<i>1958</i>	<i>1957</i>	<i>Increase</i>
Atlantic	\$165,807,693	\$157,147,225	\$8,660,468
Bergen	977,492,432	929,759,653	47,732,779
Burlington	117,005,752	107,077,552	9,928,200
Camden	372,842,950	359,316,172	13,526,778
Cape May	85,786,170	82,727,470	3,058,700
Cumberland	77,308,338	76,036,697	1,271,641
Essex	1,710,814,331	1,682,192,790	28,621,541
Gloucester	104,185,819	100,399,959	3,785,860
Hudson	1,096,790,522	1,092,153,763	4,636,759
Hunterdon	51,292,506	49,054,848	2,237,658
Mercer	442,341,273	426,937,367	15,403,906
Middlesex	471,260,966	429,680,107	41,580,859
Monmouth	280,856,616	258,860,236	21,996,380
Morris	285,010,948	256,609,850	28,401,098
Ocean	103,031,924	96,950,907	6,081,017
Passaic	614,372,717	588,755,200	25,617,517
Salem	64,823,345	63,323,270	1,500,075
Somerset	128,677,270	115,074,214	13,603,056
Sussex	47,227,821	42,921,585	4,306,236
Union	854,981,089	804,124,423	50,856,666
Warren	58,056,095	54,553,098	3,502,997
Totals	<u>\$8,109,966,577</u>	<u>\$7,773,656,386</u>	<u>\$336,310,191</u>

SUMMARY OF EXEMPT PROPERTY

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

	<i>1958</i>	<i>1957</i>	<i>Increase</i>
Public school property	\$440,299,091	\$411,419,343	\$28,879,748
Other school property	134,873,466	122,586,173	12,287,293
Public property	784,811,771	721,988,440	62,823,331
Church and charitable property	306,974,493	292,457,382	14,517,111
Cemeteries and graveyards	19,213,598	17,912,062	1,301,536
Other exemptions:			
Real	216,394,958	207,249,123	9,145,835
Personal	64,096,090	65,596,605	*1,500,515
Totals	<u>\$1,966,663,467</u>	<u>\$1,839,209,128</u>	<u>\$127,454,339</u>
Net Increase			\$127,454,339

*Decrease.

LOCAL TAX STATISTICS *

Year	Valuations of land and improvements	Valuation of personal property	Second-class railroad property	Deductions			Net valuation taxable including second-class railroad property
				Household furniture and effects	Veterans' exemptions	Deductions for debt	
1940	\$4,652,595,551	\$727,316,142	\$177,594,315	\$43,384,980	\$23,583,564	\$622,300	\$5,489,669,439
1941	4,592,386,939	746,668,106	176,004,002	44,725,196	24,129,495	758,000	5,445,446,356
1942	4,574,654,520	776,268,659	182,636,364	45,833,696	25,523,439	802,000	5,278,764,048
1943	4,470,157,738	1,010,265,738	182,093,583	47,523,165	26,804,204	822,700	5,405,273,407 ³
1944	4,434,943,406	1,084,944,392	184,518,034	49,353,430	31,526,702	818,100	5,437,493,641 ³
1945	4,418,744,867	1,106,328,142	185,464,170	50,433,470	34,167,294	810,400	5,439,661,845 ³
1946	4,449,492,541	823,765,598 ¹	187,150,444	59,296,010	37,292,835	.....	5,176,669,294 ³
1947	4,594,563,450	851,239,609 ¹	188,527,405	61,387,111	49,856,710	.....	5,334,559,238 ³
1948	4,722,840,968	879,239,638 ¹	188,490,818	62,805,928	64,725,836	.....	5,662,970,325
1949	4,851,125,171	909,689,695 ¹	175,247,624	66,188,410	75,570,934	.....	5,794,303,146
1950	4,995,395,789	931,542,520 ¹	174,512,977	70,603,610	86,438,806	.....	5,944,408,870
1951	5,235,706,846	889,502,607 ²	174,562,876	74,805,955	99,466,294	.....	6,125,500,080
1952	5,471,651,223	944,175,279 ²	172,833,654	82,327,805	111,396,739	.....	6,394,935,612
1953	5,654,006,573	978,009,218 ²	178,292,590	87,685,770	121,700,410	.....	6,600,922,201
1954	5,831,646,047	1,007,778,907	180,059,093	91,253,615	132,222,150	.....	6,796,008,282
1955	6,036,782,116	1,039,121,758	176,880,853	95,660,089	145,221,763	.....	7,011,902,875
1956	6,361,413,337	1,072,519,140	174,614,364	99,019,035	160,307,587	.....	7,349,220,219
1957	6,762,380,539	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

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

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

³ Valuation of Second-Class Railroad Property excluded.

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

LOCAL TAX STATISTICS *—(Continued)

Year	Average rate per \$100 of valuation	County taxes	County library taxes	District school taxes	Local municipal purpose taxes	Total property taxes ⁴	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	2,192,887.35
1954	7.50099	89,087,528.82	374,579.96	225,955,595.09	194,366,666.69	509,784,370.56	2,346,565.38
1955	7.615	95,166,334.19	428,204.03	232,336,686.23	206,003,088.64	533,934,313.09	2,535,930.12
1956	7.888	104,458,926.61	480,208.75	252,888,889.39	222,008,667.79	579,836,692.54	2,696,523.72
1957	8.308	114,026,209.18	592,134.03	293,511,406.30	237,437,358.71	645,567,108.22	2,890,474.08
1958	8.765	124,465,417.83	679,908.98	333,889,895.08	251,907,890.79	710,943,112.68	3,041,849.58

⁴ Figures shown in Column Total Property Taxes, do not agree with the sum of Columns across for the years 1940 through 1946 as other tax columns, namely State School Taxes, Soldiers Bonus Bond Taxes and State Road Taxes, were previously included for those years, but have now been omitted, since they are no longer levied.

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

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

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

State licensee reports: State licensees' reports to be filed with the Director 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. 55:44-1; 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. 247, P. L. 1952.)

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. 247, P. L. 1952.)

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. 247, P. L. 1952.)

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. 247, P. L. 1952.)

Miscellaneous report: Wholesale and retail dealers must submit special reports on such dates and containing such information as the director may prescribe. (C. 247, P. L. 1952.)

March 31.

Distributors' licenses: Distributors' licenses expire on March 31st of each year. The renewal fee is \$350.00. (C. 247, P. L. 1952.)

March 31.

Wholesale, retail and consumers' licenses: Expire on March 31st 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. 247, P. L. 1952.)

No time limit
prescribed.

Refunds of tax, redemption of unused or mutilated but identifiable cigarette revenue stamps: May be made up to 97 per centum of the face value of said stamps. A refund in a like amount is allowable when stamped cigarettes are exported from the State or sold to those agencies or instrumentalities which the State is prohibited from taxing under the Constitution or Statutes of the United States. (C. 247, P. L. 1952.)

CORPORATION BUSINESS TAX

January 1.

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

First Monday
in January.
(On or before.)

Delinquent corporations voided: Director shall report to the Governor the names of all corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided by proclamation of the Governor. (N. J. S. A. 54:11-2.)

April 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations operating on a calendar year basis or on the basis of a fiscal year ending during the period July 1 to December 31 next preceding the privilege year. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)

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-17.) (Effective 1-1-1959, 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. (R. S. 54:10A-17.) (Effective 1-1-1959, 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-17.) (Effective 1-1-1959, 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-17.) (Effective 1-1-1959, 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-17.) (Effective 1-1-1959, 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-17.) (Effective 1-1-1959, 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.)

December 1.

Extension of time limit: Extension of time for filing annual franchise tax returns shall not extend beyond this date. Effective with respect to reports due on and after January 1, 1959, this limitation is removed. (N. J. S. A. 54:10A-19.)

Within three months.

Appeal to Division of Tax Appeals: Taxpayer subject to tax under R. S. 54:10A-1, etc., may, within three months after any decision, order, finding, assessment or action of the Director, appeal to the Division of Tax Appeals. (N. J. S. A. 54:10A-19.2(a).)

After three months' delinquency.

Injunction to restrain exercise of franchise: After tax has been delinquent three months, application may be made to Superior Court by Attorney-General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N. J. S. A. 54:10A-20.)

FINANCIAL BUSINESS TAX

January 1.

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

April 15.
(On or before.)

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

Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1. (N. J. S. A. 54:10B-15.)

November 1.
(On or before.)

Determination of distribution to counties and municipalities: On or before the first day of November in each year, the Director shall determine from net worth allocations contained in tax returns the aggregate amount of tax, interest and penalties attributable to places of business located in each of the various taxing districts of New Jersey during the tax year. (N. J. S. A. 54:10B-24.)

November 10.
(On or before.)

Director to transmit warrant upon State treasury: On or before November 10 in the year in which taxes are payable, the State Treasurer shall draw and transmit his warrant upon the State Treasury, in favor of the several county treasurers, for the amounts allotted to their several counties. (N. J. S. A. 54:10B-24.)

December 1.
(On or before.)

Revocation of authority of foreign corporation for failure to pay tax: In the event of failure or neglect of any tax-

payer 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.)

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 68 to 73)

Year Previous to Tax Year.

- | | |
|----------------------------------|---|
| October 1. | Assessments made as of this date: Assessor shall assess real and tangible personal property as of this date. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35; R. S. Cum. Supp. 54:4-35.) |
| October 1. | Valuation date of real and tangible personal property: Assessors shall determine the fair value of real and tangible personal property as of October 1. (P. L. 1943, c. 120, secs. 3 and 5; N.J.S.A. 54:4-23 and 36; R. S. Cum. Supp. 54:4-23 and 36, am. by P. L. 1945, c. 163 and c. 260.) |
| October 1. | Prerequisites for veterans' exemption must exist: Assessor must determine as of this date whether claimant for veterans' exemptions establishes honorable discharge or release under honorable circumstances from active service in time of war in any branch of the armed forces, possessed legal title to the property for which exemption is claimed and was both a United States citizen and legal resident of New Jersey. (P. L. 1951, c. 184; N.J.S.A. 54:4-3.12j; R. S. Cum. Supp. 54:4-3.12j.) |
| October 22.
(Not later than.) | Request for copy of detailed statement of Class II railroad property: If copy of detailed statement of assessed values of Class II railroad property is desired by assessors they shall file request therefor with Director not later than October 22. (P. L. 1942, c. 337, sec. 1 as am. by P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.) |
| November 1.
(On or before.) | Assessor obtain initial statement or further statement for exemption: Assessor shall obtain from each owner of real property for which a tax exemption is claimed an initial statement under oath, if one has not theretofore been filed, showing the right of such owner to claim exemption. When an initial statement has been filed, then not later than November 1, 1954, and thereafter not later than November 1 of every third succeeding year, said assessor shall obtain a further statement under oath from each owner of real property for which tax exemption is claimed, provided, that nothing herein contained shall require a further statement to be filed in the same year in which an initial statement shall have been filed but that the further statement shall thereafter be filed at the time and in the years required for the filing of further statements. Each assessor may at any |

time inquire into the right of a claimant to the continuance of an exemption hereunder and for that purpose he may require the filing of a further statement or the submission of such proof as he shall deem necessary to determine the right of the claimant to continuance of the exemption. (P. L. 1951, c. 135, as amended by P. L. 1954, c. 102, N.J.S.A. 54:4-4.4; R. S. Cum. Supp. 54:4-4.4.)

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 instalment of taxes falls due (Feb. 1), the collector shall mail a tax bill to individuals assessed, covering the first and second instalments of tax computed at one-half of the complete tax last previously levied. (P. L. 1933, c. 266; N.J.S.A. 54:4-64; R. S. Cum. Supp. 54:4-64.)

December 15.
(Not later than.)

Director certifies value of Class II railroad property to the assessors: Not later than December 15 the Director shall certify the value of Class II railroad property to the assessors of the taxing districts in which such property is located. (P. L. 1941, c. 291, sec. 17; as am. by P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

December 31.
(On or before.)

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

December 31.

Notice of time and place where assessment list may be inspected: Ten days before filing assessment list and duplicate with county board (January 10), the assessor shall give notice by advertisement when and where taxpayers may inspect assessment list so that errors may be corrected before filing. (P. L. 1933, c. 266; N.J.S.A. 54:4-38; R. S. Cum. Supp. 54:4-38.)

Tax Year: (See Note 1.)

January 1.
(Prior to.)

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

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

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

Real property sold or improved after Oct. 1 and before Jan. 1: When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered after October 1 in any year and before January 1 following, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 in any year and completed before January 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of said January 1, and if such parcel of real estate was not assessed as of October 1 preceding or if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter the amount of such assessment or such excess, as an assessment or an added assessment against such parcel of real property, in a list to be known as the "Added Assessment List, 19." (inserting the name of the year in which the assessment is made); such entry to be made opposite the name of the owner and the description and area of the parcel of real property. (P. L. 1941, c. 397, sec. 2, as am. by P. L. 1945, c. 137; P. L. 1949, c. 144; P. L. 1949, c. 177; N.J.S.A. 54:4-63.2; R. S. Cum. Supp. 54:4-63.2.)

January 1.

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

January 1.

Collectors report and pay collections to municipality: Collectors, on the first of each month, shall report to the governing body of the municipality and pay over to its treasurer all tax collections. (P. L. 1933, c. 266, sec. 8, as am. by L. 1935, c. 318, sec. 1; N.J.S.A. 54:4-73; R. S. Cum. Supp. 54:4-73.)

January 10.
(Before.)

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

January 10.
(On or before.)

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

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

- January 10.
(On or before.) **Banks to file bank stock tax report with county board of taxation:** Banks with principal place of business in this state (other than savings banks incorporated here) shall file statements for purpose of bank stock tax with county boards of taxation by January 10. (P. L. 1934, c. 2 as am. by P. L. 1942, c. 235, sec. 1, as am. P. L. 1946, c. 146, as am. P. L. 1949, c. 29, as am. P. L. 1953, c. 230; N.J.S.A. 54:9-5; R. S. Cum. Supp. 54:9-5.)
- January 10. **Assessment lists and duplicates filed with county board of taxation:** Assessor shall attend before and file with county board of taxation his complete assessment list and duplicate. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35; R. S. Cum. Supp. 54:4-35.)
- Second Monday
in January.
(On or before.) **Taxpayers and taxing districts may file petitions for review of Director's valuations of railroad property:** Taxpayers and taxing districts dissatisfied with the Director's valuation of railroad property may petition for a review thereof by filing their petitions with the Director on or before the second Monday of January. (P. L. 1941, c. 291, sec. 18, as am. by P. L. 1942, c. 337, sec. 2; P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- January 18. **County board of taxation shall mail copy of equalization table to assessor and post copy at the courthouse:** A copy of the equalization table shall be mailed by the county board of taxation to the assessor of each district and post a copy at the courthouse at least one week before the hearings thereon starting January 25. (P. L. 1934, c. 91, sec. 1; N.J.S.A. 54:3-17; R. S. Cum. Supp. 54:3-17.)
- January 25. **County boards of taxation meet to equalize assessments between taxing districts:** County boards of taxation meet annually, on January 25, for the purpose of equalizing the assessment of real property between the taxing districts of the county. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-18; R. S. Cum. Supp. 54:3-18.)
- February 1. **First instalment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)
- February 15. **First instalment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the first instalment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)
- March 1.
(On or before.) **School district to certify to the county board of taxation the amount appropriated for school purposes.** Those districts organized under R. S. 18:7-79 shall also certify same to the assessor: The proper officer of the school district in which annual appropriations for school purposes to be raised by taxation are voted by the inhabitants, shall, on or before March 1, transmit a statement to the county board of taxation of the amount appropriated for school purposes during

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

March 1.
(On or before.)

Bank stock tax to be determined by county boards of taxation: Each county board of taxation shall annually determine the amount of tax to be levied on bank stock. (P. L. 1934, c. 2, as am. by P. L. 1947, c. 249, as am. by P. L. 1941, c. 291; N.J.S.A. 54:9-9; R. S. Cum. Supp. 54:9-9.)

First Monday
in March.
(On or before.)

Apportionment of valuations may be appealed to Division of Tax Appeals: Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (P. L. 1940, c. 4, sec. 6; N.J.S.A. 54:31-15.19; R. S. Cum. Supp. 54:31-6; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:31-53; R. S. Cum. Supp. 54:31-24.)

March 10.
(Before.)

County boards of taxation to conclude hearings on equalization tables: Equalization of assessments between the taxing districts within a county shall be completed by the county boards before March 10. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-18; R. S. Cum. Supp. 54:3-18.)

March 10.
(After.)

County board of taxation to send copy of equalization table to Director, Division of Taxation, et al: After the equalization table is finally confirmed by the county board of taxation copies thereof shall be transmitted to the Director, Division of Taxation, the Division of Tax Appeals, the State Comptroller and each taxing district in the county. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-19; R. S. Cum. Supp. 54:3-19.)

March 15.
(Before.)

Director to conclude hearings of appeals from railroad property valuations: Director, Division of Taxation, shall conclude the hearings of appeals by taxing district, et als, from his valuations of railroad property. (P. L. 1941, c. 291, sec. 18 as am. by P. L. 1942, c. 337, sec. 2, as am. by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)

March 15.
(On or before.)

Director to certify to county boards of taxation the value of Class II railroad property: The Director shall certify to each county board the value of Class II railroad property situate in each taxing district in the county, showing any corrections on his review. (P. L. 1941, c. 291, as am. by P. L. 1942, c. 337, sec. 2, as am. by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)

March 15.
(On or before.)

Reassessments to be certified to the county boards of taxation by the Director: Reassessments made by or on the order of the Director shall be completed and the valuations made therein certified to the county board of taxation on or before this date. (P. L. 1905, c. 67, as am. by P. L. 1921, c. 350; N.J.S.A. 54:1-29; R. S. Cum. Supp. 54:1-29.)

March 31.
(On or before.)

Request for copy of property tax assessments against railroads within the taxing district: If copy of property tax assessments against railroads having property within the taxing district is desired by the taxing district, request therefor, in writing, must be filed by the taxing district with the Director not later than the tenth day prior to the last day for completion of said assessment. (P. L. 1941, c. 291, sec. 21; as am. by P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)

April 1.
(Before.)

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

April 1.
(On or before.)

County boards of taxation to certify general tax rates: Each county board of taxation to certify to the Director, Division of Taxation, the general tax rate in each taxing district in the county containing Class II property. (P. L. 1941, c. 291, as am. by P. L. 1942, c. 337; as am. by P. L. 1948, c. 40, sec. 10; N.J.S.A. 54:29A-19; R. S. Cum. Supp. 54:29A-19.)

April 10.
(On or before.)

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

April 13.
(Before.)

Table of aggregates to be transmitted to the county treasurer: Within three days of completion county board of taxation shall transmit the table to the county treasurer who shall have it printed and transmit certified copies thereof to the State Comptroller, Director of the Division of Taxation, State Auditor, clerk of the board of freeholders and the clerk of each municipality. (P. L. 1942, c. 316, sec. 3, as am. by P. L. 1945, c. 163, as am. by P. L. 1948, c. 41; N.J.S.A. 54:4-52; R. S. Cum. Supp. 54:4-52.)

May 1.
(On or before.)

Completed duplicates to be delivered to collectors by county board of taxation: The county board of taxation shall, on or before this date, cause the corrected, revised and completed duplicates, certified by it to be a true record of the taxes assessed, to be delivered to the collectors of the various taxing districts. (P. L. 1918, c. 236; N.J.S.A. 54:4-55; R. S. Cum. Supp. 54:4-55.)

May 1.

Second instalment of real and tangible personal property tax due: (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)

May 6.
(On or before.)
(Note 3.)

Director certifies to municipal tax collectors the apportioned utility franchise tax: Within five days after computing and apportioning the franchise tax on utility companies (on or before May 1) the Director shall certify the amounts apportioned to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

May 11.
(On or before.)
(Note 3.)

Municipal collectors to bill franchise taxes to utility companies: Within five days after receipt of Director's certification of apportionment of franchise taxes the collector shall deliver a statement of the franchise tax due the municipality by the utility company. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

May 15.

Second instalment of county tax due county by each municipality: The governing body of each municipality shall cause to be paid to the county treasurer, the second instalment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)

June 1.
(Before.)

Final tax bills to be mailed to individuals: The collector shall complete the work of sending out final tax bills to individuals assessed for real and tangible personal property at least two months before the third instalment of taxes falls due (August 1). (P. L. 1933, c. 266; N.J.S.A. 54:4-64; R. S. Cum. Supp. 54:4-64.)

June 1.

One half of bank stock tax due and payable to county treasurer: (P. L. 1934, c. 2, as am. by P. L. 1946, c. 146; N.J.S.A. 54:9-11; R. S. Cum. Supp. 54:9-11.)

June 5.
(On or before.)
(Note 3.)

Utility franchise tax due to municipalities (first payment): One-third of the franchise tax on utilities becomes payable to the municipalities within 30 days of the date of certification of the apportionment thereof by the Director. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

June 6.
(On or before.)
(Note 3.)

Utility gross receipts tax certified to municipal collectors: Within five days after computing and apportioning the gross receipts tax (June 1), the Director shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

Note 3.—This is not a definite date.

- June 11.
(On or before.)
(Note 3.) **Municipal collectors to bill gross receipts taxes to utility companies:** Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- Second Monday
in June.
(On or before.) **Reports of local assessors:** Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (P. L. 1941, c. 291, sec. 16; N.J.S.A. 54:29A-16; R. S. Cum. Supp. 54:29A-16.)
- June 30.
(After.) **Inheritance taxes refunded to counties:** After the close of the fiscal year the State Comptroller shall pay to each county five per cent of the amount of inheritance tax collected from estates of persons dying therein during the preceding 12 months. (P. L. 1931, c. 202; N.J.S.A. 54:33-10; R. S. Cum. Supp. 54:33-10.)
- July 6.
(On or before.)
(Note 3.) **Utility gross receipts tax due municipalities (first payment):** One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- Ten days before
second Tuesday
in July. **Director shall prepare, mail and post state equalization table:** The Director shall annually prepare a state equalization table of county ratables, mail a copy thereof to each county board of taxation, director of the board of freeholders of each county and the State Comptroller, and post a copy at the State House, at least 10 days before the hearing thereon (second Tuesday in July). (P. L. 1934, c. 191, sec. 4; N.J.S.A. 54:1-33; R. S. Cum. Supp. 54:1-33.)
- Second Tuesday
in July. **Hearing before Director on state equalization table:** The Director shall sit annually on the second Tuesday in July at his office in Trenton for the purpose of equalizing the assessments between the several counties. (P. L. 1934, c. 191, sec. 5; N.J.S.A. 54:1-34; R. S. Cum. Supp. 54:1-34.)
- After the
second Tuesday
in July. **State abstract of ratables to be completed and copies transmitted by Director:** The Director, after completion of the state equalization table, shall prepare an abstract of total ratables of the state, as returned by the county boards of taxation and corrected or confirmed by him in accordance with the state equalization table, and transmit a certified copy thereof to the Division of Tax Appeals, the county boards of taxation and the State Comptroller. (P. L. 1938, c. 279, sec. 1, N.J.S.A. 54:1-35; R. S. Cum. Supp. 54:1-35.)
- August 1. **Third instalment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)

Note 3.—This is not a definite date.

- August 15. **Third instalment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the third instalment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)
- August 15.
(On or before.) **Taxpayers and taxing district may appeal to the county board of taxation from assessed valuations:** A taxpayer, or a taxing district, feeling that he or it has been aggrieved or discriminated against by the assessed valuation of his or its property may appeal to the county board of taxation by filing petition on or before this date. (P. L. 1933, c. 266, as am. by P. L. 1945, c. 125; N.J.S.A. 54:3-21; R. S. Cum. Supp. 54:3-21.)
- August 25. **State equalization table completed:** The Director shall complete the state equalization table by this date. (R. S. 54:1-34.) Counties may appeal therefrom to Division of Tax Appeals within ten days of date of filing thereof with State Board, (P. L. 1934, c. 191, sec. 6; N.J.S.A. 54:2-38; R. S. Cum. Supp. 54:2-38.)
- September 1. **Franchise and gross receipts taxes due municipalities (second payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- September 10.
(Before.) **Division of Tax Appeals shall complete review of county equalization tables:** Review of county equalization tables shall be completed before September 10 by the Division of Tax Appeals. (P. L. 1934, c. 191, sec. 3, as am. by P. L. 1951, c. 113, sec. 1; N.J.S.A. 54:2-37; R. S. Cum. Supp. 54:2-37.)
- October 1.
(On or before.) **Table of Equalized Valuations for State School Aid promulgated:** The Director of the Division of Taxation shall promulgate a Table of Equalized Valuations to be used in the calculation and apportionment of distributions pursuant to the State School Aid Act of 1954. Any taxing district objecting to table is required to file complaint with Division of Tax Appeals within 10 days of the date of promulgation. (P. L. 1954, c. 86, secs. 1-4, N.J.S.A. 54:1-35.1, et seq.; R. S. Cum. Supp. 54:1-35.1 et seq.)
- October 1. **Real property sold or improved between January first and October first:** When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered between January 1 and October 1 in any year, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 and completed between January 1 and October 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of the first of the month following the date of the delivery of such deed, or of such completion, and if such property was not assessed as of October 1 preceding or, if such value so determined exceeds the assessment made as of October 1

preceding, the assessor shall enter an assessment, as an added assessment against such parcel of real property, in the "Added Assessment List, 19 . . .," which assessment shall be determined as follows: by multiplying the amount of such assessment or such excess by the number of whole months remaining in the calendar year after the date of delivery of such deed, or of such completion, and dividing the results by 12. (P. L. 1941, c. 397, sec. 3, as am. by P. L. 1945, c. 137, sec. 2; as am. by P. L. 1949, c. 144 and P. L. 1949, c. 177; N.J.S.A. 54:4-63.3; R. S. Cum. Supp. 54:4-63.3.)

October 1.

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

October 1.

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

October 10.
(On or before.)

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

October 10.
(On or before.)

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

October 25.
(Before.)

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

October 25.
(On or before.)

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

- November 1.
(Before.) **Review of state equalization table to be completed:** The state equalization table may be reviewed by the Division of Tax Appeals on complaint of any county, filed with it within 10 days after the table has been filed with it, or on its own motion. (Note: State equalization table is not filed with Division of Tax Appeals, although state abstract of ratables is: See R. S. 54:1-34 and 35.) The review thereon shall be completed before November 1. (P. L. 1934, c. 191; N.J.S.A. 54:2-38; R. S. Cum. Supp. 54:2-38.)
- November 1. **Fourth instalment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)
- November 1. **Added assessment taxes payable:** Taxes assessed on property values included in added assessment lists are payable in full on this date and delinquent thereafter. (P. L. 1941, c. 397, sec. 8; N.J.S.A. 54:4-63.8; R. S. Cum. Supp. 54:4-63.8.)
- November 1. **Omitted property assessment taxes payable:** Taxes assessed upon omitted property shall be payable on the first day of November following the rendering of judgment of assessment by the county board of taxation; provided, such judgment be rendered before October first of that year. When the judgment of the county board of taxation is rendered subsequent to October first and prior to December 31, the taxes assessed upon omitted property shall be payable on the first day of November in the following year. After the date when such taxes become payable, if unpaid, they shall become delinquent. Any such taxes, if upon real property, shall become a lien upon the real property assessed, from January first of the year in which the judgment of the county board of taxation shall be rendered. (P. L. 1947, c. 413, sec. 9; N.J.S.A. 54:4-63.20; R. S. Cum. Supp. 54:4-63.20.)
- November 1.
(After.) **Collector to enforce collection of personal and poll taxes:** The collector shall after the date when the last instalment of the taxes for the year are due and delinquent (see R. S. 54:4-66) enforce the payment of all taxes on personal property and poll taxes by distress and sale of any goods and chattels of the delinquent in the state (P. L. 1933, c. 266, as am. by P. L. 1944, c. 134, as am. by P. L. 1953, c. 74; N.J.S.A. 54:4-78; R. S. Cum. Supp. 54:4-78), or by taking and delivery of the body of the delinquent to the sheriff or the jailer of the county, to be kept until payment be made—but there shall be no arrest or detention for default in payment of taxes on real estate. (P. L. 1933, c. 266, as am. by P. L. 1936, c. 151; N.J.S.A. 54:4-79; R. S. Cum. Supp. 54:4-79.)
- November 15. **Fourth instalment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the fourth instalment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)

- November 15. **County boards of taxation shall determine all appeals from assessed valuation:** The county boards of taxation shall hear and determine all appeals by taxpayers and taxing districts from assessed valuations on or before this date. (P. L. 1933, c. 266, as am. by P. L. 1946, c. 161; N.J.S.A. 54:3-26; R. S. Cum. Supp. 54:3-26.)
- December 1.
(On or before.) **Appeals from added assessments to county board of taxation:** On or before this date appeals shall be filed with the county board of taxation from added assessments. (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)
- December 1.
(On or before.) **Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury:** Judgment of county board of taxation assessing omitted property for a particular year may be reviewed by the Division of Tax Appeals, provided, notice of appeal be filed with said division on or before the first day of December following the rendering of the judgment by the county board of taxation, or within three months from the time of rendering of such judgment, whichever date is later. (P. L. 1947, c. 413, sec. 12; N.J.S.A. 54:4-63.23; R. S. Cum. Supp. 54:4-63.23.)
- December 1. **Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- December 1. **One-half of bank stock tax due and payable to county treasurer:** (P. L. 1934, c. 2, as am. by P. L. 1946, c. 146; N.J.S.A. 54:9-11; R. S. Cum. Supp. 54:9-11.)
- December 10.
(On or before.) **Railroad tax receipts paid to county treasurer by state:** The Director, Division of Budget and Accounting, shall transmit to each county treasurer a certificate showing the amounts allotted to the taxing districts therein for Class II railroad taxes and, on or before December 10 of the year in which the taxes are payable, draw his warrant in favor of the several county treasurers for the amounts allotted to their several counties. (P. L. 1941, c. 291, sec. 24b, as am. by P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)
- December 15.
(Not later than.) **Railroad tax receipts paid to collectors of taxing districts by county treasurers:** Each county treasurer, not later than December 15, shall pay to the collector of each taxing district the amount of railroad taxes allotted thereto, deducting, however, the amount due for county taxes. (P. L. 1941, c. 291, sec. 24b; as am. by P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)

December 15.
(On or before.)

Taxpayers and taxing districts may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations: Any appellant who is dissatisfied with the judgment of the county board of taxation upon his appeal, may appeal from that judgment to the Division of Tax Appeals by filing a petition of appeal to the division, in manner and form to be by said division prescribed, and the division shall proceed summarily to hear and determine all such appeals and render its judgment thereon as soon as may be. (P. L. 1933. c. 266, as am. by P. L. 1944, c. 240, as am. by P. L. 1946, c. 161, as am. by P. L. 1954, c. 115, N.J.S.A. 54:2-39; R. S. Cum. Supp. 54:2-39.)

December 31.
(On or before.)

Allowance of Veterans' Exemption: No application for exemption in a previous tax year shall be allowed by any assessor, collector or governing body. (P. L. 1951, c. 184; N.J.S.A. 54:4-3.12-1; R. S. Cum. Supp. 54:4-3.12-1.)

Year following tax year:

January 2.

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

January 10.
(Not later than.)

Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid: Appeals to the Division of Tax Appeals by taxing districts on Table of Equalized Valuations for State School Aid and any resulting revision must be completed by January 10 following the date of promulgation. (P. L. 1954, c. 86, sec. 4; N.J.S.A. 54:1-35.4; R. S. Cum. Supp. 54:1-35.4.)

January 15.
(On or before.)

Collector or assessor file with county board of taxation list of veterans' exemptions: Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' exemptions which were granted during the previous year. (P. L. 1949, c. 295; N.J.S.A. 54:4-34.2; R. S. Cum. Supp. 54:4-34.2.)

February 2.

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

February 15.

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

assessment list for the previous year by the county and state rate for the preceding year, and such amount shall be for the use of the county. (P. L. 1941, c. 397, sec. 10; N.J.S.A. 54:4-63.10; R. S. Cum. Supp. 54:4-63.10; P. L. 1947, c. 413, sec. 11; N.J.S.A. 54:4-63.22; R. S. Cum. Supp. 54:4-63.22.)

March 1.
(On or before.)

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

May 1.
(On or before.)

Tax collector's statement of uncollectible tax assessments to governing body of taxing district: The tax collector shall file with the governing body of the taxing district a list in duplicate of delinquent taxes which he believes are not collectible by reason of fictitious, double or other palpably erroneous assessment or in the case of poll taxes or taxes on personal property, by reason of the removal, absence, death or insolvency of the taxpayer. (P. L. 1944, c. 115, sec. 2; N.J.S.A. 54:4-91.1; R. S. Cum. Supp. 54:4-91.1.)

June 30.
(On or before.)

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

July 1.
(After.)

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

LOCAL PROPERTY TAX CALENDAR

ASSESSOR

		SEE PAGE
	Year Previous to Tax Year.	
October 1	Assessments made as of this date	64
October 1	Valuation date of real and tangible personal property	64
October 1	Prerequisites for Veterans Exemption must exist	64
October 22 (Not later than.)	Request for copy of detailed statement of 2nd class R. R. property	64
November 1. (On or before.)	Obtain Initial Statement or Further Statement for Exemption	64
December 31 (On or before.)	Notice of time and place where assessment list may be inspected. Legal ad.	65
December 31 (On or before.)	Application for Veterans Exemption must be filed with assessor, thereafter with Collector	65
	Tax Year.	
January 1 (Before.)	Real property sold or improved after October 1 and before January 1	66
January 10 (On or before.)	File with County Board of Taxation copy of Initial Statement and Further Statement	66
January 10 (Before.)	Assessor to be notified of material depreciation of struc- ture between October 1 and January 1	66
January 10	Assessments Lists and Duplicates filed with County Board of Taxation	67
January 15 (On or before.)	File list of veterans exemptions allowed previous year, with County Board of Taxation	76
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes. Also cer- tify to assessor school districts under R. S. 18:7-79 ..	67
Second Monday in June (On or before.)	Report of local assessors. If required by Dir. Div. of Tax. shall report valuation of R. R. Prop. not used for railroad purposes	71
October 1	Real property sold or improved between January 1 and October 1	72
October 1	Added Assessment List to be filed by assessor with County Board of Taxation	73
October 1	Omitted property assessment list to be filed by assessor with County Board of Taxation	73

COLLECTOR

		SEE PAGE
	Year Previous to Tax Year.	
December 1 (Before.)	Tax bills for first two installments of local tax to be mailed to taxpayers	65
	Tax Year.	
January 1	Real property taxes a lien	66
January 1	Report and pay collections to municipality	66
February 1	First installment of real and tangible personal property tax due	67
May 1	Second installment of real and tangible personal property tax due	69
May 6 (On or before.)	Franchise tax on utility companies certified to municipal collector	70
May 11 (On or before.)	Bill franchise taxes to utility companies	70
June 1 (Before.)	Final tax bills for assessments on real and personal property to be mailed to individuals	70
June 5 (On or before.)	Utility franchise tax due to municipalities (first payment)	70
June 6 (On or before.)	Utility gross receipts tax certified to municipal collector	70
June 11 (On or before.)	Bill gross receipts taxes to utility companies	71
July 6 (On or before.)	Utility gross receipts tax due municipalities (first payment)	71
August 1	Third installment of real and tangible personal property tax due	71
September 1	Franchise and gross receipts taxes on utility companies due municipalities (2nd payment)	72
October 10 (On or before.)	Added assessment duplicates to be delivered to collectors	73
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	73
October 25 (Before.)	Added assessment tax bills to be mailed or delivered to taxpayers	73
October 25 (On or before.)	Omitted property assessment tax bills to be mailed or delivered to taxpayers	73
November 1	Fourth installment of real and tangible personal property tax due	74
November 1	Added assessment taxes payable	74

		SEE PAGE
November 1	Omitted property assessment taxes payable	74
November 1 (After.)	Enforce collection of personal and poll taxes	74
December 1	Franchise and gross receipts taxes due municipalities (third payment)	75
December 15 (Not later than.)	Railroad tax receipts paid to collectors of taxing dis- tricts by County Treasurer	75
December 31	Grant Veterans Exemption for current taxable year to this date	76

Year Following Tax Year.

January 15 (On or before.)	File list of Veterans Exemption granted during prior year with county board of taxation	76
March 1 (On or before.)	Statement of receipts, added, canceled, abated and de- linquent taxes to chief financial officer of taxing dis- trict	77
May 1 (On or before.)	Statement of uncollectible tax assessments to govern- ing body of taxing district	77
July 1 (After.)	Sale of property to enforce delinquent tax lien	77

COUNTY BOARD

Tax Year.

January 10 (On or before.)	Banks to file bank stock tax reports	67
January 18	Mail copy of equalization table to assessor and post copy at the courthouse	67
January 25	Meet to equalize assessments between taxing districts	67
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes	67
March 1 (On or before.)	Bank stock tax to be determined	68
March 10 (Before.)	County Boards of Taxation to conclude hearings on equalization tables	68
March 10 (After.)	Send copy of equalization table to Director Division of Taxation et al.	68
April 1 (On or before.)	Certify general tax rates	69
April 10 (On or before.)	Table of aggregates to be completed	69
April 13 (Before.)	Table of aggregates to be transmitted to the County Treasurer	69
May 1 (On or before.)	Complete duplicates to be delivered to collectors	69

		SEE PAGE
Second Tuesday in July	Hearing before Director on State equalization table ...	71
October 10 (On or before.)	Added assessment duplicates to be delivered to collectors	73
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	73
November 15	Determine all appeals from assessed valuation	75
December 1 (On or before.)	Appeals from added assessments to county board of taxation	75
December 1 (On or before.)	Appeals from omitted property assessment to Division of Tax Appeals	75
	Year Following Tax Year.	
January 2	Appeals from Added Assessments heard by this date ..	76

DIVISION OF TAX APPEALS

	Tax Year.	
September 10 (Before.)	Complete review of County equalization tables	72
November 1 (Before.)	Review of State equalization table to be completed	74
	Year Following Tax Year.	
January 10 (Not later than.)	Reviews of objections to Table of Equalized Valuations for State School Aid to be completed	76
February 2	Appeals from Added Assessments	76

DIRECTOR OF TAXATION

	Year Previous to Tax Year.	
December 15 (Not later than.)	Certifies value of second class R. R. property to the assessor	65
	Tax Year.	
January 1 (Prior to.)	Certification to municipalities of apportionment of Public Utility Prop.	65
March 15 (Before.)	Conclude hearings of appeals from R. R. property valuations	68
March 15 (On or before.)	Certify to county boards of taxation the value of second class R. R. property	68
March 15 (On or before.)	Reassessments to be certified to the county boards of taxation	68
May 6 (On or before.)	Certifies to municipal tax collectors the apportioned utility franchise tax	70

		SEE PAGE
June 6 (On or before.)	Gross receipts tax certified to municipal collectors	70
Second Tuesday in July (10 days before.)	Prepare, mail and post State equalization table	71
Second Tuesday in July	Hearing before director on State equalization table	71
Second Tuesday in July (After.)	State abstract of ratables to be completed and copies transmitted	71
August 25	State equalization table completed	72

MUNICIPALITY

October 1 (On or before.)	Table of Equalized Valuations for State School Aid promulgated	72
	Tax Year.	
Second Monday in January (On or before.)	Taxpayers and taxing districts may file petitions for review of director's valuations of railroad property ..	67
February 15	First installment of County Tax due county	67
First Monday in March (On or before.)	Apportionment of valuations may be appealed to Divi- sion of Tax Appeals	68
March 10 (Before.)	County boards of taxation to conclude hearings on equalization tables	68
March 31 (On or before.)	Request for copy of Property Tax Assessments against railroads within taxing districts	69
April 1 (Before.)	Municipal and county budget requirements to be certi- fied to county boards	69
May 15	Second installment of county tax due county by each municipality	70
August 15	Third installment of county tax due	72
August 15 (On or before.)	Taxpayers and taxing districts may appeal to the county board of taxation from assessed valuations	72

October 11 (On or before.)	Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid must be filed within 10 days after the promulgation of the Table on or before October 1	72
November 15	Fourth installment of county tax due county by each municipality	74
December 1. (On or before.)	Appeals from added assessments to county board of taxation	75
December 1. (On or before.)	Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury ..	75
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	76
	Year Following Tax Year.	
February 15	County taxes on added assessments and omitted property assessments payable	76
June 30 (On or before.)	Governing body of taxing district to cancel uncollectible tax assessments	77

MOTOR FUEL TAX

Next to the last business day of each month. (On or before.)	Distributors' reports: Distributors shall file report of number of gallons of fuel sold or used during preceding calendar month. (R. S. 54:39-27.)
First or last day of each month.	Distributors' inventories: Distributors shall take a physical inventory of fuels on hand on the first or last day of every calendar month. (R. S. 54:39-26.)
Next to the last business day of each month. (On or before.)	Tax payable: Motor fuel tax to be paid on fuel sold or used during preceding calendar month. (R. S. 54:39-27.)
March 31.	Distributors' licenses: Distributors' licenses, issued without charge, shall remain in force until suspended or revoked for cause or otherwise cancelled. (Chap. 274, P. L. 1953.)
March 31.	Retail dealers', wholesale dealers' and transport licenses: Expire on March 31 in each year. (R. S. 54:39-32.) Fee for retail dealer's license \$5; wholesale dealer's and transport licenses \$2. (R. S. 54:39-30, 31 and 41.)
Within 30 days after close of month of report.	Carriers of fuels: Shall, when requested by the Director, report deliveries of fuel in bulk within 30 days after the close of the month covered by the reports. (R. S. 54:39-38.)
Within five days from receipt of fuels.	Special licensees: Shall file a report within five days from the receipt of the imported fuels, unless extended to 60 days by the Director. (R. S. 54:39-64(a).)
Fifteenth day of each month. (On or before.)	Special licensees: Shall file a report of the number of gallons purchased, used or sold for use in New Jersey during the preceding calendar month. (R. S. 54:39-64(b).)
Last business day of month following purchase. (On or before.)	Refunds of tax on fuels used for refundable purposes: Applications for refunding of motor fuel taxes paid on fuels used as defined in R. S. 54:39-66 to be filed on or before the last business day of the month following purchase. Upon application the Director may extend the time * * * not to exceed six months. (R. S. 54:39-67.)
Within one year after payment.	Refunds of erroneous payments: Taxes collected erroneously may be refunded if more than one year has not elapsed since date of payment. (R. S. 54:39-29.)
One year after order or assessment.	Appeals: Orders and assessments may be appealed to the Division of Tax Appeals within one year from the date thereof. (R. S. 54:39-49.)

OUTDOOR ADVERTISING

March 15.
(On or before.)

Licenses: All applications for renewal of licenses shall be filed with the Director on or prior to March 15 preceding their expiration. (C. 168, P. L. 1942, as am. by c. 169, P. L. 1947; c. 403, P. L. 1948; c. 51 and c. 76, P. L. 1953.)

March 15.
(On or before.)

Permits: All permits shall expire on March 31 following the date of issue and may be renewed for the ensuing year. All applications for renewals of permits shall be filed with the Director on or prior to March 15 preceding their expiration. The fees for all permits granted on or after October 1 in any year for such year shall be one-half of the regular rates. (C. 168, P. L. 1942, as am. by c. 169, P. L. 1947; c. 403, P. L. 1948; c. 51 and c. 76, P. L. 1953.)

PUBLIC UTILITY TAX

FRANCHISE AND GROSS RECEIPTS TAX

Year Preceding Year in Which Taxes Are Payable.

July 1.

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

September 1.
(On or before.)

Property return by utility: Each utility shall file scheduled property and mileage return with the Director, Division of Taxation on or before this date. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:31-15.17; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 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. 54:31-15.18; R. S. Cum. Supp. 54:31-5; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:31-52; R. S. Cum. Supp. 54:31-23.)

February 1

Year in Which Taxes are Payable.

Gross receipts report by utility: Each utility shall file a gross receipts report with the Director, Division of Taxation on or before this date, showing its gross receipts for preceding calendar year. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:31-15.17; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 54:30A-55.)

First Monday in March. (On or before.)	Apportionment of valuations may be appealed to Division of Tax Appeals: Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (P. L. 1940, c. 4, sec. 6; N.J.S.A. 54:31-15.19; R. S. Cum. Supp. 54:31-6; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:31-53; R. S. Cum. Supp. 54:31-24.)
May 1. (On or before.)	Franchise tax computed and apportioned: The Director, Division of Taxation, shall compute and apportion the franchise tax among the municipalities on or before this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 12; N.J.S.A. 54:31-56; R. S. Cum. Supp. 54:31-27.)
May 1. (On or before.)	Average rate of taxation determined: On or before this date the Director, Division of Taxation, shall determine the average rate of taxation in the State. (P. L. 1941, c. 401, sec. 1; N.J.S.A. 54:31-50; R. S. Cum. Supp. 54:30A-54.)
May 6. (On or before.)	Certification of apportioned franchise tax to municipal tax collectors: Within five days after computing and apportioning the franchise tax the Director, Division of Taxation, shall certify the amounts of the apportioned franchise taxes to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
May 6. (On or before.)	The Director, Division of Taxation, to certify amount of franchise tax due to State: The Director, Division of Taxation before this date shall certify the amount of the franchise tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:31-15.21; R. S. Cum. Supp. 54:31-8; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)
May 11. (On or before.) (Note 1.)	Municipal collectors bill franchise taxes to utility companies: Within five days of receipt of Director's certification of apportionment of franchise taxes the collector of the municipality shall deliver a statement of the franchise tax due the municipality by the utility company. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5; sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
June 1. (On or before.) (Note 1.)	Gross receipts tax computed and apportioned: The Director, Division of Taxation, shall compute and apportion the gross receipts tax among the municipalities on or before this date, or within thirty days after ascertainment of average rate of taxation, whichever is later. (P. L. 1940, c. 5, sec. 13; P. L. 1941, c. 401, sec. 2; N.J.S.A. 54:31-57; R. S. Cum. Supp. 54:30A-61.)

Note 1.—This is not a definite date.

June 5.
(On or before.)
(Note 1.)

Franchise taxes due municipalities (first payment): One-third of the franchise tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

June 5.
(On or before.)
(Note 1.)

Franchise taxes payable to the state: The amount of franchise taxes due the state in payment of expenses is payable in full within 30 days after certification by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:31-15.21; R. S. Cum. Supp. 54:31-8; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)

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

Certification of apportioned gross receipts tax on municipal collectors: Within five days after computing and apportioning the gross receipts tax the Director, Division of Taxation shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

June 6.
(Note 1.)

The Director of Taxation to certify amount of gross receipts tax due to state: The Director of Taxation shall certify the amount of the gross receipts tax due the state as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)

June 11.
(On or before.)
(Note 1.)

Municipal collectors bill gross receipts taxes to utility companies: Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

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

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

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

Gross receipts taxes payable to state: The amount of gross receipts taxes due the state in payment of expenses is payable in full within thirty days after certification by the Director. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)

September 1.

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

Note 1.—This is not a definite date.

December 1.

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

RAILROAD TAX

Year Preceding Year in Which Taxes Are Payable

January 1.

Property valuations: Determined as of this date. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

March 1.
(On or before.)

Property report: Railroads shall make reports to the Director, Division of Taxation, of their property as it existed on January first, preceding. (P. L. 1941, c. 291, sec. 44a; P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44a; R. S. Cum. Supp. 54:29A-44a.)

Second Monday
of June.
(On or before.)

Reports of local assessors: Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (P. L. 1941, c. 291, sec. 16; N.J.S.A. 54:29A-16; R. S. Cum. Supp. 54:29A-16.)

October 22.
(Not later than.)

Request for copy of detailed statement of Class II railroad property: If copy of detailed statement of assessed values of Class II railroad property is desired by assessors they shall file request therefor with the Director, Division of Taxation, not later than October 22. (P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

November 1.
(On or before.)

Valuations to be fixed: The Director, Division of Taxation, to determine true value of property used for railroad purposes. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; P. L. 1952, c. 229, sec. 1; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

December 10.
(Not later than.)

Statement of primary valuations to taxpayers: The Director, Division of Taxation, to deliver to each taxpayer a detailed statement of his valuation of property used for railroad purposes, including the several classes thereof. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

December 15.
(Not later than.)

Statement of primary valuations to assessors: The Director, Division of Taxation, to certify value of second-class property in each taxing district to the assessor thereof. The Director, Division of Taxation, shall furnish to any

taxing district that so requests in writing ten days before November first a detailed statement of Class II property in such district. (P. L. 1941, c. 291, sec. 17; as amended by P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

Year in Which Taxes Are Payable

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

- April 1.
(On or before.)
- Operating income reports to be filed:** Railroads to make reports to the Director, Division of Taxation, showing their railway operating revenues of the preceding year, all deductions therefrom, and the net railway operating income remaining after such deductions. (P. L. 1941, c. 291, sec. 44b; as amended by P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44b; R. S. Cum. Supp. 54:29A-44b.)
- April 10.
(On or before.)
- Property tax assessment date:** The Director, Division of Taxation, shall assess the property tax. (P. L. 1941, c. 291, sec. 19; as amended by P. L. 1942, c. 337, sec. 3; P. L. 1948, c. 40, secs. 10 & 11; N.J.S.A. 54:29A-19; N.J.S.A. 54:29A-20; R. S. Cum. Supp. 54:29A-19; R. S. Cum. Supp. 54:29A-20.)
- April 20.
(On or before.)
- Property tax bills to taxpayers:** The Director, Division of Taxation, shall within ten days after completion of his assessment of property tax serve upon each taxpayer a statement of his total property tax and of the assessed valuation of property by classes, arranged to show valuation of Class II property by taxing districts, and ownership of property by subsidiary railroads. So much of such statement as cover Class II property in a taxing district shall be served upon the district if requested in writing not later than March 31. (P. L. 1941, c. 291, sec. 21; as amended by P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
- April 25.
(On or before.)
- Property tax certified to the Director, Division of Budget and Accounting:** The Director, Division of Taxation, shall certify his property assessments and the statements thereof to the Director, Division of Budget and Accounting, within fifteen days after the completion of his assessments. (P. L. 1941, c. 291, sec. 22; N.J.S.A. 54:29A-22; R. S. Cum. Supp. 54:29A-22.)
- Third Monday of May.
(On or before.)
- Appeal of property tax assessments to Division of Tax Appeals:** Appeals from property assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; as amended by P. L. 1942, c. 337, sec. 6; N.J.S.A. 54:29A-31; R. S. Cum. Supp. 54:29A-31.)
- Third Monday of May.
- Division of tax appeals to fix date for hearing:** The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against property tax. (P. L. 1941, c. 291, sec. 33; as amended by P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33; R. S. Cum. Supp. 54:29A-33.)
- June 1.
(On or before.)
- Franchise tax assessment date.** The Director, Division of Taxation, shall compute and assess the franchise tax. (P. L. 1941, c. 291, sec. 20; as amended by P. L. 1942, c. 337, sec. 4; P. L. 1948, c. 40, sec. 7; N.J.S.A. 54:29A-20; N.J.S.A. 54:29A-15; R. S. Cum. Supp. 54:29A-20; R. S. Cum. Supp. 54:29-15.)

June 10.
(On or before.)

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

June 15.
(On or before.)

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

June 15.

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

First Tuesday
of September.
(On or before.)

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

First Tuesday
of September.

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

November 1.
(On or before.)

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

November 5
to 10.

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

December 1.

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

December 10.
(On or before.)

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

December 15.
(Not later than.)

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

Year Following Year in Which Taxes Are Payable

Within three
months from
November 5
to 10.

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

DEPARTMENT OF THE TREASURY

DIVISION OF TAX APPEALS*

Theodore J. Labrecque, *President*, Red Bank.....Term Expires June 30, 1963
(Vacancy)

Anthony M. Lario, *Commissioner*, CamdenTerm Expires June 30, 1959

Paul E. Doherty, *Commissioner*, Jersey City.....Term Expires June 30, 1960

Ellis M. Kopp, *Commissioner*, BergenfieldTerm Expires June 30, 1961

David H. Wiener, *Commissioner*, NewarkTerm Expires June 30, 1961

Vincent C. Duffy, *Commissioner*, Paterson.....Term Expires June 30, 1962

Thomas F. Carlin, *Secretary*.

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

COUNTY BOARDS OF TAXATION

(With date of expiration of term)

ATLANTIC COUNTY BOARD OF TAXATION

President: Emanuel Hurst ('58), Mrs. Irene E. Popper ('60).

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

BERGEN COUNTY BOARD OF TAXATION

President: Louis A. D'Agosto ('59), Benjamin Green ('60), H. Lee Moss ('58).

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

BURLINGTON COUNTY BOARD OF TAXATION

President:, Edwin L. Davis ('60), Daniel R. Lemmon ('52).

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

CAMDEN COUNTY BOARD OF TAXATION

President: John A. Borden ('59), Nat T. Toulon, Jr. ('61), Harold F. Walters ('60).

Secretary: Patrick T. Corbett, 11th Floor, City Hall, Camden, N. J.

CAPE MAY COUNTY BOARD OF TAXATION

President: William J. Brown ('61), George B. Francis ('60), Joel A. Mott, Jr. ('59).

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: Maurice Schapira ('59), James W. Kelly ('61), Francis A. Byrne ('62),
Joseph L. Magrino ('60), Max Drill ('58).

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

GLOUCESTER COUNTY BOARD OF TAXATION

President: George Daminger ('61), John A. Davis ('59), Albert J. Zamal ('57).

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

HUDSON COUNTY BOARD OF TAXATION

President: Paul E. Doherty ('59), John F. Wilkins ('63), Marcel E. Wagner ('62), David Nicoll ('61), Carl A. Ruhlmann ('60).

Secretary: Michael V. Donovan, 2857 Hudson Blvd., Jersey City, N. J.

HUNTERDON COUNTY BOARD OF TAXATION

President: Clarence M. Alles ('60), Mrs. Josephine K. Levergood ('59), Emmett D. Topkins ('58).

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

MERCER COUNTY BOARD OF TAXATION

President: J. Russel Smith ('59), Joseph M. Pierson ('61), Mrs. Helen Stephan ('60).

Secretary: Orlo S. Hatton, Court House Annex, Trenton, N. J.

MIDDLESEX COUNTY BOARD OF TAXATION

President: William J. Harding ('60), John F. Fitzpatrick ('61), A. Clayton Hollender ('59).

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

MONMOUTH COUNTY BOARD OF TAXATION

President: Paul Kiernan ('57), Leo Weinstein ('59), Frederick Freibott ('58).

Secretary: Ross R. Beck, Court House, Freehold, N. J.

MORRIS COUNTY BOARD OF TAXATION

President: E. Marco Stirone ('60), Arthur D. Krauser ('61), Abraham Bahooshian ('59).

Secretary: Fred C. McCoy, Court House, Morristown, N. J.

OCEAN COUNTY BOARD OF TAXATION

President: J. Irving Grant ('60), George C. Johnson ('59), Robert H. Doherty, Jr. ('58).

Secretary: J. Chester Holman, Court House, Toms River, N. J. (Ocean County.)

PASSAIC COUNTY BOARD OF TAXATION

President: Harry Kampelman ('61), Mrs. Helen Casey Rogers ('60), Joseph Matzner ('59).

Secretary: James J. Murner, Administration Bldg., Paterson, N. J.

SALEM COUNTY BOARD OF TAXATION

President: Thomas H. Bowen ('60), John A. Mulhern ('61), Herbert O. Wegner ('59).

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

SOMERSET COUNTY BOARD OF TAXATION

President: Angelo R. Soriano ('59), Frank E. McDonald ('61), George F. Monahan, Jr. ('60).

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

SUSSEX COUNTY BOARD OF TAXATION

President: Ralph N. Bull ('56), James Dobbins ('57), Fred Modick ('55).

Secretary: Charles L. Van Ness, Hall of Records, Newton, N. J.

UNION COUNTY BOARD OF TAXATION

President: Thomas C. Mahon ('60), H. Roy Wheeler ('61), Nelson L. Carr ('59).

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

WARREN COUNTY BOARD OF TAXATION

President: Leslie E. Wilson ('60), William H. Blackton ('61), E. Arthur Savacool ('59).

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

ASSESSORS AND COLLECTORS IN NEW JERSEY

1958

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City	Edgar H. Mattson, Absecon	Florence K. Cook, Absecon.
	John McAllister, Absecon	
	Raymond W. Conover, Absecon	
Atlantic City	Anthony Berenato, Atlantic City	John J. Sweeney, Atlantic City.
	William G. Ferry, Ventnor	
	N. C. Origlio, Atlantic City	
Brigantine City	Chester W. Ambler, Brigantine	Dorothy O. Barker, Brigantine
	Samuel Reider, Brigantine	
	Frank J. Gans, Brigantine	
Buena Bor.	Patrick DiDomenico, Vineland	Fred Berti, Landisville.
Buena Vista Twp. ...	James Leandri, Richland	Nello Perugini, Richland.
Corbin City	George M. Dickinson, Woodbine	Lillian G. Gandy, Woodbine.
	Rannauld Kulesza, Corbin City	
Egg Harbor City ...	August Keiser, Egg Harbor	August F. Keiser, Sr., Egg Harbor.
	Theodore J. Otto, Egg Harbor	
	Joseph F. Smith, Egg Harbor	
Egg Harbor Twp. ..	Archie C. Adams, Pleasantville	Mrs. Estella Maxwell, Linwood.
	William F. Roeske, Pleasantville	
	Elbert Lee, Mays Landing	
Estell Manor City ...	W. Warner, Woodbine	Fred Mitchell, Estell Manor.
Folsom Bor.	John T. Williams, Folsom	Katherine Schmickel, Hammonton.
Galloway Twp.	Walter M. Aydelotte, Cologne	John Parker, Cologne.
Hamilton Twp.	J. J. Venuti, Mays Landing	Henry W. Denmead, Mays Landing.
Hammonton Town ...	Anna C. Bertino, Hammonton	George Elvins, Hammonton.
	Geo. W. Campanella, Hammonton	
	M. L. Ruberton, Hammonton	
Linwood City	Stanley Y. Gandy, Linwood	Manville L. Robinson, Linwood.
	Lewis W. Shaw, Linwood	
	John F. Gaffney, Linwood	
Longport Bor.	Paul M. Phillips, Longport	Paul M. Phillips, Longport.
Margate City	Oscar J. Cressman, Margate	Russel H. Denny, Margate City.
	David E. Gardiner, Margate	
	Herbert N. Gaskill, Margate	
Mullica Twp.	Cullus E. Weeks, Weekstown	Martin Decker, Elwood.
Northfield City	Harry F. Waters, Northfield	George M. Clark, Northfield.
	Harold E. Williams, Northfield	
	W. J. Nunn, Northfield	
Pleasantville City ...	Dr. C. H. Conover, Pleasantville	Marvin R. Martin, Pleasantville.
	Frank Grasso, Pleasantville	
	Evi Ware, Pleasantville	
Port Republic City ..	Newton W. Knauer, Port Republic	Mrs. Sara E. Garrison, Port Republic.
	Cornelius Garrison, Port Republic	
	T. Calvin Hickman, Port Republic	
Somers Point City ..	William M. Godfrey, Somers Point	Harry Smith, Somers Point.
	Charles J. Meskers, Somers Point	
	William S. Hartley, Somers Point	
Ventnor City	Joseph L. Soloff, Ventnor	Owen A. Kertland, Ventnor.
	Edward A. Scanlan, Ventnor	
	Charles W. Brookens, Ventnor	
Weymouth Twp. ...	Bernard Netolicka, Dorothy	Chris Weiss, Dorothy.
	George Pratzner, Belcoville	

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Bor.	Leonard Baum, Allendale..... Edmond R. Grofsick, Allendale..... Werner J. Baarck, Allendale.....	H. C. Falcke, Allendale.
Alpine Bor.	Joseph R. Carr, Alpine..... E. L. Berry, Alpine..... Louis R. Caccace, Alpine.....	
Bergenfield Bor.	Francis R. Engleke, Bergenfield	
Bogota Bor.	Edwin C. Ludwig, Bogota.....	Claire B. Ponzio, Bogota.
Carlstadt Bor.	Otto A. Linke, Carlstadt..... Thomas Lawlor, Carlstadt..... William E. Dermody, Carlstadt.....	Fletcher J. McCoy, Carlstadt.
Cliffside Park Bor.	F. E. Safino, Cliffside Park	
Closter Bor.	Harold E. Gill, Closter.....	
Cresskill Bor.	George L. Geiger, Cresskill	William R. Mayer, Cresskill.
Demarest Bor.	Peter M. Tintle, Demarest	C. P. Secchia, Demarest.
Dumont Bor.	R. English, Dumont	Vincent M. Terraciano, Dumont.
East Paterson Bor....	James McKay, E. Paterson..... Fred C. Myl, E. Paterson..... A. Lorenzi, E. Paterson.....	Walter W. Brower, East Paterson.
E. Rutherford Bor....	John Orr, E. Rutherford..... Nelson Eigenrauch, E. Rutherford..... Adam Bambach, E. Rutherford.....	
Edgewater Bor.	Owen J. Sheehan, Edgewater.....	
Emerson Bor.	Joseph Solimando, Emerson.....	Frank Ramagli, Emerson.
Englewood City	Russel T. Wilson, Englewood	Norman C. Loder, Englewood.
Englewood Cliffs Bor....	Francis Deshusses, Coytesville	Marjorie E. Roskamp, Englewood Cliffs.
	Robert V. LaRaia, Englewood Cliffs	
	August M. Herrmann, Coytesville	
Fairlawn Bor.	Merle R. St. Amour, Fairlawn.....	Donald DeBruin, Fairlawn.
Fairview Bor.	Frank Mandrake, Fairview..... John LaMarca, Fairview..... Joseph V. Boratto, Fairview.....	Anthony M. Orecchio, Fairview.
Fort Lee Bor.	Philip G. Mahler, Fort Lee.....	
Franklin Lakes Bor....	A. Edward DeBlock, Franklin Lakes....	
Garfield City	J. Tambor, Garfield	Louis S. Mallia, Garfield.
	Edward Pyryt, Garfield.....	
	Gary Molinari, Garfield.....	
	Walter Dittrich, Garfield.....	
	Philip Gannuscio, Garfield.....	
Glen Rock Bor.	Thomas A. Breen, Sr., Glen Rock.....	Ella E. Ferguson, Glen Rock.
Hackensack City	W. H. Lind, Hackensack	Emil J. Meyerer, Hackensack.
Harrington Park Bor....	P. H. Allenborn, Harrington Park	John W. Campbell, Harrington Park.
	Robert C. Glasspool, Harrington Park....	
	Joseph D. Fagan, Harrington Park.....	
Hasbrouck Hts. Bor....	Charles H. Clement, Hasbrouck Hts. ... Theodore L. VanDam, Hasbrouck Hts. ... Robert Davison, Jr., Hasbrouck Hts. ...	Ada K. Stephens, Hasbrouck Heights.
Haworth Bor.	Clinton C. Simmons, Haworth.....	
Hillsdale Bor.	Edward A. Reis, Hillsdale.....	
Hohokus Bor.	H. C. Busch, Hohokus	Leon P. Kleist, Hohokus.
Leonia Boro	Thomas Hemenway, Leonia..... William S. Mingle, Leonia..... Frank W. Bogert, Leonia.....	Dorothy C. Slater, Leonia.
Little Ferry Bor. ...	Louis E. Simmen, Little Ferry..... William F. Krieger, Little Ferry..... Christopher O. Andres, Little Ferry.....	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Lodi Bor.	Felix Sciarra, Lodi..... Andrew Antista, Lodi..... C. William Nunno, Lodi.....	} V. Charles Focarino, Lodi.
Lyndhurst Twp.	Angelo D. Checki, Lyndhurst..... Walter L. Molloy, Lyndhurst..... Edward A. Nowel, Lyndhurst.....	
Mahwah Twp.	Joseph Krupinski, Mahwah.....	
Maywood Bor.	C. Elmer Wright, Maywood..... Joseph P. Yafcak, Maywood..... Raymond Hoelz, Maywood.....	} James J. Cassidy, Maywood.
Midland Park Bor. ..	William Koehler, Midland Park.....	
Montvale Bor.	John W. Larson, Montvale.....	
Moonachie Bor.	John J. Baldasti, Moonachie..... Frank Miracky, Moonachie..... W. Nagel, Moonachie.....	} James McKinney, Moonachie.
New Milford Bor. ..	Lawrence A. Hardy, New Milford..... Joseph B. Toth, New Milford..... Joseph D. Lee, New Milford.....	
N. Arlington Bor. ..	Fred L. Cobb, Jr., North Arlington...	
Northvale Bor.	J. W. Scanlon, Northvale..... John F. Silva, Northvale..... Anthony Magnani, Northvale.....	} D. S. Firenze, Northvale.
Norwood Bor.	Crofford C. Haynes, Norwood.....	
Oakland Bor.	Herbert M. Williams, Oakland..... James Munn, Oakland..... F. Bosnich, Oakland.....	
Old Tappan Bor.	Clifton Demarest, Jr., Westwood.....	Richard O. Garretson, Westwood.
Oradell Bor.	Henry L. Fenner, Oradell.....	Lillian M. Vanderbeck, Oradell.
Palisades Park Bor.	George E. Diss, Palisades Park.....	Amelia H. Hackett, Palisades Park.
Paramus Bor.	Everett G. Manning, Paramus.....	Harvey W. Hebbard, Paramus.
Park Ridge Bor.	George Kiessling, Park Ridge.....	John J. Healey, Park Ridge.
Ramsey Bor.	Samuel J. Fulton, Ramsey.....	Winfield A. Carlough, Ramsey.
Ridgefield Bor.	Lloyd Jones, Ridgefield.....	Walter Pellacani, Ridgefield.
Ridgefield Park Twp.	L. Freeland Fellgraff, Ridgefield Park..	Harold J. Jones, Ridgefield Park.
Ridgewood Twp.	Clarence N. Delgado, Oradell.....	Wayne P. Mitchell, Ridgewood.
River Edge Bor.	Harry S. Greene, River Edge.....	Lewis A. King, River Edge.
Rivervale Twp.	Harold Archibald, Westwood.....	Edward Salsberg, Westwood.
Rochelle Park Twp.	Lorain Baum, Rochelle Park..... Harold W. Griffin, Rochelle Park..... George A. Hazley, Rochelle Park.....	} John J. Barnitt, Rochelle Park.
Rockleigh Bor.	Mrs. Gertrude Hutcheon, Rockleigh....	
Rutherford Bor.	John P. Ferraro, Rutherford..... Samuel E. Topping, Rutherford..... C. O. Austin, Rutherford.....	
Saddle Brook Twp.	Anthony Mosco, Saddle Brook..... J. William Harrington, Saddle Brook... Andrew Muniak, Saddle Brook.....	} Michael Rodak, Jr., Rochelle Park.
Saddle River Bor. ..	Albert E. Zecher, Saddle River.....	
S. Hackensack Twp.	Charles S. Picardi, S. Hackensack..... Edward Klekowski, South Hackensack... Jan A. TenHoeve, South Hackensack...	
Teaneck Twp.	William J. Senn, Teaneck.....	William F. Haecker, Teaneck.
Tenafly Bor.	Mrs. Claire M. Young, Tenafly.....	John A. Grahm, Jr., Tenafly.
Teterboro Bor.	Leon Sitek, Teterboro.....	G. V. Anderson, Teterboro.
Upper Saddle River Bor.	Charles H. Nussear, Upper Saddle River	Anna S. Butscher, Allendale.
Waldwick Bor.	Robert N. Stout, Waldwick.....	Frank R. Doty, Waldwick.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Wallington Bor.	Peter Pavlick, Wallington.....	Peter P. Tursick, Wallington.
Washington Twp. ...	O. Cesareo, Westwood	Herman P. Schmidt, Westwood.
Westwood Bor.	Frank D. Russell, Westwood.....	William P. Herbert, Westwood.
Woodcliff Lake Bor...	Paul Dattoli, Westwood.....	Fred M. Pearson, Westwood.
Wood-Ridge Bor. ...	J. Kennedy, Wood-Ridge	James S. Young, Wood-Ridge.
Wyckoff Twp.	William C. Greenhalgh, Wyckoff.....	Eivind H. Boe, Wyckoff.

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp.	Levi Downs, Jr., New Gretna.....	Mrs. Lillie K. Miller, New Gretna.
Beverly City	E. Arthur Smith, Beverly.....	} Frank C. Parsons, Beverly.
	Charles H. Sedgley, Beverly.....	
	John J. Centinaro, Beverly.....	
Bordentown City ...	Morris F. Keen, Bordentown.....	} Elizabeth L. Mackinnon, Bordentown.
	Thomas J. Burns, Bordentown.....	
	William R. Ryan, Bordentown.....	
Bordentown Twp. ...	Steven Turgyan, Bordentown.....	} Mrs. Elizabeth A. Bryan, Bordentown.
	Joseph Lawrence, Bordentown.....	
	W. H. Van Zandt, Bordentown.....	
Burlington City	John T. Martin, Burlington.....	} Francis Watchorn, Burlington.
	Hobart F. Stecher, Burlington.....	
	Herman T. Costello, Burlington.....	
Burlington Twp.	Joseph A. Montalto, Burlington	Mrs. Emilie D. Stokely, Burlington.
Chesterfield Twp. ..	George Lange, R. D. Yardville	George W. Goodenough, Crosswicks.
Cinnaminson Twp. ...	A. James Reeves, Palmyra.....	Norman R. Crisp, Riverton.
Delanco Twp.	A. Rowen Bright, Delanco.....	Frank R. Jones, Delanco.
Delran Twp.	A. Veston, Riverside	} George B. Barton, Bridgeboro.
	R. James, Moorestown	
Eastampton Twp. ...	J. H. Moller, Mt. Holly	George Whitman, Mt. Holly.
Edgewater Pk. Twp..	Earl R. Blyler, Beverly.....	Gordon S. Landis, Beverly.
Evesham Twp.	J. R. Traino, Moorestown	Louis R. Venable, Marlton.
Fieldsboro Bor.	Leo Campbell, Fieldsboro.....	Mrs. Frances A. Castner, Fieldsboro.
Florence Twp.	Angelo Buonanno, Florence.....	John Durham, Florence.
Hainesport Twp.	Marriott G. Haines, Mt. Holly.....	Winifred G. Brown, Mt. Holly.
Lumberton Twp.	Alvin B. Cooney, Lumberton.....	Joseph Pearson, Lumberton.
Mansfield Twp.	William B. Sharp, Columbus.....	Margaret R. Girdon, Columbus.
Maple Shade Twp. ..	William S. Ziegler, Maple Shade.....	} Edward J. Malone, Maple Shade.
	Connell O'Brien, Maple Shade.....	
	B. J. McQuaid, Maple Shade	
Medford Twp.	H. Russell Brick, Birchwood Lakes	Daniel F. Smith, Medford.
Medford Lakes Bor..	J. C. Alexander, Medford Lakes	John A. Weaver, Jr., Medford Lakes.
Moorestown Twp. ...	Charles L. Andrews, Moorestown.....	William W. Wymann, Moorestown.
Mt. Holly Twp.	Floyd C. Scattergood, Island Heights ..	Serena B. Baxter, Mt. Holly.
Mt. Laurel Twp. ...	Mrs. Emilie G. Hunt, Moorestown.....	Barbara F. Gngang, Moorestown.
New Hanover Twp..	Fred C. Huss, Cookstown.....	Fred C. Huss, Cookstown.
N. Hanover Twp. ...	Percy T. Borden, Wrightstown.....	Mrs. Lillian T. Smith, Wrightstown.
Palmyra Bor.	Ion V. Abel, Palmyra.....	Leonard R. Baker, Palmyra.
Pemberton Bor.	Marion R. Wilber, Pemberton.....	A. C. Borden, Pemberton.
Pemberton Twp.	Frank J. Ross, New Lisbon	E. C. Beckley, Browns Mills.
Riverside Twp.	Edward W. Snow, Riverside.....	} Elmer T. Dechant, Riverside.
	W. Hutchinson, Riverside	
	T. Minifri, Riverside	
Riverton Bor.	Russell M. Bigelow, Riverton.....	Ralph H. Taylor, Riverton.
Shamong Twp.	Harold E. Bozarth, Vincentown.....	Bernard Milley, Vincentown.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Southampton Twp. ..	C. Basil Jones, Vincentown.....	J. W. Bacon, Vincentown.
Springfield Twp.	Robert P. Zelle, Wrightstown	Walter Engle, Columbus.
Tabernacle Twp.	Kenneth T. Yates, Vincentown	Richard I. Haines, Vincentown.
Washington Twp. ...	C. Roy Cramer, Egg Harbor.....	William Walters, Egg Harbor.
Westampton Twp. ..	Galean H. Eiselman, Sr., Mt. Holly....	Walter W. Hancock, Burlington.
Willingboro Twp. ...	Charles L. Harrison, Sr., Beverly	Edward G. Calland, Rancocas.
Woodland Twp.	A. Schiess, Chatsworth	Susie J. Bozarth, Chatsworth.
Wrightstown Bor. ...	Samuel Forbes, Wrightstown.....	I. Haines Croshaw, Wrightstown.

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Clarence Hess, Audubon..... Elwood Bigler, Audubon..... Louis R. Kirby, Audubon.....	Roy D. Acaley, Audubon.
Audubon Park Bor....	E. E. Palsgrove, Audubon Park	Thomas J. Moran, Audubon Park.
Barrington Bor.	James B. Beck, Barrington.....	Thomas Redanauer, Barrington.
Bellmawr Bor.	John Heller, Mt. Ephraim	John R. King, Bellmawr.
	Paul J. Pagano, Bellmawr.....	
	Andrew Doyle, Bellmawr.....	
Berlin Bor	A. Ravelli, Berlin	Mrs. Anna Duncan, Berlin.
Berlin Twp.	Harry P. Woehr, W. Berlin.....	Robert L. Garren, West Berlin.
Brooklawn Bor.	C. A. Eisenlohr, Brooklawn	Maurice J. Cotton, Brooklawn.
	Norman Sayers, Brooklawn.....	
	W. M. Hunt, Brooklawn	
Camden, City of	Maurice H. Clyman, Camden..... S. Raymond Dobbs, Camden..... Thos. W. Mogck, Camden	George E. Brunner, Camden.
Chesilhurst Bor.		Mrs. Elizabeth Mossop, Chesilhurst.
Clementon Bor.	Harold Wolf, Clementon..... Alfred Zardus, Clementon..... Walter Dailey, Clementon.....	John J. Ward, Clementon.
Collingswood Bor. ...	G. Russell Holcombe, Collingswood..... Raymond F. Beck, Collingswood..... W. Young, Collingswood	R. S. Wigfield, Collingswood.
Delaware Twp.	Edward F. Borden, Haddonfield..... Harry F. Cameron, Ellishburg	J. W. McCloskey, Erlton.
	A. H. Johnson, Merchantville	
Gibbsboro Bor.	John Doerson, Gibbsboro.....	John Schreier, Gibbsboro.
Gloucester City	John T. Carrigan, Gloucester..... John A. Underwood, Gloucester..... Luke S. McKenna, Gloucester	Francis J. Gorman, Gloucester.
Gloucester Twp. ...	William J. Davenport, Blackwood..... E. B. Horner, Blackwood..... Frank Simiriglia, Blenheim.....	Halsey Cade, Blackwood.
Haddon Twp.	Daniel J. Henry, Haddonfield..... William O'Hara, Westmont..... Lester J. Kish, W. Collingswood, Audubon	Mrs. Eleanor D. Gorman, Westmont 7.
Haddonfield Bor. ...	Wallace L. Root, Haddonfield..... Charles H. Fisher, Haddonfield.....	Raymond Wheeler, Haddonfield.
Haddon Heights Bor..	Frank W. Tunstall, Haddon Heights...	Thomas J. Porter, Haddon Heights.
Hi-Nella Bor.	Joseph H. Castor, Somerdale.....	Jean Zimmermann, Hi-Nella.
Laurel Springs Bor..	Paul R. Spaeth, Laurel Springs.....	Charles J. Clarke, Laurel Springs.
Lawnside Bor.	Roland T. Haward, Lawnside..... R. Dyer, Lawnside..... L. Harry Lyons, Lawnside.....	William A. Jones, Lawnside.
Lindenwold Bor. ...	John E. Lebano, Lindenwold.....	Arthur W. Scheid, Lindenwold.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Magnolia Bor.	Albert T. McAlister, Magnolia..... R. T. Mannell, Magnolia..... E. Batz, Magnolia.....	} Frank A. Dold, Magnolia.
Merchantville Bor. ..	T. Carlyle Stephen, Merchantville.....	
Mt. Ephraim Bor. ..	Matthew Pawlowski, Mt. Ephraim..... Joseph Fanelli, Mt. Ephraim..... Norman L. Marley, Mt. Ephraim.....	
Oaklyn Bor.	W. E. Lovett, Oaklyn..... E. G. Berkheimer, Oaklyn..... J. S. Hubbell, Oaklyn.....	} Mrs. Mary A. Deering, Oaklyn.
Pennsauken Twp.	Meyers Baker, Pennsauken..... Mrs. Margaret J. Potter, Pennsauken... Charles B. Crabel, Pennsauken.....	
Pine Hill Bor.	Ernest L. Boyer, Pine Hill.....	
Pine Valley Bor.	Harry R. Fleming, Clementon.....	Harry R. Fleming, Clementon.
Runnemede Bor.	J. A. Hogan, Runnemede..... Joseph Bricketto, Runnemede..... Joseph Infanti, Runnemede.....	} Robert W. Sperling, Runnemede.
Somerdale Bor.	Charles W. Cahilly, Somerdale.....	
Stratford Bor.	Errol R. Brunhouse, Stratford.....	
Tavistock Bor.	Henry J. Meyer, Haddon Heights.....	Henry J. Meyer, Haddon Heights.
Voorhees Twp.	Henry Clay Miller, Haddonfield.....	Francis X. Kennedy, Kirkwood.
Waterford Twp.	Anthony Previtera, Atco..... Loubert DeSorte, Atco..... A. B. Fischer, Atco.....	} John Sikora, Atco.
Winslow Twp.	R. J. Mauriello, Waterford..... W. H. Issertell, Berlin..... W. Rodio, Hammonton.....	
Woodlynne Bor.	Charles Hoffacher, Woodlynne.....	

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Avalon Bor.	William Poinsett, Avalon.....	Margaret M. Hunter, Avalon.
Cape May City	Floyd C. Hughes, Cape May.....	Mrs. Margaret H. Keenan, Cape May.
Cape May Pt. Bor...	Frank S. Rutherford, Cape May Point..	Charles W. Makin, Cape May Point.
Dennis Twp.	Lewis B. Everingham, S. Seaville.....	William H. Rocap, Cape May Court House.
Lower Twp.	Wilfred Swain, Erma.....	Chester Wilson, Cape May.
Middle Twp.	Robert P. Hand, Cape May Court House	Floyd N. Doughty, Cape May Court House.
N. Wildwood City ..	Thomas Owens, North Wildwood..... John Mellor, North Wildwood.....	} Leslie Truitt, N. Wildwood.
Ocean City	Thomas J. McDougal, Ocean City.....	
Sea Isle City	F. H. Sutton, Sea Isle.....	Margaret Mazurie, Sea Isle.
Stone Harbor Bor. ..	William G. Lange, Stone Harbor.....	John G. Bucher, Stone Harbor.
Upper Twp.	Isaac Butler, Petersburg.....	Earl F. Griner, Tuckahoe.
W. Cape May Bor. ..	Harold Roop, West Cape May.....	Everett V. Edsall, West Cape May.
W. Wildwood Bor...	R. E. Merkel, West Wildwood.....	Arthur C. W. Franke, W. Wildwood.
Wildwood City	John V. Feeney, Wildwood.....	Alexander Gluck, Wildwood.
Wildwood Crest Bor..	James F. Dennison, Wildwood Crest ...	L. W. Campbell, Wildwood Crest.
Woodbine Bor.	Edward B. Kruck, Woodbine.....	Mrs. Bessie Wiegler, Woodbine.

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City	Anthony S. Ruggeri, Bridgeton..... Deane H. Eadie, Bridgeton..... Daniel Lloyd, Bridgeton..... Edward I. Malloy, Bridgeton.....	} Frank O'Neill, Bridgeton.
Commercial Twp. ..	Owen J. Carney, Jr., Port Norris	
Deerfield Twp.	William P. Creamer, Rosenhayn	
Downe Twp.	Milton W. Miller, Newport	
Fairfield Twp.	William F. Spencer, Fairton.....	Jesse L. Johnson, Fairton.
Greenwich Twp.	Joseph Cook, Bridgeton	Alvin Griffith, Bridgeton.
Hopewell Twp.	William F. Cassidy, Bridgeton.....	George W. Ottinger, Bridgeton.
Lawrence Twp.	Rudolph A. Melenric, Cedarville.....	Allen T. Stevens, Cedarville.
Maurice River Twp. ..	W. Steigelman, Dorchester	Edwin F. Tomlin, Dorchester.
Millville City	John W. Matthews, Millville.....	Conrad A. Waltman, Millville.
Shiloh Bor.	Daniel W. Davis, Shiloh.....	Theresa Parvin, Shiloh.
Stow Creek Twp. ...	B. Frank Harris, Bridgeton.....	Leslie B. Tomlinson, Bridgeton.
Upper Deerfield Twp. .	Leslie W. Johnson, Seabrook.....	Clayton J. F. Eckert, Bridgeton.
Vineland City	Nicholas V. Ragone, Vineland..... James Bertonazzi, Vineland..... Joseph Zagari, Vineland..... Louis P. Damico, Vineland..... Caesar Simoni, Vineland..... Nicholas DiBrigida, Vineland.....	} Victor E. Tomasso, Vineland.

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville, Town of ..	Emanuele De Noia, Jr., Belleville	William J. Friel, Belleville.
Bloomfield, Town of ..	O. G. Olsen, Bloomfield.....	Theodore C. Hock, Bloomfield.
Caldwell Bor.	Charles E. Haight, Caldwell.....	George W. Van Der Decker, Caldwell.
Caldwell Twp.	Edward T. Gately, Caldwell..... James H. Wright, Caldwell..... Clyde Evans, Caldwell.....	} John Jorgensen, Caldwell.
Cedar Grove Twp. ..	R. E. Ebert, Bloomfield	
East Orange City ...	E. H. Terrell, East Orange..... James H. Muchmore, East Orange..... Howell G. Williams, East Orange..... Fred H. Kammerer, East Orange..... Raymond L. Luzenburg, East Orange...	
Essex Fells Bor. ...	Horace V. Terhune, Essex Fells.....	Edward M. South, Essex Fells.
Glen Ridge Bor.	Andrew F. Eschenfelder, Glen Ridge...	James S. Brown, Glen Ridge.
Irvington, Town of ..	James S. T. McDonough, Irvington....	Edward A. Poppele, Irvington.
Livingston Twp. ...	Thomas B. Cannon, Jr., Livingston....	Percy Anderson, Livingston.
Maplewood Twp. ...	A. E. Weiler, Maplewood.....	Emory H. Dare, Jr., Maplewood.
Millburn Twp.	Bayard M. Stevens, Short Hills	} Mark Oliver, Millburn.
	Sargent Dumper, Short Hills	
	Robert E. Marshall, Millburn	
Montclair, Town of ..	Irving M. Meyer, Montclair	Horace O. Smith, Montclair.
Newark, City of	Thomas E. Hunt, Newark.....	Gilbert W. Hewson, Newark.
N. Caldwell Bor. ...	H. R. Weber, North Caldwell..... Dean A. Baldwin, North Caldwell..... Charles I. Bachellor, North Caldwell...	} Charles Rollwagen, North Caldwell.
Nutley, Town of ...	Charles W. Benjamin, Nutley.....	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Orange, City of	S. S. Solky, Orange	Ernest C. Gerardo, Orange.
	John J. Cuccolo, Orange	
Roseland Bor.	Francis T. DeCoster, Roseland	Alfred A. Hilton, Roseland.
S. Orange Village ..	John J. Connolly, South Orange	Anne K. Smith, South Orange.
Verona Bor.	James J. Donohue, Verona	Fred R. Wagner, Verona.
	John W. Kress, Verona	
	Eugene E. Sinsheiner, Verona	
W. Caldwell Bor. ...	Clifford Baldwin, West Caldwell	Henry Sigler, West Caldwell.
	John H. Nutting, West Caldwell	
	John T. Price, West Caldwell	
W. Orange, Town of ..	O. Warwick Telfair, West Orange	George W. Kocher, West Orange.
	Louis Lando, West Orange	
	Harry A. Johnson, West Orange	

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Bor.	W. E. Benfer, Clayton	Philip B. Adams, Clayton.
	Harry Beck, Clayton	
	Michael Kuchlak, Clayton	
Deptford Twp.	Edward Snyder, Blackwood	Edna M. Matlack, Woodbury.
	J. Surovick, Woodbury	
	Joseph Budessa, Sewell	
East Greenwich Twp.	Henry C. Nolte, Clarksboro	J. Ellison Haines, Mickleton.
Elk Twp.	Warren E. Cassidy, Mullica Hill	Charles G. Dilks, Glassboro.
	Benj. Wolfbrandt, Glassboro	
	Henry Laux, Mullica Hill	
Franklin Twp.	Daniel Borelli, Malaga	Mrs. Lottie Batchelor, Franklinville.
Glassboro Bor.	Melvin R. Satterfield, Glassboro	Miss Florence E. Kline, Glassboro.
	Paul Adams, Glassboro	
	Harold V. Lowther, Glassboro	
Greenwich Twp.	F. P. Leone, Paulsboro	J. Otto Wallace, Mullica Hill.
Harrison Twp.	Carlton C. Estilow, Swedesboro	Harold A. Nichol, Mullica Hill.
Logan Twp.	Oscar Beckett, Bridgeport	Lester C. Philipp, Bridgeport.
Mantua Twp.	William L. Morton, Mantua	J. Franklin Freeze, Sewell.
Monroe Twp.	Walter B. Trout, Williamstown	Miss Minerva Joseph, Williamstown.
National Park Bor. ..	Catherine Bradshaw, National Park	John R. Williams, National Park.
	William Phelps, National Park	
	Ralph Simons, National Park	
Newfield Bor.	Benjamin Musto, Newfield	Mervin L. Craig, Newfield.
	A. Miller, Newfield	
	Omar Richman, Newfield	
Paulsboro Bor.	Joseph Joggerst, Paulsboro	Mrs. Myrtle Travaline, Paulsboro.
	Harry Whitlam, Paulsboro	
	F. T. Price, Paulsboro	
Pitman Bor.	Frank O. Hancock, Pitman	Walter R. Brill, Pitman.
	E. S. Curry, Pitman	
	C. B. Fleck, Pitman	
South Harrison Twp.	Elbert Kirby, Mullica Hill	Edgar A. Skinner, Mullica Hill.
Swedesboro Bor.	Frank A. Wilbraham, Swedesboro	Cleveland Sholders, Swedesboro.
Washington Twp.	Edna H. Shields, Sewell	West J. Kandle, Sewell.
Wenonah Bor.	J. Allen Carey, Wenonah	James T. Shuster, Wenonah.
	William H. Baum, Wenonah	
	Donald N. Ralston, Wenonah	
West Deptford Twp.	Leo V. Janson, Woodbury	Theodore Scull, Thorofare.
Westville Bor.	Carlton Hendrickson, Westville	E. Millard Pallante, Westville.
Woodbury City	J. Vaughn Risley, Woodbury	Walter C. Wilkins, Jr., Woodbury.
	Harry Riskie, Woodbury	
	Wallace H. Geitz, Woodbury	
Woodbury Heights Bor.	John Piseco, Woodbury Heights	Frank L. Fedzer, Woodbury Heights
	Theodore P. Roedel, Jr., Woodbury Hts.	
	Mrs. E. Sheppard, Woodbury Heights ..	
Woolwich Twp.	Thomas P. Lyons, Swedesboro	William M. Horner, Swedesboro.

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne, City of	...Robert J. O'Connor, Bayonne	Timothy J. Doolan, Bayonne.
East Newark Bor.	...W. Hotaling, East Newark	Charles C. Wardell, Jr., East Newark.
Guttenberg, Town of	...Cyril W. Cade, Guttenberg	George R. Wagner, Guttenberg.
Harrison, Town of	...Edward A. Riordan, Harrison	Joseph G. Jones, Harrison.
Hoboken, City of	...Andrew P. McGuire, Hoboken. Dominick J. Spinetto, Hoboken. Maurice H. Ludwin, Hoboken	Daniel A. Haggerty, Hoboken.
Jersey City	...J. F. Murray, Jr., Jersey City	
Kearny, Town of	...William F. Alexander, Kearny. Charles R. McDonald, Kearny. John J. Bevins, Kearny. G. J. Centanni, Kearny. C. Hano, Kearny. George R. McBride, Kearny	Francis X. Beirne, Jersey City. Albin R. Hafstrom, Kearny.
North Bergen Twp.	...Joseph Rubenstein, North Bergen. Fred L. Ritter, North Bergen. Theodore Doll, Jr., North Bergen. A. Neugebauer, North Bergen	
Secaucus, Town of	...Anthony J. Clisura, Secaucus. Frank Huber, Secaucus. George B. Schaefer, Secaucus	Howard W. Barker, Secaucus.
Union City	...Peter Savarine, Union City. George H. Buess, Union City. Philip Failla, Union City. Bernard Scacchetti, Union City	
Weehawken Twp.	...Anthony C. Vezzetti, Weehawken. Joseph N. Atallo, Weehawken. Martin E. Haas, Weehawken	Amelia R. Zensinger, Weehawken.
West New York, Town of	...Bernard J. McDonald, West New York. George Rosenberg, West New York. V. Truncellito, West New York. Robert J. Cowan, West New York	
		William J. Boquist, West New York.

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp.	...Markey Ossman, Milford	William J. Hawke, Milford.
Bethlehem Twp.	...William A. Diller, Bloomsbury	Wm. G. Dervin, Asbury.
Bloomsbury Bor.	...George S. Oakes, Bloomsbury	J. DeWitt Melick, Bloomsbury.
Califon Bor.	...Orville A. Renkel, Califon	Herbert H. Scheffer, Califon.
Clinton, Town of	...F. G. Wille, Clinton	Elizabeth K. Oliver, Clinton.
Clinton Twp.	...Alvah H. Haver, Lebanon	Cora Mae Coss, Annandale.
Delaware Twp.	...L. P. Harbourt, Jr., Rosemont	Vincent Abraitys, Sergeantsville.
East Amwell Twp.	...William Fiess, Ringoes	Beatrice Aten, Ringoes.
Flemington Bor.	...Angelo Margaritondo, Flemington	Mrs. Helen H. Opdyke, Flemington.
Franklin Twp.	...Kenneth S. Mathews, Pittstown	Mrs. Amy E. Stout, Pittstown.
Frenchtown Bor.	...Leon A. Park, Frenchtown	W. Howard Godley, Frenchtown.
Glen Gardner Bor.	...William L. Hockenbury, Glen Gardner	Dorothy Timberlake, Glen Gardner.
Hampton Bor.	...Robert L. Bogart, Hampton	Steward C. Housel, Hampton.
High Bridge Bor.	...Kenneth W. Perry, High Bridge	George C. Conover, High Bridge.
Holland Twp.	...Robert E. Phillips, Milford	Oscar S. Philkill, Milford.
Kingwood Twp.	...Joseph F. Gessner, Stockton	Reuben H. VanHorn, Stockton.
Lambertville City	...Harold M. Dorrell, Lambertville	Mary E. Sheridan, Lambertville.
Lebanon Bor.	...Richard R. Sammis, Lebanon	Ernest A. Bright, Jr., Lebanon.
Lebanon Twp.	...Lester C. Apgar, Glen Gardner	Mrs. Rand L. Hupp, Glen Gardner.
Milford Bor.	...Frank G. Aller, Milford	Charles F. Mayes, Milford.
Raritan Twp.	...Harold B. Everitt, Flemington	William H. Wager, Ringoes.
Readington Twp.	...Mario Norio, Whitehouse Station	Albert L. Hagan, Flemington.
Stockton Bor.	...Thomas C. Errico, Stockton	Raymond B. Mason, Stockton.
Tewksbury Twp.	...Emmett F. LaTourette, Oldwick	Joseph C. Farley, Lebanon.
Union Twp.	...Chester S. Ponietowski, Pattenburg	Robert Gyuro, Pittstown.
West Amwell Twp.	...W. Alfred Wooden, Lambertville	Mildred E. Lambert, Lambertville.

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp.	Elmer F. Eilers, Hightstown	Walter C. Black, Hightstown.
Ewing Twp.	Thomas S. Sweeney, Trenton	} John Elder, Trenton.
	William L. Humphreys, Trenton	
	Lyle G. Cook, Trenton	
Hamilton Twp.	Roger J. Whatley, Trenton	Harold A. Sutterley, Trenton.
Hightstown Bor.	William A. Mitchell, Hightstown	Edith V. Erving, Hightstown.
Hopewell Bor.	Samuel K. Hunt, Hopewell	J. Howard Dilts, Hopewell.
Hopewell Twp.	Carlton E. Force, Titusville	M. Stanley Harbourt, Titusville.
Lawrence Twp.	Peter J. Russo, Trenton	Thomas P. Kalesch, Trenton.
Pennington Bor.	E. Gosling, Pennington	Clarence J. Carman, Jr., Pennington.
Princeton Bor.	Edward G. Warren, Princeton	Wilbur F. Kerr, Sr., Princeton.
Princeton Twp.	Stuart Robson, Princeton	Walter B. Foster, Jr., Princeton.
Trenton, City of	Roland R. Anderson, Trenton	} Samuel Scott, Trenton.
	Anthony R. Russo, Trenton	
	Warren H. Vandergrift, Trenton	
	Donald T. Morrissey, Trenton	
Washington Twp.	John J. Scheideler, Robbinsville	Mrs. Marjorie M. Tindall, Windsor.
West Windsor Twp.	Martin H. Caples, Princeton Jct.	H. Herbert Mather, Dutch Neck.

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Bor.	William Greenwald, Carteret	Alexander Comba, Carteret.
Cranbury Twp.	Carleton Campbell, Cranbury	} Gertrude H. Danser, Cranbury.
	Robt. S. Barlow, Cranbury	
	Warren H. Petty, Cranbury	
Dunellen Bor.	Charles J. Fitzgerald, Dunellen	Mrs. Agnes M. Schelhorn, Dunellen.
East Brunswick Twp.	Charles M. Auer, New Brunswick	Francis P. Welsh, South River.
Edison Twp.	George E. Hollingshead, Nixon	} Richard F. Knudson, Nixon.
	Stephen Madger, Fords	
	J. C. Engel, Nixon	
Helmetta Bor.	Walter J. Slezak, Helmetta	Edward Z. Stopinski, Helmetta.
Highland Park Bor.	H. R. Fick, Highland Park	} Benjamin F. Gebhardt, Highland Park.
	Harold M. Bruskin, Highland Park	
	John Rizzo, Highland Park	
	J. W. Redmond, Highland Park	
Jamesburg Bor.	William M. McCowatt, Jamesburg	Chester S. Damecki, Jamesburg.
Madison Twp.	Leonard Massom, Laurence Harbor ...	Walter S. Becker, Old Bridge.
Metuchen Bor.	Joseph P. Marra, Metuchen	} Harold I. Meyers, Metuchen.
	T. J. Patten, Metuchen	
	W. C. Letson, Metuchen	
Middlesex Bor.	Norman Harvey, Middlesex	Justin Shearn, Middlesex.
Milltown Bor.	A. J. Sterner, Milltown	William Duncan, Milltown.
Monroe Twp.	H. M. Barrett, Hightstown	George Danton, Spotswood.
New Brunswick City.	Anthony F. Daly, New Brunswick	} Mrs. Elizabeth S. Ewing, New Brunswick.
	Sam G. Cohen, New Brunswick	
	William F. Harkins, New Brunswick	
North Brunswick Twp.	C. A. Kern, North Brunswick	George W. Davis, New Brunswick.
Perth Amboy City ..	Sol R. Kelsey, Perth Amboy	} John A. Dunham, Perth Amboy.
	John B. Dzikoski, Perth Amboy	
	James Goumas, Perth Amboy	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Piscataway Twp.	William Stender, Dunellen	Dennis Fitzgerald, New Market.
	Peter Bongiorno, New Brunswick	
	Wayne N. Weaver, New Market	
Plainsboro Twp.	J. Russell Britton, Plainsboro	Helen K. Pendyke, Plainsboro.
Sayreville Bor.	Philip McCutcheon, Sayreville	Joseph J. Weber, Sayreville.
South Amboy City ..	John J. Sharo, South Amboy	Frank Gordon, South Amboy.
	Raymond Fleming, South Amboy	
	John A. Coan, South Amboy	
South Brunswick Twp.	Edgar V. Renk, Monmouth Junction ...	John J. Schuh, Deans.
South Plainfield Bor..	George J. Linger, S. Plainfield	John Kane, Jr., South Plainfield.
	Dominic Stilo, S. Plainfield	
	Irving Babes, S. Plainfield	
South River Bor.	Arthur A. Green, South River	Henry O. Schlegel, South River.
	Edward Gekoski, South River	
	Anton A. Knolloch, South River	
Spotswood Bor.	Carleton Grace, Spotswood	Kenneth Berry, Spotswood.
Woodbridge Twp.	David F. Gerity, Woodbridge	Michael J. Trainer, Woodbridge.
	John J. Samons, Port Reading	
	William C. Ziegenbalg, Iselin	

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	P. W. Updike, Allenhurst	Paul Updike, Allenhurst.
Allentown Bor.	John W. Havens, Allentown	Donald W. Peppler, Allentown.
Asbury Park City ..	.....	Harvey P. Herbert, Asbury Park.
Atlantic Twp.	Joseph Crine, Freehold	Mrs. Anne Wylie, Asbury Park.
Atlantic Highlands Bor.	John S. Flitcroft, Atlantic Highlands ..	Stanley F. Sculthrop, Atlantic High-lands.
Avon-by-the-Sea Bor.	Garth Shamel, Avon-by-the-Sea	Norma B. Ommundsen, Avon-by-the-Sea.
Belmar Bor.	Harry Goldwyn, Belmar	Donald F. Matthews, Belmar.
Bradley Beach Bor..	Eugene B. Lowenstein, Bradley Beach..	Mrs. Muriel Adams, Bradley Beach.
	D. Joseph De Vito, Asbury Park	
	Albert H. Kirms, Bradley Beach	
Brielle Bor.	Reginald N. Pearce, Brielle	John Fairbanks, Brielle.
Deal Bor.	B. P. Lissner, Jr., Allenhurst	B. Carlton Fisler, Brielle.
	Julius Vinik, Deal	
	Dr. John G. Campi, Deal	
	W. C. Thompson, Deal	
Eatontown Bor.	Edward Emmons, Eatontown	Mrs. Elsie Demarest, Eatontown.
	Theo. McGinness, Eatontown	
	Harry E. Rowland, Eatontown	
Englishtown Bor.	Albert W. Dey, Englishtown	R. B. Van Derhoef, Englishtown.
Fair Haven Bor.	W. Raymond VanHorn, Fair Haven ...	George W. Curchin, Fair Haven.
Farmingdale Bor.	Alexander Yard, Farmingdale	Mrs. Viola C. Russell, Farmingdale.
Freehold Bor.	Fred Quinn, Freehold ..	Myron M. VanDerveer, Freehold.
Freehold Twp.	Walter W. Lott, Freehold	Woodrow W. Burk, Freehold.
Highlands Bor.	Mrs. Jessie Ruggiano, Highlands ..	John P. Adair, Highlands.
	Robert Alexander, Highlands ..	
	W. Mercier, Highlands ..	
Holmdel Twp.	John H. Mount, Holmdel	Francis Stillwell, Keyport.
Howell Twp.	Walter S. Van Schoick, Farmingdale ...	Horace P. Cook, Farmingdale.
Interlaken Bor.	Neal A. Tompkins, Interlaken	Neal A. Tompkins, Interlaken.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Keansburg Bor.	Frederick Kalkhof, Keansburg	John W. Savage, Keansburg.
Keyport Bor.	J. W. Kennedy, Keyport	Everett S. Poling, Keyport.
Little Silver Bor. ..	Louis S. Van Brunt, Little Silver	Calvin A. Rowe, Little Silver.
Long Branch City ...	Frank Blaisdel, Long Branch	Raymond M. Brown, Long Branch.
Manalapan Twp.	Anthony J. Arbach, Englishtown	Stanley Tvaroha, Freehold.
Manasquan Bor.	A. D. Voorhees, Manasquan	Joseph H. Williams, Manasquan.
	Theodore C. Miller, Manasquan	
	Harvey M. Bush, Manasquan	
Marlboro Twp.	Howard J. Preston, Marlboro	Frank Dugan, Marlboro.
Matawan Bor.	T. A. Francy, Matawan	Koert C. Wyckoff, Matawan.
Matawan Twp.	John P. Kenner, Keyport	Charles J. Kelly, Matawan.
Middletown Twp. ...	William C. Johnson, Keansburg	Earl K. Eastmond, Middletown.
Millstone Twp.	Francis B. Lamb, Englishtown	David L. Baird, Freehold.
Monmouth Beach Bor.	Frank J. Maguire, Monmouth Beach ...	Clarence B. Cook, Monmouth Beach.
Neptune Twp.	Alvin E. Bills, Ocean Grove	Harold A. Smith, Neptune.
Neptune City Bor. ...	A. W. Jameson, Neptune	Harold J. Rowland, Neptune City.
New Shrewsbury Bor..	J. H. Jordan, Eatontown	Ruth B. Crawford, Eatontown.
Ocean Twp.	Mrs. Florence E. Moor, West Allenhurst	James A. Errickson, Oakhurst.
Oceanport Bor.	Benedict G. Pascucci, Long Branch ...	George C. D. Hurley, Oceanport.
	B. J. Scarsi, Oceanport	
	Byron G. Briggs, Oceanport	
Raritan Twp.	Thomas P. Brennan, Keyport	Mabel I. Walling, Keansburg.
Red Bank Bor.	Franklyn D. Haviland, Red Bank	Albert T. MacDonald, Red Bank.
Roosevelt Bor.	Jeanette Koffler, Roosevelt	Mrs. Anna Halpern, Roosevelt.
Rumson Bor.	John W. Carton, Jr., Rumson	Mrs. Mary M. O'Rourke, Rumson.
Sea Bright Bor.	Arthur O. Axelson, Sea Bright	Clarence Stevens, Sea Bright.
Sea Girt Bor.	Monroe C. Hawes, Sea Girt	Agnes M. Purcell, Sea Girt.
	Paul B. Newman, Sea Girt	
	Roselle Bucknum, Sea Girt	
Shrewsbury Bor.	Kenneth L. Walker, Shrewsbury	Isabel R. Parker, Shrewsbury.
Shrewsbury Twp. ...	Ann C. Switek, Eatontown	Ann C. Switek, Eatontown.
South Belmar Bor. ...	Mrs. Anna R. Shaffer, South Belmar ..	Margaret Walling, 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	Mary A. Rosine, Union Beach.
Upper Freehold Twp..	John C. Field, Allentown	Charles I. Smith, Allentown.
Wall Twp.	John E. Cherel, Belmar	Mrs. Elizabeth M. Allen, Belmar.
West Long Branch Bor.	L. C. Bizzarro, West Long Branch}	Miss Frances L. Townsend, West Long Branch.
	John R. Disbrow, West Long Branch ...}	
	H. I. Wardell, West Long Branch	

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton, Town	Lewis E. Dickinson, Boonton	Robert Wahrenbrock, Boonton.
	Edgar J. Hobbins, Boonton	
	Joseph T. Carey, Boonton	
Boonton Twp.	James J. Cross, Boonton	Mary Rusnack, Boonton.
Butler Bor.	William H. Meier, Butler	William H. Meier, Butler.
Chatham Bor.	William Lerf, Chatham	John H. Mowen, Chatham.
	Renald C. Thuebel, Chatham	
	K. J. Hume, Chatham	
Chatham Twp.	Mrs. Millicent M. Underwood, Chatham.	E. A. Alpaugh, Madison.
Chester Bor.	F. Leslie Apgar, Chester	Harold Waters, Chester.
Chester Twp.	Ralph Robinson, Chester	Richard E. Shotwell, Chester.
Denville Twp.	J. F. Hogan, Denville	J. Elmer Vanderhoof, Denville.
Dover Town	Raymond Berg, Dover	Earl C. Nelson, Dover.
East Hanover Twp.	Roy Shrader, Hanover	William C. Lyon, Hanover.
	Roswell Hait, Hanover	
	Gordon W. Gould, Hanover	
Florham Park Bor.	T. H. Green, Florham Park	Helen Scanlon, Florham Park.
	Thomas Vultee, Florham Park	
	E. F. White, Florham Park	
Hanover Twp.	George Gwodz, Whippany	E. P. Griffith, Whippany.
	Philip Bodman, Jr., Whippany	
	Andrew J. Woytas, Whippany	
Harding Twp.	Ralph W. Earl, Morristown	Leon H. Frischknecht, Morristown.
Jefferson Twp.	Floyd L. Smith, Lake Hopatcong	E. S. Robinson, Hopatcong.
Kinnelon Bor.	Edward M. Nevius, Butler	Cornelius H. Banta, Butler.
	John L. Ricker, Sr., Butler	
	Gordon B. Cook, Butler	
Lincoln Park Bor.	David McComb, Lincoln Park	Arthur C. Brown, Lincoln Park.
	George Smith, Lincoln Park	
	Thomas Clark, Sr., Mountainview	
Madison Bor.	Kenneth L. Wilkinson, Madison	Mrs. Myra A. Aindow, Madison.
	Harry Melville, Madison	
	James J. Hesson, Madison	
Mendham Bor.	Vernon Garabrant, Mendham	Mrs. Elizabeth Emmons, Mendham.
Mendham Twp.	Thor B. Gustafson, Brookside	W. J. Fielding, Brookside.
Mine Hill Twp.	G. Turner, Mine Hill, P. O. Dover	Harry J. Curnew, Dover.
Montville Twp.	E. H. Looney, Towaco	Mrs. Reta Van Duyne, Montville.
Morris Twp.	C. Wickliffe, Jr., Morristown	Harold E. Saunders, Jr., Morristown.
	Keith Quimby, Morristown	
	C. Dabinett, Morristown	
Morris Plains Bor.	Kenneth Gorry, Morris Plains	George P. Wilson, Morris Plains.
	William Parsons, Morris Plains	
	A. M. Anderson, Morris Plains	
Morristown, Town	J. J. Franey, Morristown	M. L. O'Brien, Morristown.
	Louis Petrone, Morristown	
	Joseph P. Waters, Morristown	
Mountain Lakes Bor.	F. DeLeyer, Mountain Lakes	Leo T. Powell, Mountain Lakes.
Mt. Arlington Bor.	Marvin P. Forsythe, Mt. Arlington	Laura D. Speaker, Mt. Arlington.
	F. Menne, Ledgewood	
	N. J. Powell, Mt. Arlington	
Mt. Olive Twp.	John C. Bartholomae, Budd Lake	Mary A. Hopler, Budd Lake.
	John A. Edwards, Flanders	
	Nelson Walters, Flanders	
Netcong Bor.	Julius Briegel, Netcong	Louis M. Huyler, Netcong.
Parsippany-Troy Hills Twp.	Anthony A. Mercurio, Mt. Tabor	Raymond R. Johnson, Parsippany-Troy Hills.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Passaic Twp.	J. R. Clymer, Millington	} Edward H. Osborne, Stirling.
	John Castle, Gillette	
	George Harmon, Stirling	
Pequannock Twp. ...	L. C. Starr, Pompton Plains	} Isabelle M. Verkaart, Pompton Plains.
	Edward P. Godfrey, Pompton Plains ...	
	David P. Ramsey, Pompton Plains	
Randolph Twp.	E. F. Lawrence, Dover	Mrs. Marjorie Polsbroek, Dover.
Riverdale Bor.	F. J. Leone, Riverdale	} Laura L. Sloane, Riverdale.
	F. Dalton, Riverdale	
	R. B. Jacobus, Riverdale	
Rockaway Bor.	John F. Burnside, Rockaway	Charles T. Nichols, Rockaway.
Rockaway Twp.	David G. Moran, Dover	} Mrs. M. L. Hocking, Wharton.
	Haakon Ostervik, Rockaway	
	Frank Caruso, Rockaway	
Roxbury Twp.	A. Hulse Mooney, Flanders	Cook Conkling, 2d, Succasunna.
Victory Gardens Bor.	H. Halperin, Dover	Stanley Wasilewski, Dover.
Washington Twp. ..	Russell S. Smith, Long Valley	J. Roberts Spencer, Long Valley.
Wharton Bor.	Walter P. Krich, Wharton	} Emily L. Colligan, Wharton.
	William Sheehan, Wharton	
	Stephen Pedrick, Wharton	

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Bor...	C. R. Leonard, Barnegat Light	} Mrs. Minnie D. Kelly, Barnegat Light.
	S. Dickerson, Barnegat Light	
	Joseph H. Dornisch, Barnegat Light ...	
Bay Head Bor.	Harold N. Parker, Bay Head	} Julius Foster, Jr., Bay Head.
	Robert L. Johnson, Bay Head	
	R. Van Schoick, Bay Head	
Beach Haven Bor. ...	C. Steelman, Beach Haven	Virginia Todd Kerr, Beach Haven.
Beachwood Bor.	William C. Cassidy, Beachwood	} William C. Cassidy, Beachwood.
	J. Gilbert Jacobus, Beachwood	
	Clarence Coryell, Beachwood	
Berkeley Twp.	Clinton A. Worth, Bayville	Mrs. Elizabeth Shriver, Bayille.
Brick Twp.	Leland Downey, Laurelton	Mrs. H. C. Schaefer, Breton Woods.
Dover Twp.	Ralph P. Franke, Toms River	} Carl F. Heagey, Toms River.
	C. Budd Wilsey, Toms River	
Eagleswood Twp. ...	Milton E. Salmons, West Creek	Watson L. Pharo, West Creek.
Harvey Cedars Bor...	Mrs. Elsie Vosseller, Harvey Cedars ...	Norman Hirsch, Harvey Cedars.
Island Heights Bor...	Norman E. Muller, Island Heights ...	Lillian J. Cagney, Island Heights.
Jackson Twp.	H. G. Katlow, Lakewood	J. J. Clayton, Vanhiseville.
Lacøy Twp.	Stanley Vaskis, Forked River	} Ruth H. Stults, Forked River.
	L. Gille, Forked River	
	Joseph R. Fay, Lanoka Harbor	
Lakehurst Bor.	Dominic Volante, Lakehurst	Marguerite Rose, Lakehurst.
Lakewood Twp.	R. Solomon, Lakewood	} Amory J. Parmentier, Lakewood.
	L. F. Turtora, Lakewood	
	D. Pinsker, Lakewood	
Lavallette Bor.	Peter Bloom, Lavallette	} Mrs. Lottie Pelser, Lavallette.
	J. Carlton Esty, Lavallette	
	Charles Garabaldi, Lavallette	
Little Egg Harbor Twp.	Raymond A. Eick, W. Tuckerton	} Elwood C. Cummings, Parkertown.
	R. Mott, W. Tuckerton	
	Clinton Macauley, Parkertown, P. O. Tuckerton	
Long Beach Twp. ...	William Morris, Brant Beach	} Ralph D. Golomb, Brant Beach.
	Edward Nees, Brant Beach	
	Carl A. Sutter, Brant Beach	
Manchester Twp. ...	Richard R. Herring, Lakehurst	Mrs. Emma E. Cameron, Whiting.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Mantoloking Bor.	E. R. Fox, Mantoloking	T. McCurdy Marsh, Newark.
	Lewis P. Carmer, Elizabeth	
	J. J. Turner, Mantoloking	
Ocean Twp.	Lloyd S. Camburn, Waretown	Margaret Gale, Waretown.
	O. J. Turner, Waretown	
	C. Bruce, Waretown	
Ocean Gate Bor.	George Bryant, Ocean Gate	Mrs. Mary Doremus, Ocean Gate.
Pine Beach Bor.	Robert J. Anderson, Pine Beach	George E. Osterheldt, Pine Beach.
Plumsted Twp.	Thomas Hartshorn, New Egypt	C. Ferdinand VanHorn, New Egypt.
Pt. Pleasant Bor.	James Reid, W. Point Pleasant	Harry E. Odell, Point Pleasant.
	Donald J. Brennan, Point Pleasant	
	Elmer F. White, Point Pleasant	
Pt. Pleasant Beach Bor.	Reed F. Gager, Point Pleasant Beach ..	Mrs. Esther Winckhofer, Pt. Pleasant Beach.
	John L. Ballou, Point Pleasant Beach ..	
	Burnet B. Lynch, Point Pleasant Beach ..	
Seaside Heights Bor.	John M. Kaufmann, Seaside Heights ..	August G. Speier, Seaside Heights.
Seaside Park Bor. ..	Benjamin H. Eggleston, Seaside Park ..	Wilmer Haag, Seaside Park.
	Harold G. Gorman, Seaside Park	
	J. O'Hara, Seaside Park	
Ship Bottom Bor.	George L. McVey, Ship Bottom	Carmel V. Fisler, Ship Bottom
	J. McCracken, Jr., Ship Bottom	
	Leroy Blair, Ship Bottom	
South Toms River ...	Frederick Ottenbacher, S. Toms River..	Roy H. Tilton, Toms River.
Stafford Twp.	Charles A. Sprague, Manahawkin	Franklin B. Southgate, Manahawkin.
Surf City Bor.	H. E. Smith, Surf City	H. Elvin Smith, Surf City.
	Bruce V. Nelson, Surf City	
	L. T. Connors, Jr., Surf City	
Tuckerton Bor.	Boyd Midgett, Jr., Tuckerton	Mrs. Thelma Seaman, Tuckerton.
	Ralph Courtney, Tuckerton	
	Ira Mathis, Tuckerton	
Union Twp.	J. V. Lewis, Sr., Barnegat	Leroy B. Frazee, Barnegat.
	John I. Birdsall, Barnegat	
	Allen R. Chadwick, Barnegat	

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomingtondale Bor.	Lawrence Bennett, Bloomingtondale	Mrs. Catherine Cabill, Bloomingtondale.
	L. J. Bell, Bloomingtondale	
	C. Schulster, Bloomingtondale	
Clifton, City of	William J. Fitzpatrick, Clifton	Frank F. Staudt, Clifton.
	Anthony J. Sartor, Clifton	
	A. J. Greene, Jr., Clifton	
Haledon Bor.	C. Horace Frignoca, Haledon	Joseph Garbaccio, Haledon.
Hawthorne Bor.	Clarence Choyce, Hawthorne	Victor Verberckmoes, Hawthorne.
	John Van Hassel, Hawthorne	
	Peter Calcia, Paterson	
Little Falls Twp.	George Zimmer, Little Falls	Philip E. Stainton, Little Falls.
	Francis Haskins, Little Falls	
	Martin Van Ostenbridge, Little Falls ..	
North Haledon Bor.	L. C. Pishacane, Hawthorne	Louis Vanderspiegel, Paterson.
Passaic, City of	A. R. Galik, Passaic	Edward Ancukatis, Passaic.
	I. Levine, Passaic	
Paterson, City of ...	William C. Leach, Paterson	Charles J. Scanlon, Paterson.
	Anthony J. Grossi, Paterson	
	Govert Breen, Paterson	
	Noah Krieger, Paterson	
	Edward F. Furrey, Paterson	
	Alphonsus J. Kane, Paterson	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Pompton Lakes Bor.	Guy E. Cornelius, Pompton Lakes Arthur T. Riedel, Jr., Pompton Lakes.... Edwin Merrill, Pompton Lakes	} W. Harry Young, Pompton Lakes.
Prospect Park Bor.	A. Nawyn, Prospect Park	
Richard DeSee, Paterson.		
Ringwood Bor.	Ralph V. Colfax, Wanaque	Edwin M. Tresize, Ringwood.
Totowa Bor.	J. W. Masklee, Totowa	Mrs. Emma H. Walker, Totowa.
Wanaque Bor.	Frank W. Palatucci, Haskell	} Mrs. Margaret Cisco, Wanaque.
	James J. Gaul, Wanaque	
	George Davey, Wanaque	
Wayne Twp.	Frank E. Osborne, Paterson	} Edward T. Lowery, Mountainview.
	D. D. Garvey, Wayne	
	John M. Phelan, Packanack Lake	
West Milford Twp.	Leslie D. Freeland, W. Milford	} Harry Michelfelder, West Milford.
	Robert M. Glinane, Butler	
	Harry Houghtaling, Oak Ridge	
West Paterson Bor.	Andrew A. Lewis, W. Paterson	} Charles E. Ulrich, W. Paterson.
	P. H. Mizzone, W. Paterson	
	James J. Egan, West Paterson	

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp.	William S. Joyce, Bridgeton	Jesse B. Mowers, Alloway.
Elmer Bor.	Harold H. Hofmann, Elmer	Earl W. Buzby, Elmer.
Elsinboro Twp.	Richard E. Harris, Salem	Dallis R. Smith, Salem.
Lower Alloway Creek Twp.	James Wood, Canton	Mervin H. Horner, Salem.
Lower Penns Neck Twp.	W. Ward Weatherby, Pennsville	Charles T. White, Pennsville.
Mannington Twp.	David F. Grier, Salem	Russell B. Harris, Salem.
Oldmans Twp.	Alvin Nipe, Pedricktown	Melvin Sparks, Pedricktown.
Penns Grove Bor.	Arthur S. Smith, Penns Grove	Emma D. Mallett, Penns Grove.
Pilesgrove Twp.	Mrs. Mabel Jarman, Woodstown	Alice K. DuBois, Woodstown.
Pittsgrove Twp.	Arthur Schalick, Centerton	Everett M. Hitchner, Elmer.
Quinton Twp.	Henry J. Mickel, Bridgeton	H. R. Howell, Quinton.
Salem, City of	Wilbur Brandiff, Salem	} John M. Hall, Salem.
	T. Hall, Salem	
	E. Wilson, Salem	
Upper Penns Neck Twp.	Norman C. Stout, Carney's Point	Edwin M. Sickler, Sr., Pennsgrove.
Upper Pittsgrove Twp.	Walter Tarpine, Woodstown	Clifford Dare, Elmer.
Woodstown Bor.	Howard C. Flitcraft, Woodstown	Howard K. Urion, Woodstown.

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bedminster Twp.	R. E. Smith, Bedminster	Vernon Hoffman, Pottersville.
Bernards Twp.	H. B. Thomson, Basking Ridge	T. H. Spencer, Basking Ridge.
Bernardsville Bor. ..	Samuel J. Conklin, Bernardsville	Michael A. Dubus, Bernardsville.
Bound Brook Twp. ...	E. H. Cregar, Bound Brook	John P. Koehler, Bound Brook.
Branchburg Twp. ...	Mrs. Ida Blaufuss, North Branch Sta. ...	J. Jay Higgins, North Branch.
Bridgewater Twp. ..	John H. Papen, Somerville	R. S. Hamilton, Somerville.
Far Hills Bor.	W. P. Crane, Far Hills	Miss Verna M. Todd, Far Hills.
Franklin Twp.	W. B. Hughes, New Brunswick	Mrs. Alice J. Hageman, Middlebush.
Green Brook Twp. ..	Henry E. Brain, Dunellen	Walter Pritchard, Dunellen.
Hillsborough Twp. ..	Charles V. N. Davis, Somerville	Clement C. Clawson, Flagtown.
Manville Bor.	William Specian, Manville	Alexander P. Peltack, Manville.
	Thomas Kaschak, Manville	
	Joseph Fiduk, Manville ..	
Millstone Bor.	Henry Wittman, Millstone	Sarah H. Holden, Millstone.
Montgomery Twp. ...	J. Lester Drake, Belle Mead	Mrs. Myrtle T. Hoagland, Blawenburg.
N. Plainfield Bor. ..	August J. Church, N. Plainfield	Robert H. Pasch, Plainfield.
Peapack-Gladstone Bor.	Mrs. Francis H. Hoffman, Gladstone ...	Harold L. Crater, Gladstone.
Raritan Bor.	James J. DeMonte, Raritan	Vincent J. Minetti, Raritan.
Rocky Hill Bor.	Wilbur L. Lowe, Rocky Hill	Reba T. Parsons, Rocky Hill.
Somerville Bor.	John M. Conover, Somerville	J. Harold Gernert, Somerville.
South Bound Brook Bor.	John H. Mehlenbeck, S. Bound Brook...	Edward J. McLaughlin, S. Bound Brook
Warren Twp.	E. Lange, Plainfield	Mrs. Elsie Steffens, Martinsville.
Watchung Bor.	Fred H. Schultz, Plainfield	Edwin G. Corey, Plainfield.

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Bor.	Herbert McDavitt, Sr., Andover	Dorothy B. Puffer, Andover.
Andover Twp.	Mrs. Mina R. Scott, Newton	Mrs. Mida L. Smith, Lafayette.
Branchville Bor.	Roy B. Ellett, Branchville	William Hanna, Branchville.
Byram Twp.	John F. McDavitt, Stanhope	John H. Engelhardt, Andover.
Frankford Twp.	Raymond A. Compton, Branchville	Lester Garriss, Branchville.
Franklin Bor.	Stephen J. Novak, Franklin	James Fitzsimmons, Franklin.
Fredon Twp.	Mrs. Alberta S. Richart, Newton	Alfred M. Snook, Newton.
Green Twp.	R. I. Snotwell, Newton	Edward W. Smith, Trumbull.
Hamburg Bor.	Frank H. Burgher, Hamburg	Vernon R. Cole, Hamburg.
Hampton Twp.	Anthony Donadio, Newton	Paul V. Cummings, Newton.
Hardyston Twp.	Kenneth B. Hersdersin, Stockholm ..	Harold D. Lewis, Hamburg.
Hopatcong Bor.	Charles Veigel, Hopatcong	Louise Seftel, Hopatcong.
	R. Newman, Hopatcong	
	Peter L. Brabant, Hopatcong ..	
Lafayette Twp.	Lewis Price, Lafayette	John C. Snook, Jr., Augusta.
Montague Twp.	John M. Grathwohl, Port Jervis, N. Y..	Mrs. Dorothy B. Reinhardt, Port Jervis, N. Y.
Newton, Town of ...	Mrs. Hazel Smith, Newton	Hilda V. Garriss, Newton.
Ogdensburg Bor.	J. J. Kello, Jr., Ogdensburg	Joseph P. Fitzgibbons, Ogdensburg.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Sandyston Twp.	Ross J. Major, Branchville	Benjamin Jager, Port Jervis, N. Y.
Sparta Twp.	H. Smith, Sparta	Warren H. Fredericks, Sparta.
Stanhope Bor.	Mrs. Ann McConnell, Stanhope	Anna M. Grogan, Stanhope.
Stillwater Twp.	Charles B. Van Stone, Newton	Robert H. Dalling, Stillwater.
Sussex Bor.	Benjamin W. Williams, Sussex	Linn A. Washer, Sussex.
Vernon Twp.	Miles Masker, Vernon	S. B. Edsall, Sussex.
Walpack Twp.	Paul E. Darrone, Walpack	Mrs. Dolores Rosenkrans, Flatbrookville.
Wantage Twp.	Edward A. Link, R. D. Sussex	Florence Lockburner, Sussex.

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Berkeley Heights Twp.	Theo. C. Plumb, Berkeley Heights	Mrs. Olga Curtis, Berkeley Heights.
Clark Twp.	S. A. Gaylord, Jr., Clark	} A. William Ferrance, Rahway.
	W. Carhart, Clark	
Cranford Twp.	Edward P. Markowich, Cranford	} Howard P. Cowperthwaite, Cranford.
	Anthony Henrich, Cranford	
Elizabeth, City of ..	William J. McGann, Elizabeth	} Patrick F. McGann, Elizabeth.
	P. Siracusa, Elizabeth	
	R. J. Schneck, Elizabeth	
	Thomas V. Luby, Jr., Elizabeth	
	Joseph R. Lombardi, Elizabeth	
	John G. Lloyd, Elizabeth	
	Charles Levine, Elizabeth	
	Joseph Gorcezyca, Elizabeth	
	A. J. Foti, Jr., Elizabeth	
	M. J. Battersby, Elizabeth	
	N. Abitanto, Elizabeth	
	J. P. Rusciano, Elizabeth	
	W. T. Ard, Elizabeth	
Fanwood Bor.	George R. Draper, Fanwood	Albert I. Nichols, Fanwood.
Garwood Bor.	J. Accardi, Garwood	} Walter J. Flesher, Jr., Garwood.
	P. J. Sacco, Garwood	
	N. Lobue, Garwood	
Hillside Twp.	Sidney Englander, Hillside	} John C. Pozer, Hillside.
	Rubin Ritz, Hillside	
	Kenneth M. Ross, Hillside	
Kenilworth Bor.	F. Harry Lundin, Kenilworth	} Frances L. Condon, Kenilworth.
	J. Graf, Kenilworth	
	Max J. Berzin, Kenilworth	
Linden, City of	Milford E. Levenson, Linden	} John J. Fitzpatrick, Linden.
	Joseph J. Wolf, Linden	
	Stephen H. Martis, Linden	
	Walter J. Gerhard, Linden	
Mountainside Bor. ..	W. W. Young, Mountainside	} Elmer A. Hoffarth, Mountainside.
	Charles Ivory, Mountainside	
	G. E. Howland, Mountainside	
New Providence Bor. ..	Robert Badgley, New Providence	} Mrs. Jane Parcels, New Providence.
	G. Russell Vanderhoof, New Providence	
Plainfield, City of ..	Daniel P. Kiely, Plainfield	John W. Regan, Plainfield.
Rahway, City of	Anthony Boresch, Rahway	} James J. Kinneally, Rahway.
	Salvatore Cocuzza, Rahway	
Roselle Bor.	Frederick G. Wesche, Roselle	Edward C. Moffitt, Roselle.
Roselle Park Bor. ...	James M. Ahle, Jr., Roselle Park	J. Naffke, Roselle Park.
Scotch Plains Twp. ...	Frank C. Venes, Scotch Plains	} Patrena C. Thinnies, Scotch Plains.
	Lloyd P. Koppe, Cranford	
	L. R. DiCavalanti, Westfield	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Springfield Twp.	W. W. Layng, Springfield	} Charles H. Huff, Springfield.
	Harry E. Monroe, Springfield	
Summit, City of	Alan A. Pott, Summit	} Mrs. Ethel V. Martin, Summit.
	J. Henry Negus, Summit	
	R. Levesque, Summit	
Union Twp.	Charles W. Sommer, Union	} Fred J. Asmus, Union.
	Fred A. Biertuempfel, Union	
	Fred Rine, Union	
Westfield, Town of ..	James F. Bush, Westfield	} Mary V. App, Westfield.
	Henry L. Johnson, Westfield	
	Charles W. Preston, Westfield	
Winfield Twp.	Louis W. Many, Winfield	Francis A. Kelly, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	Lester B. McMurtrie, Allamuchy	Grace L. Stang, Allamuchy.
Alpha Twp.	Joseph Dyrek, Alpha	Neno Pierfy, Alpha.
Belvidere, Town of ..	George Greene, Belvidere	Frank Vannatta, Belvidere.
Blairstown Twp.	Floyd A. Read, Blairstown	Frank V. Primrose, Columbia.
Franklin Twp.	Wilbur E. Oberly, Asbury	Bruno Dellavedova, Stewartsville.
Frelinghuysen Twp. ...	Albert G. Vough, Blairstown	John M. Jones, Blairstown.
Greenwich Twp.	Robert Gruver, Stewartville	Miss Marian F. Frey, Stewartville.
Hackettstown, Town of	John W. Durna, Hackettstown	Howard Klotz, Hackettstown.
Hardwick Twp.	Louis A. Mott, Blairstown	Raymond Main, Stillwater.
Harmony Twp.	Floyd J. Beers, Phillipsburg	DeWitt P. Buchman, Phillipsburg.
Hope Twp.	N. Hartung, Hope	Raymond Huff, Hope.
Independence Twp. ...	John N. Balmoos, Vienna	Earl S. Harris, Vienna.
Knowlton Twp.	R. E. Graffin, Delaware	Jess Courtright, Columbia.
Liberty Twp.		Otto Peterson, Great Meadows.
Lopatcong Twp.	Richard R. Hamlen, Phillipsburg	Herman I. Beers, Phillipsburg.
Mansfield Twp.	W. J. McMekin, Port Murray	} Mrs. Kathryn MacMurray, Port Murray.
	C. W. Boesch, Hackettstown	
	W. M. Carpenter, Washington	
Oxford Twp.	Richard J. Collins, Oxford	Edward R. Schultheis, Oxford.
Pahaquarry Twp. ...	Ernest Olschewsky, Columbia	Mrs. Sadie Van Campen, Columbia.
Phillipsburg, Town of.	Russell A. Calvin, Phillipsburg	John A. Reinhold, Phillipsburg.
Pohatcong Twp.	Harry E. Boyer, Phillipsburg	Joseph H. Huff, Milford.
Washington Bor. ...	Robert Kuebler, Washington	J. P. Fleming, Washington.
Washington Twp. ...	S. Raymond Rush, Washington	Erich Sodalbers, Washington.
White Twp.	Henry Sunday, Belvidere	H. Arthur Race, Belvidere.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1958

Value of Tangible Personal Property Assessed									
1	2	3	4	(a)	(b)	(c)	(d)	(e)	
Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a + b + c + d)	
Absecon City	\$1,290,865	\$3,546,045	\$13,981	\$178,745	.....	\$40,110	\$140,376	\$359,231	
Atlantic City	34,603,660	54,927,955	581,884	1,390,650	.....	7,200	6,676,470	8,424,320	
Brightline City	1,517,823	1,972,745	.....	298,405	.....	2,880	11,185	312,170	
Buena Bor.	181,775	772,675	2,197	109,950	\$2,400	20,175	57,875	109,700	
Buena Vista Twp.	352,850	614,465	1,503	138,850	5,190	3,050	61,825	298,915	
Corbin City	39,940	74,820	154	10,825	1,300	700	4,315	17,140	
Egg Harbor City	420,235	1,574,939	1,560	218,250	.....	63,180	126,250	407,680	
Egg Harbor Twp.	891,480	1,118,452	33	219,395	12,175	6,650	309,655	518,175	
Estell Manor	156,780	103,880	69	21,400	3,709	825	26,380	52,305	
Folsom Bor.	104,373	552,140	265	20,825	500	135,900	6,430	163,675	
Galloway Twp.	779,132	1,449,399	12,635	228,850	47,000	100,520	.....	472,370	
Hamilton Twp.	1,638,200	2,557,675	3,585	143,750	1,650	30,800	581,300	765,500	
Hammoncton Town	1,268,715	3,359,450	34,239	431,700	19,500	140,600	571,450	1,183,250	
Linwood City	289,194	1,681,235	58	191,150	1,700	.....	85,910	278,760	
Longport Bor.	568,825	1,832,870	.....	205,270	.....	4,000	.....	209,270	
Margate City	3,229,335	5,644,339	.....	875,250	.....	18,525	121,995	1,015,470	
Mulllica Twp.	493,570	813,085	516	119,925	14,175	4,450	112,500	251,050	
Northfield City	533,856	1,888,975	144	138,510	3,900	13,335	124,725	280,470	
Pleasantville City	2,661,861	5,109,195	46,536	44,500	.....	101,505	519,840	665,845	
Port Republic	79,150	145,375	.....	53,200	3,050	700	21,000	58,650	
Somers Point	1,111,500	3,609,910	192	394,450	.....	94,075	222,610	711,165	
Ventnor City	2,026,385	7,791,625	.....	863,875	.....	24,475	420,550	1,248,700	
Weymouth Twp.	111,395	143,200	250	26,950	2,030	2,335	12,960	44,275	
Totals	\$54,664,399	\$101,021,861	\$699,842	\$6,294,775	\$118,270	\$918,290	\$10,196,031	\$17,467,366	

Abstract of Rates and Exemptions in the County of Atlantic, for the Year 1958—(Continued)

TAXING DISTRICT	6			7	8	9	10		11
	Deductions						Equalization		
	(a)	(b)	(c)				(a)	(b)	
	Household Furniture and Effects (Under R. S. 54:4-3.16	Exemptions of Veterans and Widows of Veterans	Total Deductions (a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (3 + 4 + 5e-6c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of Assessed to True Value of Real Property Per Cent	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned
Absecon City	\$117,400	\$261,425	\$378,825	\$4,831,297	\$7.09	27.34	\$1,278,636	.....	\$3,552,661
Atlantic City	414,200	908,125	1,322,325	96,817,894	9.33	31.40	16,317,846	.....	80,500,948
Bridgetown City	204,000	228,565	432,565	3,340,473	15.27	13.51	.....	\$1,270,385	4,710,858
Buena Ber.	74,100	108,150	182,250	965,697	20.86	10.39	.....	410,669	1,375,766
Buena Vista Twp.	96,200	82,405	178,605	999,218	20.64	9.95	.....	580,293	1,579,511
Corbin City	8,200	11,400	19,600	112,154	13.91	14.95	.....	21,426	133,580
Egg Harbor City	107,700	194,685	302,385	2,082,029	16.73	17.19	.....	187,479	2,269,508
Egg Harbor Twp.	153,000	174,905	327,905	2,220,235	23.80	9.84	.....	1,115,949	3,346,184
Foxell Manor	17,100	19,350	36,450	282,375	16.38	12.55	.....	39,281	321,856
Folsom Ber.	13,200	26,500	39,700	480,333	10.51	10.85	.....	100,697	641,630
Galloway Twp.	144,600	188,425	333,025	2,380,462	16.82	9.98	.....	1,089,168	3,469,628
Hamilton Twp.	91,000	194,650	285,650	4,493,410	12.57	13.24	.....	982,035	5,075,445
Hammonctown Town	211,800	348,450	560,250	5,311,394	14.09	12.37	.....	1,624,821	6,936,215
Harwood City	96,300	228,675	324,975	1,930,352	17.90	13.40	.....	749,917	2,680,269
Longport Ber.	41,300	75,820	117,120	2,463,845	13.40	15.25	.....	495,481	2,959,326
Margate City	328,200	470,850	799,050	9,081,285	15.86	12.50	.....	3,227,323	12,308,608
Mullica Twp.	85,400	101,200	186,600	1,371,621	13.55	13.51	.....	321,393	1,693,014
Northfield City	137,200	292,130	429,330	2,273,455	14.45	13.42	.....	995,426	3,268,881
Pleasantville City	29,000	497,200	626,200	7,897,237	17.37	18.92	.....	892,759	8,749,996
Port Republic	16,800	25,900	42,700	240,475	12.46	15.12	.....	89,275	329,750
Summers Point	132,200	202,740	335,940	5,396,827	7.34	29.32	1,795,482	.....	3,601,345
Ventnor City	338,000	315,525	653,525	11,013,185	13.10	20.09	.....	222,041	11,235,226
Weymouth Twp.	21,400	25,740	47,140	252,240	17.93	9.22	.....	187,479	439,719
Totals	\$2,933,160	\$5,112,815	\$8,045,975	\$165,807,693	.....	.....	.....	.....	\$161,479,624

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1958—(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				I—District School Purposes					II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-54.3)	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		
1	\$81,889.78	.....	\$583.12	\$81,806.66	\$1,192.25	\$196,910.00	.....	\$10,000.00	\$52,814.37	\$342,223.28	
2	1,855,517.64	.....	10,134.23	1,845,413.41	.....	2,030,036.08	.....	.....	5,130,030.12	9,025,479.61	
3	108,286.54	.....	88.00	108,498.54	1,580.93	199,361.04	.....	17,004.11	183,015.69	510,063.31	
4	31,711.77	.....	.....	31,711.77	461.69	144,005.05	.....	.....	25,059.84	201,298.55	
5	36,408.15	.....	.....	36,408.15	530.07	148,615.95	.....	.....	20,620.67	206,174.84	
6	3,979.05	.....	11.44	3,007.61	44.83	12,412.00	.....	.....	67.26	15,591.70	
7	52,112.77	.....	291.41	52,021.36	761.62	166,457.58	.....	2,585.00	115,723.07	348,202.25	
8	77,130.44	.....	761.09	76,369.35	1,122.94	362,125.13	17,700.58	.....	73,320.47	530,638.47	
9	7,418.87	.....	29.13	7,389.74	108.01	38,751.00	.....	18.00	.....	46,206.75	
10	14,789.74	.....	.....	14,789.74	215.32	35,312.00	.....	.....	.....	50,517.66	
11	79,975.85	.....	141.65	79,834.20	1,164.37	241,823.70	18,248.85	.....	59,159.17	400,280.29	
12	116,900.37	.....	204.81	116,785.56	1,703.26	253,742.50	21,736.01	.....	120,462.34	514,429.67	
13	130,881.61	.....	1,005.78	158,815.83	2,327.72	410,439.15	.....	.....	171,597.38	743,180.08	
14	61,780.92	.....	183.95	61,596.97	899.47	180,136.00	.....	10,721.68	92,146.04	345,469.56	
15	68,213.26	.....	13.00	68,200.26	993.12	30,000.00	.....	.....	230,723.38	329,916.76	
16	283,716.71	.....	390.34	283,326.37	4,130.63	318,518.00	.....	92,237.22	711,233.03	1,439,445.25	
17	39,024.43	.....	71.50	38,952.93	568.16	119,127.00	9,700.94	.....	17,423.73	185,832.76	
18	75,548.58	.....	570.53	74,978.05	1,097.00	131,708.89	.....	10,742.00	90,141.36	328,467.30	
19	201,689.75	.....	556.75	201,133.00	2,936.40	539,914.04	.....	32,212.22	588,294.90	1,364,496.56	
20	7,600.83	.....	.....	7,600.83	110.66	21,391.00	.....	659.34	197.16	29,658.99	
21	83,011.97	.....	127.35	82,884.62	1,208.57	107,291.16	.....	7,000.00	137,731.19	396,115.54	
22	258,974.97	.....	297.85	258,677.12	3,770.42	390,048.96	.....	1,250.00	818,291.34	1,442,037.84	
23	10,135.64	.....	57.85	10,077.79	147.56	34,447.00	.....	.....	540.17	45,212.52	
24	\$3,715,219.64		\$15,579.78	\$3,699,639.86	\$27,075.00	\$6,192,776.83	\$78,100.00	\$185,034.97	\$8,658,592.68	\$18,841,219.34	

ATLANTIC COUNTY

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TAXING DISTRICT	13 Bank Stock Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			(d) Total of Miscellaneous Revenues (a+b+c)
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	
1 Absecon City	\$1,276.50		\$319,985	\$80,000.00	\$51,491.00	\$10,000.00	\$130,491.00
2 Atlantic City	19,892.81		15,556.79	1,300,000.00	3,453,087.46	400,000.00	5,653,087.46
3 Erlangline City	174.81		613.67	34,300.00	60,550.00	40,000.00	164,950.00
4 Buena Bar.	1,762.20		197.625	27,200.00	30,739.00	30,000.00	77,939.00
5 Buena Vista Twp.			61,850	55,000.00	43,901.00	23,000.00	121,901.00
6 Corbin City			19,275	7,100.00	4,365.00	450.00	11,915.00
7 Egg Harbor City	1,952.21		319.14	40,000.00	60,854.00	12,000.00	112,854.00
8 Egg Harbor Twp.			171,952	95,000.00	136,527.00	40,300.00	272,827.00
9 Estell Manor			43,115	12,150.00	12,862.00	2,000.00	27,012.00
10 Folsom Bk.			11,625	13,000.00	14,500.00	1,758.33	29,078.33
11 Gallaway Twp.			228,065	50,000.00	88,808.00	27,000.00	165,808.00
12 Hamilton Twp.	640.30		80,150	70,000.00	111,756.00	20,000.00	201,756.00
13 Hammonston	2,778.00		844,330	175,000.00	118,863.70	45,000.00	338,863.70
14 Llewellyn			105,619	60,000.00	46,365.92	15,000.00	119,935.92
15 Longport			232,450	28,000.00	29,000.00	10,000.00	67,000.00
16 Margate	1,258.72		633,870	44,500.00	34,778.00	12,000.00	91,278.00
17 Mellica Twp.			521,075	120,000.00	108,313.28	30,000.00	258,313.28
18 Northfield			575,205	40,000.00	50,375.00	15,500.00	105,895.00
19 Pleasantville	1,552.63		1,150,415	140,000.00	275,617.18	95,000.00	450,617.18
20 Port Republic			11,750	3,022.22	14,371.66	1,800.00	19,193.88
21 Sumner Hotel	132.23		509,015	96,666.00	82,461.08	32,300.00	141,537.11
22 Vactor City	2,502.76		1,292,605	175,000.00	132,118.00	53,750.00	361,908.00
23 Weymouth Twp.			15,450	23,300.00	13,153.00	5,000.00	41,453.00
24 Total	\$31,394.00		\$24,387,828	\$2,619,438.88	\$5,427,486.28	\$914,078.33	\$8,901,503.49
Total Amount of Miscellaneous Revenue (including Surplus Revenues Appropriated) for the Support of the County Budget							
Less: Bank Stock Taxes Due County							
Net County Taxes Appropriated (12 A III)							
+ Adjustments (Net Total 12 A IIb) +							
Total County Taxes Appropriated (Including Adjustments Total 12 A I)							
***Bank Stock Tax Due Municipality							
Bank Stock Tax Due County							
Total Bank Stock Tax							

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

BERGEN COUNTY

Value of Tangible Personal Property Assessed									
1	2	3	4	(a)	(b)	(c)	(d)	(e)	
TAXING DISTRICT	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Montvale Bor.	\$74,322	\$2,707,950	\$3,282,272	\$2,453	\$396,588	\$2,000	\$12,550	\$6,500	\$887,638
Moonachie Bor.	1,269,525	1,876,250	3,145,775		62,500		10,000	10,000	233,150
New Milford Bor.	2,346,940	13,404,160	15,751,100		644,170	638	34,912	682,454	1,362,115
North Arlington Bor.	3,274,375	11,354,375	14,628,750	2,699	438,760	1,900	372,800	322,150	1,165,460
Norwalk Bor.	586,715	1,395,065	1,981,840	2,375	106,000			97,739	203,739
Norwalk Bor.	805,210	2,184,415	2,989,625	6,538	130,275	800	26,700	140,075	297,850
Oakland Bor.	1,808,185	6,174,750	7,982,935	2,176	474,830		29,400	148,890	633,120
Old Taunton Bor.	1,139,600	1,790,647	2,930,247		112,600	1,300	7,400	119,340	240,640
Orangethorpe Bor.	2,906,925	8,811,200	11,718,125	1,945	516,370		78,925	480,075	1,075,350
Palmdale Park Bor.	3,288,055	8,255,205	11,543,260	973	299,705		148,410	411,970	860,085
Paramus Bor.	7,624,800	21,637,315	32,262,175		1,176,175	14,300	835,300	2,083,520	4,169,295
Park Ridge Bor.	1,578,345	4,300,155	5,878,500	740	315,500		125,200	349,746	690,446
Ramsey Bor.	3,188,375	10,456,100	13,644,475	11,011	582,700	5,800	105,100	598,500	1,292,100
Ridgeland Park Twp.	2,646,104	8,926,692	11,572,796	298,424	428,240		533,055	588,855	1,550,150
Ridgeland Park Twp.	2,529,843	8,141,201	10,671,044	105,378	252,300		96,965	652,250	1,000,515
Ridgewood Twp.	10,331,900	30,729,825	41,062,725	40,869	3,294,250		640,300	1,346,750	5,281,300
River Edge Bor.	2,421,968	9,924,208	11,846,176	3,144	587,500		829,015	1,634,586	3,038,000
Riverdale Twp.	1,080,700	3,970,825	5,051,525		241,450	3,850	22,600	925,900	593,800
Rochelle Park Twp.	1,300,550	4,319,875	5,620,425	3,114	236,225		167,175	252,455	661,355
Rockleigh Bor.	161,580	390,765	552,345		9,400	7,800	10,300	44,650	72,250
Rutherford Bor.	5,745,700	18,485,800	24,231,500	11,241	1,083,000		270,000	1,139,065	2,492,065
Saddle Brook Twp.	1,982,756	7,224,984	9,207,740	21,455	655,755	4,300	110,055	200,575	960,725
Saddle River Bor.	3,081,665	5,029,235	8,110,900		111,200	1,000	6,000	34,750	172,950
South Hackensack Twp.	809,075	3,756,875	4,565,950	280	39,625		619,650	421,192	1,080,467
Tenack Twp.	17,557,250	38,418,250	55,975,500	61,228	3,357,950		451,100	2,493,862	6,205,212
Tenack Twp.	6,447,400	17,495,610	23,943,010	4,088	1,829,225		50,150	685,930	2,565,305
Teterboro Bor.	451,291	6,725,450	6,976,750	19,413	1,100		992,200	203,802	1,497,102
Upper Saddle River Bor.	1,354,400	3,886,150	5,230,550		257,400		26,075	154,500	424,500
Walpack Bor.	1,796,111	6,459,482	8,255,593	43,432	332,300			298,828	601,126
Wallington Bor.	1,617,800	4,963,700	6,581,500	385	193,625	1,250	261,250	321,920	778,045
Washington Twp.	1,735,120	5,519,765	7,254,885		153,900			283,124	439,024
Westwood Bor.	2,416,965	7,746,925	10,163,920	11,544	351,475		161,350	457,143	979,968
Woodcliff Lake Bor.	1,330,250	3,357,600	4,680,850	623	151,000	2,350	3,000	50,157	206,507
Wood-Ridge Bor.	1,637,476	10,117,196	11,754,675	1,198	618,359		1,710,300	110,655	2,469,314
Wyckoff Twp.	2,362,345	9,515,620	12,878,135	3,022	536,500	4,195	33,605	390,900	901,500
Totals	\$2,234,804,100	\$679,679,922	\$904,483,128	\$2,581,134	\$45,706,567	\$170,494	\$39,957,397	\$41,469,583	\$119,393,861
Amhersthamet of Taxes Pasack Valley Regional High School District				Montvale Borough					104,455.62
Amount to be Apportioned				Riverdale Township					154,177.17
Rate per \$100 Valuation				Woodcliff Lake Borough					117,341.81
									\$628,155.50

TAXING DISTRICT	6			7	8	9	10		11
	Deductions						Equalization		
	(a)	(b)	(c)				(a)	(b)	
	Household Furniture and Effects Under R. S. 54-3-16	Exemptions of Veterans and Widows of Veterans	Total Deductions (a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (3 + 4 + 5c - 6c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of Assessed to True Value of Real Property Per Cent	Amounts Deducted Under R. S. 54-3-17 to R. S. 54-3-19	Amounts Added Under R. S. 54-3-17 to R. S. 54-3-19	Net Valuation on Which County Taxes are Apportioned
Almiville Bor.	\$85,000	\$150,000	\$244,000	\$3,427,760	\$11.67	17.74	.....	\$15,219,830	\$18,647,000
Almiville Bor.	41,700	108,000	149,700	3,229,005	4.83	38.10	.....	5,110,455	8,339,500
Almiville Bor.	475,270	1,308,840	1,784,110	15,801,815	9.87	19.80	.....	63,798,290	79,603,105
Almiville Bor.	205,800	532,600	738,400	14,951,450	9.40	22.50	.....	50,100,317	65,351,776
Almiville Bor.	55,470	119,135	175,605	2,402,970	11.13	18.49	.....	8,736,692	10,749,581
Almiville Bor.	61,700	152,000	213,700	3,060,415	8.45	22.21	.....	10,471,001	13,567,504
Almiville Bor.	207,270	578,325	785,595	8,051,956	8.92	22.22	.....	27,943,805	35,995,821
Almiville Bor.	50,300	116,290	166,590	2,937,685	9.25	19.54	.....	11,848,837	14,706,554
Almiville Bor.	181,500	442,300	623,800	12,271,818	9.11	18.65	.....	51,113,644	63,385,462
Almiville Bor.	107,000	322,000	429,000	11,927,318	8.76	23.15	.....	38,452,320	50,379,738
Almiville Bor.	554,075	1,554,075	2,108,150	34,553,605	8.02	21.85	.....	115,390,799	149,744,494
Almiville Bor.	113,400	293,050	406,450	6,057,536	9.70	21.67	.....	21,248,865	27,306,401
Almiville Bor.	200,800	417,000	617,800	14,299,686	7.96	25.29	.....	54,607,267	54,607,267
Almiville Bor.	200,350	284,000	484,350	12,936,150	9.00	17.63	.....	53,589,344	66,525,494
Almiville Bor.	200,300	420,550	620,850	11,165,697	12.39	21.86	.....	38,180,198	49,285,895
Almiville Bor.	710,700	1,226,750	1,937,450	44,438,044	9.71	23.36	.....	134,686,679	179,124,723
Almiville Bor.	292,300	750,615	1,042,915	12,460,931	13.52	19.10	.....	50,175,688	62,636,679
Almiville Bor.	198,400	201,770	399,170	5,224,715	11.00	18.48	.....	22,281,758	27,506,503
Almiville Bor.	156,900	332,825	489,725	5,765,100	9.47	18.57	.....	21,645,730	30,440,899
Almiville Bor.	4,200	3,400	7,600	527,395	3.97	21.95	.....	1,644,010	2,171,405
Almiville Bor.	311,200	658,000	969,200	25,615,706	8.43	26.61	.....	66,830,131	92,475,837
Almiville Bor.	321,000	771,125	1,092,125	9,994,195	12.78	15.51	.....	50,158,793	59,252,928
Almiville Bor.	41,000	57,875	98,875	5,132,410	4.71	21.28	.....	18,168,705	23,272,115
Almiville Bor.	21,700	48,300	69,000	4,500,497	6.13	23.25	.....	9,174,495	14,740,902
Almiville Bor.	1,171,300	2,975,600	4,146,900	39,661,350	9.61	23.15	.....	185,819,316	245,180,566
Almiville Bor.	50,800	979,075	1,029,875	25,512,728	8.54	24.01	.....	75,714,683	101,227,411
Almiville Bor.	1,000	1,000	2,000	8,192,165	2.94	23.02	.....	23,330,591	31,522,756
Almiville Bor.	60,000	104,900	164,900	5,480,950	6.79	21.28	.....	19,382,365	24,872,315
Almiville Bor.	2,000	625,810	627,810	8,053,841	10.97	20.68	.....	31,665,069	39,718,910
Almiville Bor.	154,000	270,000	424,000	6,965,030	10.95	21.22	.....	21,515,427	31,510,457
Almiville Bor.	118,700	321,360	440,060	7,245,244	8.57	24.06	.....	22,493,108	30,238,352
Almiville Bor.	254,400	411,845	666,245	10,533,187	11.15	20.53	.....	39,343,727	49,882,014
Almiville Bor.	67,200	143,690	210,890	4,887,030	9.14	22.18	.....	16,208,523	21,095,553
Almiville Bor.	202,075	367,925	570,000	13,688,297	7.34	22.23	.....	41,125,301	54,831,001
Almiville Bor.	795,480	531,500	1,326,980	12,990,178	9.66	22.06	.....	45,393,637	58,333,815
TOTALS	8,712,200	\$8,112,700	\$16,824,900	\$977,492,432	.....	.....	.....	\$3,022,401,951	\$3,999,934,383
Apportionment of Taxes to Related School District					Washington Township				
Washington Township					Westwood Borough				
Amount to be Apportioned					 (Fiscal Year)				
Rate per \$100 Valuation					 (Calendar Year)				
									\$1,146,493.76

BERGEN COUNTY

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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	II—Adjustments Resulting from			III		I—District School Purposes			II			
		(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-54.3)				Net County Taxes Apportioned	(a)	(b)			(c)	
			Deduct Over- payment	Add Under- payment									As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
36	\$50,000.55				\$108.80	\$19.38	\$49,851.33	\$196,101.62	\$104,435.62		\$49,664.38	\$400,012.95	
37	22,361.03				113.90	132.39	22,379.52	116,700.00			16,611.70	155,691.22	
38	213,442.02				4,706.46	46.82	208,783.28	208,783.28			882,618.66	1,559,829.99	
39	173,290.28				3,295.75	141.91	172,106.41	728,985.03			459,399.19	1,360,490.66	
40	28,823.27				31.49	.64	28,792.16	103,408.00	52,989.87		38,742.36	223,692.39	
41	36,370.08				56.61		36,322.41	143,284.48	66,830.45		16,127.20	261,584.66	
42	96,517.00				504.66	18.94	96,031.28	340,299.41	222,805.40		58,553.17	717,689.86	
43	39,567.25				193.30		39,373.95	139,653.00	72,341.68		271,592.67	271,592.67	
44	139,657.92				523.20	42.25	169,676.97	303,979.00	391,645.95		251,755.35	1,117,695.27	
45	135,085.16				673.14	133.38	134,412.02	583,335.18			325,586.53	1,443,607.11	
46	401,515.78				804.55	351.90	401,063.13	1,784,947.06			566,079.06	2,752,090.15	
47	73,217.72				217.33	25.66	73,026.05	377,705.00			136,848.73	587,579.78	
48	146,420.00				1,629.36	24.75	145,405.99	742,666.00			248,870.13	1,136,942.12	
49	137,377.41				137.70	64.28	178,304.29	743,950.00			241,160.20	1,163,414.49	
50	132,152.20				213.28	6.74	131,945.66	783,708.28			439,043.50	1,373,297.44	
51	480,294.13				741.94	115.14	479,607.33	2,708,806.00			1,124,046.76	4,343,510.09	
52	167,950.18				597.86	105.72	167,458.04	509,505.31	655,988.64		351,135.96	1,684,087.95	
53	71,754.20				139.40	1.30	71,614.50	390,314.38	154,177.17		51,002.22	579,119.93	
54	81,622.57				154.54		81,467.83	334,149.00			133,910.93	549,527.76	
55	5,822.27				49.05		5,773.22	10,000.00			4,434.00	20,707.22	
56	247,550.08				1,726.28	249.46	246,482.26	1,123,627.15			783,273.28	2,159,382.69	
57	158,877.20				1,195.39	249.56	157,681.41	751,474.71			252,849.11	1,161,623.02	
58	62,400.43				400.49		61,999.94	127,389.42			59,350.98	240,340.34	
59	39,327.60						39,595.60	143,593.65			157,600.00	341,019.25	
60	657,412.25				5,270.21	161.28	652,303.32	3,139,408.19			1,917,137.02	5,699,808.53	
61	271,425.02				283.29	2.30	271,144.03	1,188,725.00			717,888.33	2,177,757.36	
62	84,520.20						84,520.20	1,000.00			154,768.70	240,291.90	
63	66,091.19				148.66		66,542.53	259,898.17			45,494.39	372,332.29	
64	106,469.87				6,682.69	7.09	99,844.27	536,764.82			246,259.20	882,868.29	
65	84,400.22				695.92		83,704.30	361,080.83			317,245.92	702,151.05	
66	81,079.28				1,873.36	423.63	79,629.57				109,162.21	617,336.73	
67	135,753.01				287.16		135,465.85				323,257.73	1,174,679.41	
68	56,264.33				903.69	294.27	55,360.97	213,197.00			71,813.25	461,397.03	
69	146,672.87				390.12		146,282.75	457,001.56			299,873.28	1,008,551.57	
70	156,196.37				3,259.19	217.34	153,423.72	508,824.84			290,227.17	1,238,652.38	
71	\$10,725.07				\$70,888.60	\$4,572.74	\$10,650,567.08	\$46,231,503.90	\$4,266,524.49	\$313,132.84	\$26,782,061.80	\$88,253,700.20	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1958—(Continued)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Allendale Bor.	\$1,357.04	.....	\$259,430	\$32,500.00	\$53,617.00	\$20,000.00	\$106,117.00
2 Alpine Bor. ....	.....	.....	1,882,450	15,000.00	14,918.00	5,000.00	34,918.00
3 Bergenfield Bor.	3,638.42	.....	2,973,425	325,000.00	212,287.00	24,000.00	561,287.00
4 Bogota Bor.	4,501.98	.....	2,581,135	95,000.00	74,067.00	13,000.00	182,067.00
5 Carlstadt Bor.	1,262.88	.....	586,706	60,000.00	93,649.92	14,000.00	167,649.92
6 Cliffside Park Bor.	3,746.11	.....	1,303,400	200,000.00	137,698.00	40,000.00	377,698.00
7 Closter Bor.	2,888.72	.....	1,416,770	130,000.00	98,500.00	10,000.00	238,500.00
8 Cresskill Bor. ....	.....	.....	547,976	60,000.00	86,394.00	16,700.00	163,094.00
9 Demarest Bor. ....	.....	.....	818,550	56,000.00	53,793.00	7,000.00	116,793.00
10 Dumont Bor.	2,531.74	.....	2,204,630	123,000.00	140,063.00	35,000.00	298,063.00
11 East Paterson Bor.	1,512.49	.....	2,282,810	125,000.00	161,416.00	35,000.00	321,416.00
12 East Rutherford Bor.	882.53	.....	993,150	130,000.00	150,676.00	73,000.00	353,676.00
13 Edgewater Bor.	2,203.19	.....	30,950	30,000.00	122,173.00	24,000.00	176,173.00
14 Emerson Bor. ....	.....	.....	504,800	60,000.00	66,430.00	11,000.00	137,430.00
15 Englewood City	12,951.81	.....	6,292,900	303,200.00	466,191.00	99,000.00	870,391.00
16 Englewood Cliffs Bor. ....	.....	.....	2,875,261	70,000.00	52,606.46	15,000.00	137,606.46
17 Fair Lawn Bor.	4,682.90	.....	9,544,930	215,393.32	452,588.00	76,000.00	743,979.32
18 Fairview Bor. ....	.....	.....	777,284	125,000.00	80,557.00	14,000.00	225,557.00
19 Fort Lee Bor.	4,088.30	.....	4,088,934	160,000.00	280,500.00	49,000.00	489,500.00
20 Franklin Lakes Bor. ....	.....	.....	1,184,950	41,444.26	67,860.00	21,500.00	125,804.26
21 Garfield City	7,068.90	.....	3,644,289	.....	349,435.21	48,000.00	397,435.21
22 Glen Rock Bor.	1,399.44	.....	2,057,093	325,000.00	149,476.93	43,000.00	517,476.93
23 Hackensack City	27,575.08	.....	18,958,130	200,000.00	691,391.11	110,000.00	971,391.11
24 Harrington Park Bor. ....	.....	.....	366,060	32,000.00	47,159.00	6,000.00	85,159.00
25 Hasbrouck Heights Bor.	2,009.03	.....	1,230,250	98,000.00	148,332.00	38,700.00	285,032.00
26 Haworth Bor. ....	.....	.....	321,270	30,000.00	43,135.00	8,000.00	81,135.00
27 Hillsdale Bor.	3,632.55	.....	1,330,400	75,000.00	110,487.00	20,000.00	205,487.00
28 Ho-Ho-Kus Bor.	997.63	.....	741,871	25,000.00	54,969.00	5,200.00	85,169.00
29 Iona Bor.	3,129.38	.....	1,501,500	199,000.00	81,084.00	9,500.00	289,884.00
30 Little Ferry Bor. ....	.....	.....	2,663,654	59,300.00	87,335.00	21,000.00	167,635.00
31 Lodi Bor.	1,599.36	.....	2,663,600	.....	287,379.00	100,000.00	407,379.00
32 Lyndhurst Twp.	2,341.53	.....	1,660,779	20,000.00	194,650.00	31,000.00	440,650.00
33 Mahwah Twp.	43.22	.....	2,995,935	137,419.19	149,861.00	17,000.00	304,280.16
34 Maywood Bor.	654.47	.....	768,475	125,000.00	370,987.00	10,000.00	505,987.00
35 Midland Park Borough	829.76	.....	1,334,605	110,000.00	55,549.00	16,000.00	181,549.00

TAXING DISTRICT

	13	14	15	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)
32 Montvale Bor.			\$194,700	\$45,000.00	\$50,424.00	\$23,000.00	\$118,424.00
33 Monmouth Bor.			436,050	20,000.00	67,680.00	5,000.00	92,680.00
38 New Milford Bor.	\$715.34		2,014,505	210,000.00	148,096.00	12,000.00	370,096.00
39 North Arlington Bor.	1,982.92		2,542,850	55,000.00	179,414.00	26,113.01	260,527.01
40 Norwauke Bor.			135,331	40,000.00	27,527.00	6,000.00	73,527.00
41 Norwood Bor.			676,800	75,000.00	44,330.00	12,000.00	131,330.00
42 Oakland Bor.			609,450	140,000.00	130,733.00	25,000.00	265,733.00
43 Old Tappan Bor.			448,400	29,500.00	52,080.00	15,000.00	96,580.00
44 Oradell Bor.	1,812.39		1,190,000	165,000.00	101,628.00	13,000.00	279,628.00
45 Palisades Park Bor.	1,550.18		585,810	100,000.00	115,140.00	10,000.00	225,140.00
46 Paramus Bor.			5,454,845	293,000.00	311,951.00	50,000.00	654,951.00
47 Park Ridge Bor.	1,605.96		714,600	50,000.00	75,262.00	10,000.00	135,262.00
48 Ramsey Bor.	2,514.12		1,925,955	110,000.00	124,670.00	20,000.00	254,670.00
49 Ridgewood Bor.	5,226.08		1,129,275	176,000.00	185,245.00	10,000.00	365,245.00
50 Ridgewood Park Twp.	2,524.40		1,075,063	131,000.00	125,473.00	32,000.00	288,473.00
51 Ridgewood Twp.	10,647.59		6,209,630	.....	729,417.41	80,000.00	609,417.41
52 River Edge Bor.	1,224.04		1,788,077	110,000.00	112,961.00	15,000.00	237,961.00
53 Riverdale Twp.			283,410	50,000.00	34,400.00	20,000.00	104,400.00
54 Rochelle Park Twp.	1,564.07		535,460	50,000.00	57,483.00	4,000.00	151,483.00
55 Rockleigh Bor.			56,769	5,000.00	8,198.00	1,800.00	14,998.00
56 Rutherford Bor.	10,210.74		2,048,275	125,000.00	253,093.00	26,500.00	404,593.00
57 Saddle Brook Twp.			554,131	110,000.00	115,592.00	30,000.00	255,592.00
58 Saddle River Bor.			379,650	15,000.00	20,000.00	6,200.00	41,200.00
59 South Hackensack Twp.			280,775	7,000.00	60,312.00	3,000.00	70,312.00
60 Teaneck Twp.	7,636.24		9,610,170	189,500.00	457,000.00	80,000.00	726,500.00
61 Tenafly Bor.	6,212.29		4,524,292	110,000.00	173,430.92	32,000.00	315,430.92
62 Teterboro Bor.			1,275,000	129,000.00	44,833.74	.....	183,833.74
63 Upper Saddle River Bor.			297,700	38,000.00	47,258.00	23,000.00	108,258.00
64 Waldwick Bor.	341.50		433,940	40,000.00	99,561.00	18,000.00	157,561.00
65 Wallington Bor.	310.52		1,095,270	15,000.00	73,755.00	32,000.00	120,755.00
66 Washington Twp.			802,005	45,000.00	54,845.00	27,000.00	126,845.00
67 Westwood Bor.	3,944.35		1,909,672	169,000.00	137,843.00	22,500.00	269,343.00
68 Woodcliff Lake Bor.			156,650	38,500.00	41,512.43	15,000.00	95,012.43
69 Wood-Ridge Bor.	2,768.91		939,200	33,536.22	70,822.00	13,000.00	130,358.22
70 Wyckoff Twp.	1,392.58		704,725	167,000.00	106,618.97	37,500.00	311,118.97
71 Totals	\$102,405.42		\$139,884,388	\$7,129,713.16	\$9,908,471.19	\$1,840,613.01	\$18,888,597.36

Total County Taxes Appropriated	\$10,822,392.50
Bank Stock Taxes Due County	162,405.42
Net County Taxes Appropriated (12 A III)	\$10,659,987.08
Adjustments (Net Total 12 A II b) +	65,216.32
Total County Taxes Appropriated (Including Adjustments—Total 12 A I)	\$10,725,203.40
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	\$9,288,360.00
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$0.298133915

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1958

1	2	3	4	b Value of Tangible Personal Property Assessed				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Exclusive of Railroad Property (1+2)	(a) Household Goods and Chattels	(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 (a+b+c+d)
TAXING DISTRICT								
Bas River Twp.	\$212,150	\$360,675	\$572,825	\$39,325	\$1,690	\$2,800	\$42,058	\$85,783
Beverly City	339,173	1,282,115	1,621,288	187,559	.....	208,825	108,637	417,012
Bordentown City	437,225	2,290,950	2,698,175	7,401	.....	28,650	197,213	428,658
Bordentown Twp.	818,835	2,631,875	3,750,710	2,258	4,100	80,350	363,125	833,500
Burlington City	1,566,500	7,058,300	8,567,800	43,015	.....	863,200	578,900	1,887,350
Burlington Twp.	636,970	2,994,625	3,631,595	243,150	9,400	200	263,220	518,070
Chesterfield Twp.	355,620	728,300	1,083,920	95,000	70,700	9,880	108,870	284,450
Chimneyfield Twp.	912,725	3,502,100	4,414,825	252,400	29,300	64,700	428,850	775,850
Clinton Twp.	360,035	1,535,845	1,915,880	193,250	1,290	10,620	94,500	299,570
Delanco Twp.	429,186	2,121,059	2,541,245	191,169	1,910	41,750	312,529	512,459
Eastampton Twp.	122,380	356,695	479,075	69,450	11,600	6,200	71,800	150,050
Edgewater Park Twp.	299,962	1,306,437	1,606,399	134,440	4,740	7,000	122,425	338,205
Evesham Twp.	939,450	1,714,575	2,654,025	193,125	35,150	6,600	90,400	326,675
Fieldshoro Bor.	47,575	217,650	265,225	24,150	.....	10,750	7,068	42,400
Florence Twp.	482,975	5,430,650	5,913,625	450,150	75,000	1,178,923	133,732	1,840,405
Hanover Twp.	255,030	1,096,445	1,351,475	164,750	9,000	22,375	65,000	261,325
Lamberton Twp.	348,720	1,095,025	1,443,745	117,325	22,550	42,600	91,250	273,725
Manfield Twp.	294,400	805,475	1,159,875	89,000	71,450	17,150	57,150	235,350
Maple Shade Twp.	1,135,915	7,326,865	8,662,780	1,027,000	.....	202,090	216,850	1,445,940
Medford Twp.	807,200	2,329,720	3,396,920	336,800	53,550	80,550	100,435	631,335
Medford Lakes Bor.	497,175	2,048,300	2,545,475	75,200	.....	.....	30,000	105,200
Moorestown Twp.	2,634,825	8,981,093	11,635,918	736,750	11,850	69,550	810,520	1,693,680
Mount Holly Twp.	981,200	6,331,310	7,312,510	330,150	1,895	423,975	834,425	1,543,405
Mount Laurel Twp.	573,450	2,040,775	2,614,225	236,850	39,225	1,725	246,041	533,444
New Hanover Twp.	25,883	72,345	98,428	6,530	.....	3,450	188,781	205,761
North Hanover Twp.	172,100	401,725	573,825	48,225	51,750	23,770	56,555	180,280
Palmyra Bor.	951,760	3,742,960	4,694,720	340,500	.....	121,600	250,075	712,175
Pemberton Bor.	100,750	742,050	842,800	69,050	2,000	12,550	98,325	172,925
Pemberton Twp.	1,163,566	3,134,285	4,297,871	137,295	33,300	131,850	144,950	447,395
Riverside Twp.	615,120	3,026,675	4,241,795	386,600	.....	106,200	567,667	1,060,467
Riverton Bor.	717,309	2,335,800	3,053,100	204,400	.....	31,400	128,450	364,250
Shamong Twp.	181,689	631,475	813,160	91,025	28,300	1,350	12,625	73,300
Southampton Twp.	472,975	928,750	1,401,725	133,000	81,400	15,300	142,600	371,300
Springfield Twp.	415,175	732,450	1,147,625	50,850	114,450	13,450	154,475	333,235
Tabernacle Twp.	182,253	326,700	509,015	79,100	2,200	7,360	15,640	111,330
Washington Twp.	155,600	95,950	251,550	13,000	3,450	750	9,025	26,225
Westampton Twp.	500,875	839,575	1,340,450	56,725	15,850	2,600	182,400	257,025
Willingboro Twp.	230,780	230,250	461,030	44,050	.....	2,000	15,500	70,150
Woodland Twp.	299,350	113,025	322,975	21,750	1,900	.....	19,800	41,775
Wrightstown Bor.	94,685	1,484,700	1,579,385	19,250	.....	104,025	132,865	256,080
Totals	\$21,722,625	\$85,315,894	\$107,038,450	\$8,154,124	\$813,160	\$3,800,703	\$7,440,277	\$29,277,261

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

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

\$0.461795869

TAXING DISTRICT	Deductions		NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of Assessed to True Value Property Per Cent	Equalization		Net Valuation on Which County Taxes are Apportioned	
	(a) Household Furniture and Effects Under R. S. 54:3-16	(b) Exemptions of Veterans and Widows of Veterans				(c) Total Deductions (a+b)	(a)		(b)
							Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19		Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19
Bass River Twp.	\$30,500	\$32,950	\$83,450	\$9.48	16.94	.....	\$2,808,669	\$3,403,827	
Beverly City	94,000	147,450	241,450	12.98	21.79	.....	5,819,226	7,618,776	
Bordentown City	92,800	124,500	216,300	13.06	18.61	.....	11,800,347	14,717,281	
Bordentown Twp.	126,200	333,050	459,250	9.62	15.19	.....	20,941,258	25,067,476	
Burlington City	256,100	394,200	650,300	6.78	18.17	.....	38,585,750	48,433,615	
Burlington Twp.	115,300	263,550	384,850	12.14	13.36	.....	23,351,002	27,318,525	
Chestfield Twp.	38,200	43,200	81,400	9.98	12.38	.....	7,671,492	8,955,462	
Chunamun Twp.	120,400	29,400	149,800	9.33	19.21	.....	18,567,085	23,427,900	
Delanco Twp.	96,500	192,800	289,300	14.55	18.19	.....	8,616,739	10,543,592	
Delran Twp.	114,600	265,200	379,800	14.44	11.40	.....	19,750,378	22,224,262	
Eastampton Twp.	20,200	47,100	67,300	15.29	15.21	.....	2,890,302	3,483,948	
Edgewater Park Twp.	50,200	112,500	162,700	9.56	17.12	.....	7,776,773	9,584,968	
Evansboro Twp.	91,300	142,600	233,900	10.92	20.33	.....	10,400,697	13,147,197	
Feldsboro Bor.	15,500	24,350	39,850	14.14	16.79	.....	1,514,436	1,881,845	
Florence Twp.	205,800	352,850	558,650	11.36	16.33	.....	30,229,633	37,501,341	
Hallesport Twp.	82,200	135,950	218,150	16.36	14.76	.....	7,978,112	9,403,787	
Lancaster Twp.	61,800	157,350	219,150	13.80	13.17	.....	9,518,632	11,017,905	
Mansfield Twp.	45,200	45,500	90,700	10.76	13.71	.....	7,390,191	8,607,949	
Maple Shade Twp.	348,600	739,055	1,087,655	9.65	22.27	.....	30,226,097	37,260,660	
Medford Twp.	111,500	143,230	254,730	8.38	18.42	.....	15,044,557	18,818,482	
Medford Lakes Bor.	69,700	115,000	184,700	9.11	22.83	.....	8,604,218	11,070,193	
Moorestown Twp.	233,200	549,680	882,880	11.36	18.96	.....	49,734,958	62,189,444	
Mount Holly Twp.	270,500	513,575	824,075	12.33	20.30	.....	28,710,080	37,101,111	
Mount Laurel Twp.	121,600	298,975	420,575	14.54	11.82	.....	19,502,738	22,320,238	
New Hanover Twp.	4,500	3,500	8,000	1.07	20.81	.....	374,556	673,625	
North Hanover Twp.	21,000	21,800	42,800	13.12	9.95	.....	5,193,260	5,901,685	
Palmyra Bor.	170,000	330,550	500,550	11.50	20.64	.....	18,651,016	22,960,759	
Pemberton Bor.	21,300	37,500	58,800	10.62	21.33	.....	2,312,801	3,069,992	
Pemberton Twp.	34,150	182,300	216,450	7.21	15.73	.....	23,024,787	27,501,067	
Riverside Twp.	190,200	334,400	524,600	13.25	17.58	.....	19,886,752	24,641,839	
Riverton Bor.	56,100	127,400	183,500	9.47	25.35	.....	8,900,687	12,187,751	
Shannon Twp.	15,800	10,200	26,000	11.40	22.93	.....	7,119,912	9,280,372	
Southampton Twp.	82,200	101,600	183,800	15.70	14.66	.....	8,159,897	9,751,283	
Springfield Twp.	33,700	45,800	79,500	11.63	11.63	.....	8,790,174	10,121,500	
Tobacco Twp.	39,000	45,370	84,370	19.64	10.63	.....	4,279,461	4,815,436	
Washington Twp.	15,000	15,555	30,555	17.49	14.73	.....	1,456,189	1,707,389	
Washington Twp.	28,200	51,500	79,700	8.14	25.16	.....	3,387,273	5,505,528	
Willingboro Twp.	15,500	15,600	31,100	15.10	12.99	.....	3,088,083	3,588,165	
Woodland Twp.	10,300	13,950	24,250	22.62	7.74	.....	3,549,829	4,196,430	
Wrightstown Bor.	5,200	12,500	17,700	6.97	23.98	.....	3,006,874	3,821,742	
Total	\$2,761,350	\$6,682,730	\$10,448,080	.....	.....	.....	\$505,574,754	\$622,500,536	
Total County Taxes Apportioned .....	.....	.....	\$2,806,978.45	.....	.....	Total County Taxes Apportioned (Including Adjustments— Total 12 A 1)		\$2,874,958.84	
Less: Bank Stock Taxes Due County .....	.....	.....	34,258.87	.....	.....	.....		.....	
Net County Taxes Apportioned (12 A 11b) .....	.....	.....	\$2,862,719.58	.....	.....	.....		.....	
*Adjustments (Net Total 12 A 11b) .....	.....	.....	12,239.26	.....	.....	.....		.....	
* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.									

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

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		II—Adjustments Resulting from			III		I—District School Purposes						II					
	Total County Taxes Apportioned (Including Total Net Adjustments)		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; A. 1957; R. S. 54:4-53; 54:4-34.3)		Net County Taxes Apportioned		County Library Taxes		As Required by District School Budget				(a)	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	As Required by District School Budget	
	Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment													
1	\$19,718.73				\$80.29		\$15,608.44	\$366.38	\$35,583.59			\$4,700.00	\$56,318.61						
2	35,183.19						35,183.19	822.20	144,068.90			123,307.70	233,381.18						
3	67,993.89				46.46		67,917.34	1,587.53	145,880.35			\$10,004.02	350,855.39						
4	115,760.56						115,675.47	2,703.80	217,780.46			29,728.95	30,571.05						
5	223,064.43				353.37		223,311.06	5,221.45	438,700.00				607,232.51						
6	126,155.82						125,921.75	2,944.50	339,334.00				468,200.34						
7	41,369.80				18.08		41,351.72	966.49	86,037.00				128,353.21						
8	108,189.35				124.13		108,065.22	2,526.38	394,828.00				463,122.86						
9	48,689.57						48,677.45	1,137.63	165,982.00				279,797.08						
10	102,630.72				338.73		102,291.99	2,394.77	224,916.00				357,059.00						
11	16,088.72				19.92		16,068.80	375.67	53,909.62	\$20,359.75			90,713.82						
12	44,202.69				373.92		43,828.07	1,028.73	121,388.00				166,305.80						
13	60,713.21				216.75		60,496.46	1,415.53	138,000.00	\$81,503.20			239,000.39						
14	7,304.80						7,304.89	170.71	26,004.95				37,730.55						
15	173,179.66				339.98		172,839.68	4,041.88	410,892.25				860,871.04						
16	43,426.30						43,182.59	1,011.15	117,039.52	\$34,743.17			232,907.43						
17	50,880.23						50,880.23	1,189.01	90,195.50	\$64,983.63			206,006.40						
18	39,751.15				9.85		39,741.30	928.79	90,878.55				140,548.64						
19	181,304.10				1,386.37		179,917.73	4,215.97	498,756.00				870,406.21						
20	86,002.97				461.39		86,441.38	2,023.87	82,791.36	\$110,989.53			316,055.67						
21	51,121.69				181.09		50,940.60	1,191.92	90,981.50	\$55,927.54			25,616.00						
22	287,188.28				1,174.80		286,013.48	6,093.54	821,831.66				254,906.12						
23	171,381.41				2,457.38		168,924.03	3,966.80	465,457.09	\$206,016.41			320,150.32						
24	103,073.92				579.03		102,494.90	2,359.99	159,972.00	\$127,728.87			20,821.00						
25	3,110.47						3,110.47	72.70					3,183.47						
26	27,253.74				10.28		27,243.46	636.74	65,000.00				92,880.20						
27	106,031.83				446.90		105,584.93	2,471.11	344,651.75				504,254.24						
28	14,915.62				9.58		14,906.04	334.40	47,753.00				17,971.25						
29	126,998.79				1,543.26		125,455.53	2,944.57	185,149.00				322,549.10						
30	113,795.27				360.24		113,435.03	2,653.83	413,026.70				628,607.31						
31	56,282.54				185.96		56,096.58	1,312.45	172,241.00				302,622.94						
32	10,550.66				13.30		10,517.36	245.89	24,253.18	\$28,829.36			63,845.70						
33	43,031.02				961.02		42,070.00	1,037.85	78,758.39	\$96,652.11			249,733.69						
34	46,740.55				51.83		46,689.12	1,091.50	97,043.00				163,662.62						
35	22,237.47				11.97		22,225.50	519.48	22,443.00	\$1,350.39			106,825.86						
36	7,884.65						7,884.65	184.25	32,091.52				43,910.42						
37	25,424.41				30.47		25,393.94	593.68	65,199.52	\$32,174.68			123,361.82						
38	16,570.00						16,570.00	387.22	58,448.00				75,405.22						
39	19,378.94						19,378.94	452.86	44,580.75				78,302.12						
40	31,516.38				7.42		31,508.96	736.39	45,341.50				126,586.85						
41	\$2,874,958.84				\$12,239.26		\$2,862,719.58	\$67,000.00	\$6,992,186.65	\$921,333.62	\$60,732.97	\$1,993,719.72	\$12,756,682.54						
														\$31,255.87					
														\$34,258.87					
														\$285,907.69					
														**Bank Stock Tax Due Municipality					
														**Bank Stock Tax Due County					

Col. 12(c) 1(c) Includes: Rencoeas Valley Regional High School
 **Bank Stock Tax Due Municipality
 ***Bank Stock Tax Due County

\$34,258.87
 \$34,258.87

\$378,307.62

BURLINGTON COUNTY

TAXING DISTRICT	13 Bank Stock Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Taxes and Licenses	Total of Miscellaneous Revenues (a+b+c)
1 Bass River Twp.	...	...	\$72,600	\$11,148.00	\$16,461.00	\$9,000.00	\$36,609.00
2 Beverly City	\$1,362.08	...	461,225	10,000.00	36,450.00	19,000.00	65,450.00
3 Berntown City	3,980.99	...	1,057,400	27,500.00	87,500.00	24,000.00	139,000.00
4 Berntown Twp.	...	...	1,112,100	40,000.00	120,000.00	25,000.00	185,000.00
5 Burlington City	5,592.80	...	9,002,450	446,759.34	1,804,881.68	33,000.00	2,284,681.02
6 Burlington Twp.	...	...	513,950	71,000.00	130,516.63	29,079.45	230,596.08
7 Chesterfield Twp.	...	...	238,500	27,000.00	62,000.00	6,200.00	71,100.00
8 Cinnaminson Twp.	225,800	...	225,800	54,000.00	89,000.00	25,000.00	168,000.00
9 Delanco Twp.	204,300	...	204,300	...	48,416.42	14,326.78	62,743.40
10 Delran Twp.	...	...	120,575	40,000.00	63,870.00	25,643.41	136,803.41
11 Eastampton Twp.	...	...	29,550	22,000.00	17,500.00	3,000.00	42,500.00
12 Edgewater Park Twp.	...	...	126,500	10,850.45	39,186.00	11,500.00	61,535.45
13 Evesham Twp.	729.20	...	260,575	60,000.00	44,000.00	28,000.00	132,000.00
14 Fieldstone Bor.	...	...	32,800	5,000.00	11,463.00	4,015.00	21,058.00
15 Florence Twp.	1,946.71	...	4,22,275	57,000.00	117,311.00	39,342.39	193,653.39
16 Hainesport Twp.	...	...	336,400	35,000.00	28,576.00	25,424.00	89,000.00
17 Lumberton Twp.	981.97	...	1,108,300	37,500.00	39,500.00	14,000.00	82,000.00
18 Mansfield Twp.	...	...	52,640	28,164.30	54,286.00	14,000.00	114,000.00
19 Maple Shade Twp.	1,123.49	...	862,105	100,000.00	185,000.00	35,000.00	323,000.00
20 Medford Twp.	1,583.43	...	448,375	57,000.00	69,637.00	22,130.86	139,767.86
21 Medford Lakes Bor.	...	...	101,800	20,000.00	22,872.00	6,000.00	48,872.00
22 Moorestown Twp.	3,440.88	...	1,066,885	101,000.00	169,028.42	63,226.41	332,254.83
23 Mount Holly Twp.	4,321.13	...	1,770,100	105,000.00	122,576.00	75,000.00	302,576.00
24 Mount Laurel Twp.	254.86	...	923,450	48,000.00	80,381.00	25,900.18	154,361.18
25 New Hanover Twp.	...	...	20,002,200	44,355.31	25,850.64	...	70,231.95
26 North Hanover Twp.	...	...	93,200	6,000.00	35,800.00	12,249.33	54,149.33
27 Palmyra Bor.	599.71	...	1,047,325	54,000.00	146,825.00	29,000.00	230,825.00
28 Pemberton Bor.	1,518.75	...	229,000	15,000.00	11,801.00	21,500.00	38,301.00
29 Pemberton Twp.	...	...	6,093,800	99,328.91	111,304.69	20,000.00	290,632.91
30 Riverdale Twp.	4,163.25	...	1,077,250	58,000.00	99,340.00	32,000.00	189,340.00
31 Riverton Bor.	...	...	674,300	24,000.00	44,472.00	13,500.00	81,972.00
32 Shamong Twp.	1,582.90	...	358,825	12,025.05	14,768.00	6,000.00	33,603.06
33 Southampton Twp.	...	...	255,000	28,000.00	41,000.00	30,000.00	99,000.00
34 Springfield Twp.	1,124.66	...	60,150	20,000.00	30,528.40	9,500.00	70,028.40
35 Tabernacle Twp.	...	...	57,722	12,000.00	14,440.01	13,000.00	39,440.01
36 Washington Twp.	...	...	17,925	6,700.00	13,634.00	3,261.53	23,595.53
37 Washington Twp.	...	...	80,850	17,000.00	36,862.00	10,412.44	64,274.44
38 Willingboro Twp.	...	...	31,775	14,718.00	29,782.00	4,000.00	39,500.00
39 Woodland Twp.	...	...	212,300	9,700.00	16,496.00	4,000.00	30,196.00
40 Wrightstown Bor.	...	...	902,650	32,332.03	29,424.00	2,800.00	64,556.03
41 Totals	\$34,258.87	...	\$51,820,287	\$1,829,214.93	\$4,116,327.27	\$774,110.18	\$6,719,688.38
FIRE DISTRICTS							
	1978 Valuation	Budget	Rate				
Chesterfield Township	\$25,050	\$606	\$0.24				
Delanco Township	1,926,150	9,105	0.48				
Edgewater Park Twp. District No. 1	428,340	600	0.15				
				Moorestown Township District No. 1			
				Moorestown Township District No. 2			
				Edgewater Park Twp. District No. 2			
				Manfield Township			
				Moorestown Township District No. 1			
				Moorestown Township District No. 2			
				Edgewater Park Twp. District No. 2			
				Manfield Township			
				Moorestown Township District No. 1			
				Moorestown Township District No. 2			
				Edgewater Park Twp. District No. 2			
				Manfield Township			
				Moorestown Township District No. 1			
				Moorestown Township District No. 2			
				Edgewater Park Twp. District No. 2			
				Manfield Township			
				Moorestown Township District No. 1			
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				Edgewater Park Twp. District No. 2			

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1958

TAXING DISTRICT	1	2	3	4	5				
					Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 201, L. 1941; C. 40, L. 1948)	Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Audubon Bor.	\$2,576,650	\$6,357,325	\$8,933,975	\$3,100	\$614,000	.....	\$97,325	\$231,565	\$1,043,490
Audubon Park Bor.	91,000	808,160	899,160	.....	.....	.....	.....	5,500	5,500
Barrington Bor.	816,240	4,214,500	5,030,740	.....	371,950	.....	47,880	284,370	804,650
Bellmawr Bor.	643,900	5,816,538	6,460,438	100	298,330	13,050	26,905	143,800	422,105
Berlin Bor.	437,830	1,866,150	2,303,980	.....	121,450	1,050	106,425	84,275	316,500
Berlin Twp.	297,803	911,105	1,208,908	.....	64,800	.....	2,700	30,175	97,675
Brooklyn Bor.	347,833	1,294,400	1,642,233	640	150,320	.....	39,525	39,220	229,665
Camden City.	55,897,600	91,211,755	127,109,445	3,376,262	6,195,255	.....	12,004,250	10,766,415	20,023,920
Chestnut Bor.	69,775	78,930	138,705	.....	20,450	650	3,900	7,300	32,300
Clementon Bor.	377,144	2,103,655	2,480,799	1,828	148,750	.....	71,585	78,800	299,135
Collingswood Bor.	3,112,430	13,519,925	16,632,355	7,787	953,550	.....	277,675	426,900	1,658,125
Delaware Twp.	2,373,280	22,201,255	24,574,535	4,667	1,503,240	.....	433,780	546,000	2,404,370
Gibbstown Bor.	211,126	1,607,285	1,818,411	4,282	68,150	11,550	228,025	192,320	516,495
Gloucester City.	2,577,925	8,494,625	11,072,550	35,050	650,000	.....	487,500	1,655,440	2,702,940
Gloucester Twp.	1,226,080	6,789,000	8,015,080	2,785	635,660	41,000	26,000	277,860	1,001,320
Haddon Twp.	2,480,200	14,756,625	17,236,825	1,658	694,110	.....	186,880	260,870	1,090,860
Haddonfield Bor.	3,492,950	13,797,450	16,890,400	12,465	1,040,550	.....	154,725	809,400	2,004,675
Haddon Heights Bor.	1,567,610	6,789,675	8,357,285	2,000	641,575	.....	34,000	337,065	1,012,640
Hi-Nella Bor.	55,830	290,500	346,330	30	16,800	500	.....	7,500	24,800
Laurel Springs Bor.	235,133	1,241,375	1,476,508	280	76,800	.....	.....	123,067	220,867
Laurel Twp.	325,800	648,865	974,665	.....	25,550	350	13,122	123,427	102,449
Lindenwald Bor.	1,057,729	3,040,325	4,107,044	1,823	80,265	.....	10,850	85,750	185,790
Magnolia Bor.	469,900	2,191,925	2,661,825	100	204,000	.....	15,600	103,500	323,100
Merchantville Bor.	793,850	3,664,625	4,457,875	6,913	323,500	.....	42,000	522,495	897,695
Mt. Ephraim Bor.	589,642	2,883,580	3,473,222	.....	143,700	.....	56,945	66,880	269,525
Oaklyn Bor.	838,400	4,107,500	4,945,900	.....	285,800	.....	98,475	221,675	605,950
Pennsauken Twp.	8,061,665	27,745,865	35,807,530	9,374	830,000	.....	1,595,945	1,280,440	3,706,385
Pine Hill Bor.	290,500	973,150	1,263,650	26,462	153,475	450	4,550	27,065	185,540
Pine Valley Bor.	44,000	143,460	187,460	1,045	8,900	.....	.....	600	9,500
Rummel Bor.	536,275	3,733,775	4,270,050	.....	.....	50,000	.....	263,875	368,275
Somerdale Bor.	362,651	2,465,325	2,827,976	.....	169,950	.....	54,400	73,005	269,130
Stratford Bor.	428,820	2,074,660	2,503,480	70	130,200	175	26,175	116,970	255,810
Tavistock Bor.	32,350	63,250	95,600	.....	5,500	.....	.....	1,100	6,600
Voorhees Twp.	290,400	1,632,325	2,152,755	1,268	168,115	7,225	2,100	51,000	228,440
Waterford Twp.	298,166	1,333,145	1,631,311	2,461	230,325	.....	.....	20,500	259,825
Winslow Twp.	737,870	1,724,100	2,461,970	11,064	292,600	.....	.....	213,788	517,763
Woodlynne Bor.	328,535	1,964,335	2,292,870	.....	274,800	.....	4,275	27,500	315,550
Totals	\$74,144,761	\$264,189,643	\$328,334,404	\$3,495,467	\$17,574,740	\$133,550	\$16,286,232	\$19,605,427	\$53,599,949
Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County					Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes				
					\$0.578737234				

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 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned	
	(a)		(b) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19				(c) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19			
	Household Furniture and Effects Under R. S. 54:4-3.16	Exemptions of Veterans and Widows of Veterans								
Audubon Bor.	\$367,390	\$492,500	\$759,890	\$9,180,365	\$3.90	25.01	.....	\$26,786,437	\$35,966,802	
Audubon Park Bor. ....	.....	.....	.....	899,660	11.20	61.86	.....	551,297	1,450,957	
Barrington Bor.	207,900	417,900	625,800	5,239,500	12.74	19.86	.....	20,420,568	25,660,068	
Bellmar Bor.	225,100	624,000	849,100	6,063,452	11.22	22.07	.....	22,918,012	28,981,464	
Berlin Bor.	85,000	152,500	237,500	2,393,163	9.56	19.65	.....	9,433,137	11,823,300	
Berlin Twp.	64,300	124,175	188,475	1,118,198	14.95	15.75	.....	6,467,180	7,585,378	
Brockton Bor.	75,300	127,725	203,025	1,669,513	9.92	23.20	.....	5,436,358	7,105,871	
Caden City	2,156,900	2,575,500	4,732,400	154,777,227	7.96	40.25	.....	188,690,418	343,467,645	
Chestnut Bor.	9,000	6,500	15,500	153,905	17.98	14.84	.....	801,703	957,608	
Clementon Bor.	135,125	170,700	305,825	2,475,337	13.80	19.25	.....	10,403,952	12,879,289	
Collingswood Bor.	578,600	561,675	940,275	17,358,012	7.68	25.12	.....	49,570,369	66,937,321	
Delaware Twp.	694,800	1,320,240	1,925,040	25,144,632	9.80	18.70	.....	106,840,601	131,984,723	
Gibbstown Bor.	43,800	92,500	136,300	2,262,888	7.12	25.42	.....	5,335,055	7,537,943	
GloUCESTER CITY	318,900	493,025	811,925	13,068,615	9.55	24.55	.....	34,029,487	47,098,102	
GloUCESTER Twp.	336,325	645,075	981,400	8,037,985	11.36	19.65	.....	32,774,131	40,812,116	
Haddon Twp.	448,400	794,875	1,243,275	17,094,538	8.40	24.62	.....	52,800,382	60,895,120	
Haddonfield Bor.	419,400	580,200	999,600	17,967,940	8.64	23.65	.....	56,386,823	74,294,763	
Haddon Heights Bor.	259,400	468,650	728,050	8,643,875	9.90	22.44	.....	28,885,518	37,529,393	
Hill-Nella Bor.	11,200	36,000	47,200	323,960	8.32	27.83	.....	898,118	1,229,078	
Laurel Springs Bor.	52,300	99,000	151,300	1,546,455	10.44	21.40	.....	5,423,062	6,969,517	
Lawnside Bor. ....	.....	48,650	48,650	1,028,724	12.26	21.14	.....	3,635,084	4,664,608	
Lindenwald Bor.	356,600	356,000	712,600	3,938,671	11.64	24.22	.....	12,850,261	16,788,338	
Magnolia Bor.	101,900	212,800	314,700	2,900,415	13.14	19.26	.....	9,188,367	11,388,782	
Merchantsville Bor.	134,500	324,600	459,100	5,075,883	7.80	28.54	.....	11,161,869	16,237,752	
Mt. Ephraim Bor.	145,700	325,205	470,905	3,271,842	11.38	20.10	.....	13,806,489	17,078,331	
Oaklyn Bor.	142,600	218,600	361,200	5,199,724	8.44	30.62	.....	11,206,615	16,406,339	
Pennsauken Twp.	820,600	1,592,985	2,382,985	37,157,422	6.42	27.48	.....	94,496,516	131,653,938	
Pine Hill Bor.	97,300	103,125	200,425	1,249,610	16.19	17.90	.....	5,795,847	7,045,457	
Pine Valley Bor. ....	.....	.....	.....	196,960	8.40	15.62	.....	1,012,668	1,260,628	
Rummedale Bor. ....	.....	465,475	465,475	4,172,850	12.32	17.93	.....	19,545,064	23,717,914	
Somerdale Bor.	115,300	200,000	315,300	2,691,855	12.70	20.11	.....	11,234,360	13,926,416	
Stratford Bor.	86,800	255,075	341,875	2,418,125	11.12	20.61	.....	9,643,439	12,061,564	
Taunton Bor.	300	.....	300	101,900	8.44	20.13	.....	379,313	481,213	
Tyngsboro Twp.	82,900	141,050	223,950	2,155,443	11.90	17.32	.....	10,276,690	12,432,533	
Waterford Twp.	101,700	156,515	258,215	1,635,382	17.09	14.49	.....	9,626,874	11,262,256	
Winslow Twp.	146,300	170,000	316,300	2,671,497	15.72	12.48	.....	17,244,315	19,915,812	
Woodlawn Bor.	35,100	134,500	229,600	2,378,820	8.04	29.51	.....	5,176,937	7,855,757	
Totals	\$8,217,950	\$14,398,920	\$22,586,870	\$372,842,950	.....	.....	.....	\$911,443,146	\$1,284,286,066	
Total County Taxes Apportioned	\$7,459,409.17			Total County Taxes Apportioned (Including Adjustments—					Total 12 A 1)	
Less: Bank Stock Taxes Due County	72,298.95								\$7,432,642.49	
Net County Taxes Apportioned (12 A 11)	\$7,387,110.22								*Net Overpayments are added to the Net Taxes Apportioned and Net	
*Adjustments (Net Total 12 A 11b) ±	45,531.57								Underpayments are deducted.	

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1958—(Continued)

12—APPORTIONMENT OF TAXES											
Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B		Section C—Local Taxes to Be Raised for			
I		II—Adjustments Resulting from				III		I—District School Purposes			Section D
Total County Taxes Apportioned (Including Total Net Adjustments)		(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; A. 1957; R. S. 54:4-53; 54:4-34.3)	Deduct Over-Add Under-payment payment		Net County Taxes Apportioned		(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipality on Bank Stock Tax	
1	\$208,153.30			\$679.32		\$207,473.98	\$2,133.59	\$407,522.66		\$220,581.60	\$907,711.17
2	8,297.23					8,297.23	86.44	68,632.70		23,604.04	100,721.41
3	148,504.39			278.53		148,225.86	1,255.70	406,920.50		110,257.05	666,968.11
4	167,726.55			664.87		167,061.68	1,717.63	166,160.72	\$817,504.75	170,200.00	679,644.78
5	68,425.85			2,283.12		66,142.73	681.71	132,439.00		28,833.23	228,106.67
6	43,899.41			1,216.12		42,683.29	438.55	43,247.74	\$71,071.94	21,399.25	134,810.77
7	1,417,143.33			875.52		40,248.81	413.16	106,517.00		18,200.00	165,378.97
8	1,987,175.46			6,798.19		1,980,377.27		4,151,587.50	\$131,587.50	6,186,450.07	12,450,692.34
9	5,342.03					5,342.03	57.05	8,268.00	\$13,968.63	4,751.60	32,587.31
10	74,637.25			87.44		74,449.81	766.32	80,741.24	\$157,779.86	59,292.35	462,939.58
11	387,391.26			751.61		386,639.65		677,245.12		269,040.38	1,332,925.15
12	763,844.85			11,447.15		752,397.70	7,738.27	1,362,090.00		311,006.56	2,464,051.53
13	43,624.89			834.29		42,790.60	439.71	50,133.81		25,200.00	148,669.12
14	272,374.30			690.54		271,683.76	2,599.61	500,497.50		471,703.94	1,232,571.81
15	236,194.95			5,874.71		230,320.24	2,366.40	271,926.50	\$257,530.80	149,495.57	311,669.57
16	404,509.15			1,156.60		403,352.55	4,153.53	739,056.20		228,000.00	1,434,562.28
17	429,371.32			572.88		428,798.44		699,319.00		417,927.31	1,546,644.95
18	217,196.60			1,023.90		216,172.70		450,113.68		188,354.83	854,641.21
19	7,672.62			6.60		7,666.02	72.75	17,690.00		2,197.00	26,995.77
20	40,335.20			22.40		40,312.80	415.19	89,392.00		31,277.88	161,377.87
21	26,995.82			106.64		26,889.19	276.61	60,713.14		38,064.43	125,943.43
22	97,160.38			1,211.39		95,948.99	984.35	124,690.62	\$243,695.18	72,000.00	537,829.14
23	65,911.13			436.28		65,474.85	673.77	133,400.82	\$8,497.56	81,000.00	289,047.00
24	93,973.93			214.23		93,759.70	965.16	188,283.45		132,263.61	395,271.92
25	98,838.68			264.11		98,574.57	1,014.55	169,534.88		102,800.00	372,224.00
26	94,910.61			747.27		94,202.34	968.69	242,894.09		100,292.71	380,357.74
27	761,329.48			3,466.42		758,464.06	7,806.37	1,006,237.64		698,135.04	2,330,643.11
28	40,177.69			569.84		40,204.85	413.46	73,411.32	\$102,181.33	29,648.79	245,859.75
29	7,060.37					7,060.37	72.07			16,522.64	16,522.64
30	137,264.42			672.21		136,592.21	1,406.69	118,156.00	\$139,521.39	9,450.00	513,896.95
31	80,597.37			354.14		80,243.23	825.77	182,729.25	\$11,131.80	66,913.47	341,843.52
32	62,804.77			103.62		62,701.15	717.40	165,246.00	\$7,770.64	28,685.19	268,685.19
33	2,754.96					2,754.96	28.67	1,557.60		4,290.00	8,591.23
34	71,951.71			419.31		71,532.40	736.37	146,168.29		38,000.00	256,437.16
35	65,178.88			284.15		64,944.73	698.25	76,920.68	\$194,079.62	26,500.13	333,133.41
36	115,290.24			1,158.72		114,101.52	1,172.34	92,567.84	\$289,310.81	17,698.70	514,821.21
37	45,464.20			369.75		45,154.45	464.47	80,075.00		65,500.00	191,193.92
38	\$7,482,642.90			\$45,531.87		\$7,287,111.12	\$45,000.00	\$13,443,250.84	\$1,676,914.37	\$10,495,242.86	\$33,183,731.69

* Lower Camden County Regional High School District \$1,077,957.37
 † Black Horse Regional High School District 571,557.60
 ‡ Central High School District

CAMDEN COUNTY

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TAXING DISTRICT	13 Bank Stock Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Licenses	Total of Miscellaneous Revenues (a+b+c)
1 Audubon Bor.	\$3,211.29	.....	\$1,549.60	\$52,000.00	\$79,300.00	\$15,000.00	\$146,300.00
2 Audubon Park Bor. ....	.....	.....	227.00	5,000.00	3,300.00	.....	8,300.00
3 Barrington Bor. ....	.....	.....	270.35	82,212.22	83,548.00	10,000.00	177,760.22
4 Bellmawr Bor. ....	.....	.....	987.30	138,000.00	75,000.00	15,000.00	228,000.00
5 Berlin Bor.	927.60	.....	417.55	27,000.00	11,413.00	6,000.00	74,413.00
6 Berlin Twp. ....	.....	.....	116.74	12,000.00	33,313.00	12,000.00	57,313.00
7 Brooklawn Bor.	338.625	.....	338.625	6,038.11	61,291.50	6,000.00	76,335.56
8 Camden City	43,406.42	.....	49,478.82	913,383.75	2,391.53	532,526.24	3,843,140.99
9 Chesilhurst Bor. ....	.....	.....	14.11	5,000.00	12,441.60	1,200.00	18,641.60
10 Clementon Bor.	932.65	.....	155.315	60,435.00	26,400.00	20,165.00	106,700.00
11 Collingswood Bor.	3,759.62	.....	2,832.61	112,000.00	201,000.00	35,000.00	348,000.00
12 Delaware Twp.	893.44	.....	2,272.015	330,000.00	367,000.00	63,200.00	760,200.00
13 Glensboro Bor. ....	.....	.....	114.50	10,000.00	31,500.00	8,500.00	50,000.00
14 Gloucester City	1,881.70	.....	2,122.633	80,000.00	166,457.00	45,000.00	291,457.00
15 Gloucester Twp.	1,079.43	.....	3,856.200	137,500.00	119,200.00	52,925.00	309,625.00
16 Haddon Twp. ....	.....	.....	1,340.350	160,000.00	173,328.41	30,000.00	363,328.41
17 Haddonfield Bor.	5,072.60	.....	2,196.350	87,000.00	206,493.86	50,000.00	241,493.86
18 Haddon Heights Bor.	1,162.49	.....	2,471.875	75,000.00	111,237.00	8,000.00	197,237.00
19 Haddonfield Twp. ....	.....	.....	10.650	4,500.00	3,005.00	1,500.00	9,005.00
20 Laurel Springs Bor.	746.12	.....	137.290	16,359.08	28,500.00	5,000.00	51,759.08
21 Laverdale Bor. ....	.....	.....	219.260	12,336.22	34,000.00	15,000.00	61,336.22
22 Lincolnton Bor. ....	.....	.....	1,504.075	100,800.00	15,000.00	35,000.00	150,800.00
23 Magnolia Bor. ....	.....	.....	237.625	22,000.00	30,000.00	12,000.00	64,000.00
24 Merchantville Bor.	2,346.44	.....	500.400	46,400.00	80,151.00	6,500.00	133,051.00
25 Mt. Laurel Bor. ....	.....	.....	1,126.252	30,700.00	60,000.00	7,500.00	98,200.00
26 Oaklyn Bor.	1,287.20	.....	1,000.000	39,100.00	72,000.00	8,000.00	119,100.00
27 Pennsauken Twp.	1,323.73	.....	3,410.275	225,000.00	440,331.41	76,341.41	741,672.82
28 Pine Hill Bor. ....	.....	.....	262.715	20,016.00	35,181.00	19,000.00	72,200.00
29 Pine Valley Bor. ....	.....	.....	.....	1,900.00	.....	.....	1,900.00
30 Rancocas Bor.	838.73	.....	459.635	97,000.00	51,000.00	18,000.00	166,000.00
31 Somerdale Bor.	186.53	.....	605.295	43,000.00	42,000.00	15,000.00	100,000.00
32 Stratford Bor. ....	.....	.....	165.145	45,000.00	28,800.00	10,000.00	83,800.00
33 Tuckahoe Bor. ....	.....	.....	.....	.....	370.00	.....	370.00
34 Voorhees Twp. ....	.....	.....	152.105	56,500.00	26,000.00	13,150.00	95,650.00
35 Waterford Twp.	1,151.87	.....	160.210	39,056.71	42,520.00	20,000.00	101,576.71
36 Winslow Twp. ....	.....	.....	100.025	74,416.18	82,783.00	50,000.00	207,199.18
37 Woollyne Bor. ....	.....	.....	311.250	16,000.00	16,000.00	8,000.00	40,000.00
38 Totals	\$72,298.05	.....	\$81,224.680	\$3,175,753.33	\$5,315,006.69	\$1,230,507.68	\$9,721,267.70

**Bank Stock Tax Due Municipality \$72,298.05
 Bank Stock Tax Due County 72,298.05
 Total Bank Stock Tax \$144,596.10

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1958

TAXING DISTRICT	1	2	3	4	5				
					Value of Tangible Personal Property Assessed				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 201, L. 1941; C. 40, L. 1948)	(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Avalon Bor.	\$1,307,788	\$2,296,975	\$3,694,763	.....	\$180,250	.....	.....	\$42,120	\$222,370
Cape May City	2,437,947	3,393,265	6,433,212	\$33,896	301,350	.....	\$92,675	210,000	610,225
Cape May Point Bor.	180,350	357,855	538,375	.....	20,225	.....	4,540	.....	24,765
Dennis Twp.	259,250	652,625	911,875	417	91,000	\$10,350	26,065	56,000	183,355
Lower Twp.	816,525	3,591,400	4,407,925	11,257	128,450	48,025	27,675	274,500	478,650
Middle Twp.	883,040	2,075,370	2,958,410	12,265	136,500	1,450	40,250	295,960	534,190
North Wildwood City	2,711,910	5,794,400	8,506,310	.....	728,550	.....	29,800	114,475	872,825
Ocean City	6,431,180	14,586,230	21,017,410	43,172	1,499,900	.....	80,100	593,410	2,173,410
Sea Isle City	1,421,491	2,056,430	3,477,921	.....	155,140	.....	.....	248,640	.....
Stone Harbor Bor.	1,341,050	3,893,950	5,175,000	.....	237,400	.....	.....	91,195	328,595
Upper Twp.	438,820	1,320,785	1,759,605	3,319	89,825	3,250	9,100	139,365	241,540
West Cape May Bor.	182,399	413,530	595,929	2,116	38,225	.....	6,650	21,000	65,875
West Wildwood City	213,531	489,648	703,179	.....	47,200	.....	3,025	4,670	54,895
Wildwood City	3,388,808	8,821,150	12,209,958	56,230	708,055	.....	234,675	\$55,780	1,798,510
Wildwood Crest Bor.	1,827,736	4,256,630	6,084,366	550	230,553	.....	.....	41,990	272,543
Woodbine Bor.	150,738	623,635	774,373	1,853	34,075	4,900	21,450	96,160	156,585
Totals	\$24,102,757	\$55,165,848	\$79,268,605	\$165,075	\$4,692,898	\$67,975	\$669,445	\$2,836,655	\$8,266,973
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget			\$746,931.13						\$1,520,790.00
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes			\$0.35286228						\$1,507,497.60
									3,047.94
									\$1,510,545.54

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

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1958—(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 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)				(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Exemptions of Veterans and Widows of Veterans	Total Deductions (a+b)				Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Avalon Bor.		\$27,770	\$27,770	\$3,889,363	\$7.37	22.80		\$12,510,337	\$16,399,700
Cape May City.		136,735	136,735	6,960,598	10.95	26.13		18,243,351	25,203,949
Cape May Point Bor.		10,500	10,500	552,640	7.90	24.71		1,640,398	2,193,038
Donals Twp.		70,500	70,500	1,025,147	6.64	16.63		4,571,438	5,596,585
Lower Twp.		277,300	277,300	4,620,532	9.79	10.11		39,191,728	43,812,260
Middle Twp.		250,265	250,265	3,254,606	12.94	12.22		21,251,164	24,505,764
North Wildwood City.		162,650	162,650	9,216,485	9.13	20.77		32,148,480	41,664,965
Ocean City.		339,100	339,100	22,874,892	10.23	15.91		111,081,475	133,959,367
Sea Isle City.		65,150	65,150	3,661,411	9.45	21.73		12,527,237	16,188,648
Stone Harbor Bor.		40,640	40,640	5,463,595	6.90	17.24		24,842,401	30,306,996
Upper Twp.		100,310	100,310	1,904,154	8.76	13.58		11,197,721	13,101,875
West Cape May Bor.		37,000	37,000	626,920	10.62	20.13		2,364,473	2,991,393
West Wildwood Bor.		14,000	14,000	744,674	8.06	26.41		1,959,369	2,763,443
Wildwood City.		163,388	163,388	13,901,310	9.01	20.51		47,321,772	61,223,082
Wildwood Crest Bor.		147,175	147,175	6,210,278	8.20	19.68		24,822,103	31,042,381
Woodbine Bor.		52,640	52,640	880,171	9.04	27.59		2,032,343	2,912,514
Totals.		\$1,914,483	\$1,914,483	\$85,786,170	.....	.....		\$368,018,790	\$453,804,960

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1958—(Continued)

12--APPORTIONMENT OF TAXES														
Section A--County Taxes (Less Tax Due County on Bank Stock)					Section B		Section C--Local Taxes to Be Raised for				Section D			
I		II--Adjustments Resulting from			III		I--District School Purposes				II			
Total County Taxes Apportioned (Including Total Net Adjustments)		(a)--County Equalization Table Appeals (R. S. 54:2-37)		(b)--Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		Net County Taxes Apportioned		(a) As Required by District School Budget		(b) Regional Consolidated Joint School Budgets		(c) As Required by Local Municipal Budget		Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		Deduct Over-payment		Add Under-payment										
1	\$54,588.42				\$593.38	\$53,995.04	\$1,080.62	\$27,327.87				\$204,000.00		\$286,403.53
2	83,894.44				133.46	83,760.98	1,677.47	*141,438.29			\$5,000.00	530,273.86		762,150.60
3	7,299.80				14.70	7,285.10	145.92	4,157.40				32,000.00		43,618.02
4	18,628.92				86.80	18,542.12	371.26	49,004.30						68,007.68
5	145,834.49				1,475.18	144,359.31	2,879.11	*244,375.10						452,363.90
6	81,370.44					81,927.35	1,642.06	314,930.25				60,150.35		420,943.25
7	138,686.05				206.79	138,480.16	2,773.03	152,281.00			6,000.00	541,929.31		841,443.50
8	445,900.20				426.31	445,473.89		395,000.00			41,227.60	1,476,496.66		2,338,198.13
9	53,883.60				181.83	53,704.07		59,000.00				231,909.16		345,688.81
10	100,877.23				36.61	100,840.62	2,019.63	68,499.00				205,686.75		376,646.00
11	43,611.20				123.69	43,487.51	870.36	122,200.00						166,557.87
12	9,957.22				23.12	9,934.10	199.85	*42,151.00				14,258.01		66,548.96
13	8,998.74				90.41	8,908.33	178.87	12,000.00				38,900.00		59,986.79
14	203,788.55				175.71	203,612.84	4,078.02	218,000.00				796,863.21		1,532,435.07
15	143,328.38					143,328.38	2,073.22	148,528.00				255,019.22		599,133.09
16	9,694.06				21.33	9,673.33	193.82	49,282.21				20,415.84		79,365.20
17	\$1,310,545.54				\$3,589.32	\$1,306,956.22	\$21,258.35	\$2,048,480.02			\$82,108.60	\$4,410,345.76		\$8,069,690.33

* Includes Regional High School Costs.

Lower Cape May Regional School Costs:	
Cape May City	\$5,185.29
Lower Township	7,157.31
West Cape May	2,432.40
Total	\$14,775.00

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1958—(Concluded)

TAXING DISTRICT	13 Bank Stock Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			(d) Total of Miscellaneous Revenues (a+b+c)
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	
1 Avalon Bar, .....	.....	.....	\$504,505	\$70,772.50	\$50,000.00	\$10,227.50	\$140,000.00
2 Cape May City,	8722.23	.....	5,290,318	50,183.81	139,602.59	80,075.06	269,861.37
3 Cape May Point Bor., .....	.....	.....	12,000	16,000.00	4,000.00	3,388.88	24,188.88
4 Dennis Twp., .....	.....	.....	117,525	55,485.38	39,869.00	8,700.00	103,854.98
5 Lower Twp.,	294.09	.....	418,100	41,000.00	68,800.00	17,800.00	127,600.00
6 Middle Twp.,	1,638.16	.....	954,625	52,083.61	92,115.00	29,000.00	173,498.61
7 North Wildwood City, .....	.....	.....	845,525	100,540.26	116,498.88	72,000.00	298,748.14
8 Ocean City,	2,501.72	.....	1,411,875	370,000.00	234,324.30	65,000.00	669,324.30
9 Sea Isle City,	312.84	.....	348,302	43,100.00	18,008.00	17,400.00	114,568.00
10 Stone Harbor Bor.,	843.65	.....	183,350	105,566.52	72,511.00	11,000.00	277,680.92
11 Upper Twp.,	497.55	.....	371,845	60,000.00	50,900.00	20,451.29	131,411.29
12 West Cape May Bor., .....	.....	26,507	10,000.00	10,000.00	10,377.00	5,300.00	26,077.00
13 West Wildwood Bor., .....	.....	10,100	10,100	14,000.00	10,000.00	4,000.00	28,100.00
14 Wildwood City,	5,997.51	.....	1,687,145	54,637.60	515,622.00	94,550.00	664,809.60
15 Wildwood Crest Bor., .....	.....	.....	306,350	121,000.00	62,757.00	21,500.00	205,257.00
16 Woodbine Bor.,	486.45	.....	939,925	17,000.00	20,881.00	7,500.00	45,381.00
17 Totals	\$13,292.40	.....	\$13,428,507	\$4,284,479.08	\$1,537,188.38	\$148,152.73	\$89,269,820.19

***Bank Stock Tax Due Municipality

Bank Stock Tax Due County

Total Bank Stock Tax

\$13,292.40
13,292.40
\$20,584.80

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1958

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) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Used in Business 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)
Bridgeton City	\$3,783,500	\$11,387,825	\$15,170,825	\$71,384	\$2,575,000	.....	\$1,021,300	\$881,500	\$4,577,800
Commercial Twp.	390,430	1,317,140	1,817,570	130	160,400	\$14,675	32,575	367,535	576,245
Deerfield Twp.	257,875	675,850	933,725	.....	102,650	30,400	22,350	40,000	195,430
Downe Twp.	*353,720	585,720	939,440	787	119,050	14,550	23,650	49,160	206,410
Fairfield Twp.	355,265	820,175	1,205,440	1,324	108,100	50,300	5,200	53,420	217,020
Greenwich Twp.	252,837	445,890	698,827	.....	55,400	32,250	28,210	11,725	127,585
Hopewell Twp.	725,975	1,120,250	1,846,225	651	116,050	98,700	6,700	60,200	281,650
Lawrence Twp.	380,000	740,875	1,120,875	2,669	92,050	32,425	28,725	60,735	213,935
Maurice River Twp.	398,730	759,325	1,158,055	4,326	185,650	5,125	10,850	425,315	435,940
Milville City	2,491,250	12,289,425	14,780,675	43,658	1,066,975	3,000	441,900	1,470,350	2,982,825
Shiloh Bor.	65,625	283,465	349,090	.....	29,275	12,500	9,200	8,150	59,125
Stow Creek Twp.	287,190	329,550	616,740	.....	47,500	68,600	5,120	13,000	134,220
Upper Deerfield Twp.	953,555	2,250,675	3,213,230	3,275	327,000	158,450	195,273	42,144	722,867
Vineland City	5,380,400	17,856,525	23,236,925	28,070	2,050,750	114,600	1,525,650	1,016,355	4,707,385
Totals	\$16,016,352	\$51,071,290	\$67,087,642	\$156,274	\$7,035,850	\$636,175	\$3,357,733	\$4,398,689	\$15,428,447

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

\$1,105,603.00

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

\$0.458766423

* Exclusive of \$40,000 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 1958—(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 Average Ratio of True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54-4-3-16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bridgeton City	\$533,350	\$544,075	\$1,077,425	\$18,742,584	\$8.70	24.36	.....	\$47,106,781	\$65,849,365
Commercial Twp.	103,300	65,900	169,200	2,224,745	6.70	32.06	.....	3,831,706	6,076,451
Deerfield Twp.	47,100	42,450	89,550	1,039,695	11.36	15.70	.....	5,013,567	6,053,172
Dwaine Twp.	55,200	40,100	95,300	1,051,237	13.28	21.62	.....	2,876,319	3,927,556
Fairfield Twp.	46,900	84,350	131,250	1,292,534	10.88	16.16	.....	6,253,965	7,546,499
Greenwich Twp.	27,600	18,425	46,025	780,387	8.80	24.57	.....	2,145,401	2,925,788
Hopewell Twp.	56,200	75,775	131,975	1,906,551	9.18	13.90	.....	11,435,969	13,432,520
Lawrence Twp.	47,550	39,425	86,975	1,250,504	7.41	20.96	.....	4,226,811	5,477,315
Maurice River Twp.	66,900	69,900	136,800	1,451,521	10.72	13.88	.....	7,185,280	8,636,801
Millville City	533,300	634,050	1,167,350	16,639,808	8.77	25.29	.....	43,664,066	60,303,874
Shiloh Bar.	14,300	14,500	28,800	359,415	8.41	20.95	.....	1,317,210	1,696,625
Stow Creek Twp.	23,000	14,700	37,700	712,660	10.31	22.65	.....	2,106,173	2,818,833
Upper Deerfield Twp.	164,300	91,850	256,150	3,683,222	8.81	18.17	.....	14,471,029	18,154,251
Vineland City	874,050	1,034,775	1,908,825	26,063,565	10.84	15.82	.....	123,646,292	149,709,837
Totals	\$2,593,750	\$2,170,275	\$5,364,025	\$77,508,738	.....	.....	.....	\$275,300,569	\$352,008,967

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1958—(Continued)

12—APPORTIONMENT OF TAXES													
Section A—County Taxes (Less Tax Due County on Bank Stock)							Section B		Section C—Local Taxes to Be Raised for				Section D
I			II—Adjustments Resulting from				Net County Taxes Apportioned (R. S. 54:4-37)	County Library Taxes	I—District School Purposes			II	
Total County Taxes Apportioned (Including Total Adjustments)			(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; §4:4-34.3)				(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)
			Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$502,094.78		\$1,840.11				\$300,254.67		\$792,018.00		\$29,414.33	\$507,376.19	\$1,629,063.39
2	27,876.72		361.56				27,515.16		106,333.87			15,205.44	149,054.47
3	27,668.92						27,668.92		90,251.34				118,021.46
4	13,015.31						16,275.54		95,373.16				135,557.33
5	34,620.80						34,620.80		106,000.00				140,620.80
6	13,422.53						13,418.81		52,000.00				68,004.44
7	61,623.89						61,623.89		121,631.57				183,255.46
8	25,128.08						25,128.08		59,449.93				92,578.03
9	29,622.74						29,576.94		99,958.58				155,563.47
10	276,653.93						276,104.88		629,911.00		\$24,959.63	537,255.46	1,458,230.96
11	7,783.55						7,783.55		18,751.15			5,348.49	31,883.19
12	12,931.86						12,928.70		60,533.37				73,462.07
13	83,283.61						80,256.52		223,478.29				324,324.81
14	686,818.55						680,297.63		1,420,400.00			644,536.20	2,824,545.83
15	\$1,617,651.27						\$1,603,475.09		\$3,876,091.33		\$133,746.15	\$1,775,453.14	\$7,388,765.71
FIRE AND LIGHT DISTRICTS													
District			Valuation	Appropriation	Rate	District			Valuation	Appropriation	Rate		
Commercial, Fire No. 1			\$1,465,685	\$7,475.00	\$51	Downe, Fire No. 1			\$194,310	\$1,324.00	\$68		
Commercial, Fire No. 2			738,930	3,512.50	.47	Downe, Fire No. 2			477,980	2,653.00	.55		
Commercial, Light No. 1			1,465,685	4,100.00	.28	Downe, Fire No. 3			379,560	1,500.00	.39		
Commercial, Light No. 2			738,930	2,500.00	.33	Vineland, Garbage and Trash No. 1			10,239,175	42,000.00	.41		

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1958—(Concluded)

CUMBERLAND COUNTY

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16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget						
	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)		
TAXING DISTRICT						
13 Bank Stock Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property				
1 Bridgeton City	\$9,707.40	\$1,904,675	\$100,000.00	\$230,755.37		
2 Commercial Twp.	694.56	173,450	14,500.00	33,350.00		
3 Deerfield Twp. ....	.....	357	11,194.56	28,361.00		
4 Downe Twp. ....	.....	311	12,000.00	28,756.00		
5 Fairfield Twp. ....	.....	166,600	24,614.73	37,468.00		
6 Greenwich Twp. ....	.....	43,000	10,000.00	13,444.00		
7 Hopewell Twp. ....	.....	307,475	69,413.07	22,589.00		
8 Lawrence Twp. ....	.....	113,700	15,000.00	26,750.00		
9 Maurice River Twp. ....	.....	239,700	30,950.00	47,862.00		
10 Millville City	5,784.92	5,153,650	100,345.86	273,916.38		
11 Millb. Bor. ....	.....	22,500	3,333.00	1,314.00		
12 Stow Creek Twp. ....	.....	34,850	23,970.50	10,615.00		
13 Upper Deerfield Twp. ....	.....	983	23,029.16	43,785.00		
14 Vineland City	10,831.92	9,124,885	179,000.00	680,221.00		
15 Totals	\$27,018.40	2,556	\$617,401.04	\$1,483,377.35		
Total County Taxes Appropriated			\$2,563,091.51			
Less: Bank Stock Taxes Due County			***Bank Stock Tax Due Municipality			
Net County Taxes Appropriated (12 A III)			Bank Stock Tax Due County			
Adjustments (Net Total 12 A III) 1 + 6 + 7 + 8 + 9 + 10 + 11 + 12 + 13 + 14 + 15			Total Bank Stock Tax			
			\$54,036.80			

Total County Taxes Appropriated \$1,670,493.49
 Less: Bank Stock Taxes Due County 27,018.40

Net County Taxes Appropriated (12 A III) \$1,603,475.09
 * Adjustments (Net Total 12 A IIb) [+ or -] 14,176.18

Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$1,617,651.27

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

*** Bank Stock Tax Due Municipality \$27,018.40
 Bank Stock Tax Due County 27,018.40
 Total Bank Stock Tax \$54,036.80

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1958

TAXING DISTRICT	1	2	3	4	5				
					Value of Tangible Personal Property Assessed				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291; L. 1941; C. 40, L. 1948)	(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Belleville, Town of	\$11,458,600	\$43,323,200	\$24,781,800	\$76,952	\$1,859,600	\$1,806	\$1,836,800	\$3,824,200	\$7,522,400
Bloomfield, Town of	16,821,000	64,110,500	80,931,500	312,682	5,007,450	3,200	4,437,300	4,169,900	13,618,350
Caldwell, Bor. of	3,223,700	9,823,400	13,057,100	9,053	482,000	.....	322,700	668,200	1,502,900
Caldwell, Twp. of	2,746,700	7,191,600	9,938,300	.....	125,400	.....	729,100	1,481,400	2,351,500
Cedar Grove, Twp. of	3,677,980	13,981,000	17,658,980	1,793	870,200	6,850	103,600	182,125	1,162,775
East Orange, City of	31,165,000	\$5,817,900	116,982,900	229,864	6,862,400	.....	2,780,000	6,443,300	16,085,700
Essex Falls, Bor. of	2,032,325	5,194,500	7,226,825	5,712	529,200	800	5,800	29,750	565,550
Glen Ridge, Bor. of	2,835,750	13,598,050	16,433,800	14,949	1,497,900	.....	64,800	290,850	1,853,550
Irrington, Town of	18,852,000	56,089,700	74,892,300	331,821	3,399,700	.....	8,583,200	882,000	13,464,900
Livingston, Twp. of	18,046,450	43,418,230	61,464,680	.....	1,026,600	50,000	750,000	552,900	2,379,500
Manitowood, Twp. of	11,933,650	36,542,500	48,475,550	27,346	2,811,200	.....	2,108,425	100,400	5,020,125
Millburn, Twp. of	12,176,400	38,940,000	51,116,400	42,545	3,069,100	.....	364,100	3,406,685	6,779,885
Montclair, Town of	16,563,600	68,742,600	85,278,200	281,330	6,422,400	.....	960,900	2,753,100	10,138,400
Newark, City of	182,593,900	388,445,200	572,039,100	12,639,504	8,640,100	.....	69,565,800	69,132,100	147,338,000
North Caldwell, Bor. of	2,170,300	7,000,200	9,170,500	.....	511,600	3,500	11,800	51,000	577,900
Nutley, Town of	7,968,175	34,333,550	42,301,725	15,533	2,377,125	8,000	1,006,300	1,736,275	5,121,700
Orange, City of	10,599,000	39,975,500	50,574,500	212,336	1,576,000	.....	2,638,200	3,294,800	7,459,000
Roseland, Bor. of	1,055,500	3,873,500	4,929,000	3,846	227,400	17,000	68,500	215,000	527,900
South Orange, Village of	8,915,500	29,047,500	37,932,900	142,201	1,859,650	.....	250,870	1,256,330	3,366,850
Verona, Bor. of	3,958,100	18,499,700	22,457,800	1,240	1,816,800	.....	269,050	390,550	2,476,400
West Caldwell, Bor. of	3,900,500	11,798,500	15,699,000	.....	678,700	14,000	108,000	153,000	954,300
West Orange, Town of	19,718,200	62,355,000	82,073,200	23,654	3,273,100	6,000	4,723,400	497,600	8,500,700
Totals	\$393,444,830	\$1,081,991,830	\$1,475,436,660	\$14,352,431	\$55,404,225	\$127,950	\$101,718,645	\$101,461,405	\$258,772,285

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

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

\$7,594,900.00

\$6,605,660.87

TAXING DISTRICT	6			7	8	9	10		11
	Deductions						Equalization		
	(a)	(b)	(c)				(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Exemptions of Veterans and Widows of Veterans	Total Deductions (a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+5e-6c)	GENERAL TAX RATE To Apply per \$100 Valuation	Average Ratio of True Value of Real Property Per Cent	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned
Belleville, Town of	\$923,300 +158,300	\$1,645,900	\$1,993,200	\$90,391,952	\$7.20	40.21	.....	\$81,497,444	\$141,849,396
Bloomfield, Town of	1,158,600	1,831,450	3,148,350	91,714,182	7.46	34.98	.....	150,433,566	242,147,748
Caldwell, Bor. of	157,400 +35,500	252,300	390,700	14,178,353	7.92	35.17	.....	24,068,575	38,246,928
Caldwell, Twp. of	62,700	87,900	154,100	12,135,700	4.72	37.97	.....	16,235,785	28,371,485
Cedar Grove, Twp. of	258,500 +15,000	632,200	890,700	17,932,848	7.60	32.22	.....	37,148,531	*55,081,379
East Orange, City of	2,312,700	1,743,800	4,111,500	129,186,964	7.90	45.67	.....	139,165,337	208,352,301
Essex Falls, Bor. of	37,600	84,700	140,200	7,657,787	7.49	34.21	.....	13,879,356	21,537,343
Glen Ridge, Bor. of	254,300	382,400	636,700	17,713,599	8.41	36.52	.....	28,600,417	46,316,016
Irlington, Town of	1,994,200	1,321,300	3,315,500	85,373,521	8.64	38.70	.....	118,627,855	204,001,376
Livingston, Twp. of	513,300 +88,500	1,208,050	1,721,350	62,122,830	5.38	52.95	.....	54,615,924	116,738,754
Maplewood, Twp. of	754,000 +21,800	812,600	1,655,500	51,807,521	8.10	33.81	.....	94,900,818	146,768,339
Millburn, Twp. of	515,100	745,565	1,285,465	56,653,365	7.51	29.58	.....	121,690,902	178,944,267
Montclair, Town of	1,042,000	1,404,500	2,446,500	93,249,429	7.93	41.73	.....	119,078,857	212,928,287
Newark, City of	3,556,000	4,292,300	7,758,300	734,258,394	9.62	49.61	.....	581,033,092	1,305,291,456
North Caldwell, Bor. of	85,600	133,000	218,600	9,529,800	5.32	38.16	.....	14,861,298	24,391,008
Nutley, Town of	807,000 +25,000	1,114,200	1,922,100	45,322,855	8.10	33.91	.....	82,445,326	127,968,184
Orange, City of	465,100	672,700	1,102,800	57,083,636	7.20	48.27	.....	54,200,320	111,283,965
Roseland, Bor. of	73,200	125,500	198,700	5,202,046	7.27	27.18	.....	13,295,678	19,467,704
South Orange, Village of	323,000	517,400	840,400	40,691,551	7.85	34.71	.....	71,352,320	111,953,871
Verona, Bor. of	375,000	596,400	961,400	23,974,040	8.17	32.10	.....	46,728,275	70,702,315
West Caldwell, Bor. of	207,500	384,400	591,900	16,061,400	7.46	35.78	.....	28,177,467	44,238,867
West Orange, Town of	874,000	1,383,000	2,257,000	88,340,554	7.98	38.16	.....	133,003,320	221,343,874
Totals	\$17,084,500	\$20,692,565	\$37,747,065	\$1,710,814,331	.....	.....	.....	\$2,024,910,533	\$3,735,724,864 *—27,540,689
									\$3,708,184,175

* One-half Cedar Grove's County Tax Rebated Pursuant to Sec. 34:4-5 of the Revised Statutes.

† Parsonages.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1958—(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	
	II—Adjustments Resulting from						I—District School Purposes				
	Total County Taxes Apportioned (Including Total Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			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	Deduct Over- payment	Add Under- payment						
1	\$944,243.32	.....	\$2,767.41	\$2,777.70	.....	.....	\$1,857,891.50	.....	.....	\$1,543,688.09	\$4,345,782.62
2	1,611,835.44	\$288.86	.....	3,694.00	.....	.....	2,810,959.31	.....	\$382,224.47	2,035,439.59	6,836,295.95
3	294,356.83	44.85	.....	349.80	.....	254,262.18	558,004.49	.....	.....	309,637.59	1,121,844.26
4	188,859.36	34.55	.....	223.72	.....	39,455.09	308,658.71	\$19,741.68	.....	54,674.42	571,673.90
5	*366,658.66	30.70	.....	228.16	.....	*366,399.29	866,534.15	.....	.....	312,350.12	*1,361,675.04
6	1,786,330.26	335.17	.....	5,081.30	.....	1,780,913.79	3,514,000.00	.....	280,219.64	4,627,444.24	10,292,577.67
7	143,366.79	.....	2,134.60	375.18	.....	145,126.21	293,379.00	18,831.04	.....	116,004.84	573,541.09
8	305,310.01	57.55	.....	275.52	.....	307,976.94	738,751.73	.....	.....	442,080.33	1,488,815.09
9	1,357,907.98	246.74	.....	6,589.17	.....	1,351,132.07	2,875,939.50	269,355.96	.....	2,873,682.76	7,370,110.29
10	777,090.30	.....	1,958.19	7,833.84	.....	771,214.65	1,880,439.25	.....	.....	684,920.13	3,336,575.03
11	976,987.06	179.48	.....	1,940.10	.....	974,807.48	1,938,523.36	.....	.....	1,283,027.69	4,196,419.13
12	1,187,177.31	204.65	.....	1,111.19	.....	1,185,861.47	1,916,714.76	.....	.....	1,150,457.32	4,253,693.55
13	1,413,397.40	239.21	.....	1,878.48	.....	1,411,259.71	3,061,980.80	.....	195,887.64	2,723,624.34	7,392,732.49
14	8,688,882.56	1,632.48	.....	54,836.80	.....	8,632,413.28	21,978,968.50	.....	1,032,074.19	37,977,780.56	69,021,236.53
15	162,362.67	4,691.64	.....	368.16	.....	161,302.87	297,912.25	19,984.51	.....	31,328.26	506,527.89
16	\$51,840.80	150.60	.....	1,269.57	.....	\$30,420.34	1,712,674.48	.....	.....	1,123,615.15	2,686,709.67
17	740,779.62	.....	1,847.82	3,148.76	.....	739,478.68	1,667,808.55	.....	57,648.99	1,642,152.26	4,107,088.28
18	122,923.24	21.58	.....	211.50	.....	122,700.16	244,711.67	14,628.00	.....	.....	382,039.83
19	745,238.95	136.91	.....	696.19	.....	744,405.85	1,480,199.50	.....	.....	900,033.76	3,154,639.11
20	476,641.33	86.98	.....	1,217.87	.....	469,326.48	1,029,552.46	.....	.....	461,521.58	1,956,410.52
21	294,483.14	50.36	.....	576.58	.....	293,856.20	638,398.23	.....	.....	264,350.91	1,196,005.34
22	1,473,411.11	255.62	.....	7,163.74	.....	1,465,991.75	3,072,675.35	.....	.....	1,714,068.74	6,252,735.84
23	\$24,807,453.54	\$8,708.02	\$8,708.02	\$102,089.53	.....	.....	.....	.....	.....	.....	.....
	*—183,329.03	.....	.....	.....	.....	\$24,705,364.01	.....	.....	.....	.....	.....
	\$24,684,124.51	.....	.....	.....	.....	*—183,329.03	.....	.....	.....	.....	.....
						\$24,582,034.98	.....	.....	.....	.....	.....
						.....	.....	\$73,185.23	\$2,217,410.89	\$62,331,892.68	\$143,945,089.03

* One-half of Cedar Grove's County Tax Rebated.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1958

TAXING DISTRICT	1	2	3	4	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(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)
Clayton Bor.	\$442,780	\$2,685,635	\$2,528,475	\$5,776	\$209,275	\$4,625	\$64,700	\$123,790	\$402,390
Deptford Twp.	1,763,140	5,132,450	6,835,590	165	610,735	99,700	82,340	278,465	1,971,240
East Greenwich Twp.	529,100	1,672,900	2,202,000	320	173,000	67,200	18,600	88,470	347,270
Elk Twp.	413,504	836,700	1,276,204	223	146,600	26,700	15,600	49,455	238,355
Franklin Twp.	777,675	1,460,200	2,237,875	638	318,600	20,000	7,000	97,840	443,440
Glassboro Bor.	988,167	4,522,868	5,511,035	22,297	455,830	.....	598,375	154,700	1,208,905
Greenwich Twp.	836,203	15,387,500	16,242,705	8,224	203,800	4,300	1,393,250	903,070	2,504,420
Harrison Twp.	449,206	1,133,875	1,583,075	367	124,600	39,400	57,700	48,870	270,570
Logan Twp.	702,551	674,550	1,377,101	59	91,150	37,300	16,100	138,353	282,903
Mantua Twp.	701,890	2,175,550	3,477,350	1,879	446,300	8,600	27,600	100,075	582,575
Monroe Twp.	934,600	2,970,650	3,965,250	3,338	463,300	12,000	58,500	248,700	789,400
National Park Bor.	555,332	845,690	1,201,022	.....	105,800	.....	40,240	.....	147,040
Newfield Bor.	103,715	437,975	541,690	2,344	69,300	2,300	12,450	9,600	93,650
Paulsboro Bor.	701,370	4,478,545	5,179,915	1,600	694,000	.....	460,255	.....	1,064,255
Pitman Bor.	1,527,985	5,341,250	6,868,335	4,726	731,250	.....	302,150	3,323	1,038,725
S. Harrison Twp.	249,100	223,575	472,675	12	43,595	46,800	700	.....	91,095
Swedesboro Bor.	203,200	1,579,700	1,782,900	3,945	193,650	11,600	293,000	282,925	720,575
Washington Twp.	607,800	1,765,300	2,373,100	.....	222,700	32,665	104,000	2,600	361,965
Wenonah Bor.	139,325	1,832,850	2,032,175	3,084	188,000	500	13,500	32,450	234,450
West Deptford Twp.	1,421,000	9,682,948	11,103,948	.....	432,880	17,050	600,550	345,120	1,396,600
Westville Bor.	796,325	2,534,800	3,331,125	15,746	295,100	.....	50,400	136,670	482,170
Woodbury City	1,920,375	8,957,158	10,877,533	17,770	828,100	.....	469,665	1,024,020	2,321,785
Woodbury Heights Bor.	230,986	888,985	1,117,971	2,871	104,060	10,000	28,720	88,300	231,080
Woolwich Twp.	470,350	784,700	1,255,650	483	94,800	94,300	117,200	68,110	374,410
Totals	\$17,344,285	\$78,024,414	\$95,368,669	\$95,877	\$7,182,825	\$535,940	\$4,772,965	\$4,296,908	\$16,718,668

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1958—(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 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)				(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	
	Household Furniture and Effects Under R. S. 54:4-3.16	Exemptions of Veterans and Widows of Veterans	Total Deductions (a + b)						
Clayton Bor.	\$110,200	\$201,325	\$311,525	\$2,625,116	\$11.92	21.44	.....	\$9,264,785	\$11,889,901
Deptford Twp.	334,000	741,500	1,075,500	6,831,495	11.14	15.25	.....	37,987,950	44,819,445
East Greenwich Twp.	62,000	63,000	125,000	2,424,590	7.00	26.95	.....	5,968,686	8,393,276
Elk Twp.	54,400	53,800	108,200	1,400,592	12.56	20.38	.....	1,962,396	6,362,988
Franklin Twp.	169,750	195,300	365,050	2,325,993	15.64	11.52	.....	17,188,123	19,514,026
Glassboro Bor.	230,800	368,450	599,250	6,142,987	12.24	18.81	.....	23,787,396	29,930,383
Greenwich Twp.	98,600	148,350	246,950	18,508,390	5.18	18.69	.....	70,663,153	89,171,552
Harrison Twp.	58,900	51,000	109,900	1,744,112	11.06	18.41	.....	7,015,920	8,760,932
Lagan Twp.	47,150	49,500	96,650	1,563,413	8.48	18.33	.....	6,133,724	7,699,137
Mantua Twp.	150,600	335,300	485,900	3,573,304	11.00	16.92	.....	17,074,363	20,649,667
Mourice Twp.	233,800	317,000	550,800	4,297,188	17.76	13.65	.....	25,084,200	29,291,388
National Park Bor.	76,400	130,825	217,225	1,130,837	12.24	18.42	.....	5,319,184	6,450,021
Newfield Bor.	35,000	40,675	75,675	562,909	14.14	14.98	.....	3,074,398	3,636,407
Paulsboro Bor.	212,350	283,200	495,550	3,750,290	10.12	22.36	.....	17,986,973	23,736,293
Pittman Bor.	250,610	332,915	643,525	7,288,261	9.70	22.61	.....	23,509,086	30,797,347
S. Harrison Twp.	20,000	14,550	35,150	528,632	10.24	16.50	.....	2,392,021	2,920,653
Sedlesboro Bor.	61,000	59,340	120,340	2,383,520	7.32	22.44	.....	6,162,287	8,546,807
Washington Twp.	88,800	118,100	206,900	2,528,165	10.36	17.31	.....	11,336,316	13,864,481
Wenonah Bor.	39,400	87,100	146,500	2,123,269	8.10	25.85	.....	5,829,236	7,952,445
West Deptford Twp.	221,000	488,700	709,700	11,750,248	7.60	18.00	.....	48,591,697	60,384,945
Westville Bor.	149,700	210,500	360,200	3,468,841	8.98	23.44	.....	10,880,159	14,349,000
Woodbury City	275,400	483,525	758,925	12,478,163	9.00	23.47	.....	35,469,007	47,947,170
Woodbury Heights Bor.	44,100	72,250	116,350	1,235,572	9.38	19.98	.....	4,477,479	5,713,051
Woodwich Twp.	30,500	31,000	61,500	1,569,043	7.96	18.74	.....	5,444,723	7,013,766
Totals	\$3,649,060	\$4,948,365	\$7,497,425	\$104,185,819	.....	.....	.....	\$405,007,362	\$509,793,181

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1958—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)										Section B	Section C—Local Taxes to Be Raised for				Section D
I			II—Adjustments Resulting from			III			County Library Taxes	I—District School Purposes			II	Total Tax Levy	
Total County Taxes Apportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		Net County Taxes Apportioned	Deduct Over-payment	Add Under-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	\$36,707.82			\$109.67	\$36,607.15				\$220,662.25				\$55,332.28	\$312,601.68	
2	138,371.58			3.24	138,368.34				553,183.00				86,878.58	780,429.92	
3	25,912.66				25,912.66				120,501.25				22,692.76	169,406.67	
4	19,614.52			8.47	19,626.05				127,207.05				28,938.33	175,781.43	
5	60,245.87			290.42	59,955.45				266,762.75				36,880.50	363,598.70	
6	92,404.41			163.75	92,240.66				539,539.00				117,748.98	749,528.04	
7	273,300.33				273,300.33				378,379.73				304,096.78	957,776.84	
8	27,044.94			12.20	27,032.74				150,131.00				15,333.70	192,700.44	
9	23,769.63				23,769.63				96,560.00				12,000.00	132,329.63	
10	63,751.95			28.52	63,723.43				293,771.00				35,656.10	393,150.53	
11	90,431.63			4.75	90,426.88				577,500.00				79,163.73	747,090.61	
12	19,913.22				19,913.22				77,583.00				40,792.99	138,280.21	
13	11,226.72			\$31.48	11,278.20				58,862.50				9,262.54	79,403.24	
14	73,281.32			141.48	73,139.84				203,478.92				204,554.01	581,172.77	
15	95,081.00			2.32	95,078.68				412,486.53				199,001.01	706,656.22	
16	9,016.96				9,016.96				34,727.00				10,384.63	54,128.59	
17	26,383.57			38.34	26,345.03					\$83,037.88			64,751.40	174,134.31	
18	42,803.97				42,803.97				218,739.47				261,543.44	540,086.88	
19	24,551.67			10.43	24,541.24				101,551.89				45,500.00	171,593.13	
20	186,427.12			424.05	186,003.07				587,935.00				121,892.48	895,770.55	
21	44,299.83				44,299.83				173,928.00				93,014.32	317,242.15	
22	118,027.82			120.40	117,907.34				630,119.00				320,373.37	1,121,462.91	
23	17,637.97			24.00	17,613.97				81,797.06				16,400.00	115,810.97	
24	21,653.68			.08	21,652.70					\$87,277.92			15,692.53	124,623.13	
25	\$1,573,890.20			\$1,574.31	\$1,572,567.37				\$6,007,408.34				\$23,062.60	\$9,710,224.53	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$690,527.89

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.30873112

Additional Rates in the following Districts

Valuation	Appropriation	Rate
Harrison Township for Garbage Removal	\$577,535	\$.46
Harrison Township for Fire District	577,535	.24
Logan Township for Fire District	481,572	.16

GLoucester County

TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)
1 Clayton Bor.	\$1,221.72	.....	\$623,250	\$25,000.00	\$54,889.00	\$20,000.00	\$99,889.00
2 Deptford Twp.	421.42	.....	1,406,160	129,235.71	145,474.00	70,000.00	344,709.71
3 East Greenwich Twp. ....	.....	428	345,200	30,000.00	30,457.00	5,000.00	65,457.00
4 Elk Twp. ....	.....	.....	129,400	17,500.00	19,900.00	15,000.00	52,400.00
5 Franklin Twp. ....	.....	.....	173,450	65,000.00	87,480.00	40,000.00	192,480.00
6 Glassboro Bor.	1,988.55	.....	1,450,075	175,000.00	211,344.00	38,000.00	424,344.00
7 Greenwich Twp.	238.44	.....	328,409	70,000.00	74,463.00	8,100.00	152,563.00
8 Harrison Twp.	948.29	.....	228,900	6,000.00	40,251.00	25,000.00	71,251.00
9 Lagan Twp. ....	.....	.....	129,000	11,841.11	27,350.00	11,000.00	50,191.11
10 Marlton Twp.	1,703.60	.....	336,900	55,563.09	56,388.00	15,000.00	126,951.09
11 Monroe Twp.	1,136.27	1,427	618,600	85,500.00	118,100.00	83,800.00	287,400.00
12 National Park Bor. ....	.....	.....	517,410	19,215.32	30,350.50	17,500.00	67,065.82
13 Newfield Bor.	739.90	.....	219,950	6,250.00	12,125.00	7,500.00	25,875.00
14 Paulsboro Bor.	2,145.99	.....	1,011,650	45,191.27	67,912.00	44,000.00	157,103.27
15 Pitman Bor.	3,904.65	.....	1,448,870	23,000.00	60,555.00	25,000.00	108,555.00
16 South Harrison Twp. ....	.....	.....	11,275	15,706.60	13,712.04	5,000.00	34,408.60
17 Swedesboro Bor.	1,681.00	.....	273,500	20,000.00	43,050.00	9,000.00	72,050.00
18 Washington Twp. ....	.....	.....	217,900	45,000.00	53,915.00	15,000.00	113,915.00
19 Wenonah Bor. ....	.....	.....	257,175	17,822.50	33,301.00	5,000.00	56,123.50
20 West Deptford Twp. ....	.....	.....	278,850	105,563.27	92,243.00	20,000.00	217,806.27
21 Westville Bor. ....	.....	.....	526,600	56,141.00	58,326.00	15,000.00	129,467.00
22 Woodbury City	9,546.72	.....	1,893,070	116,804.78	250,351.40	15,000.00	382,156.18
23 Woodbury Heights Bor. ....	.....	.....	158,350	15,442.58	27,899.27	4,075.00	47,416.85
24 Woodwich Twp. ....	.....	.....	13,650	47,071.45	28,199.00	5,000.00	80,270.45
25 Totals	\$27,432.63	1,855	\$12,610,485	\$1,294,268.68	\$1,639,668.17	\$517,975.00	\$3,451,911.85

Total County Taxes Appropriated	\$1,600,000.00	† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.	
Local Bank Stock Taxes Due County	27,432.63		
Net County Taxes Apportioned (12 A 111)	\$1,572,567.37		
† Adjustments (Net Total 12 A 11b) ±	1,322.83		
Total County Taxes Apportioned (Including Adjustments—Total 12 A 1)	\$1,573,890.20		
Local Bank Stock Tax Due Municipality	\$27,432.63		
Bank Stock Tax Due County	27,432.63		
Total Bank Stock Tax	\$54,865.26		
† Joint School Budget			

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1958

TAXING DISTRICT	1	2	3	4	5				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
	Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54-4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)				
Bayonne City	\$43,972,700	\$73,252,800	\$117,225,500	\$1,302,379	.....	.....	.....	\$19,532,300	\$19,532,300
East Newark Bor.	629,450	1,351,200	2,610,650	.....	.....	.....	\$342,300	1,641,900	1,984,200
Guttenberg Town	1,874,709	3,676,875	5,551,575	.....	.....	.....	808,025	.....	808,025
Harrison Town	5,800,783	20,999,350	26,800,133	924,634	.....	.....	6,223,250	5,874,300	12,097,550
Hoboken City	22,975,600	39,375,600	62,551,200	8,982,878	.....	.....	.....	10,384,000	10,384,000
Jersey City	107,197,945	229,707,200	336,905,145	94,125,293	.....	.....	.....	60,655,800	60,655,800
Kearny Town	12,406,600	69,833,900	73,240,500	2,806,188	.....	.....	7,901,800	10,697,562	18,599,362
North Bergen Twp.	20,027,975	47,654,150	67,681,225	817,005	.....	.....	4,962,350	.....	4,962,350
Secaucus Town	5,412,100	6,953,450	12,365,550	865,269	.....	\$54,000	531,965	973,435	1,560,000
Union City	21,639,000	40,673,700	62,314,700	20,879	.....	.....	2,217,950	5,994,650	8,212,600
Weehawken Twp.	7,727,782	11,521,750	19,249,532	15,221,227	.....	.....	.....	1,720,850	1,720,850
West New York Town	15,554,650	25,092,100	40,646,750	6,867,708	.....	.....	.....	5,006,140	5,006,140
Totals	\$265,218,385	\$561,984,075	\$827,202,490	\$131,933,310	.....	\$54,000	\$22,987,640	\$122,480,937	\$145,523,177

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1958—(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 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under L. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bayonne City		\$1,122,300	\$1,122,300	\$136,937,879	\$7.861	58.30	.....	\$83,847,398	\$250,785,277
East Newark Bor.		18,500	18,500	4,576,350	6.793	43.71	.....	3,362,010	7,938,360
Guttenberg Town		65,750	65,750	6,593,850	8.518	43.53	.....	7,201,870	13,405,720
Harrison Town		123,000	123,000	39,699,317	5.390	50.18	.....	26,607,864	96,307,181
Hoboken City		252,500	252,500	81,665,578	9.695	80.89	.....	14,777,518	96,443,696
Jersey City		3,302,550	3,302,550	488,443,598	8.655	62.61	.....	201,225,828	689,669,426
Kearny Town		747,450	747,450	93,898,000	6.466	39.54	.....	111,990,911	205,889,511
North Bergen Twp.		842,700	842,700	72,617,880	8.746	50.59	.....	66,162,576	138,720,456
Secaucus Town		297,000	297,000	14,493,159	46.558	23.41	.....	40,456,107	54,949,266
Union City		551,300	551,300	69,366,879	10.425	60.48	.....	40,718,864	110,715,743
Weehawken Twp.		371,000	371,000	36,020,049	7.024	49.86	.....	19,357,632	55,378,241
West New York Town		373,775	373,775	52,146,823	10.480	55.84	.....	32,144,707	84,291,530
Totals		\$7,868,425	\$7,868,425	\$1,096,790,522	.....	.....	.....	\$617,793,285	\$1,744,583,807

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1958—(Continued)

12—APPORTIONMENT OF TAXES												
Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B		Section C—Local Taxes to Be Raised for				Section D	
I		II—Adjustments Resulting From			III	I—District School Purposes				II	Total Tax Levy	
Total County Taxes Apportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)	Deduct Over-payment	Add Under-payment	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	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)			
1	\$3,008,107.30				\$2,959,296.62	\$2,952,483.78		\$109,456.71	\$1,742,517.86	\$10,763,754.97		
2	108,156.85				108,156.85	80,500.00			122,202.85	310,859.70		
3	183,873.57				183,873.57	179,173.74		3,033.00	169,427.42	530,107.73		
4	903,407.68			674.37	902,733.31	684,500.00		9,095.00	546,789.90	2,143,118.21		
5	1,313,910.95			3,550.91	1,310,466.04	2,068,712.15		101,769.90	4,435,881.81	7,916,856.90		
6	9,396,458.24			81,262.24	9,315,196.00	11,433,158.45		629,207.65	20,914,219.02	42,271,781.12		
7	2,863,198.70			780.04	2,864,378.66	1,906,563.92		102,963.68	1,197,534.69	6,071,442.96		
8	1,890,608.35			18,259.96	1,871,718.39	1,670,165.04			2,808,536.97	6,359,740.49		
9	*748,600.83			*1,293.10	*198,830.11	376,861.00		83,176.46	339,471.28	4950,338.53		
10	1,508,453.81			8,293.89	1,500,161.92	2,155,252.62		26,728.17	3,614,520.87	7,296,063.58		
11	754,505.43			5,831.81	748,633.62	735,830.00		28,906.36	1,016,366.96	2,529,756.94		
12	1,148,438.94			18,860.38	1,129,576.56	1,633,155.20		39,450.81	2,662,432.17	5,464,614.74		
13	\$23,760,226.65				\$22,033,041.65	\$25,916,357.90			\$1,086,414.75	\$92,606,036.10		
	*348,537.62											
	\$23,220,689.02											

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$5,848,606.90

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$1,362,458.286

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

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1958—(Concluded)

HUDSON COUNTY

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TAXING DISTRICT	13	14	15	16			
				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Bayonne City	\$14,577.29	.....	\$65,292,700	\$900,000.00	\$924,746.99	\$160,000.00	\$1,984,746.99
2 East Newark Bdr.	743.35	.....	169,500	12,000.00	36,915.00	17,000.00	65,915.00
3 Guttenberg Town	3,188.80	.....	1,129,490	55,000.00	61,100.00	16,000.00	132,100.00
4 Harrison Town	6,368.70	.....	3,580,600	270,000.00	1,243,531.00	24,000.00	1,539,531.00
5 Hoboken City	10,733.75	.....	45,200,600	450,000.00	944,315.10	300,000.00	1,694,315.10
6 Jersey City	609,162.41	.....	188,004,981	7,000,000.00	10,025,211.82	1,150,000.00	18,175,211.82
7 Kearny Town	4,824.76	.....	9,600,550	800,000.00	1,821,316.77	60,000.00	2,681,316.77
8 North Bergen Twp.	6,457.58	.....	13,278,550	525,000.00	608,652.48	200,000.00	1,333,652.48
9 Secaucus Town	183.39	.....	8,185,500	52,000.00	184,987.27	30,000.00	267,487.27
10 Union City	21,268.78	.....	13,669,250	214,552.50	760,225.02	300,000.00	1,215,177.52
11 Weehawken Twp.	536.75	.....	5,470,062	400,000.00	153,007.89	15,000.00	568,007.89
12 West New York Town	4,139.57	.....	8,882,609	225,000.00	453,013.94	175,000.00	853,013.94
13 Total	\$142,085.31	.....	\$361,996,383	\$10,903,552.50	\$17,150,223.29	\$2,447,500.00	\$30,510,675.79
Total County Taxes Appropriated	\$23,175,126.96						
Less: Bank Stock Taxes Due County	142,085.31						
Net County Taxes Appropriated (12 A 11)	\$23,033,041.65						\$142,085.31
± Adjustments (Net Total 12 A 11) ±	+187,647.38						
Total County Taxes Appropriated (Including Adjustments— Total 12 A 1)	\$23,220,689.03						\$284,170.62
± Net Overpayments are added to the Net Taxes Appropriated and Net Underpayments are deducted.							

***Rank Stock Tax Due Municipality

Bank Stock Tax Due County

Total Bank Stock Tax

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1958

TAXING DISTRICT	1	2	3	4	5 Value of Tangible Personal Property Assessed				(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
					(a) Household Goods and Chattels	(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	
Alexandria Twp.	\$329,700	\$808,875	\$1,138,575	\$29	\$98,950	\$55,500	\$24,940	\$21,450	\$200,800
Bethlehem Twp.	254,255	723,000	977,255	4,585	80,500	37,950	18,900	23,630	189,980
Bloombury Bor.	61,575	470,650	532,225	8,581	107,400	14,300	38,000	14,350	174,050
Califon Bor.	81,800	432,401	514,201	1,632	58,000	1,000	28,750	28,775	117,425
Clinton, Town of	220,100	1,058,350	1,278,450	4,301	96,750	5,500	116,125	68,682	287,057
Clinton Twp.	497,475	2,139,200	2,636,675	7,828	164,450	90,300	31,400	106,640	392,790
Delaware Twp.	665,350	1,033,658	2,298,408	322	128,775	157,950	37,000	113,755	437,480
East Amwell Twp.	478,675	1,468,803	1,947,478	900	116,330	152,300	30,150	13,450	312,430
Flemington Bor.	358,000	2,953,575	3,513,575	9,181	117,875	3,400	294,825	221,655	637,755
Franklin Twp.	335,000	887,400	1,172,400	5,326	95,800	100,100	25,100	36,900	257,900
Frenchtown Bor.	126,550	816,450	943,000	1,998	98,200	.....	129,150	.....	227,350
Glen Gardner Bor.	40,675	250,150	299,825	430	46,175	5,875	5,000	20,775	78,425
Hampton Bor.	77,080	454,327	531,407	6,968	74,080	9,295	48,369	143,749	195,449
High Bridge Bor.	194,745	1,573,380	1,768,125	18,122	171,350	3,450	83,815	253,895	515,110
Holland Twp.	291,750	1,724,930	2,016,790	7,746	118,100	63,650	73,000	274,350	529,300
Kingwood Twp.	389,150	1,041,900	1,428,050	311	109,150	96,250	10,350	53,060	269,410
Lambertville, City of	567,536	2,136,175	2,723,701	39,741	272,030	350	436,575	3,750	712,705
Lebanon Twp.	36,250	530,450	580,700	2,883	67,300	5,100	33,050	53,825	161,275
Lebanon Twp.	310,400	1,153,999	1,466,399	299	162,450	36,650	10,250	121,537	330,887
Milford Bor.	87,555	1,789,825	1,877,380	4,102	83,550	1,450	129,925	943,695	1,157,720
Millerton Twp.	971,050	3,942,195	4,913,248	4,972	125,500	161,200	287,300	512,975	1,085,875
Readington Twp.	1,005,875	3,301,741	4,307,616	11,442	507,000	92,650	56,200	97,360	733,210
Stockton Bor.	36,600	253,400	290,000	1,844	42,300	600	19,350	4,490	66,740
Tewksbury Twp.	461,440	1,540,270	2,001,710	.....	106,600	101,490	26,950	84,952	319,052
Union Twp.	278,100	931,100	1,209,200	3,412	126,100	86,450	36,400	1,900	250,250
West Amwell Twp.	296,855	1,459,510	1,756,365	33	35,100	49,300	13,515	38,690	196,605
Totals	\$8,664,531	\$25,458,197	\$44,122,728	\$146,968	\$3,279,175	\$1,351,400	\$2,046,649	\$3,128,046	\$9,805,330

HUNTERDON COUNTY

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TAXING DISTRICT	6			7	8	9	10		11
	Deductions						Equalization		
	(a)	(b)	(c)				(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Exemptions of Veterans and Widows of Veterans	Total Deductions (a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (3 + 4 + 5e—6c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of Assessed to True Value of Real Property Per Cent	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned
Alexandria Twp.	\$47,700	\$88,500	\$86,200	\$1,253,204	\$10.78	19.46	.....	\$4,712,272	\$5,965,476
Bethlehem Twp.	29,000	30,500	60,100	1,111,720	8.20	17.87	.....	4,497,562	5,009,282
Bloomshury Bor.	23,800	40,200	64,000	650,856	7.90	18.31	.....	2,374,519	3,023,315
Calton Bor.	21,900	20,500	43,150	388,168	11.01	16.92	.....	2,325,103	3,113,274
Clinton, Town of	31,300	57,000	68,300	1,501,508	9.10	20.61	.....	4,924,006	6,426,114
Clinton Twp.	68,900	190,200	169,100	2,808,193	9.93	17.17	.....	12,719,615	15,587,808
Delaware Twp. ....	.....	65,150	65,150	2,671,000	7.96	14.82	.....	13,220,417	15,881,477
East Amwell Twp.	52,000	43,400	97,400	2,163,408	10.37	13.00	.....	12,372,213	14,535,621
Flemington Bor. ....	.....	84,750	84,750	4,075,761	8.99	20.30	.....	13,794,676	17,870,437
Franklin Twp.	46,900	60,500	107,400	1,328,226	13.39	12.17	.....	8,461,125	9,789,351
Frenchtown Bor.	22,900	41,100	73,000	1,097,348	11.00	20.57	.....	3,641,346	4,738,694
Glen Gardner Bor.	22,900	28,700	51,000	327,080	10.48	17.92	.....	1,373,305	1,700,385
Hampton Bor.	53,300	40,350	70,835	611,289	9.10	21.97	.....	1,887,377	2,498,666
High Bridge Bor.	63,000	72,175	137,175	2,164,182	9.24	23.34	.....	5,807,389	7,971,571
Holland Twp.	41,100	83,350	124,450	2,429,296	1.92	12.82	.....	13,714,489	16,143,485
Kingswood Twp.	40,400	54,250	103,650	1,594,121	11.65	14.11	.....	8,692,786	10,286,907
Lambertville, City of	129,400	150,600	280,600	3,106,147	8.13	27.66	.....	7,123,374	10,319,521
Lelandon Bor.	25,000	23,000	48,300	606,558	10.42	13.97	.....	2,576,064	4,272,622
Lelandon Twp.	71,100	72,450	143,550	1,654,035	13.39	12.18	.....	10,573,001	12,927,036
Millford Bor.	33,800	44,450	78,250	2,900,952	6.99	19.25	.....	7,875,213	10,836,195
Barlton Twp. ....	.....	120,750	120,750	5,883,325	7.88	18.47	.....	21,687,986	27,571,311
Readington Twp.	157,000	213,500	371,400	4,700,868	10.92	12.73	.....	29,530,687	31,231,555
Stockton Bor.	10,900	23,600	40,500	318,684	9.30	19.84	.....	1,171,693	1,489,777
Tewksbury Twp.	44,000	78,660	123,260	2,197,502	13.67	13.53	.....	12,792,894	14,990,396
Union Twp.	35,800	28,900	74,700	1,388,162	9.69	17.72	.....	5,614,727	7,002,889
West Amwell Twp.	43,200	46,350	91,550	1,861,453	7.94	20.04	.....	7,007,931	8,869,384
Totals	\$1,126,600	\$1,655,720	\$2,782,520	\$51,292,506	.....	.....	.....	\$221,662,103	\$272,954,609

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$507,000.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.2587940326

HUNTERDON COUNTY

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1958—(Continued)

12—APPORTIONMENT OF TAXES											
Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B		Section C—Local Taxes to Be Raised for				Section D
I		II—Adjustments Resulting from			County Library Taxes	I—District School Purposes			II		
Total County Taxes Apportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; A. 1357; R. S. 54:4-53; 54:4-34.3)	Deduct Over-payment	Add Under-payment		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	\$15,438.29		\$181.77		\$879.39	\$83,014.00	\$16,736.01		\$19,381.19	\$135,067.71	
2	14,516.49			\$17.94	639.39	35,039.75	28,881.29		11,939.90	91,094.76	
3	7,829.49				344.86	30,011.33			13,217.47	51,403.15	
4	8,958.97		54.14		354.88	35,256.00	15,925.70		5,167.43	64,706.84	
5	16,630.40		43.32		732.50	55,000.00	32,983.34		31,240.43	136,543.35	
6	40,340.32			130.16	1,776.82	162,105.50	80,389.49			284,742.29	
7	41,100.31		315.91		1,810.30	89,427.80	72,337.44		8,114.89	212,494.74	
8	37,617.32		182.58		1,656.88	82,211.00	56,194.53		46,700.14	224,257.29	
9	46,247.62		134.27			146,502.82	80,547.93		93,035.45	306,159.55	
10	25,334.26		38.72		1,115.87	70,388.00	50,290.10		30,629.96	177,719.47	
11	12,263.46		23.66		540.15	53,801.00	12,800.22		41,277.52	130,658.69	
12	4,400.49		32.14		193.82	17,692.00	8,694.00		3,300.00	34,248.17	
13	6,466.40		.34		284.82	16,978.00	12,851.71		19,027.16	35,607.75	
14	20,629.35		282.83		908.66	143,770.25			34,786.87	199,812.90	
15	41,778.38				1,840.16		2,964.91			46,583.45	
16	26,621.90		21.77		1,172.58	109,471.50	22,116.24		26,207.32	185,567.77	
17	26,706.30		12.36			114,610.78	19,441.89	\$4,739.12	94,193.86	259,649.02	
18	11,557.29				487.03	34,792.10	21,976.86		4,250.00	72,563.28	
19	31,042.84		59.43		1,393.73	116,344.00	62,795.30		9,263.02	221,379.46	
20	28,043.43			16.33		113,536.00	19,802.62		43,557.42	206,949.80	
21	71,352.91		803.29		3,142.78	228,735.42	124,587.04		34,892.06	403,513.51	
22	88,589.22		407.26		3,901.98	219,503.41	159,447.76		41,915.86	512,950.97	
23	3,855.45		2.82		169.82	15,877.00	2,216.21		7,444.58	29,560.24	
24	38,794.25		95.77		3,868.48	122,597.26	76,949.82		60,308.04	300,262.32	
25	18,123.06		20.47		798.25	64,580.00	35,987.14		15,000.00	134,467.98	
26	22,953.44		74.46		1,011.00	93,522.00	8,306.90		21,931.12	147,650.00	
27	\$706,390.24		\$1,984.02		\$26,965.06	\$2,254,760.92	\$1,025,244.45	\$4,739.12	\$718,871.02	\$4,735,654.46	
Total County Taxes Appropriated											
Less: Bank Stock Taxes Due County											
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)					\$729,290.67					\$706,390.24	
					17,916.73						
Net County Taxes Apportioned (12 A III)					\$705,373.94						
Adjustments (Net Total 12 A IIB)					1,016.30						
* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.											

HUNTERDON COUNTY

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TAXING DISTRICT	13 Bank Stock Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)
1 Alexandria Twp. ....	.....	229	\$134,100	\$15,000.00	\$22,312.00	\$15,000.00	\$52,312.00
2 Bethlehem Twp. ....	.....	190	30,200	17,000.00	22,985.00	5,000.00	41,985.00
3 Bloomsbury Bor.	\$600.40	117	83,900	8,300.00	4,382.00	1,200.00	14,082.00
4 Calton Bor.	1,965.37	.....	53,900	11,300.00	4,382.14	5,000.00	24,082.14
5 Clinton, Town of	2,759.57	179	158,400	11,577.65	10,540.00	9,000.00	31,117.65
6 Clinton Twp. ....	.....	.....	2,257,400	45,000.00	41,428.00	7,902.94	94,331.94
7 Delaware Twp. ....	.....	.....	718,800	35,000.00	35,000.00	16,000.00	80,160.00
8 East Amwell Twp. ....	.....	.....	181,400	25,000.00	20,162.00	20,000.00	65,162.00
9 Flemington Bor.	6,851.31	.....	985,100	25,000.00	41,445.00	25,000.00	89,445.00
10 Franklin Twp. ....	.....	331	148,600	15,800.00	20,755.00	14,000.00	50,555.00
11 Frenchtown Bor.	1,298.17	.....	328,500	10,000.00	7,758.00	5,000.00	22,758.00
12 Glen Gardner Bor. ....	.....	109	29,500	5,508.21	6,400.00	1,700.00	13,608.21
13 Hampton Bor. ....	.....	190	118,150	.....	6,702.00	3,000.00	9,702.00
14 High Bridge Bor.	550.27	.....	143,480	18,000.00	12,107.00	7,000.00	27,107.00
15 Holland Twp. ....	.....	.....	316,950	267,500.00	213,192.00	341.88	481,033.88
16 Klingwood Twp. ....	.....	.....	80,900	15,000.00	28,000.00	25,000.00	68,000.00
17 Lambertville, City of	2,529.88	.....	1,782,750	.....	47,675.88	30,000.00	77,675.88
18 Lebanon Bor. ....	.....	.....	80,050	7,500.00	4,800.00	4,500.00	16,800.00
19 Lebanon Twp. ....	.....	.....	2,279,172	26,000.00	69,101.00	21,500.00	116,601.00
20 Milford Bor.	1,479.42	.....	195,500	16,000.00	5,452.00	2,700.00	24,152.00
21 Bartlett Township .....	.....	.....	2,197,800	35,000.00	69,911.00	20,000.00	124,911.00
22 Readington Twp.	563.14	.....	553,200	40,000.00	63,512.00	7,000.00	113,512.00
23 Stockton Bor. ....	.....	.....	44,800	.....	4,800.00	2,500.00	7,300.00
24 Tewksbury Twp. ....	.....	.....	442,700	8,000.00	4,365.00	35,000.00	83,365.00
25 Union Twp. ....	.....	.....	1,900,255	5,555.75	22,664.00	19,000.00	47,099.75
26 West Amwell Twp. ....	.....	.....	117,800	22,000.00	25,563.00	8,000.00	55,563.00
27 Totals	\$17,916.73	1,315	\$14,473,407	\$685,221.65	\$828,511.02	\$280,045.82	\$1,903,778.49
***Bank Stock Tax Due Municipality .....	.....	.....	.....	.....	.....	.....	.....
Bank Stock Tax Due County .....	.....	.....	.....	.....	.....	.....	.....
Total Bank Stock Tax .....	.....	.....	.....	.....	.....	.....	.....

Bank Stock Tax Due Municipality \$17,916.73
 Bank Stock Tax Due County 17,916.73
 Total Bank Stock Tax \$35,833.46

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1958

	1	2	3	4	5 Value of Tangible Personal Property Assessed				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, 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)
TAXING DISTRICT									
East Windsor Twp.	\$735,590	\$2,157,083	\$2,892,675	\$12	\$70,400	\$98,800	\$113,000	\$120,300	\$403,100
Ewing Twp.	3,817,110	23,754,990	27,572,100	110,572	1,026,860	19,863	2,900,620	3,469,245	7,416,380
Hamilton Twp.	8,277,674	51,542,920	59,820,594	233,797	3,136,500	35,755	2,803,339	3,065,415	9,031,009
Hightstown Bor.	762,900	4,109,700	4,872,600	16,717	202,200	.....	578,655	.....	780,855
Hopewell Bor.	239,722	1,500,633	1,740,355	20,996	69,970	5,200	72,800	172,975	320,945
Hopewell Twp.	1,086,780	4,488,200	6,174,980	2,105	711,261	112,500	311,500	.....	1,135,261
Lawrence Twp.	2,200,540	13,170,200	15,370,740	6,506	799,425	59,500	279,450	1,868,900	3,407,275
Pennington Bor.	445,410	1,878,910	2,324,320	16,355	175,825	.....	57,075	86,235	319,135
Princeton Bor.	5,638,400	15,918,950	21,557,350	44,215	1,505,196	.....	480,670	940,084	2,725,950
Princeton Twp.	18,489,301	53,718,500	72,207,801	41,477	1,293,750	6,900	1,182,770	788,500	3,271,930
Washington Twp.	809,535	1,518,275	2,327,810	2,236	124,900	154,580	67,050	67,595	414,125
West Windsor Twp.	1,383,750	6,415,800	7,799,550	321,517	254,100	129,700	768,300	533,472	1,685,572
City of Trenton	36,366,400	126,791,075	163,157,475	*2,031,331	6,700,000	.....	15,300,000	15,105,975	31,105,975
Totals	\$80,553,392	\$306,765,238	\$387,618,630	\$2,847,836	\$15,864,377	\$622,800	\$24,921,820	\$26,208,696	\$67,617,702

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$1,385,000.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.548368874

* Reduced \$5,217 by Director. Corrected in 1959.

County Library	\$59,500.00
12V Adjustment	475.92
Apportioned County Library Rate	\$59,975.92
Net added assessment reported by Assessors for 1957	\$0.01655713419
	\$5,928,887.00

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1958—(Continued)

TAXING DISTRICT	6			7	8	9	10		11
	Deductions						Equalization		
	(a)	(b)	(c)				(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Exemptions of Veterans and Widows of Veterans	Total Deductions (a+b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+5e-6c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of True Value of Real Property Per Cent	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned
East Windsor Twp.	\$31,700	\$15,400	\$77,100	\$3,218,987	\$7.41	30.0	.....	\$6,749,575	\$9,968,262
Ivling Twp.	513,780	1,311,230	1,825,010	33,072,342	7.41	26.2	.....	77,102,409	110,174,951
Hamilton Twp.	1,563,700	3,169,865	4,673,565	64,411,855	8.34	29.2	.....	145,044,454	209,456,289
Hightstown Bor.	100,000	119,600	219,600	5,430,572	9.75	30.0	.....	11,369,400	16,849,972
Hopeveel Bor.	58,000	56,775	115,275	1,967,021	9.68	24.7	.....	5,395,616	7,272,637
Hopeveel Twp.	167,800	263,800	431,600	6,880,746	14.02	15.1	.....	34,718,927	41,599,673
Lawrence Twp.	293,200	404,945	788,445	17,596,076	8.30	24.5	.....	47,366,419	64,962,495
Pennington Bor.	53,800	102,600	156,400	2,503,410	11.38	20.0	.....	9,297,280	11,800,690
Princeton Bor.	224,900	142,300	367,200	23,980,315	5.84	33 1/2	.....	43,114,700	67,075,015
Princeton Twp.	226,300	597,300	623,800	74,897,398	1.96	100.0	.....	.....	74,897,398
Washington Twp.	35,100	51,500	86,600	2,657,571	8.68	25.7	.....	6,729,816	9,387,387
West Windsor Twp.	88,300	126,525	214,825	9,591,794	6.56	23.9	.....	24,834,487	34,426,281
City of Trenton	3,104,200	3,037,275	6,161,475	196,133,306	7.66	43.0	.....	216,278,514	412,411,820
Totals ..	\$6,463,780	\$9,279,115	\$15,742,895	\$442,341,273	.....	.....	.....	\$627,911,797	\$1,670,252,870

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1958—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)										Section B		Section C—Local Taxes to Be Raised for				Section D
I		II—Adjustments Resulting from				III		I—District School Purposes				II		Total Tax Levy		
Total County Taxes Apportioned (Including Total Net Adjustments)		(a)—County Equalization Table Appeals (R. S. 54-2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54-4-40, A. 1957; R. S. 54-4-53; 54-4-34.3)		Net County Taxes Apportioned		County Library Taxes		(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)
		Deduct Over-payment		Add Under-payment		Deduct Over-payment		Add Under-payment								
1	\$54,658.66				\$161.38		\$54,497.28	\$1,645.71		\$182,332.52						\$298,475.51
2	604,118.89				9,491.29		594,627.60	17,962.06		1,328,093.50					\$510,306.94	2,450,990.10
3	1,145,503.16				7,513.10		1,140,992.06			2,381,774.00					1,375,284.50	5,498,050.56
4	32,228.43					\$122.63	92,351.06	2,788.52		307,659.23					128,386.10	531,184.91
5	39,877.83				127.72		39,750.11			121,178.94					29,436.04	190,365.09
6	228,102.19				1,155.39		226,946.80	6,853.66		*631,226.80					99,035.41	964,002.67
7	356,268.83					109.51	356,316.34	10,759.16		814,470.63					278,405.68	1,459,951.81
8	64,706.36				868.22		63,840.14			*177,337.20					43,792.91	284,970.25
9	367,790.24				2,987.53		364,804.81			630,689.97					402,537.67	1,398,032.45
10	410,682.57				5,306.01		405,376.56	12,244.47		735,500.00					309,522.01	1,462,643.04
11	51,473.56				52.53		51,421.03	1,552.73		157,354.00					20,175.09	230,502.76
12	188,608.56				214.64		188,553.92	5,693.69		374,429.48					60,942.78	629,619.87
13	2,261,364.90				19,593.93		2,241,860.97			5,313,100.44					\$891,226.31	15,025,143.55
14	\$5,868,484.28				\$47,377.74		\$5,821,338.68	\$59,500.00		\$13,755,146.71					\$391,226.31	\$30,363,992.57

* As Adjusted.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1958—(Concluded)

MERCER COUNTY

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TAXING DISTRICT	13 Bank Stock Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)
1 East Windsor Twp. ....	.....	.....	\$5,500	\$34,000.00	\$49,370.00	\$4,620.00	\$88,000.00
2 Ewing Twp.	\$1,436.44	.....	93,883,405	158,570.39	690,287.50	110,000.00	958,858.00
3 Hamilton Twp.	2,799.47	.....	9,987,745	635,000.00	678,412.00	225,000.00	1,538,412.00
4 Hightstown Bor.	4,239.99	.....	1,898,080	20,200.00	65,614.00	23,000.00	108,814.00
5 Hopewell Bor.	1,003.82	.....	272,250	13,000.00	32,777.00	8,000.00	53,777.00
6 Hopewell Twp. ....	.....	.....	1,105,225	36,000.00	127,918.00	61,000.00	227,918.00
7 Lawrence Twp.	394.32	.....	8,963,575	106,257.44	254,400.00	80,000.00	470,657.44
8 Pennington Bor.	2,192.79	.....	2,768,870	20,000.00	31,074.38	12,000.00	63,074.38
9 Princeton Bor.	10,114.53	.....	30,073,955	70,000.00	359,414.00	45,000.00	474,414.00
10 Princeton Twp.	445.98	.....	7,298,575	32,000.00	199,111.00	70,000.00	301,111.00
11 Washington Twp. ....	.....	.....	143,400	38,000.00	68,290.00	15,000.00	121,290.00
12 West Windsor Twp.	157.22	.....	288,000	38,000.00	99,700.00	7,000.00	144,700.00
13 City of Trenton	48,216.92	.....	69,370,550	230,000.00	3,317,138.44	780,000.00	4,317,438.44
14 Totals	\$71,001.30	.....	\$225,943,930	\$1,421,028.03	\$6,003,816.32	\$1,443,630.00	\$8,868,474.35
Total County Taxes Appropriated .....	.....	\$5,892,340.00	.....	.....	.....	.....	.....
Less: Bank Stock Taxes Due County .....	.....	71,001.32	.....	.....	.....	.....	.....
Net County Taxes Apportioned (12 A 111) .....	.....	\$5,821,338.68	.....	.....	.....	.....	.....
‡ Adjustment (Net Total 12 A 11b) + .....	.....	47,145.60	.....	.....	.....	.....	.....
Total County Taxes Apportioned (Including Adjustments— Total 12 A 1) .....	.....	\$5,868,484.28	.....	.....	.....	.....	.....
‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.	.....	.....	.....	.....	.....	.....	.....

***Bank Stock Tax Due Municipality

\$0,500.05
\$71,001.30
71,001.32

Total Bank Stock Tax

\$142,002.62

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1958

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) Household Goods and Chattels	(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)
Carteret Bor.	\$3,930,170	\$10,690,050	\$14,020,220	\$25,299	\$499,025	.....	\$2,071,600	\$794,130	\$3,304,765
Cranbury Twp.	684,490	1,598,000	2,282,490	1,273	71,750	\$14,600	41,300	120,312	247,362
Dunellen Bor.	1,047,935	4,286,900	5,334,835	80,844	367,400	.....	451,500	268,791	1,087,691
East Brunswick Twp.	6,511,925	16,035,775	22,547,700	5,447	591,653	5,250	185,050	1,719,673	2,821,026
Edison Twp.	8,170,151	34,843,738	43,013,889	193,881	2,113,015	12,400	696,015	2,042,875	4,804,425
Helmetta Bor.	759,740	723,150	793,890	1,123	39,720	.....	455,200	2,000	496,920
Highland Park Bor.	3,581,100	13,036,275	16,677,375	6,967	448,600	.....	298,305	527,860	1,274,765
Jamesburg Bor.	510,350	2,653,375	3,163,725	7,615	180,300	.....	184,100	48,250	491,750
Nadison Twp.	3,031,460	9,439,352	12,490,852	51,208	939,300	50,925	158,330	439,685	1,597,240
Metuchen Bor.	2,124,040	9,605,488	11,729,528	249,401	536,300	.....	206,055	818,770	1,555,755
Middlesex Bor.	934,715	7,570,650	8,505,325	6,219	455,185	.....	480,330	549,890	1,535,005
Milltown Bor.	752,100	3,634,635	4,386,735	7,856	262,000	500	129,575	212,700	604,775
Monroe Twp.	1,173,950	3,132,970	4,306,920	3,118	223,475	84,825	35,700	132,605	476,605
New Brunswick City	14,208,010	34,781,950	49,077,960	501,408	498,050	.....	3,575,350	6,065,550	10,138,950
North Brunswick Twp.	2,115,470	13,359,200	15,474,670	153,738	390,800	14,700	1,477,050	2,867,825	4,759,375
Perth Amboy City	18,254,275	34,314,270	52,568,545	1,303,403	534,700	.....	9,084,800	1,274,040	10,803,540
Piscataway Twp.	3,463,594	13,108,034	16,577,628	7,459	1,072,900	10,300	89,200	2,881,580	4,054,070
Plainsboro Twp.	581,746	1,219,739	1,801,485	7,847	36,520	36,100	221,818	150,184	447,622
Sayreville Bor.	3,321,475	25,332,870	28,655,345	118,298	978,150	.....	5,512,715	325,400	6,746,265
South Amboy City	1,246,055	3,387,550	4,633,605	1,572,228	89,445	.....	31,000	237,343	453,788
South Brunswick Twp.	1,346,575	4,662,898	6,009,473	291,475	309,400	56,750	142,100	656,425	1,104,675
South Plainfield Bor.	5,745,625	27,354,575	33,100,200	198,485	455,250	.....	2,437,825	2,334,980	5,218,155
South River Bor.	2,244,405	5,898,160	8,142,565	3,073	568,575	550	294,930	445,025	1,249,080
Stetsonville Bor.	410,930	2,749,240	3,160,170	117,102	242,950	.....	8,200	276,000	527,240
Woodbridge Twp.	7,684,407	39,060,048	46,744,455	1,812,060	3,301,225	1,100	3,051,780	2,685,268	9,039,373
Totals	\$93,235,353	\$320,840,522	\$414,070,875	\$6,591,406	\$15,590,168	\$296,500	\$31,276,208	\$27,877,351	\$75,040,217

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1958—(Continued)

MIDDLESEX COUNTY

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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 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:3-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Carteret Bor.	\$272,300	\$748,075	\$1,020,375	\$16,389,909	\$14.71	17.90	.....	\$64,305,031	\$80,694,940
Cranbury Twp. ....	.....	40,000	40,000	2,491,125	11.63	19.12	.....	9,465,219	22,146,344
Edison Twp.	153,700	273,650	427,350	6,046,020	12.65	18.57	.....	23,333,410	29,439,430
East Brunswick Twp.	412,600	1,436,375	1,848,975	23,525,198	8.19	23.23	.....	60,820,584	90,345,782
Edison Twp.	873,650	2,118,400	2,992,050	45,680,145	8.42	22.21	.....	150,665,129	195,735,274
Helmetta Bor.	18,000	18,375	36,375	1,255,558	5.74	19.17	.....	3,317,425	4,602,983
Highland Park Bor.	224,300	307,850	532,150	17,426,957	8.48	33.95	.....	32,439,097	49,866,054
Jamesburg Bor.	63,100	91,400	155,500	2,836,720	7.05	33.32	.....	5,133,190	7,969,910
Madison Twp.	468,500	1,006,800	1,565,300	13,073,998	9.76	18.43	.....	57,406,679	70,570,677
Metuchen Bor. ....	.....	654,070	654,070	12,880,674	13.55	19.22	.....	49,298,193	62,178,867
Middlesex Bor.	231,475	568,200	799,675	9,276,971	12.66	22.71	.....	28,946,909	38,223,883
Milltown Bor.	131,000	247,825	378,825	4,620,531	8.94	18.17	.....	19,755,955	24,376,486
Monroe Twp.	110,000	144,100	254,100	3,511,043	11.85	15.51	.....	17,900,440	21,411,483
New Brunswick City ....	.....	680,250	680,250	53,038,068	7.39	35.15	.....	90,546,393	149,584,461
North Brunswick Twp.	154,000	297,700	491,700	19,896,083	7.25	18.54	.....	67,991,727	87,887,810
Perth Amboy City ....	.....	692,600	692,600	64,072,888	9.34	34.74	.....	98,751,389	162,824,277
Piscataway Twp.	324,200	753,820	1,078,020	19,525,008	8.71	23.68	.....	53,429,247	72,954,345
Plainboro Twp.	25,000	16,500	41,500	2,215,454	5.21	18.31	.....	8,637,319	10,252,773
Saxville Bor.	502,000	1,231,400	1,824,300	33,685,608	6.21	19.07	.....	121,608,656	155,294,264
South Amboy City ....	.....	225,275	225,275	6,434,316	8.26	18.50	.....	20,412,909	26,847,255
South Brunswick Twp.	150,200	235,550	385,750	7,039,973	8.81	17.26	.....	28,807,808	35,847,811
South Plainfield Bor. ....	.....	1,079,500	1,079,500	37,347,340	4.99	48.43	.....	25,246,280	72,593,620
South River Bor.	252,250	425,615	677,865	8,656,853	12.01	17.38	.....	38,707,636	47,364,489
Statenwood Bor.	117,600	304,450	422,050	3,382,462	10.91	13.61	.....	17,084,353	20,466,815
Woodbridge Twp.	1,686,045	4,357,342	6,043,947	51,551,941	13.98	15.98	.....	245,774,037	297,325,978
Totals	\$6,301,980	\$18,148,552	\$24,450,532	\$471,260,966	.....	.....	.....	\$1,355,545,075	\$1,826,806,041

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$1,055,800.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.431674

Abstract of Rates and Exemptions in the County of Middlesex, for the Year 1958—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)										Section B		Section C—Local Taxes to Be Raised for				Section D
I			II—Adjustments Resulting from				III			I—District School Purposes				II	Total Tax Levy	
Total County Taxes Apportioned (Including Net Adjustments)			(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-54.3)		Net County Taxes Apportioned			County Library Taxes	(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	\$348,339.07				\$901.01		\$347,438.06				\$847,136.17			\$1,216,010.83	\$2,410,585.06	
2	52,432.61				130.92		52,301.69				204,593.84			32,776.60	289,672.13	
3	127,062.36				298.71		126,763.65				401,338.00			200,072.26	728,393.91	
4	389,469.25				697.21		389,392.04				1,338,204.00			197,627.24	1,925,133.28	
5	844,938.29				16,135.45		828,802.84				1,972,080.00		\$237,355.76	753,552.69	3,791,791.29	
6	19,869.88						19,869.88				39,105.00			12,988.33	71,061.21	
7	215,278.70				477.73		214,781.06				792,101.00			470,914.52	1,477,796.58	
8	34,404.03				670.43		33,733.60				111,975.53			54,426.65	199,735.78	
9	304,635.26				\$815.34		305,450.60				747,208.00			223,196.07	1,275,854.67	
10	268,410.00				1,414.65		266,995.35				1,050,227.50			427,100.03	1,744,322.88	
11	165,002.56				758.42		164,244.14				739,667.45			270,153.10	1,174,064.69	
12	105,226.15				127.10		105,099.05				277,353.50			29,403.15	412,656.50	
13	92,427.80				321.19		92,106.61				277,988.00			45,688.32	415,762.93	
14	645,717.23				4,056.17		641,691.06				1,847,391.00		101,072.85	1,768,666.79	4,358,791.70	
15	379,388.82				267.69		379,121.13				863,743.50			198,904.67	1,441,769.30	
16	702,870.07				646.19		702,223.88				1,093,537.41		123,587.08	3,161,926.59	5,981,274.06	
17	314,924.94				2,337.19		312,587.75				1,270,643.50			117,404.54	1,700,635.59	
18	44,258.56						44,258.56				71,034.00			115,292.56	115,292.56	
19	670,364.96				832.96		669,532.00				1,085,200.00			335,667.50	2,690,459.50	
20	115,892.62						115,892.62				205,159.00		26,793.97	183,224.10	531,069.69	
21	154,745.81				526.16		154,219.65				465,675.00			619,894.65	619,894.65	
22	313,367.78				39.64		313,407.42				1,212,688.25			334,732.58	1,860,828.25	
23	204,460.18				495.29		203,964.89				516,500.85			318,864.90	1,039,330.64	
24	88,349.92						88,691.92				244,404.95			33,770.71	368,867.58	
25	1,283,473.30				4,173.64		1,279,296.66				4,606,968.00			1,320,666.82	7,206,934.48	
26	\$7,885,841.04				\$35,268.11		\$7,851,769.91				\$23,182,781.25		\$488,809.66	\$11,706,518.99	\$43,232,879.81	

***Bank Stock Tax Due Municipality \$68,062.02
 Bank Stock Tax Due County 68,062.02

Total Bank Stock Tax \$136,124.04

MIDDLESEX COUNTY

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TAXING DISTRICT	13	14	15	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)
1 Cartaret Bor.	\$2,958.82	.....	\$3,716,650	\$36,000.00	\$228,755.00	\$35,000.00	\$309,755.00
2 Cranbury Twp.	1,828.40	.....	51,500	17,000.00	42,000.00	16,000.00	75,000.00
3 Duncellen Bor.	3,801.06	.....	510,500	27,000.00	97,781.00	33,000.00	157,781.00
4 East Brunswick Twp.	1,682.500	.....	1,682,500	350,000.00	240,834.00	55,000.00	645,834.00
5 Edison Twp.	2,353.42	.....	78,484,970	400,000.00	1,233,268.74	86,000.00	1,719,268.74
6 Holmnetta Bor. ....	.....	.....	85,100	6,500.00	12,122.00	100.00	18,722.00
7 Highland Park Bor.	3,143.48	.....	3,209,760	100,000.00	146,493.00	30,000.00	276,493.00
8 Jamesburg Bor.	786.80	.....	179,450	15,000.00	30,421.17	22,000.00	67,421.17
9 Madison Twp.	252.78	.....	2,656,450	150,000.00	166,411.00	138,500.00	454,911.00
10 Metuchen Bor.	3,597.28	.....	3,010,735	339,200.69	133,841.00	38,000.00	511,041.69
11 Middlesex Bor.	98.90	.....	1,453,445	180,000.00	136,974.00	20,000.00	336,974.00
12 Milltown Bor.	2,387.72	.....	562,445	30,000.00	165,306.00	8,000.00	193,306.00
13 Monroe Twp. ....	.....	.....	2,792,435	52,089.00	66,673.00	50,000.00	148,753.00
14 New Brunswick City	14,282.86	.....	28,774,363	692,000.00	1,238,005.50	117,000.00	2,077,005.50
15 North Brunswick Twp.	621.60	.....	1,342,445	187,000.00	260,136.67	16,000.00	401,136.67
16 Perth Amboy City	13,184.14	.....	11,688,356	870,500.00	540,798.82	150,000.00	1,561,298.82
17 Piscataway Twp. ....	.....	.....	1,712,750	197,000.00	272,690.00	80,000.00	549,690.00
18 Plainsboro Twp.	387,100	.....	29,107.00	29,107.00	41,443.00	1,000.00	71,550.00
19 Sayreville Bor.	2,332.50	.....	868,250	375,000.00	890,198.00	20,000.00	1,225,198.00
20 South Amboy City	2,425.40	.....	1,137,150	86,000.00	377,933.03	22,000.00	485,933.03
21 South Brunswick Twp. ....	.....	.....	609,105	80,000.00	150,718.00	35,000.00	265,718.00
22 South Plainfield Bor.	933.12	.....	2,611,550	200,000.00	283,419.00	60,000.00	543,419.00
23 South River Bor.	6,720.48	.....	2,130,020	107,655.00	235,080.63	38,000.00	480,735.63
24 Stoughton Bor.	224.34	.....	251,850	150,000.00	30,460.00	15,000.00	195,460.00
25 Woodbridge Twp.	6,049.50	.....	9,578,697	719,000.00	2,239,738.50	100,000.00	3,058,738.50
26 Totals	\$68,062.02	.....	\$159,653,373	\$5,364,082.69	\$9,241,493.46	\$1,185,600.00	\$15,791,176.15

Total County Taxes Apportioned (Including Adjustments—
Total 12 A 1)

\$7,855,841.04

Net County Taxes Apportioned (12 A 111)

\$7,851,769.91

Net County Taxes Apportioned (12 A 11b) +
Adjustments (Net Total 12 A 11b) +

\$3,071.13

Total County Taxes Apportioned (Including Adjustments—
Total 12 A 1)

\$7,855,841.04

Net County Taxes Apportioned (12 A 111)

\$3,071.13

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1958

TAXING DISTRICT	Value of Tangible Personal Property Assessed					Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5				Total Value of Tangible Personal Property Assessed (a + b + c + d)							
	1				2				3				4						
	(a)	(b)	(c)	(d)	(a)			(b)	(c)	(d)	(a)		(b)	(c)	(d)	(a)	(b)	(c)	(d)
Atlantic Twp.	\$679,225	\$1,283,775	\$1,963,000	.....	\$5,750	\$69,200	\$22,150	\$116,200	\$213,300										
Asbury Park City	10,027,400	14,070,350	24,097,750	.....	672,500	.....	767,200	2,101,150	3,540,570										
Atlantic Highlands Bor.	918,670	2,173,235	3,091,905	25,139	199,910	.....	250,690	.....	450,570										
Allentown Bor.	153,835	736,165	948,990	.....	194,450	1,300	27,470	31,840	154,560										
Allenhurst Bor.	751,925	1,392,250	2,144,175	17,220	104,800	.....	13,500	83,675	202,075										
Avon-By-The-Sea Bor.	1,030,535	1,904,540	2,935,075	12,147	180,725	.....	.....	74,665	255,390										
Belmar Bor.	2,652,750	8,659,350	11,312,100	28,139	1,109,386	.....	.....	1,109,386	1,109,386										
Bradley Beach Bor.	2,518,350	3,446,350	5,964,700	18,077	219,150	.....	.....	317,310	536,400										
Brielle Bor.	922,575	1,890,375	2,813,550	421	204,150	.....	13,000	46,750	263,900										
Deal Bor.	2,185,900	5,111,100	7,297,000	2,000	198,400	.....	5,700	291,000	494,100										
Eatontown Bor.	845,500	3,156,625	4,002,125	4,630	192,800	1,450	122,900	261,505	578,745										
Englishtown Bor.	85,500	427,400	512,900	160	35,400	.....	58,675	29,000	123,075										
Freehold Twp.	1,047,345	1,952,125	2,999,470	5,500	58,750	256,425	.....	.....	313,175										
Farmingdale Bor.	136,220	751,290	907,510	12,404	2,600	.....	70,000	.....	72,600										
Fair Haven Bor.	1,091,780	3,996,500	5,088,280	.....	587,800	.....	.....	.....	587,800										
Freehold Bor.	1,476,050	6,644,850	8,120,900	30,625	1,761,900	.....	.....	.....	1,761,900										
Holmdel Twp.	710,900	1,390,150	2,101,050	.....	91,500	31,850	4,950	102,400	290,700										
Howell Twp.	1,062,383	3,998,605	5,060,988	2,892	13,050	287,600	36,475	108,770	445,895										
Highlands Bor.	642,721	1,690,320	2,333,041	7,563	199,100	.....	23,500	48,450	271,050										
Interlaken Bor.	450,860	1,222,300	1,673,160	10,604	121,314	.....	.....	.....	121,314										
Keyport Bor.	1,019,175	3,453,450	4,472,625	5,665	252,650	.....	120,000	406,675	838,725										
Kearnsburg Bor.	1,419,645	3,226,050	4,645,695	4,560	358,200	.....	90,000	161,500	609,700										
Little Silver Bor.	1,300,925	4,964,350	6,265,275	4,729	341,800	.....	44,350	195,050	581,200										
Long Branch City	6,399,000	13,437,500	19,836,500	180,128	1,001,750	.....	822,300	1,350,440	2,674,490										
Manalapan Twp.	694,550	959,550	1,654,100	616	113,900	21,300	.....	106,080	243,290										
Marlboro Twp.	857,660	1,598,900	2,456,560	2,255	63,000	57,750	73,000	131,365	327,115										
Matawan Twp.	665,270	2,522,365	3,187,635	8,484	171,725	.....	.....	.....	171,725										
Middletown Twp.	4,655,875	13,292,825	17,948,700	5,858	840,400	85,300	258,600	705,500	1,869,800										
Millstone Twp.	618,835	679,265	1,298,100	.....	7,500	28,750	6,100	40,000	82,350										
Manasquan Bor.	1,191,695	3,268,055	4,457,750	10,118	137,315	.....	43,415	103,935	284,665										

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1958—(Continued)

TAXING DISTRICT	1	2	3	4	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(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)
Matawan Bor.	\$612,233	\$2,597,331	\$3,209,564	\$6,611	\$29,800	.....	\$119,892	.....	\$149,692
Monmouth Beach Bor.	735,539	839,065	1,654,634	.....	164,900	.....	400	.....	144,240
Neptune Twp.	4,800,753	10,066,715	14,807,468	33,527	753,108	\$2,000	121,755	838,850	940,880
Neptune City Bor.	678,855	2,132,660	2,810,855	.....	136,620	.....	16,420	102,980	233,620
New Shrewsbury Bor.	751,425	3,291,900	4,049,635	.....	292,660	.....	138,765	850	433,905
Ocean Twp.	2,587,050	6,223,300	9,010,350	2,972	192,825	4,800	99,105	214,400	511,130
Oceanport Bor.	2,026,135	7,032,550	9,058,685	6,576	166,900	.....	26,800	279,625	473,325
Raritan Twp.	773,250	2,965,801	3,739,111	1,299	65,810	.....	.....	11,700	77,510
Raritan Bor.	59,365	479,515	538,880	.....	73,750	.....	.....	.....	73,750
Rosevelt Bor.	2,553,250	5,759,000	8,352,250	.....	589,600	.....	149,155	.....	738,755
Rumson Bor.	4,105,626	8,651,214	12,756,840	58,665	2,362,190	.....	.....	.....	2,362,190
Red Bank Bor.	18,000	119,060	137,060	.....	2,000	.....	.....	2,500	4,500
Shrewsbury Twp.	733,308	831,980	1,585,288	.....	24,800	.....	30,700	108,675	164,265
Sea Bright Bor.	1,215,405	2,770,550	3,985,955	11,310	206,250	.....	10,000	10,000	289,250
Sea Girt Bor.	1,137,875	2,846,375	3,984,250	.....	2,500	2,000	61,600	109,250	175,350
Shrewsbury Bor.	2,813,650	3,921,750	6,738,400	16,972	495,900	.....	.....	553,300	1,049,200
Spring Lake Bor.	505,695	2,532,820	3,038,495	1,926	181,885	.....	.....	33,200	215,085
Spring Lake Heights Bor.	359,675	898,050	1,150,725	.....	.....	.....	12,425	22,200	34,625
South Belmar Bor.	748,190	969,530	1,717,730	687	91,550	183,600	12,445	59,650	347,245
Upper Freehold Twp.	522,645	1,482,290	2,004,935	3,930	372,790	.....	.....	.....	372,790
Union Beach Bor.	1,874,710	4,175,225	6,052,935	1,079	712,525	29,450	46,300	210,775	999,050
Wall Twp.	1,071,425	2,643,900	3,715,325	.....	235,900	500	73,300	61,550	371,250
West Long Branch Bor. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$79,141,509	\$186,594,876	\$265,676,385	\$684,024	\$16,414,958	\$1,071,575	\$3,273,687	\$9,756,095	\$30,516,315

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1958—(Continued)

TAXING DISTRICT	6			7	8	9	10		11
	Deductions						Equalization		
	(a)	(b)	(c)				(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Exemptions of Veterans and Widows of Veterans	Total Deductions (a+b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+5e-6c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of True Value Property Per Cent	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned
Atlantic Twp.	\$2,400	\$51,800	\$54,200	\$2,122,100	\$12.975	14.02	.....	\$12,038,426	\$14,160,526
Asbury Park City	286,000	204,200	490,200	27,287,051	8.869	35.28	.....	44,206,530	71,493,581
Atlantic Highlands Bor.	62,425	174,450	236,875	3,326,799	13.465	18.50	.....	13,047,731	16,984,590
Allentown Bor.	33,700	53,350	87,050	1,016,500	10.609	23.15	.....	3,150,318	4,166,818
Allenhurst Bor.	25,200	24,350	49,550	2,313,920	8.669	27.62	.....	5,618,949	7,932,869
Avon-By-The-Sea Bor.	25,200	39,500	84,700	3,177,912	8.841	22.00	.....	10,618,902	13,796,814
Belmar Bor.	94,200	129,500	223,700	12,225,925	5.288	37.46	.....	18,885,710	31,111,635
Bradley Beach Bor.	57,750	93,750	151,500	6,367,737	9.660	27.24	.....	15,932,142	22,299,879
Brielle Bor.	65,550	112,700	178,250	2,809,621	13.105	14.56	.....	16,510,282	19,409,903
Deal Bor. ....	.....	62,300	62,300	7,730,800	6.554	42.45	.....	9,892,634	17,623,434
Eatontown Bor.	56,000	238,250	294,250	4,201,316	17.710	14.07	.....	24,442,626	28,733,936
Englishtown Bor. ....	.....	30,650	30,650	605,551	16.431	14.87	.....	2,936,704	3,542,255
Freehold Twp.	22,000	115,700	138,700	3,179,475	17.886	11.71	.....	22,015,132	25,794,007
Farmingdale Bor. ....	.....	35,500	35,700	956,814	9.106	24.50	.....	2,796,612	3,753,426
Fair Haven Bor.	79,400	298,700	378,100	5,267,980	14.768	16.89	.....	24,890,091	30,158,071
Freehold Bor.	164,400	275,400	439,800	9,473,625	11.096	22.69	.....	27,669,756	37,143,381
Holmdel Twp.	34,000	121,075	155,075	2,236,075	12.147	17.32	.....	10,029,723	12,265,798
Howell Twp.	2,800	277,765	280,565	5,229,150	14.815	18.87	.....	21,759,298	26,988,448
Highlands Bor.	103,650	97,200	200,910	2,410,744	13.981	22.83	.....	7,886,148	10,296,892
Interlaken Bor.	33,300	62,900	96,200	1,708,878	9.875	20.41	.....	6,524,586	8,233,461
Keyport Bor.	121,800	107,425	319,225	4,997,790	12.572	21.22	.....	16,604,778	21,602,568
Kearnsburg Bor.	196,450	211,725	408,175	4,852,386	13.784	20.03	.....	18,550,384	23,402,764
Little Silver Bor.	143,000	288,400	432,300	6,418,904	10.633	20.12	.....	24,874,202	31,293,166
Long Branch City	413,900	591,675	1,005,575	21,683,543	12.319	25.31	.....	58,537,690	80,223,203
Manalapan Twp.	48,700	13,100	1,746,146	1,746,146	17.849	13.89	.....	10,068,484	11,814,630
Marlboro Twp.	39,000	93,000	132,000	2,653,930	15.978	18.15	.....	11,078,205	13,732,135
Matawan Twp. ....	.....	295,875	295,875	3,071,969	17.722	14.56	.....	18,705,462	21,777,431
Middletown Twp.	129,475	1,976,350	2,105,825	17,648,283	17.021	15.81	.....	95,204,458	112,852,691
Millstone Twp. ....	.....	40,500	40,500	1,339,930	15.783	17.35	.....	6,183,744	7,523,694
Manasquan Bor.	43,100	172,450	215,550	4,556,983	14.088	14.91	.....	25,439,969	29,976,952

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1958—(Continued)

TAXING DISTRICT	6			7	8	9	10		11
	Deductions						Equalization		
	(a)	(b)	(c)				(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Exemptions of Veterans and Widows of Veterans	Total Deductions (a+b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of Assessed to True Value of Real Property Per Cent	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned
Matawan Bor. ....	.....	\$201,910	\$201,910	\$3,163,957	\$12.954	17.63	.....	\$14,995,563	\$18,159,520
Monmouth Beach Bor.	\$54,166	55,445	109,545	1,669,329	12.421	22.38	.....	5,669,360	7,338,689
Neptune Twp.	527,543	756,100	1,283,643	15,415,065	12.313	29.42	.....	57,940,896	73,355,991
Neptune City Bor. ....	.....	197,895	197,895	2,868,580	11.878	20.07	.....	11,194,401	14,062,981
New Shrewsbury Bor. ....	.....	363,625	369,625	4,119,905	15.809	13.87	.....	25,147,382	29,267,287
Ocean Twp.	89,290	667,650	756,850	8,767,692	14.856	17.00	.....	43,991,708	52,759,310
Oceanport Bor.	82,300	125,700	212,000	9,326,586	4.535	42.87	.....	12,671,307	21,398,493
Raritan Twp. ....	.....	618,050	618,050	3,199,870	21.340	11.63	.....	30,160,354	33,360,224
Rosevelet Bor.	21,900	29,000	50,900	561,730	16.860	24.31	.....	1,677,820	2,239,550
Runson Bor.	146,400	265,550	411,750	8,679,255	11.127	20.25	.....	32,893,429	41,572,684
Red Bank Bor.	199,500	393,700	494,600	14,683,635	11.685	22.32	.....	44,397,461	59,080,496
Shrewsbury Twp. ....	.....	.....	141,500	141,500	28.419	19.37	.....	563,051	704,251
Sea Bright Bor.	31,600	31,600	31,600	1,717,953	10.269	24.92	.....	5,014,578	6,732,531
Sea Girt Bor.	81,600	81,600	81,600	4,204,915	8.431	14.87	.....	22,819,391	27,024,306
Shrewsbury Bor.	296,700	297,000	297,000	3,952,690	12.148	29.73	.....	15,235,479	19,188,979
Spring Lake Bor.	42,000	85,000	128,000	7,655,977	7.364	18.96	.....	28,801,684	36,477,661
Spring Lake Heights Bor.	59,200	165,050	215,250	3,020,256	9.437	23.59	.....	9,777,159	12,797,415
South Rednar Bor.	50,600	50,600	50,600	1,104,750	13.216	15.53	.....	6,231,233	7,395,983
Upper Freehold Twp.	37,400	40,600	78,000	1,987,652	11.343	16.11	.....	8,944,725	10,932,377
Union Beach Bor.	171,720	310,500	488,220	1,893,435	25.389	14.77	.....	11,569,438	13,462,873
Wall Twp.	334,400	555,500	889,900	6,163,461	29.950	11.97	.....	48,625,791	54,789,255
West Long Branch Bor.	113,600	282,600	397,200	3,680,375	14.395	16.63	.....	18,625,775	22,313,150
Totals	\$4,154,863	\$11,865,245	\$16,020,108	\$280,836,616	.....	.....	.....	\$1,043,648,351	\$1,324,504,967

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1958—(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		II—Adjustments Resulting from		County Library Taxes	I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)			
	Total County Taxes Apportioned (Including Total Net Adjustments)		(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-53; 54:4-34.3)		Deduct Over-payment	Add Under-payment	Net County Taxes Apportioned				
	Deduct Over-payment	Add Under-payment										
										(a)		(b)	(c)
1	\$61,195.23	.....	.....	\$529.54	\$80,065.69	\$1,410.64	\$139,463.75	†\$72,815.48	.....	\$21,007.80	\$275,363.36	
2	308,962.14	.....	.....	484.53	308,477.61	.....	634,922.35	.....	.....	1,476,844.23	2,420,244.19	
3	73,390.53	.....	.....	80.96	73,318.57	1,704.07	227,423.77	.....	.....	146,837.21	440,303.62	
4	18,007.06	.....	.....	.....	18,007.06	418.46	*62,355.55	.....	.....	26,805.63	107,846.70	
5	34,282.18	.....	.....	.....	34,282.18	796.67	27,000.00	.....	.....	138,534.44	200,613.29	
6	59,623.45	.....	.....	33.46	59,569.99	.....	97,410.50	.....	.....	124,000.00	280,980.49	
7	134,450.08	.....	.....	184.61	134,265.47	3,120.26	239,921.00	.....	.....	269,251.18	646,537.85	
8	96,369.75	.....	.....	21.56	96,348.19	.....	276,635.98	.....	.....	242,132.74	135,136.91	
9	82,880.61	.....	.....	54.41	82,826.20	1,948.10	174,328.00	.....	.....	119,700.00	380,062.30	
10	76,160.32	.....	.....	1,387.54	74,772.78	1,743.68	205,880.36	.....	.....	224,290.22	506,687.24	
11	124,174.76	.....	.....	647.82	123,526.94	2,874.04	436,047.29	†21,839.20	.....	175,744.64	700,082.11	
12	15,307.99	.....	.....	12.30	15,295.69	355.48	*38,151.55	†28,251.50	.....	17,445.16	99,493.38	
13	111,472.34	.....	.....	366.53	111,105.81	2,582.35	208,316.75	†119,022.29	.....	127,677.62	568,704.82	
14	16,220.57	.....	.....	10.96	16,209.61	376.70	36,659.00	†23,071.13	.....	10,816.83	87,133.27	
15	130,323.21	.....	.....	324.14	130,005.07	3,021.35	281,603.00	†202,828.33	.....	160,534.10	777,992.45	
16	160,316.49	.....	.....	12.46	160,304.03	.....	348,534.34	†222,883.64	.....	319,345.31	1,051,267.52	
17	55,007.10	.....	.....	165.20	54,841.90	1,228.27	162,698.00	.....	.....	54,867.00	271,635.17	
18	116,631.57	.....	.....	670.92	115,960.65	2,696.58	296,857.80	†209,898.28	.....	149,300.00	774,113.11	
19	44,498.40	.....	.....	92.27	44,406.13	1,631.90	134,538.00	.....	.....	137,082.52	337,058.55	
20	35,281.22	.....	.....	73.11	35,208.11	825.38	67,095.00	.....	.....	65,330.54	108,757.03	
21	93,356.29	.....	.....	183.30	93,172.99	.....	288,633.00	.....	.....	246,560.16	698,366.15	
22	101,133.91	.....	.....	60.32	101,073.59	2,348.81	295,556.50	.....	.....	269,872.37	698,859.27	
23	135,234.57	.....	.....	1,496.81	133,737.76	3,108.39	418,554.75	.....	.....	191,032.26	686,434.16	
24	346,687.52	.....	.....	368.55	346,318.97	.....	1,133,287.36	.....	.....	1,064,402.78	2,671,490.59	
25	51,057.36	.....	.....	340.01	50,717.35	1,179.47	*127,248.45	†94,201.50	.....	38,204.00	311,671.07	
26	59,343.93	.....	.....	1,029.42	58,314.51	1,358.64	152,356.00	.....	.....	99,307.22	424,070.55	
27	94,111.97	.....	.....	701.80	93,410.17	.....	*313,801.37	.....	.....	137,224.00	544,435.54	
28	487,697.06	.....	.....	2,874.12	484,822.94	.....	1,890,240.50	.....	.....	639,011.93	3,004,075.37	
29	32,513.92	.....	.....	135.98	32,377.94	732.80	137,158.00	.....	.....	41,200.00	211,488.74	
30	129,546.50	.....	.....	122.27	129,424.23	3,007.92	271,487.47	.....	.....	235,282.72	639,202.34	

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1958—(Continued)

MONMOUTH COUNTY

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12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)										Section B		Section C—Local Taxes to Be Raised for				Section D
I		II—Adjustments Resulting from				III		County Library Taxes	I—District School Purposes			II		Total Tax Levy		
Total County Taxes Apportioned (Including Total Adjustments)	Net	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-9, A. 1957; R. S. 54:4-53; 54:4-34.3)		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	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)					
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment											
31	\$78,477.03					\$78,477.03	\$261,669.16				\$69,720.68	\$409,866.87				
32	31,714.41				\$9.20	31,705.21	70,964.00				103,949.33	207,355.34				
33	317,010.61			6,457.16		310,553.45	1,065,614.86				514,696.83	1,898,973.04				
34	60,773.69			63.60		60,710.69	1,411.05				112,366.57	340,732.81				
35	126,473.66			1,524.90		124,954.76	*393,824.47				113,493.76	630,957.53				
36	228,001.30				1,888.19	226,113.11	5,256.65				334,388.52	1,302,640.42				
37	92,474.37				194.34	92,280.03	2,144.88				85,400.00	404,396.41				
38	144,167.43				1,070.10	143,097.33	3,330.85				87,452.58	680,860.10				
39	9,678.30				6.79	9,671.51					17,947.00	94,769.01				
40	179,637.88				507.64	179,130.24	4,104.65				252,727.43	965,776.49				
41	255,318.54				809.71	254,508.77					586,938.46	1,715,779.73				
42	3,044.74					3,044.74	*9,480.53				27,309.00	40,214.05				
43	29,094.88				114.40	28,980.48	56,503.00				89,245.99	175,402.99				
44	116,786.53					116,786.53	95,468.00				139,574.00	354,522.49				
45	82,921.99					86,782.71	2,033.34				105,203.22	480,198.27				
46	157,639.55				104.31	157,535.24					323,145.11	565,300.35				
47	55,294.50				14.00	55,290.50	1,284.80				66,716.00	285,029.14				
48	31,462.01				95.90	31,866.11	740.71				154,289.82	254,289.82				
49	47,244.67					47,244.67	1,097.91				13,000.00	225,468.03				
50	58,180.30				9.54	58,170.76	1,351.83				106,886.68	442,872.27				
51	226,773.78				944.58	226,829.20	5,481.56				234,240.00	1,291,281.39				
52	96,435.74					96,435.74	2,241.04				105,107.04	531,046.06				
53	\$5,723,896.94					\$5,701,456.94	\$82,665.36				\$1,359,394.00	\$33,796,349.66				
						\$26,300.72	\$3,860.72	\$15,989,877.77	\$81,359,394.00	\$127,391.48	\$10,535,564.11					

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

\$1,559,840.00

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

\$0.48215368

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

\$0.01004267

* Denotes joint schools.

† Denotes regional schools.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1958—(Continued)

TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)
1 Atlantic Twp. ....	.....	.....	\$122,700	\$50,000.00	\$60,528.00	\$10,000.00	\$120,528.00
2 Ashury Park City.	\$8,342.78	.....	7,038,335	200,000.00	\$28,489.00	175,000.00	1,203,489.00
3 Atlantic Highlands Bor.	2,550.32	.....	829,860	30,000.00	39,682.00	13,000.00	132,682.00
4 Allentown Bor.	1,354.37	.....	316,820	14,000.00	7,900.00	7,500.00	29,400.00
5 Allenhurst Bor.	3,752.71	.....	412,250	10,500.00	101,655.00	2,500.00	174,655.00
6 Avon-By-The-Sea Bor. ....	.....	150,780	150,780	80,000.00	71,090.00	13,000.00	164,090.00
7 Belmar Bor.	2,548.82	.....	1,610,495	116,838.33	116,842.00	40,000.00	411,680.33
8 Bradley Beach Bor.	2,783.96	.....	1,715,700	69,000.00	174,977.00	28,000.00	271,977.00
9 Brielle Bor. ....	.....	.....	180,550	53,000.00	29,558.00	10,000.00	92,558.00
10 Deal Bor. ....	.....	.....	658,000	3,000.00	209,775.52	28,000.00	240,775.52
11 Eatontown Bor.	959.38	.....	431,925	70,000.00	84,017.00	40,000.00	194,017.00
12 Englishtown Bor.	234.84	.....	134,225	15,000.00	3,521.00	5,000.00	23,521.00
13 Freehold Twp. ....	.....	.....	525,800	27,000.00	50,762.00	45,000.00	122,762.00
14 Farmingdale Bor.	850.84	.....	120,350	9,000.00	8,765.00	5,000.00	22,765.00
15 Fair Haven Bor.	297.33	.....	299,850	83,000.00	43,865.00	28,000.00	154,865.00
16 Freehold Bor.	8,569.42	.....	2,877,500	40,000.00	75,070.00	60,000.00	175,070.00
17 Holmdel Twp. ....	.....	.....	167,050	40,000.00	26,640.00	7,500.00	74,100.00
18 Howell Twp. ....	.....	.....	763,850	115,088.85	111,414.00	120,000.00	346,502.85
19 Highlands Bor. ....	.....	.....	466,030	35,000.00	45,779.00	38,000.00	118,779.00
20 Interlaken Bor. ....	.....	.....	17,550	21,000.00	14,898.00	7,000.00	42,898.00
21 Keyport Bor.	4,027.27	.....	1,182,175	40,000.00	52,591.00	41,000.00	133,591.00
22 Keansburg Bor.	2,275.64	.....	437,275	80,000.00	134,649.00	40,000.00	254,649.00
23 Little Silver Bor.	275.75	.....	196,500	25,000.00	47,850.00	30,000.00	102,850.00
24 Long Branch City	6,807.22	.....	6,956,108	393,000.00	574,258.02	180,000.00	1,127,258.02
25 Manalapan Twp. ....	.....	.....	71,400	35,000.00	31,574.00	40,000.00	106,574.00
26 Marlboro Twp. ....	.....	.....	7,388,900	100,000.00	39,000.00	25,000.00	164,000.00
27 Matawan Twp. ....	.....	.....	107,700	135,000.00	46,556.00	28,000.00	209,556.00
28 Middletown Twp.	445.44	.....	5,202,975	200,000.00	307,076.21	120,000.00	627,076.21
29 Millstone Twp. ....	.....	.....	90,500	19,733.40	31,317.00	39,000.00	90,050.40
30 Manasquan Bor.	1,835.67	.....	826,000	31,600.00	159,359.75	20,000.00	210,959.75
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)	\$5,766,999.86	65,542.92	.....	.....	.....	.....	\$5,723,896.94
† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.	\$5,701,456.94	22,440.00	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1958—(Concluded)

TAXING DISTRICT	13	14	15	16			
				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)
31 Matawan Bor.	\$3,805.55	.....	\$302,715	\$32,500.00	\$52,677.00	\$13,000.00	\$98,177.00
32 Monmouth Beach Bor.			377,731	43,000.00	31,421.00	15,000.00	89,421.00
33 Neptune Twp.			3,368,346	225,000.00	251,000.00	110,000.00	586,000.00
34 Neptune City Bor.			167,895	50,000.00	42,782.00	21,000.00	113,782.00
35 New Shrewsbury Bor.			7,928,925	92,000.00	53,107.00	35,000.00	180,107.00
36 Ocean Twp.			520,850	201,700.00	132,785.78	70,500.00	404,985.78
37 Oceanport Bor.			2,826,700	70,000.00	45,346.00	15,000.00	130,346.00
38 Raritan Twp.			148,300	105,000.00	55,845.00	25,000.00	245,845.00
39 Roosevelt Bor.			65,810	12,000.00	6,428.00	1,000.00	19,628.00
40 Rumson Bor.			3,437,200	52,400.00	80,086.90	33,000.00	165,486.90
41 Red Bank Bor.	10,607.55	.....	2,562,000	125,000.00	173,288.00	70,000.00	368,288.00
42 Shrewsbury Twp.			106,624	.....	13,654.00	.....	13,654.00
43 Sea Bright Bor.	774.75	.....	220,810	55,000.00	86,652.00	17,000.00	158,652.00
44 Sea Girt Bor.			176,230	7,000.00	91,800.00	9,000.00	107,800.00
45 Shrewsbury Bor.			231,430	55,000.00	20,400.00	10,000.00	85,400.00
46 Spring Lake Bor.	2,173.30	.....	584,700	105,000.00	104,542.00	12,000.00	282,542.00
47 Spring Lake Heights Bor.			378,000	30,000.00	27,243.00	7,500.00	64,743.00
48 South Belmar Bor.			29,700	25,000.00	24,187.00	8,000.00	57,187.00
49 Upper Freehold Twp.			91,900	30,000.00	32,369.00	17,000.00	79,369.00
50 Union Beach Bor.			154,850	70,000.00	43,342.00	25,000.00	138,342.00
51 Wall Twp.			3,199,800	99,000.00	133,000.00	415,000.00	347,000.00
52 West Long Branch Bor.			297,125	45,000.00	55,120.00	17,000.00	117,120.00
53 Totals	\$65,542.92	.....	\$68,277,194	\$3,819,369.58	\$5,306,975.18	\$1,874,100.00	\$11,000,435.76
*** Bank Stock Tax Due Municipality							
Bank Stock Tax Due County							
Total Bank Stock Tax							

*** Bank Stock Tax Due Municipality \$65,542.92
 Bank Stock Tax Due County 65,542.92
 Total Bank Stock Tax \$131,085.84

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1938

TAXING DISTRICT	1	2	3	4	5				
					Value of Tangible Personal Property Assessed				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Boonton Town.....	\$1,578,220	\$5,215,705	\$6,793,925	\$35,842	\$403,450	.....	\$483,300	\$1,263,800	\$2,150,640
Boonton Twp.....	772,750	2,515,375	3,288,125	.....	63,600	\$1,350	900	104,800	236,650
Butler Bor.....	561,925	2,396,225	3,558,150	11,224	286,850	.....	205,105	325,300	817,255
Chatham Bor.....	1,974,325	8,640,600	10,614,925	34,751	891,000	.....	195,910	285,970	1,373,480
Chatham Twp.....	1,453,900	5,572,250	7,026,150	.....	469,300	1,550	6,225	337,630	814,705
Chester Bor.....	114,925	786,600	901,525	.....	54,300	2,450	26,450	67,935	151,135
Chester Twp.....	624,450	1,959,450	2,623,900	.....	156,670	43,350	4,700	213,925	418,625
Denville Twp.....	1,248,470	5,919,815	7,268,285	95,182	561,700	10,700	525,255	8,675	1,106,330
Doer Twp.....	3,440,300	8,377,045	11,826,435	51,303	701,575	.....	425,980	1,282,200	2,400,755
East Hanover Twp.....	692,300	3,728,900	4,421,200	2,187	232,500	3,600	139,800	134,650	500,550
Florham Park Bor.....	1,606,980	6,358,845	7,965,825	.....	503,815	.....	50,450	122,880	677,145
Hanover Twp.....	2,197,080	10,870,550	13,067,630	10,135	436,400	1,700	40,900	2,002,995	2,481,995
Harding Twp.....	1,320,200	3,538,150	4,858,350	.....	484,000	55,600	8,200	75,700	623,500
Jefferson Twp.....	2,471,739	5,325,000	7,796,739	1,278	479,600	2,200	27,900	285,600	735,300
Kinnelon Bor.....	1,120,705	3,026,024	4,146,819	1,534	424,850	750	4,250	27,300	457,150
Lincoln Park Bor.....	617,944	2,539,725	3,157,669	3,363	316,575	3,700	7,000	43,275	370,550
Madison Bor.....	4,251,600	14,293,025	18,544,625	68,638	1,408,200	.....	148,300	437,150	1,693,650
Mendham Bor.....	742,950	2,639,550	3,382,500	.....	171,670	11,500	39,250	89,225	311,025
Mendham Twp.....	2,673,650	6,004,000	8,678,250	.....	257,700	10,200	1,700	102,100	371,700
Mine Hill Twp.....	911,050	2,102,130	3,013,280	.....	245,100	900	11,550	334,950	592,500
Montville Twp.....	808,293	2,994,210	3,802,503	13,102	245,800	22,300	37,600	102,303	408,003
Morris Twp.....	5,130,150	14,094,575	19,224,725	10,320	1,091,650	12,650	148,150	569,600	1,822,050
Morris Plains Bor.....	901,310	4,294,685	5,195,995	11,747	223,350	.....	110,200	286,725	620,275
Morristown Town.....	7,094,477	19,406,219	26,500,696	135,307	727,495	.....	1,242,675	1,775,005	3,745,175
Mountain Lakes Bor.....	1,331,340	3,835,210	5,166,550	16,320	412,400	400	18,250	93,175	524,225

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1958—(Continued)

TAXING DISTRICT	1	2	3	4	b				
					Value of Tangible Personal Property Assessed				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a + b + c + d)
Mt. Arlington Bor.	\$663,470	\$915,680	\$1,579,150	\$511	\$123,300	\$200	\$1,700	\$116,085	\$241,285
Mt. Olive Twp.	1,006,300	2,055,070	3,061,350	980	365,100	18,200	96,030	27,705	507,044
Netcong Bor.	272,540	1,161,165	1,433,705	14,059	160,625	.....	91,450	136,340	388,415
Parsippany-Troy Hills Twp. ...	3,418,429	9,682,723	13,101,152	411	1,149,275	10,850	231,820	204,985	1,604,330
Passaic Twp.	916,765	2,423,650	3,340,415	7,296	416,575	3,350	86,400	448,310	954,035
Pequanock Twp.	1,731,000	6,671,350	8,402,550	2,676	672,500	16,700	95,900	154,350	924,550
Randolph Twp.	2,115,750	6,762,650	8,878,400	4,117	557,000	1,700	208,850	322,410	1,104,960
Riverdale Bor.	681,311	1,777,750	2,459,061	4,364	85,650	.....	132,830	263,529	482,009
Rockaway Twp.	881,100	3,346,100	4,227,200	3,374	231,900	68,000	417,150	105,965	913,015
Rockaway Twp.	2,461,755	5,316,650	7,778,445	902	678,500	3,900	197,450	409,275	1,379,125
Roxbury Twp.	1,421,190	5,632,150	7,073,340	185,663	322,500	6,900	112,200	1,288,075	1,769,075
Victory Gardens Bor.	225,075	1,274,025	1,499,100	.....	58,600	.....	.....	7,000	65,600
Washington Twp.	1,296,700	3,889,350	4,206,050	2,990	.....	63,900	26,800	386,650	479,350
Wharton Bor.	541,375	2,639,015	2,580,290	4,312	136,400	.....	203,972	.....	337,372
Totals	\$63,293,013	\$199,512,191	\$262,805,294	\$733,056	\$15,970,835	\$380,700	\$5,840,651	\$14,483,547	\$36,675,733

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1958—(Continued)

TAXING DISTRICT	6			7	8	9	10		11
	Deductions						Equalization		
	(a)	(b)	(c)				(a)	(b)	
Household Furniture and Effects Under R. S. 54:4-3.16	Exemptions of Veterans and Widows of Veterans	Total Deductions (a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (3 + 4 + 5e—6c)	GENERAL TAX RATE To Apply per \$100 Valuation	Average Ratio of True Value of Real Property Per Cent	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned	
Boonton Town	\$155,400	\$226,825	\$382,225	\$8,598,182	\$11.32	16.03	.....	\$35,588,638	\$44,186,820
Boonton Twp.	66,600	83,300	149,900	3,375,075	5.98	24.53	.....	10,116,965	13,492,070
Butler Bor.	138,700	164,925	303,625	4,083,004	12.51	16.65	.....	17,812,120	21,895,124
Chatham Bor.	273,300	465,500	738,800	11,284,356	13.18	18.28	.....	47,453,392	58,737,948
Chatham Twp.	148,500	270,500	419,000	7,421,835	12.54	17.65	.....	32,782,065	40,203,920
Chester Bor.	25,200	33,050	58,250	994,410	6.78	20.50	.....	3,411,991	4,406,401
Chester Twp.	47,500	101,800	151,800	2,940,725	10.05	16.35	.....	13,424,418	16,365,143
Denerville Twp.	244,700	508,790	753,490	7,716,307	15.59	13.26	.....	47,545,327	55,261,634
Dover Town	316,600	438,080	755,280	13,532,213	10.53	21.16	.....	44,064,080	57,596,302
East Hanover Twp.	92,000	171,600	263,600	4,690,337	10.12	15.99	.....	23,228,581	27,888,918
Florham Park Bor.	144,300	383,810	528,200	8,114,770	10.93	19.53	.....	32,821,809	40,936,579
Hanover Twp.	216,600	496,000	712,600	14,847,160	10.40	18.27	.....	58,467,438	73,304,598
Harding Twp.	63,100	106,700	169,800	5,312,050	6.66	17.69	.....	22,605,471	27,917,521
Jefferson Twp.	102,100	217,300	319,400	8,273,917	9.12	19.65	.....	31,881,322	40,155,239
Kinnelon Bor.	96,700	172,300	269,000	4,336,503	12.80	11.57	.....	31,694,313	36,030,816
Lincoln Park Bor.	151,800	282,050	433,850	3,067,732	13.51	16.05	.....	16,516,281	19,614,013
Madison Bor.	386,500	600,450	986,950	19,259,963	9.80	23.02	.....	91,813,485	81,973,448
Mendham Bor.	50,200	91,200	141,400	3,552,125	9.36	26.31	.....	9,473,828	13,025,953
Mendham Twp.	53,300	78,100	131,400	8,918,550	4.92	46.21	.....	10,101,775	19,020,925
Mine Hill Twp.	81,900	138,750	220,650	3,445,050	8.14	26.16	.....	8,674,506	12,119,556
Montville Twp.	122,000	223,000	345,000	3,878,608	16.65	11.35	.....	29,699,726	33,578,334
Morris Twp.	222,600	392,600	615,200	20,441,904	8.41	23.53	.....	62,478,313	82,920,217
Morris Plains Bor.	106,900	193,600	300,500	5,497,517	10.62	17.39	.....	24,540,704	30,038,221
Morristown Town	215,400	357,000	572,400	29,808,778	7.80	27.25	.....	70,749,564	100,458,342
Mountain Lakes Bor.	99,200	169,300	268,500	5,438,695	15.57	19.70	.....	21,059,592	26,498,187

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1938—(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 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3,16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Mt. Arlington Bor.	\$23,700	\$40,900	\$64,600	\$1,756,346	\$9.38	18.75	.....	\$6,842,383	\$8,599,329
Mt. Olive Twp.	93,100	137,700	230,800	3,328,574	16.15	14.40	.....	18,198,025	21,520,390
Netcong Bor.	62,400	83,845	146,245	1,689,354	11.67	16.83	.....	7,085,041	8,774,975
Parsippany-Troy Hills Twp. ..	412,000	777,830	1,189,830	13,516,663	13.79	15.47	.....	71,586,320	85,102,983
Passaic Twp.	142,000	251,550	394,150	3,998,196	18.70	11.73	.....	25,137,121	29,045,317
Pequanock Twp.	262,200	562,750	824,950	8,504,766	12.82	16.84	.....	41,493,827	49,998,593
Randolph Twp.	156,500	252,400	408,900	9,578,577	7.94	23.22	.....	29,357,603	38,936,180
Riverdale Bor.	57,100	143,920	201,020	2,744,414	9.88	19.39	.....	19,223,048	12,967,462
Rockaway Bor.	115,800	243,400	359,200	4,784,389	12.57	17.79	.....	19,534,463	24,318,852
Rockaway Twp.	165,800	327,300	493,100	8,665,372	16.80	11.88	.....	57,696,681	66,362,653
Roxbury Twp.	161,400	370,250	531,650	8,487,428	12.06	17.33	.....	33,742,239	42,229,667
Victory Gardens Bor.	25,300	48,900	78,200	1,486,500	5.67	100.00	.....	.....	1,486,500
Washington Twp. ....	.....	85,650	85,650	4,992,559	8.92	28.22	.....	11,690,448	16,683,007
Wharton Bor.	96,700	147,850	244,550	2,737,544	12.69	22.92	.....	8,677,856	11,415,400
Totals	\$5,406,560	\$9,796,455	\$15,203,015	\$285,010,948	.....	.....	.....	\$1,109,261,598	\$1,394,272,546

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1958—(Continued)

12—APPORTIONMENT OF TAXES												
Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B		Section C—Local Taxes to Be Raised for				Section D	
I		II—Adjustments Resulting from			III	County Library Taxes	I—District School Purposes			II	Total Tax Levy	
Total County Taxes Apportioned (Including Total Net Adjustments)		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)	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	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$120,204.92			\$68.89		\$120,136.03	\$5,289.60	\$515,689.45			\$331,877.19	\$972,992.27
2	36,703.55			380.84		36,322.71	1,601.89	113,031.31			50,539.26	201,495.17
3	59,563.05			102.93		59,460.12	2,618.54	351,329.05			97,234.23	510,641.94
4	159,789.51			304.69		159,484.82		925,887.31			401,623.44	1,486,995.57
5	109,369.92			2,480.51		106,889.41	4,723.80	608,931.95			119,559.44	930,104.60
6	11,987.08			49.87		11,937.21	525.90	41,578.76				67,396.83
7	44,519.40			1,656.72		42,862.68	1,899.02	150,530.18				253,438.53
8	150,332.61			905.25		149,427.36	6,585.21	481,341.48				1,202,517.07
9	156,683.80			835.18		155,848.62		865,501.93				1,424,846.72
10	75,868.44			302.97		75,565.47	3,329.03	199,939.96				471,293.08
11	111,363.03			600.54		110,762.49	4,880.76	337,502.61				886,770.16
12	199,416.92			131.37		199,284.55	8,774.68	596,001.41				1,544,925.82
13	75,946.25			46.62		75,899.63	3,341.89	236,694.67				353,297.83
14	109,237.49			981.01		108,256.48	4,773.17	448,443.01				754,432.67
15	98,017.49			290.68		97,726.81	4,394.62	374,781.06				554,833.02
16	58,357.56			351.04		58,006.52	2,336.20	242,433.47				418,256.70
17	220,550.55			344.18		220,206.37		1,141,432.95				1,885,965.99
18	35,435.54			213.75		35,221.79	1,552.22	166,476.68				332,398.53
19	51,742.50			667.10		51,075.40	2,233.46	167,777.88				384,678.13
20	32,969.79			25.76		32,944.03	1,450.57	166,517.77				280,271.06
21	91,345.81			452.90		90,892.91	4,004.92	433,814.32				645,418.84
22	225,574.46			714.34		224,860.12	9,904.84	1,072,167.45				1,717,240.49
23	81,715.36			148.48		81,566.88	3,592.13	377,439.39				683,713.08
24	273,556.88			1,057.35		272,499.50	12,004.68	1,219,990.82				2,324,634.76
25	72,085.12			22.80		72,062.32	3,172.78	593,919.58				846,431.98

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1958—(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		II—Adjustments Resulting from			I—District School Purposes			II	
	Total County Taxes Apportioned (Including Total Net Adjustments)	Table Appeals (R. S. 54:2-37)	(a)—County Equalization	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-33; 54:4-34.3)		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)	
26	\$23,393.44			\$17.52	\$1,028.17	\$80,749.48			\$39,535.83	\$104,700.40
27	58,560.52			212.05	2,570.38	235,393.29			165,031.78	536,609.48
28	23,871.26			40.17	1,049.48	139,914.69			32,337.37	197,153.04
29	231,512.41			2,110.65	10,114.84	1,227,823.49			296,155.05	1,863,405.14
30	79,014.28			524.30	3,450.38	271,890.63			292,331.42	736,756.29
31	136,015.15			301.61	5,977.10	633,594.03			294,635.51	1,080,920.18
32	165,921.19			1,516.64	4,607.45	468,513.38			182,519.26	760,044.64
33	35,276.42			374.78	1,539.28	178,399.40			56,213.85	271,054.17
34	66,156.51			10.49		284,380.32			124,569.93	601,379.31
35	180,529.97			5,334.60	7,750.91	495,325.88			442,796.20	1,435,689.44
36	114,880.72			357.93	5,044.56	626,717.51			277,117.45	1,023,402.31
37	4,043.84				178.03	41,460.62			38,535.04	84,237.53
38	45,284.11			6,451.80	1,760.53	224,818.77			103,235.68	415,323.06
39	31,054.22					143,777.54			121,319.00	355,465.99
40	\$3,792,950.44			\$30,438.31	\$138,000.00	\$17,092,273.52			\$7,618,578.22	\$30,655,340.57

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	\$1,568,171.20
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$0.272937949
Total County Taxes Appropriated	\$3,807,547.38
Less: Bank Stock Taxes Due County	45,035.25
Net County Taxes Apportioned (12 A III)	\$3,762,512.13
Adjustments (Net Total 12 A I) +	30,438.31
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	\$3,792,950.44

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1958—(Continued)

TAXING DISTRICT	13	14	15	16			
				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
	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 Boonton Town	\$3,287.71	.....	\$1,077,250	\$91,000.00	\$91,549.44	\$12,000.00	\$194,549.44
2 Boonton Twp. ....	.....	.....	224,150	20,249.08	17,925.00	7,000.00	45,174.08
3 Butler Bor.	1,276.03	.....	654,600	60,444.44	140,778.00	40,000.00	241,242.44
4 Chatham Bor.	2,551.75	.....	1,382,700	226,000.00	92,894.00	23,000.00	341,894.00
5 Chatham Twp. ....	.....	.....	194,150	70,000.00	75,499.00	22,000.00	167,499.00
6 Chester Bor.	21.13	.....	187,350	37,000.00	11,143.00	5,000.00	53,143.00
7 Chester Twp. ....	.....	.....	100,300	70,000.00	54,100.00	18,000.00	142,100.00
8 Denville Twp.	1,485.88	.....	2,312,170	135,000.00	91,507.00	47,000.00	273,507.00
9 Dover Town	9,101.14	.....	2,525,170	93,141.37	147,770.00	35,000.00	275,911.37
10 East Hanover Twp. ....	.....	.....	1,063,830	75,000.00	205,054.00	15,000.86	295,054.86
11 Florham Park Bor.	577.47	.....	2,406,870	168,000.00	98,368.00	20,000.00	286,368.00
12 Hanover Twp.	2,037.43	.....	540,400	146,000.00	146,000.00	28,000.00	360,000.00
13 Harding Twp. ....	.....	.....	205,300	56,000.00	38,255.00	9,000.00	103,255.00
14 Jefferson Twp. ....	.....	.....	397,150	92,000.00	106,051.00	64,000.00	262,051.00
15 Kinnelon Bor. ....	.....	.....	137,750	67,357.49	39,040.00	14,000.00	120,397.49
16 Lincoln Park Bor. ....	.....	.....	176,910	38,433.25	43,566.75	19,000.00	101,000.00
17 Madison Bor.	4,575.43	.....	3,396,550	173,736.78	400,929.00	25,000.00	599,665.78
18 Mendham Bor. ....	.....	.....	1,278,650	25,000.00	10,087.97	10,000.00	45,087.97
19 Mendham Twp. ....	.....	.....	859,550	37,000.00	19,886.59	15,600.00	71,986.59
20 Mine Hill Twp. ....	.....	.....	151,150	45,000.00	35,271.00	10,000.00	90,271.00
21 Montville Twp. ....	.....	.....	380,700	62,000.00	83,268.00	30,000.00	175,268.00
22 Morris Twp. ....	.....	.....	3,064,200	178,000.00	142,362.00	52,000.00	372,362.00
23 Morris Plains Bor.	759.36	.....	350,375	60,000.00	51,203.50	9,000.00	120,203.50
24 Morristown Twp.	13,597.12	.....	5,263,060	176,000.00	388,088.75	52,925.25	617,014.00
25 Mountain Lakes Bor. ....	.....	.....	831,240	67,000.00	50,292.00	5,000.00	122,292.00

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1958—(Concluded)

TAXING DISTRICT	13	14	15	16			
				(a)	(b)	(c)	(d)
	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 Mt. Arlington Bor. ....	.....	.....	\$97,740	\$15,000.00	\$13,760.00	\$7,000.00	\$35,760.00
27 Mt. Olive Twp. ....	.....	.....	361,350	33,500.00	45,460.00	35,000.00	113,960.00
28 Netcong Bor.	\$2,565.25	.....	514,000	15,752.87	28,341.00	5,500.00	49,593.87
29 Parsippany-Troy Hills Twp.	361.83	.....	12,316,550	150,000.00	176,000.00	60,000.00	\$86,000.00
30 Passaic Twp. ....	.....	.....	559,875	60,000.00	69,507.50	28,703.49	158,210.99
31 Pequannock Twp.	433.78	.....	640,700	70,000.00	113,530.00	31,000.00	214,530.00
32 Randolph Twp. ....	.....	.....	474,900	90,000.00	53,330.00	55,000.00	198,330.00
33 Riverdale Bor. ....	.....	.....	133,322	42,000.00	40,130.00	10,000.00	92,130.00
34 Rockaway Bor.	1,976.93	.....	2,567,575	55,000.00	54,357.00	19,000.00	128,357.00
35 Rockaway Twp. ....	.....	.....	40,440,750	37,318.57	80,315.00	100,000.00	217,633.57
36 Roxbury Twp.	161.55	.....	408,000	70,000.00	78,781.00	45,000.00	193,781.00
37 Victory Gardens Bor. ....	.....	.....	113,200	3,700.00	4,888.00	.....	8,588.00
38 Washington Twp. ....	.....	.....	375,500	27,000.00	76,929.00	25,000.00	138,929.00
39 Wharton Bor.	265.46	.....	512,580	21,750.00	28,292.00	9,000.00	59,042.00
40 Totals	\$45,035.25	.....	\$88,688,567	\$2,970,383.85	\$3,425,568.50	\$1,017,729.60	\$7,413,681.95

***Bank Stock Tax Due Municipality \$45,035.25
 Bank Stock Tax Due County 45,035.25
 Total Bank Stock Tax \$90,070.50

OCEAN COUNTY

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TAXING DISTRICT	6		7	8	9	10		11	
	Deductions					Equalization			
	(a)	(b)				(a)	(b)		
Household Furniture and Effects Under R. S. 54:4-3.1b	Exemptions of Veterans and Widows of Veterans	(c)	NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+5e-6c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of True Value of Real Property to Per Cent	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned	
Barnegat Light Bor.	\$9,400	\$21,025	\$787,731	\$12.17	14.58	.....	\$4,380,234	\$5,176,905	
Bay Head Bor. ....	.....	36,150	2,381,437	7.10	14.72	.....	12,101,650	14,573,087	
Beach Haven Bor.	97,300	65,555	3,899,100	9.06	20.60	.....	14,147,962	18,047,062	
Beachwood Bor.	94,800	230,360	1,642,480	8.75	16.96	.....	8,289,482	9,931,962	
Berkeley Twp.	38,300	95,550	3,068,664	11.44	14.16	.....	17,140,963	20,209,627	
Brick Twp.	679,200	741,755	7,559,810	18.50	9.04	.....	77,401,476	84,961,286	
Dover Twp.	1,098,100	785,675	14,654,000	13.41	9.56	.....	123,766,009	138,420,069	
Englewood Twp.	17,250	333,555	333,555	15.29	9.99	.....	2,915,414	3,248,969	
Harvey Cedars Bor. ....	.....	18,300	775,415	14.01	11.51	.....	5,702,569	6,477,984	
Island Beach Bor. ....	.....	.....	.....	.....	.....	.....	.....	.....	
Island Heights Bor.	53,650	55,025	1,025,138	17.96	18.34	.....	4,423,456	5,448,594	
Jackson Twp.	23,650	118,085	2,807,810	13.97	13.97	.....	16,780,942	19,588,752	
Lacey Twp.	46,800	71,555	2,428,829	12.00	11.21	.....	17,664,822	20,093,651	
Lakewood Bor.	31,500	90,020	961,252	17.33	17.33	.....	4,453,842	5,415,094	
Lakewood Twp.	358,400	496,785	9,326,274	16.50	15.28	.....	47,736,892	57,063,166	
Laravette Bor. ....	.....	67,850	3,825,296	7.24	17.33	.....	16,886,652	20,711,948	
Little Egg Harbor Twp.	29,600	37,550	681,295	11.73	10.88	.....	4,758,000	5,419,304	
Long Beach Twp.	321,535	114,950	7,320,477	10.58	14.79	.....	39,935,271	47,255,748	
Manchester Twp.	47,900	33,540	726,405	15.19	10.37	.....	5,479,131	6,205,536	
Manitokong Bor.	1,800	7,840	3,102,659	4.21	20.14	.....	11,769,076	14,871,735	
Ocean Twp.	39,040	48,725	1,143,332	11.01	11.32	.....	7,705,955	8,849,287	
Ocean Gate Bor.	27,400	69,850	1,484,760	9.39	22.59	.....	4,977,216	6,401,976	
Pine Beach Bor.	44,400	65,200	809,953	10.72	13.08	.....	5,610,015	6,419,968	
Plumsted Twp.	29,200	85,155	1,108,069	14.47	12.18	.....	7,071,356	8,179,455	
Point Pleasant Bor.	287,700	476,000	9,588,400	9.16	21.61	.....	33,636,692	43,225,092	
Point Pleasant Beach Bor.	97,000	106,025	5,952,840	12.73	13.12	.....	36,760,768	42,683,617	
Seaside Heights Bor.	7,150	57,890	3,881,066	8.77	20.08	.....	14,716,404	18,597,409	
Seaside Park Bor.	20,600	78,000	3,468,523	10.01	17.56	.....	15,273,174	18,741,697	
Shiloh Bottom Bor. ....	.....	43,700	1,700,335	12.54	11.98	.....	11,241,836	12,942,171	
South Toms River Bor.	9,100	12,500	449,370	8.04	12.00	.....	2,454,320	2,903,690	
Stafford Twp.	47,950	64,250	2,152,195	9.46	17.94	.....	6,630,919	8,783,114	
Surf City Bor.	12,400	23,500	2,139,675	11.24	15.54	.....	10,504,019	12,643,694	
Tuckerton Bor.	62,400	57,000	979,720	13.29	15.20	.....	4,900,826	5,880,546	
Union Twp.	58,500	40,350	910,681	13.54	14.68	.....	4,901,204	5,817,285	
Totals	\$3,375,310	\$4,290,355	\$103,091,924	.....	.....	.....	\$602,217,646	\$705,249,570	
Total County Taxes Apportioned				Total County Taxes Apportioned (Including Adjustments—Total 12 A I)					\$2,649,362.78
Less: Bank Stock Taxes Due County									
Net County Taxes Apportioned (12 A I II)									
Adjustments (Net Total 12 A I II) ±									
Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.									

TAXING DISTRICT	13 Bank Stock Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)	
1 Barnegat Light Bor. ....	.....	.....	.....	\$16,000.00	\$10,416.00	\$10,000.00	\$36,416.00	
2 Bay Head Bor.	\$457.54	.....	\$174,570	40,850.00	15,491.00	5,700.00	61,841.00	
3 Beach Haven Bor.	1,026.37	.....	551,235	98,000.00	38,364.00	13,000.00	149,364.00	
4 Beachwood Bor. ....	.....	.....	38,000	48,753.94	25,361.00	11,000.00	85,114.94	
5 Berkeley Twp. ....	.....	.....	392,325	85,000.00	70,133.00	15,000.00	170,133.00	
6 Brick Twp. ....	.....	.....	130,760	155,000.00	174,125.00	58,000.00	387,125.00	
7 Dover Twp.	9,277.41	.....	707,700	263,850.00	301,427.00	130,000.00	695,277.00	
8 Eagleswood Twp. ....	.....	.....	16,200	8,000.00	14,304.00	6,000.00	28,304.00	
9 Hursey Cedars Bor. ....	.....	.....	55,165	5,323.18	10,827.01	10,000.00	26,166.19	
10 Island Beach Bor. ....	.....	.....	.....	.....	.....	.....	.....	
11 Island Heights Bor. ....	.....	.....	253,000	15,400.00	19,705.66	13,000.00	48,105.66	
12 Jackson Twp. ....	.....	.....	187,065	57,000.00	60,117.00	30,000.00	147,117.00	
13 Lacey Twp. ....	.....	.....	132,653	27,000.00	46,529.00	28,000.00	101,529.00	
14 Lakeland Bor.	703.87	.....	234,100	21,200.00	16,844.97	3,100.00	21,384.97	
15 Lakewood Twp.	5,328.38	.....	2,884,752	300,000.00	208,524.75	130,000.00	638,524.75	
16 Lavallette Bor. ....	.....	.....	236,375	52,000.00	96,000.00	14,000.00	162,000.00	
17 Little Egg Harbor Twp. ....	.....	.....	111,200	14,500.00	35,114.00	6,000.00	55,614.00	
18 Long Beach Twp. ....	.....	.....	489,160	55,000.00	56,600.74	35,000.00	146,600.74	
19 Mandeville Twp. ....	.....	.....	1,373,724	44,000.00	45,708.00	10,000.00	99,708.00	
20 Mantoloking Bor. ....	.....	.....	20,835	10,000.00	14,000.00	3,000.00	27,000.00	
21 Ocean Twp. ....	.....	.....	59,175	36,000.00	24,803.00	8,000.00	68,803.00	
22 Ocean Gate Bor. ....	.....	.....	134,750	1,500.00	32,208.42	4,500.00	38,208.42	
23 Pine Beach Bor. ....	.....	.....	188,673	30,000.00	19,914.00	5,000.00	54,914.00	
24 Pinnsdott Twp.	912.86	.....	233,730	17,000.00	20,335.00	11,000.00	58,335.00	
25 Point Pleasant Bor. ....	.....	.....	359,275	30,000.00	85,516.00	56,000.00	171,516.00	
26 Point Pleasant Beach Bor.	3,291.28	.....	716,950	35,000.00	117,842.00	30,000.00	182,842.00	
27 Seaside Heights Bor.	1,841.70	.....	1,547,183	.....	236,285.00	18,000.00	254,285.00	
28 Seaside Park Bor. ....	.....	.....	1,178,256	36,500.00	103,178.00	21,000.00	160,678.00	
29 Ship Bottom Bor.	883.84	.....	112,500	95,000.00	35,723.00	5,000.00	135,723.00	
30 South Toms River Bor. ....	.....	.....	21,600	10,000.00	12,512.00	1,600.00	24,112.00	
31 Stafford Twp. ....	.....	.....	1,794,100	.....	63,106.00	15,000.00	78,106.00	
32 Surf City Bor. ....	.....	.....	82,910	64,000.00	32,623.39	9,000.00	105,623.39	
33 Tuckerton Bor.	652.20	.....	220,200	30,000.00	20,561.00	5,200.00	56,161.00	
34 Union Twp.	1,364.72	.....	239,480	30,000.00	29,069.00	12,000.00	71,069.00	
35 Totals	\$26,312.46	.....	\$15,159,633	\$1,717,215.12	\$2,103,512.94	\$738,300.00	\$4,559,028.06	

***Bank Stock Tax Due Municipality

Bank Stock Tax Due County

Total Bank Stock Tax

\$26,312.46

26,312.46

\$52,624.91

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1958

TAXING DISTRICT	1	2	3	4	5				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Bloomington, Bor. of	\$792,275	\$2,887,075	\$3,679,350	\$1,710	\$288,000	.....	\$119,850	\$104,400	\$512,250
Clifton, City of	25,111,975	119,866,050	144,978,025	134,438	3,299,600	.....	4,235,340	7,791,400	15,326,400
Haledon, Bor. of	1,453,975	5,953,300	7,407,275	.....	121,200	.....	202,050	280,050	603,300
Hawthorne, Bor. of	4,816,950	20,443,400	25,262,350	59,437	1,062,750	.....	484,200	779,235	2,326,185
Little Falls, Twp. of	2,321,580	8,787,950	11,109,530	11,760	458,000	.....	329,100	871,775	1,658,875
North Haledon, Bor. of	2,625,030	8,601,640	11,226,670	.....	139,150	\$19,000	19,400	86,575	264,125
Passaic, City of	16,070,400	55,280,600	71,350,000	410,165	1,601,900	.....	14,623,600	7,294,650	23,520,150
Paterson, City of	50,621,990	126,065,300	176,627,290	892,027	4,957,300	.....	9,855,088	12,757,242	27,569,630
Pompton Lakes, Bor. of	2,286,110	8,227,075	10,513,185	9,114	458,750	.....	287,500	1,197,575	1,923,825
Prospect Park, Bor. of	848,100	4,184,000	5,032,100	.....	595,000	.....	72,200	241,625	908,825
Ringwood, Bor. of	2,334,036	4,063,420	6,397,456	.....	253,275	.....	2,950	110,450	367,075
Totowa, Bor. of	3,580,175	10,571,575	14,151,750	4,370	459,700	8,600	283,050	288,275	1,039,625
Wanaque, Bor. of	1,105,326	3,514,675	4,620,001	15,873	254,930	.....	38,250	192,476	485,676
Wayne, Twp. of	7,443,300	28,512,400	35,955,600	5,514	1,487,000	41,000	514,800	63,175	2,105,975
West Milford, Twp. of	6,234,375	7,574,775	13,809,150	906	900,600	.....	217,000	96,823	1,214,425
West Paterson, Bor. of	1,366,175	7,028,950	8,395,125	350	253,050	1,000	33,400	196,790	484,840
Totals	\$129,011,672	\$421,513,185	\$550,524,837	\$1,545,664	\$16,590,225	\$70,600	\$31,327,775	\$32,392,578	\$80,311,181

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1958—(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 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bloomfield, Bor. of	\$143,400	\$105,325	\$309,725	\$3,883,585	\$9.50	19.01	.....	\$15,675,463	\$19,559,048
Clifton, City of	1,549,800	2,689,100	4,288,900	156,149,903	5.75	34.85	.....	271,627,785	427,177,748
Ilalodon, Bor. of	121,200	144,075	265,275	7,745,900	6.30	33.03	.....	15,018,023	22,763,925
Ilawthorne, Bor. of	529,900	669,200	1,229,100	26,418,872	6.59	29.82	.....	69,425,380	85,844,252
Little Falls, Twp. of	214,000	408,300	622,300	12,157,865	9.41	21.04	.....	49,228,408	52,386,273
North Haledon, Bor. of	133,150	237,400	374,550	11,116,245	4.72	40.00	.....	16,840,005	27,956,250
Passaic, City of	601,400	697,900	1,299,300	93,091,015	7.97	39.37	.....	107,173,900	201,164,915
Paterson, City of	2,250,600	1,949,200	4,199,800	290,889,147	7.65	45.61	.....	210,028,333	411,517,480
Pompton Lakes, Bor. of	229,400	529,600	760,000	11,686,124	8.82	24.68	.....	32,084,809	43,770,933
Prospect Park, Bor. of	168,300	101,600	269,900	5,671,025	5.55	39.13	.....	11,504,541	17,176,166
Ringwood, Bor. of	150,300	113,350	263,650	6,500,881	9.26	25.18	.....	19,069,438	25,510,319
Totowa, Bor. of	218,000	420,800	638,800	14,546,945	5.99	41.26	.....	31,119,363	45,666,308
Wanaque, Bor. of	165,400	516,700	682,100	4,604,820	12.85	18.36	.....	19,824,448	24,429,298
Wayne, Twp. of	575,500	1,107,900	1,683,400	36,385,689	7.28	24.98	.....	107,981,950	144,367,639
West Milford, Twp. of	401,100	310,450	711,550	14,312,906	10.34	21.37	.....	59,810,176	65,123,082
West Paterson, Bor. of	166,100	402,510	568,610	8,311,705	7.89	26.99	.....	22,760,450	31,021,155
Totals	\$7,076,550	\$10,292,435	\$18,008,985	\$614,372,717	.....	.....	.....	\$1,031,062,074	\$1,615,434,791

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$2,370,999.10

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.4408730083

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1958—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)										Section B	Section C—Local Taxes to Be Raised for				Section D
1		II—Adjustments Resulting from				III				I—District School Purposes			II		
Total County Taxes Apportioned (Including Net Adjustments)		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957: R. S. 54:4-53; 54:4-34.3)		Net County Taxes Apportioned		County Library Taxes		(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	\$86,230.69				\$104.28		\$86,036.41			\$220,000.00			\$62,688.92	\$308,725.33	
2	1,883,314.21				3,153.28		1,880,160.93			3,710,585.62			2,987,569.29	8,904,911.22	
3	100,360.15				97.71		100,322.44			278,123.26			91,195.03	487,291.88	
4	378,664.71				307.54		378,197.17			843,062.35			518,741.21	1,739,990.73	
5	230,937.28						230,937.28			209,818.75			493,433.37	1,143,829.55	
6	125,251.75				62.95		123,188.80			279,161.00			101,600.00	524,124.98	
7	886,883.14				608.60		886,274.54			2,700,969.31			3,706,437.99	7,489,372.86	
8	1,814,272.21				1,826.13		1,812,446.08			6,181,438.67			7,148,588.08	15,374,074.26	
9	192,974.52				196.73		192,777.79			551,548.37			286,349.02	1,030,675.18	
10	75,725.19				192.25		75,532.94			174,748.01			51,796.76	314,319.38	
11	112,468.28				8,355.05		104,133.23			137,662.00			139,800.00	607,999.43	
12	201,330.73				108.95		201,221.78			303,642.50			183,027.16	876,529.41	
13	107,702.34				310.15		107,392.19			248,973.80			94,319.24	729,588.03	
14	148,475.91				1,836.55		146,639.36			1,801,306.78			212,758.33	2,648,684.47	
15	287,110.52				2,014.34		285,096.18			823,967.75			399,270.25	1,508,334.18	
16	136,764.11				872.09		135,892.02			253,659.00			142,435.19	635,436.43	
17	\$7,254,288.74				\$20,079.60		\$7,234,209.14			\$18,718,573.17			\$16,680,009.84	\$44,457,735.38	
Total County Taxes Appropriated							\$7,376,427.87	Total County Taxes Apportioned (Including Adjustments—Total 12 A I)							\$16,680,009.84
Less: Bank Stock Taxes Due County							142,218.73								\$7,234,289.14
Net County Taxes Apportioned (12 A III)							\$7,234,209.14								\$7,234,289.14
*Adjustments (Net Total 12 A Iib) ±							20,079.60								* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1958—(Concluded)

PASSAIC COUNTY

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Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1958

TAXING DISTRICT	5 Value of Tangible Personal Property Assessed									
	1	2	3	4	(a) Household Goods and Chattels	(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)	
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)						
Alloway Twp.	\$347,175	\$485,400	\$832,375	.....	\$78,350	\$105,550	\$8,775	\$13,450	\$206,125	
Elmer Bor.	151,350	732,700	884,050	.....	77,600	.....	102,265	.....	179,865	
Elsinboro Twp.	153,105	456,094	609,199	\$2,504	39,200	62,509	5,550	74,570	181,820	
L. A. Creek Twp.	292,235	401,180	693,415	.....	110,025	88,800	.....	28,310	227,135	
L. P. Neck Twp.	1,179,186	15,296,214	16,475,400	.....	190,000	10,800	7,900	13,548,971	13,727,671	
Mannington Twp.	748,375	1,163,075	1,911,950	1,929	66,225	130,200	261,000	102,825	560,250	
Oldmans Twp.	320,153	694,582	1,014,735	597	87,150	38,900	12,845	42,850	181,745	
Penns Grove Bor.	722,897	2,869,443	3,102,340	18,124	358,750	.....	170,850	139,705	669,305	
Pittsgrove Twp.	711,955	1,155,970	1,867,925	622	72,800	180,730	12,800	37,330	303,750	
Pittsgrove Twp.	\$26,450	1,734,450	2,580,900	112	118,300	101,500	38,250	167,700	425,750	
Quinton Twp.	292,350	878,250	1,170,800	.....	63,400	64,385	56,195	.....	183,980	
Salem City	1,203,330	4,896,720	6,100,050	13,515	496,500	3,600	730,180	164,900	1,335,180	
U. P. Neck Twp.	642,742	5,033,719	5,676,461	.....	363,150	105,595	1,125,375	318,375	1,912,495	
U. Pittsgrove Twp.	623,143	779,205	1,402,348	83	110,010	137,415	6,295	15,405	289,125	
Woodstown Bor.	389,750	2,034,450	2,424,200	3,134	196,235	8,000	190,100	28,000	392,335	
Totals	\$8,614,496	\$38,131,452	\$46,745,948	\$41,801	\$2,399,795	\$1,057,975	\$2,698,380	\$14,682,391	\$20,838,541	

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1938—(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 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54-4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54-3-17 to R. S. 54-3-19	(b) Amounts Added Under R. S. 54-3-17 to R. S. 54-3-19	
Alloway Twp.	\$48,600	\$55,850	\$104,450	\$934,250	\$12.60	14.26	.....	\$5,005,959	\$5,940,209
Elmer Bor.	40,200	46,000	86,200	980,270	10.55	20.21	.....	3,490,269	4,470,548
Eslinboro Twp.	28,000	39,100	67,100	723,910	7.73	16.54	.....	3,073,987	3,797,906
L. A. Creek Twp.	36,300	40,285	76,585	813,965	11.42	19.96	.....	2,789,008	3,624,573
L. P. Neck Twp.	149,050	336,225	565,275	29,639,907	5.98	24.80	.....	49,957,664	79,596,671
Mantington Twp.	39,000	38,500	77,500	2,396,629	7.86	24.78	.....	5,893,748	8,200,377
Oldmans Twp.	31,000	46,260	78,100	1,118,977	10.42	16.90	.....	4,357,807	6,076,784
Penns Grove Bor.	130,600	113,100	243,700	3,546,069	11.75	23.95	.....	9,831,062	13,397,131
Pilesgrove Twp.	40,700	67,100	117,100	2,054,797	9.14	18.97	.....	7,970,690	10,025,487
Pittsgrove Twp.	102,100	100,850	202,650	2,803,812	7.50	19.26	.....	10,819,411	13,623,223
Quinton Twp.	38,000	65,175	103,175	1,253,015	9.37	22.97	.....	3,926,283	5,179,898
Salem City	146,000	173,100	321,300	7,187,445	8.54	27.90	.....	15,763,928	22,951,373
T. P. Neck Twp.	187,150	318,250	505,400	7,083,556	10.25	23.26	.....	18,727,928	25,811,484
T. Pittsgrove Twp.	51,200	36,000	87,200	1,004,355	12.05	11.45	.....	10,845,232	12,440,588
Woodstown Bor.	73,100	93,900	167,000	2,652,669	9.13	21.92	.....	8,635,106	11,287,775
Totals	\$1,171,100	\$1,631,935	\$2,803,035	\$61,823,345	.....	.....	.....	\$161,669,682	\$226,433,027

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1958—(Continued)

12—APPORTIONMENT OF TAXES																
Section A—County Taxes (Less Tax Due County on Bank Stock)										Section B		Section C—Local Taxes to Be Raised for				Section D
I			II—Adjustments Resulting from				III			I—District School Purposes				II	Total Tax Levy	
Total County Taxes Apportioned (Including Total Net Adjustments)			(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		Net County Taxes Apportioned			County Library Taxes		(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		\$34,070.40			\$195.41	\$12.26	\$33,887.25					\$74,389.00			\$9,341.00	\$117,027.25
2		25,641.07					25,641.07					62,898.00			16,794.34	105,303.41
3		21,783.10					21,783.10					34,148.09				55,931.10
4		20,788.94			13.56		20,775.38					72,511.00			20,805.71	94,092.09
5		456,531.10			325.92	180.37	456,385.55					1,150,131.58			134,405.38	1,770,922.51
6		47,033.71					47,033.71					110,046.50			31,130.15	188,210.36
7		34,833.73					34,833.73					76,426.12			5,214.42	116,494.27
8		76,829.98			338.80	97.66	76,598.84					\$823,640.64			116,276.29	416,515.77
9		57,504.73			165.85		57,435.88					*130,325.36			187,759.24	187,759.24
10		78,136.75			269.77		77,866.98					132,321.62				210,188.60
11		29,709.59					29,709.59					77,882.25			12,313.38	119,905.22
12		131,638.87			497.19	319.33	131,461.01					355,289.48			\$11,062.17	613,233.51
13		148,043.19			170.06		147,873.13								146,751.91	725,776.64
14		71,405.39			23.61		71,381.69					121,848.00				193,228.69
15		64,741.66			12.81		64,728.85								30,530.67	242,140.58
16		\$1,298,719.12			\$1,912.98	\$609.62	\$1,297,415.76								\$638,985.80	\$5,157,332.54

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1958—(Concluded)

TAXING DISTRICT	13 Bank Stock Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)
1 Alloway Twp.	..	..	\$85,290	\$34,000.05	\$28,480.00	\$6,000.00	\$68,480.05
2 Elmer Bor.	\$3,179.22	..	134,000	17,445.26	9,419.00	2,000.00	29,864.26
3 Elmboro Twp.	..	..	26,640	22,000.00	11,426.00	8,000.00	41,426.00
4 L. A. Creek Twp.	..	..	43,101	32,055.12	17,112.00	3,000.00	52,167.12
5 L. P. Neck Twp.	..	..	443,550	125,333.02	608,261.38	33,000.00	\$26,336.40
6 Mannington Twp.	..	..	694,650	551,390.79	37,400.00	10,000.00	106,850.79
7 Oldmans Twp.	901.98	..	60,075	20,000.00	27,348.00	8,000.00	55,348.00
8 Penns Grove Bor.	3,474.51	963	\$15,500	16,750.00	79,270.48	28,800.00	134,020.48
9 Pittsgrove Twp.	..	..	26,250	36,653.08	43,414.00	8,000.00	88,067.08
10 Pittsgrove Twp.	..	..	579,000	50,000.00	63,950.00	20,470.00	144,420.00
11 Quinton Twp.	..	..	78,750	19,125.20	28,008.00	22,000.00	69,133.20
12 Salem City	5,296.85	..	1,151,800	47,000.00	181,257.33	20,000.00	258,257.33
13 U. P. Neck Township	..	790	338,070	24,000.00	77,251.00	52,000.00	153,251.00
14 U. Pittsgrove Twp.	..	..	190,000	29,353.38	17,043.00	3,000.00	51,397.38
15 Woodstown Bor.	3,086.83	..	643,900	29,821.56	35,728.00	8,000.00	73,410.56
16 Totals	\$15,909.45	1,693	\$5,307,646	\$574,793.46	\$1,355,630.19	\$264,470.00	\$2,194,895.65
***Bank Stock Tax Due Municipality	..	..	..	\$15,909.45	..	..	..
Bank Stock Tax Due County	..	..	..	15,909.45	..	..	..
Total Bank Stock Tax	..	..	..	\$31,818.90	..	..	..

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1958

TAXING DISTRICT	I	2	3	4	5				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54-4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Bedminster Twp.	\$1,026,480	\$3,054,950	\$4,081,430	.....	\$232,650	\$85,100	\$15,050	\$100,990	\$433,790
Bernards Twp.	1,234,800	3,241,100	4,475,900	\$10,255	363,700	15,300	37,850	613,785	1,030,635
Bernardsville Bor.	1,266,250	3,811,100	5,077,350	88,577	716,200	18,400	130,500	354,375	1,219,475
Bound Brook Bor.	1,675,100	6,237,500	7,912,600	138,061	549,700	.....	167,250	587,650	1,304,600
Branchburg Twp.	679,100	2,344,400	3,023,500	7,595	245,000	65,100	37,500	122,435	470,035
Bridgewater Twp.	2,376,125	13,472,239	15,848,364	36,275	655,100	22,900	2,231,450	2,092,575	5,002,025
Far Hills Bor.	274,150	772,625	1,046,775	10,187	87,850	7,600	48,500	19,875	163,825
Franklin Twp.	3,561,765	12,875,702	16,437,467	3,164	694,100	54,600	102,950	449,028	1,300,678
Green Brook Twp.	835,775	2,577,150	3,412,925	.....	184,900	.....	61,450	89,150	335,500
Hillsborough Twp.	1,359,345	3,982,149	5,341,494	15,614	402,375	140,425	101,750	191,600	836,150
Manville Bor.	905,600	4,886,178	5,791,778	86,473	440,700	.....	429,729	1,452,332	2,322,761
Millstone Bor.	49,200	244,590	293,790	.....	19,000	1,150	325	3,675	24,150
Montgomery Twp.	640,515	1,645,917	2,286,432	33,221	204,400	80,300	39,500	35,055	359,255
North Plainfield Bor.	2,774,900	12,393,800	15,168,700	.....	1,090,800	.....	242,800	609,600	2,003,200
Peapack-Gladstone Bor.	466,800	1,414,700	1,881,500	8,450	173,850	11,450	70,700	78,975	334,975
Raritan Bor.	552,500	2,870,900	3,403,400	73,636	243,800	200	474,400	147,800	866,200
Rocky Hill Bor.	42,300	274,700	317,000	.....	34,800	900	2,900	8,305	46,905
Somerville Bor.	2,381,575	8,156,700	10,538,275	135,913	730,550	.....	347,950	975,520	2,054,020
South Bound Brook Bor.	317,485	2,096,875	2,414,360	671	219,300	.....	87,230	202,670	509,200
Warren Twp.	666,764	2,448,070	3,114,834	.....	258,250	24,375	10,400	71,110	364,135
Watchung Bor.	897,050	1,960,600	2,857,650	.....	155,500	1,100	143,850	53,800	354,250
Totals	\$23,963,579	\$90,761,945	\$114,725,524	\$648,092	\$7,702,525	\$528,900	\$4,784,034	\$8,380,305	\$21,395,764

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1958—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6e)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4 3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bedminster Twp.	\$58,500	\$75,175	\$133,675	\$4,381,545	\$6.87	18.94	.....	\$17,467,830	\$21,849,375
Bernards Twp.	150,500	280,500	431,000	5,085,390	17.92	11.75	.....	33,010,866	38,702,256
Bernardsville Bor.	121,600	187,400	309,000	6,076,402	10.72	13.75	.....	31,848,832	37,925,234
Bound Brook Bor.	219,300	312,150	531,450	8,823,811	10.86	19.78	.....	32,090,433	40,914,244
Branchburg Twp.	80,600	127,700	208,300	3,292,830	10.67	15.68	.....	16,259,025	19,551,855
Bridgewater Twp.	341,400	648,000	989,400	19,897,264	9.91	15.49	.....	86,465,154	106,362,418
Far Hills Bor.	16,600	17,000	33,600	1,187,187	8.29	10.82	.....	8,627,670	9,814,857
Franklin Twp.	245,700	637,500	983,200	16,758,049	9.78	25.00	.....	49,212,001	66,070,450
Green Brook Twp.	90,400	236,725	317,125	3,431,700	11.15	17.72	.....	13,847,374	19,278,674
Hillsborough Twp.	134,800	234,550	369,350	5,823,908	12.13	14.08	.....	31,041,705	36,868,613
Manville Bor.	252,700	388,250	620,950	7,580,062	13.67	15.87	.....	30,705,357	38,283,419
Millstone Bor.	8,300	13,700	22,000	295,940	11.70	17.17	.....	1,411,276	1,713,216
Montgomery Twp.	72,500	86,650	159,150	2,519,758	11.39	15.19	.....	12,765,786	15,285,544
North Plainfield Bor.	387,500	704,300	1,091,800	16,080,100	10.38	23.09	.....	50,525,107	66,605,207
Peapack-Gladstone Bor.	45,700	53,175	98,875	2,126,070	10.37	16.31	.....	9,654,367	11,780,417
Raritan Bor.	119,200	166,350	285,550	4,057,056	14.02	13.13	.....	22,517,392	26,575,048
Rocky Hill Bor.	14,600	30,500	45,100	728,805	11.06	15.05	.....	1,789,312	2,118,117
Somerville Bor.	268,000	370,300	638,300	11,983,308	10.34	21.06	.....	39,301,017	51,430,325
South Bound Brook Bor.	76,000	131,135	207,765	2,776,436	10.40	23.59	.....	7,820,315	10,596,751
Warren Twp.	126,000	192,900	319,500	3,159,469	17.58	11.31	.....	24,425,696	27,585,165
Watchung Bor.	78,000	127,900	205,900	3,006,000	15.21	11.74	.....	21,483,491	24,480,491
Totals	\$3,089,500	\$5,002,610	\$8,092,110	\$128,677,270	.....	.....	.....	\$545,183,406	\$673,860,676

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1958—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)												Section B		Section C—Local Taxes to Be Raised for					Section D
I			II—Adjustments Resulting from				III		I—District School Purposes					II		Total Tax Levy			
Total County Taxes Apportioned (Including Total Net Adjustments)			(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1357; R. S. 54:4-53; 54:4-34.3)		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		Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)				
			Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment													
1	\$54,950.16				\$107.10		\$54,852.06	\$3,743.23	\$156,000.00						\$86,365.88	\$300,961.17			
2	97,350.31				386.24		96,964.07	6,615.43	636,815.62						170,566.38	910,961.50			
3	35,395.81				885.91		94,500.90	6,443.91	354,382.81						195,327.33	650,863.95			
4	102,914.27				271.53		102,642.74		290,917.02						573,485.75	967,045.51			
5	49,180.06				103.62		49,076.44	3,349.03	235,235.00						63,400.33	351,060.80			
6	267,540.33				449.59		267,090.74	18,277.48		\$1,394,230.48					291,680.04	1,971,228.74			
7	24,687.95				47.36		24,640.59	1,681.54	39,700.00						32,356.10	98,378.23			
8	166,191.31				463.34		165,725.97	11,308.32	1,098,361.00						261,659.66	1,637,594.35			
9	48,402.91				260.42		48,142.49	3,290.13	257,038.92						73,713.28	382,304.82			
10	92,738.03				30.84		92,707.19	6,327.77	476,124.73						130,822.94	705,982.63			
11	96,296.78				63.61		96,233.17	6,568.18	554,996.39						378,018.97	1,035,816.71			
12	4,309.36				11.44		4,297.92	293.28	29,293.00						730.06	34,614.26			
13	38,448.73				147.58		38,301.15	2,613.18	173,844.75						72,191.56	286,950.64			
14	167,536.42				261.10		167,275.32	11,415.79	1,038,718.48						451,180.99	1,668,590.58			
15	29,632.05				45.16		29,586.89	2,019.18	132,108.00						60,820.36	224,544.43			
16	68,843.05				71.19		68,771.86	4,557.35		304,000.30					193,259.39	568,592.09			
17	5,927.84				6.04		5,921.80	393.16	15,374.89						14,081.20	36,340.45			
18	129,516.97				216.92		129,300.05		706,095.81						428,191.87	1,263,587.73			
19	28,654.70				65.60		28,589.10	1,814.36	151,008.44						109,073.74	288,485.64			
20	69,886.77				421.33		69,465.44	4,704.01	241,897.83						45,521.64	555,240.38			
21	61,000.02				523.50		61,076.52	4,164.67	186,420.81						83,802.99	457,088.01			
22	\$1,625,005.73				\$4,842.02		\$1,630,163.71	\$99,500.00	\$6,775,473.50						\$3,817,090.06	\$14,396,232.53			

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$741,980.35

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.25153652

Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes (certain municipalities) \$0.01716941

Total County Taxes Appropriated \$1,719,105.96
Less: Bank Stock Taxes Due County 28,942.25

Net County Taxes Apportioned (12 A III) \$1,690,163.71
*Adjustments (Net Total 12 A IIB) + 4,842.02

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$1,695,005.73

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

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1958—(Concluded)

SOMERSET COUNTY

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	13	14	15	16			
				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
TAXING DISTRICT							
1 Redminster Twp. ....	.....	.....	\$108,400	\$46,000.00	\$27,338.00	\$8,000.00	\$81,338.00
2 Bernards Twp.	\$335.59	.....	2,530,100	150,000.00	65,635.00	40,000.00	275,635.00
3 Bernardsville Bor.	2,574.55	.....	523,300	85,000.00	79,771.00	36,000.00	200,771.00
4 Round Brook Bor.	7,418.34	.....	1,788,000	112,000.00	126,684.00	19,000.00	257,684.00
5 Branchburg Twp. ....	.....	.....	115,700	50,000.00	49,538.00	27,900.00	127,438.00
6 Bridgewater Twp.	297.13	.....	722,150	290,000.00	180,922.00	50,000.00	520,922.00
7 Far Hills Bor. ....	.....	.....	63,700	11,000.00	5,818.00	.....	16,818.00
8 Franklin Twp.	245.94	.....	1,350,800	151,000.00	249,487.00	70,000.00	470,487.00
9 Greenbrook Twp. ....	.....	.....	129,800	50,000.00	41,966.00	31,000.00	122,966.00
10 Hillsborough Twp. ....	.....	.....	6,763,555	133,000.00	93,463.00	20,000.00	246,463.00
11 Manville Bor.	3,018.88	.....	774,700	135,000.00	83,987.00	20,000.00	238,987.00
12 Millstone Bor. ....	.....	.....	27,000	3,000.00	3,945.00	1,800.00	8,745.00
13 Montgomery Twp. ....	.....	.....	1,537,420	50,000.00	55,256.00	14,850.57	120,106.57
14 North Plainfield Bor.	1,014.34	.....	2,087,600	127,000.00	227,831.00	69,000.00	423,831.00
15 Peapack-Gladstone Bor.	2,160.74	.....	331,325	38,000.00	25,362.00	.....	63,362.00
16 Raritan Bor.	2,124.73	.....	878,500	53,000.00	54,700.00	10,000.00	118,200.00
17 Rocky Hill Bor. ....	.....	.....	103,700	8,000.00	6,928.00	1,300.00	16,228.00
18 Somerville Bor.	9,527.01	.....	3,821,135	80,000.00	254,883.00	38,000.00	372,883.00
19 South Bound Brook Bor. ....	.....	.....	323,900	42,000.00	25,766.00	6,500.00	73,666.00
20 Warren Twp. ....	.....	.....	527,000	36,000.00	48,511.00	42,000.00	126,511.00
21 Watchung Bor. ....	.....	.....	295,200	25,000.00	68,413.00	23,000.00	116,413.00
22 Totals	\$28,942.25	.....	\$24,922,165	\$1,655,540.00	\$1,784,304.00	\$524,850.57	\$3,964,654.57
***Bank Stock Tax Due Municipality	\$28,942.25	.....					
Bank Stock Tax Due County	28,942.25	.....					
Total Bank Stock Tax		\$57,884.50					

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1958

TAXING DISTRICT	1	2	3	4	5 Value of Tangible Personal Property Assessed					(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:11	(d) All Other Tangible Personal Property Used in Business		
Andover Bor.	\$67,170	\$322,000	\$389,170	\$4,365	\$53,950	\$13,185	\$12,600	\$9,075	\$90,810	
Andover Twp.	448,745	1,124,100	1,572,845	266	114,430	47,500	8,000	60,350	236,280	
Branchville Bor.	80,425	496,700	577,125	2,849	41,800	2,900	36,425	28,750	109,875	
Byram Twp.	604,355	1,175,377	1,779,962	396	238,125	150	2,200	40,747	281,222	
Frankford Twp.	532,695	1,531,970	2,064,665	138	161,730	144,630	13,130	38,420	357,910	
Franklin Bor.	336,040	1,243,925	1,579,965	17,558	102,850	3,450	44,050	36,865	187,215	
Fredon Twp.	107,110	334,600	501,710	120	47,650	61,000	1,700	4,580	114,930	
Green Twp.	139,430	475,975	635,405	823	32,300	62,250	3,000	13,629	115,079	
Hamburg Bor.	121,000	613,500	734,500	1,078	9,700	21,600	40,240	30,925	83,425	
Hampton Twp.	278,925	479,050	757,975	220	47,000	63,100	6,600	11,200	127,900	
Harlston Twp.	598,585	760,210	1,358,795	552	260,400	42,625	13,080	15,363	337,500	
Hopatcong Bor.	2,244,026	3,939,200	6,183,226	.....	538,200	.....	95,531	.....	633,731	
Lafayette Twp.	217,100	438,700	655,800	963	28,400	121,700	24,350	5,400	180,450	
Montague Twp.	213,200	325,400	540,600	.....	97,900	.....	13,050	107,325	224,275	
Newton, Town of	836,070	3,730,450	4,566,520	10,751	239,050	5,250	688,280	450	933,030	
Ogdensburg Bor.	1,286,591	1,151,471	2,438,062	.....	49,000	.....	.....	.....	104,372	
Sandyston Twp.	371,575	717,825	1,088,900	1,417	60,800	1,450	48,897	5,025	111,900	
Sharta Twp.	2,079,806	5,727,493	7,807,299	1,724	494,258	19,250	8,350	17,500	825,310	
Stanhope Bor.	373,055	863,860	1,236,415	.....	80,725	.....	93,952	202,225	253,830	
Stillwater Twp.	352,570	757,225	1,109,795	10	97,430	.....	87,455	85,650	205,760	
Sussex Bor.	179,125	1,000,850	1,179,975	3,781	14,150	6,400	165,650	8,500	194,700	
Vernon Twp.	1,136,175	1,190,025	2,326,200	1,360	76,050	72,650	137,875	6,400	292,975	
Walpack Twp.	187,119	287,065	474,184	.....	23,150	13,100	2,800	10,000	49,050	
Wantage Twp.	706,900	1,179,800	1,886,200	1,027	54,300	168,200	26,100	168,600	417,200	
Totals	\$13,580,022	\$29,895,271	\$43,475,293	\$49,427	\$2,975,348	\$988,485	\$1,564,975	\$919,321	\$6,468,129	

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1958—(Continued)

SUSSEX COUNTY

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TAXING DISTRICT	6			7	8	9	10		11
	Deductions						Equalization		
	(a)	(b)	(c)				(a)	(b)	
Household Furniture and Effects Under R. S. 54:4-3.16	Exemptions of Veterans and Widows of Veterans	Total Deductions (a+b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of True Value of Real Property Per Cent	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned	
Andover Bor.	\$20,100	\$30,600	\$50,700	\$483,645	\$15.169	15.83	.....	\$2,069,263	\$2,502,908
Andover Twp.	52,500	39,750	112,250	1,097,141	16.438	14.83	.....	9,032,987	10,730,128
Branchville Bor.	19,300	29,000	48,300	641,549	13.606	15.04	.....	3,260,142	3,901,691
Byram Twp.	96,325	69,433	165,758	1,895,822	11.264	17.22	.....	8,556,635	10,452,457
Frankford Twp.	42,200	65,300	107,500	2,315,233	13.964	15.12	.....	11,590,526	13,905,759
Franklin Bor.	66,300	127,150	193,350	1,591,388	18.825	16.20	.....	8,172,965	9,764,293
Fredon Twp.	19,300	17,000	36,300	580,469	19.159	10.73	.....	4,174,058	4,751,527
Green Twp.	15,800	14,000	29,800	721,567	11.532	20.97	.....	2,394,661	3,116,168
Hamburg Bor.	3,500	42,500	46,000	772,553	13.547	18.44	.....	3,248,688	4,021,241
Hampton Twp.	16,700	28,200	44,900	840,545	13.922	11.74	.....	5,698,371	6,538,916
Hardyston Twp.	91,650	74,100	165,750	1,501,097	14.054	12.73	.....	9,520,828	11,081,925
Hopatcong Bor.	290,100	124,475	414,575	6,492,382	8.902	20.59	.....	23,847,011	30,339,393
Lafayette Twp.	13,900	17,900	31,800	805,413	11.774	21.51	.....	2,393,614	3,198,427
Montague Twp.	26,700	32,050	61,750	703,125	10.804	11.18	.....	4,294,820	4,997,915
Newton, Town of	164,200	185,250	289,450	5,220,851	12.983	21.75	.....	16,428,974	21,649,825
Oakdenburg Bor.	24,500	35,900	60,400	2,483,451	9.826	20.72	.....	9,328,650	11,812,101
Sandyston Twp.	23,500	47,250	70,750	1,124,270	12.811	15.94	.....	5,712,342	6,866,592
Starla Twp.	239,955	249,235	489,190	8,146,153	9.911	19.20	.....	32,855,716	41,000,869
Stanhope Bor.	49,500	58,560	108,060	1,391,385	10.194	22.68	.....	4,215,150	5,606,535
Stillwater Twp.	31,500	51,250	82,750	1,232,815	13.199	12.54	.....	7,710,244	8,973,659
Sussex Bor.	6,100	42,150	48,250	1,330,206	12.782	21.80	.....	4,232,254	5,562,969
Vernon Twp.	37,000	68,575	105,575	2,514,000	14.363	12.25	.....	16,663,187	19,178,147
Wallack Twp.	5,500	14,850	20,350	562,584	13.785	13.63	.....	3,007,243	3,516,197
Wantage Twp.	21,400	53,000	74,400	2,220,027	12.707	14.06	.....	11,000,669	13,730,626
Totals	\$1,227,620	\$1,537,398	\$2,765,028	\$47,227,521	.....	.....	.....	\$209,968,868	\$257,190,689

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1958—(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			1—District School Purposes		II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)						
										(a)—County Equalization Table Appeals (R. S. 54:2-37)			(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
																		Deduct Over-payment
1	\$13,177.38				\$132.62	\$445.79	\$13,044.76			\$41,419.06	\$10,866.26	\$85,775.87						
2	56,492.08				279.13	1,921.43	56,212.95			167,525.25	53,300.32	278,959.95						
3	20,541.66				16.74	701.70	20,524.92		\$85,164.65		896.35	87,287.00						
4	55,030.10				635.10	1,838.86	54,395.00		116,822.33		40,428.21	213,544.49						
5	73,211.11				248.11	2,494.23	72,963.06		190,700.75		57,073.61	323,291.65						
6	51,407.14				985.83	1,722.87	50,421.31		172,293.00		75,376.50	299,723.68						
7	25,031.68				171.46	849.84	24,860.22		78,500.00		7,000.00	111,210.06						
8	16,406.03				315.51	549.49	16,090.52		55,558.50		11,000.00	83,198.51						
9	21,171.07				82.75	720.89	21,088.32		67,167.52		15,678.33	104,655.06						
10	34,426.14				82.46	1,174.08	34,343.68		75,000.00		6,500.00	117,017.76						
11	58,344.22				346.46	1,974.43	57,997.76		124,414.38		35,010.00	219,396.57						
12	139,731.11				1,223.42	5,417.37	138,507.69		210,396.00		163,185.58	577,919.06						
13	16,839.11				33.13	574.65	16,805.98		62,481.00		14,960.50	94,822.13						
14	26,313.23					899.03	26,313.23		45,615.92		3,137.00	75,965.78						
15	113,982.20				392.87	3,883.65	113,589.33		321,608.88		208,736.67	677,818.53						
16	62,188.46				11.27	2,125.78	62,177.19		98,366.50		81,333.50	244,002.97						
17	36,151.30				300.39	3,442.29	35,850.91			85,615.92	21,330.14	144,022.31						
18	215,861.74				997.31	7,344.87	214,864.43		411,509.01		173,923.07	807,241.88						
19	29,517.34				23.58	1,008.34	29,493.76		66,179.84		45,148.76	141,830.70						
20	47,241.44				16.87	1,614.55	47,224.57		102,387.25		11,012.75	162,239.12						
21	29,287.92				92.12	998.34	29,195.80		93,737.02		46,088.17	170,019.33						
22	100,969.28				274.51	3,442.29	100,694.77		166,574.98		90,500.00	361,212.04						
23	18,480.32				29.80	631.10	18,459.72			37,674.38	12,545.87	69,311.07						
24	72,289.12				116.31	2,467.75	72,172.81		136,719.67		72,000.00	283,390.23						
25	\$1,354,091.53				\$6,804.75	\$46,047.27	\$1,347,286.78		\$2,691,207.20		\$1,256,631.57	\$5,713,825.85						

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$929,884.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.524809

SUSSEX COUNTY

TAXING DISTRICT	13 Bank Stock Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)
1 Andover Bor. ....	.....	.....	\$39,900	\$6,000.00	\$5,207.00	\$5,000.00	\$16,207.00
2 Andover Twp. ....	.....	.....	124,600	20,000.00	27,519.00	17,000.00	64,518.00
3 Branchville Bor.	\$826.97	.....	26,850	10,000.00	31,393.00	.....	41,393.00
4 Byram Twp. ....	.....	.....	82,825	15,000.00	32,047.00	16,000.00	63,047.00
5 Frankford Twp. ....	.....	.....	150,905	15,000.00	22,795.24	71,000.00	123,795.24
6 Franklin Bor. ....	.....	.....	551,650	22,000.00	43,143.00	21,000.00	86,143.00
7 Fredon Twp.	1,931.74	.....	13,890	15,000.00	15,926.00	9,000.00	39,926.00
8 Green Twp. ....	.....	.....	45,850	4,836.56	22,228.00	12,000.00	39,084.56
9 Hamburg Bor. ....	.....	.....	100,950	10,000.00	7,710.00	5,000.00	22,710.00
10 Hampton Twp.	1,621.67	.....	16,500	17,000.00	18,386.00	8,000.00	43,386.00
11 Hardyston Twp. ....	.....	.....	58,000	20,000.00	27,187.33	25,000.00	72,187.33
12 Hopatcong Bor. ....	.....	.....	648,150	21,000.00	100,656.50	25,000.00	144,656.50
13 Lafayette Twp. ....	.....	.....	339,400	12,000.00	11,753.00	10,000.00	33,753.00
14 Montague Twp. ....	.....	.....	23,150	7,000.00	17,988.00	5,000.00	30,488.00
15 Newton, Town of	4,967.93	.....	1,549,650	40,000.00	57,694.40	25,000.00	122,694.40
16 Ogdensburg Bor. ....	.....	.....	117,800	.....	11,432.00	6,000.00	17,432.00
17 Sandyston Twp. ....	.....	.....	292,525	35,900.00	17,773.00	50,273.00	102,946.00
18 Sparta Twp.	543.90	.....	206,522	35,900.00	64,510.00	75,000.00	175,410.00
19 Stanhope Bor. ....	.....	.....	63,040	14,000.00	12,043.00	8,500.00	34,543.00
20 Stillwater Twp. ....	.....	.....	123,200	16,000.00	27,475.00	10,000.00	53,475.00
21 Sussex Bor.	1,911.85	.....	186,000	15,000.00	34,364.00	3,000.00	52,364.00
22 Vernon Twp. ....	.....	.....	95,460	20,000.00	53,808.00	18,000.00	71,808.00
23 Walpack Twp. ....	.....	.....	18,920	8,000.00	14,000.00	3,000.00	25,000.00
24 Wantage Twp. ....	.....	.....	430,200	25,000.00	32,619.00	27,000.00	84,619.00
25 Totals	\$11,804.04	.....	\$5,336,337	\$403,756.56	\$689,837.27	\$415,500.00	\$1,509,093.83

Total County Taxes Appropriated	\$1,350,099.82
Less: Bank Stock Taxes Due County	11,804.04
Net County Taxes Apportioned (12 A III)	\$1,347,295.78
* Adjustments (Net Total 12 A IIb) +	6,804.75
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)	\$1,354,091.33

* 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 1958

TAXING DISTRICT	b Value of Tangible Personal Property Assessed					4 Value of Second-class Railroad Property (C. 201, L. 1941; C. 40, L. 1948)	5 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	6 Value of Improvements Thereon Assessed	7 Value of Land Assessed	8 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	9 Value of Second-class Railroad Property (C. 201, L. 1941; C. 40, L. 1948)	b Value of Tangible Personal Property Assessed				10 Total Value of Tangible Personal Property Assessed (a+b+c+d)
	(a) Household Goods and Chattels	(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)											
Berkeley Heights Twp.	\$2,130,475	\$9,932,525	\$12,063,000	\$507	\$314,400	\$200	\$256,175	\$1,979,250	\$2,550,925							
Clark Twp.	1,991,280	10,256,495	12,247,775	3,559	923,600	1,600	625,650	1,116,025	2,666,875							
Cranford Twp.	5,856,200	26,453,300	32,309,500	359,682	2,901,600	.....	237,000	1,525,000	3,984,200							
Elizabeth, City	36,341,900	95,889,550	132,231,400	3,680,166	2,771,000	.....	6,536,150	13,096,100	22,403,550							
Fanwood Bor.	1,805,650	8,190,350	9,996,000	23,125	557,100	.....	34,750	273,480	865,330							
Garwood Bor.	1,139,801	4,277,700	5,417,501	19,125	293,600	.....	249,765	1,003,173	1,546,538							
Hillside Twp.	5,873,280	32,195,480	38,670,760	41,856	1,446,000	.....	3,742,900	3,701,924	8,891,824							
Kentworth Bor.	1,468,430	8,487,975	9,956,405	40,109	406,200	.....	1,831,700	407,540	2,645,440							
*Linden, City	12,087,849	71,546,157	89,634,006	293,932	518,000	.....	13,955,459	9,767,396	24,246,955							
Mountainside Bor.	2,139,800	9,225,625	11,428,425	.....	651,525	2,350	413,625	755,350	1,792,850							
New Providence Bor.	3,120,175	12,692,500	15,812,675	2,252	558,075	.....	.....	612,700	1,200,775							
Plainfield, City	18,398,625	50,189,200	68,586,825	274,587	3,480,500	.....	2,822,375	5,048,425	11,351,300							
Rahway, City	6,937,800	28,919,650	35,857,450	529,760	1,323,400	.....	2,236,735	3,327,850	7,087,985							
Roselle Bor.	4,936,425	18,106,050	23,132,475	28,167	1,768,150	.....	467,900	1,697,550	3,903,600							
Roselle Park Bor.	2,435,200	12,395,700	15,053,900	57,114	649,000	.....	304,500	687,325	1,640,525							
Scotch Plains Twp.	4,600,680	19,185,450	23,786,130	89	1,435,300	6,400	133,000	770,762	2,405,462							
Springfield Twp.	11,252,100	27,643,100	38,895,200	3,331	1,322,800	.....	913,200	1,135,200	3,371,200							
Summit, City	13,839,400	33,776,500	49,115,900	181,424	2,473,500	.....	1,000,500	2,683,470	6,157,470							
Union Twp.	10,637,305	61,435,490	72,095,795	17,650	2,711,100	.....	8,751,240	3,757,280	15,249,620							
Westfield, Town	12,093,500	40,109,050	52,202,550	4,663	3,969,600	.....	319,400	1,922,170	5,551,170							
Winfield Twp.	98,000	512,400	610,400	.....	69,700	.....	3,000	4,600	77,300							
Totals	\$158,985,875	\$590,118,247	\$749,104,122	\$4,961,048	\$29,445,350	\$16,050	\$44,856,324	\$55,272,570	\$129,590,294							

* Linden City includes Linden Borough and Linden Township. Linden Borough and Linden Township consolidated with Linden City.

Abstract of Rates and Exemptions in the County of Union, for the Year 1958—(Continued)

UNION COUNTY

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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 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54-4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Berkeley Heights Twp.	\$156,600	\$317,970	\$474,570	\$10.06	23.38	.....	.....	\$39,532,380	\$53,071,362
Clark Twp.	281,000	760,650	1,041,650	8.77	19.12	.....	.....	51,800,625	65,686,184
Crainford Twp.	687,100	1,240,100	1,927,200	7.51	27.08	.....	.....	87,001,799	121,727,981
Elizabeth, City	1,316,000	1,833,850	3,149,850	8.35	40.46	.....	.....	194,588,742	319,124,358
Fanswood Bor.	189,700	496,060	685,760	8.04	28.36	.....	.....	25,004,000	35,202,755
Garwood Bor.	140,000	212,175	352,175	9.76	20.99	.....	.....	26,392,412	27,023,402
Hillside Twp.	641,000	741,425	1,382,425	7.00	30.15	.....	.....	89,390,467	135,811,582
Kentworth Bor.	204,100	332,925	537,025	8.44	22.57	.....	.....	34,137,042	46,202,971
Linden, City	514,300	1,344,200	1,858,500	6.34	26.63	.....	.....	254,714,845	367,028,238
Mountainboro Bor.	139,300	301,650	440,950	7.63	21.83	.....	.....	40,923,498	53,684,423
New Providence Bor.	176,800	435,000	611,800	7.25	34.72	.....	.....	29,730,743	46,134,645
Plainfield, City	1,336,800	1,376,675	2,713,475	8.46	34.87	.....	.....	128,106,105	205,605,292
Rahway, City	731,000	1,221,425	1,952,425	7.81	32.65	.....	.....	73,066,286	115,489,656
Roselle Bor.	613,000	859,200	1,472,200	9.17	30.41	.....	.....	52,936,170	78,828,212
Roselle Park Bor.	324,500	451,900	776,400	7.89	30.49	.....	.....	34,319,337	50,269,476
Scotch Plains Twp.	435,200	911,250	1,346,450	7.75	28.01	.....	.....	61,134,005	85,979,236
Springfield Twp.	374,100	697,400	1,071,500	5.77	40.00	.....	.....	58,342,800	99,341,031
Summit, City	544,900	712,900	1,257,800	6.40	31.71	.....	.....	105,774,986	155,972,580
Union Twp.	1,334,400	2,039,000	3,373,400	7.85	23.97	.....	.....	228,679,319	312,677,984
Westfield, Town	769,100	1,307,400	2,076,500	8.11	29.63	.....	.....	123,978,853	179,000,736
Winfield Twp.	69,700	.....	69,700	32.34	44.50	.....	.....	761,285	1,379,285
Totals	\$11,027,900	\$17,646,475	\$28,674,375	.....	.....	.....	.....	\$1,735,444,700	\$2,590,425,789

* Linden City includes Linden Borough and Linden Township. Linden Borough and Linden Township consolidated with Linden City.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1958—(Concluded)

UNION COUNTY

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TAXING DISTRICT	13 Bank Stock Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				16			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)
1 Berkeley Heights Twp.	\$615.23	.....	\$1,747,475	\$150,000.00	\$121,000.00	\$20,000.00	\$291,000.00
2 Clark Twp. ....	.....	.....	1,634,084	175,000.00	148,360.33	17,000.00	338,960.33
3 Cranford Twp.	3,576.22	.....	4,652,640	355,000.00	320,000.00	55,000.00	730,000.00
4 Elizabeth City	26,420.31	.....	29,370,000	618,400.00	2,068,816.20	225,000.00	3,012,216.20
5 Fairwood Bor.	897.93	.....	237,750	100,000.00	86,810.30	11,500.00	198,310.30
6 Garwood Bor.	679.52	.....	848,140	43,000.00	56,465.00	7,000.00	106,465.00
7 Hillsdale Twp.	6,935.37	.....	7,000,275	365,000.00	244,758.52	50,000.00	659,758.52
8 Kentworth Bor.	159.75	.....	549,500	165,000.00	96,545.00	23,000.00	284,545.00
9 Linden City	9,075.47	.....	6,230,646	326,626.00	1,011,977.66	74,000.00	1,411,743.66
10 Monticlusie Bor. ....	.....	.....	953,600	65,000.00	106,000.00	24,000.00	195,000.00
11 New Providence Bor.	1,121.75	.....	1,439,375	200,000.00	100,000.00	45,000.00	345,000.00
12 Plainfield City	21,826.89	.....	8,007,375	650,000.00	663,430.80	210,000.00	1,523,460.80
13 Railway City	5,492.31	.....	7,319,505	260,700.00	418,660.00	77,000.00	756,360.00
14 Roselle Bor.	2,246.13	.....	2,948,125	90,000.00	181,644.50	53,000.00	324,644.50
15 Roselle Park Bor.	2,013.19	.....	1,243,550	181,000.00	101,668.00	17,000.00	299,668.00
16 Scotch Plains Twp.	1,102.93	.....	2,686,050	300,000.00	193,295.00	30,000.00	523,395.00
17 Springfield Twp.	1,295.76	.....	3,527,000	250,000.00	172,121.00	32,000.00	454,121.00
18 Summit City	12,070.32	.....	6,979,900	628,000.00	594,886.03	66,000.00	1,288,886.03
19 Union Twp.	9,467.18	.....	11,823,708	650,000.00	665,000.00	120,000.00	1,435,000.00
20 Westfield Town	10,568.33	.....	6,415,050	580,000.00	339,825.00	55,000.00	974,825.00
21 Winfield Twp. ....	.....	.....	219,500	5,800.00	6,597.00	.....	10,397.00
22 Totals	\$115,563.59	.....	\$105,864,258	\$6,105,536.00	\$7,897,847.14	\$1,319,500.00	\$15,122,873.14

• Linden City includes Linden Borough and Linden Township, Linden Borough and Linden Township consolidated with Linden City.

Total County Taxes Appropriated	\$8,355,964.30
Less: Bank Stock Taxes Due County	115,563.59
Net County Taxes Apportioned (12 A III)	\$8,240,400.71
*Adjustments (Net Total 12 A IIb) ±	15,966.50
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)	\$8,256,367.21
* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.	

***Bank Stock Tax Due Municipality	\$115,563.59
Bank Stock Tax Due County	115,563.59
Total Bank Stock Tax	\$231,127.18

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1958

TAXING DISTRICT	1	2	3	4	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 64:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Altamuchy Twp.	\$234,975	\$423,850	\$658,825	\$1,180	\$49,500	\$130,600	\$3,625	\$18,950	\$192,675
Alpha Bor.	192,010	1,060,550	1,252,560	3,347	178,950	7,100	82,225	12,450	280,725
Belvidere Twp.	277,000	2,290,350	2,567,350	11,324	173,700	1,200	113,050	138,510	426,460
Burlington Twp.	283,800	918,550	1,202,350	8,659	119,550	84,425	31,700	48,500	284,175
Franklin Twp.	303,015	679,005	982,080	665	90,450	59,550	2,100	220,650	372,759
Frelinghuysen Twp.	181,195	480,405	650,600	708	81,250	81,650	4,900	22,405	190,205
Greenwich Twp.	307,690	820,275	1,127,965	1,276	116,975	76,550	14,800	94,515	302,840
Hackettstown Twp.	\$59,000	5,090,200	5,958,800	6,857	392,800	7,300	364,000	209,900	975,000
Hardwick Twp.	129,750	233,050	362,800	253	44,565	38,500	3,050	1,000	87,115
Harmony Twp.	317,865	834,475	1,152,340	3,424	96,700	67,425	2,000	35,550	201,675
Hopewell Twp.	224,850	644,375	869,225	.....	40,500	57,000	10,300	2,225	110,425
Independence Twp.	523,850	1,512,400	2,036,250	1,822	91,950	48,800	12,000	24,555	177,305
Knowlton Twp.	222,650	623,725	846,375	2,472	69,050	43,450	5,550	9,650	128,900
Liberty Twp.	157,975	419,200	577,175	168	19,200	20,775	.....	3,125	43,100
Lonsdale Twp.	605,955	1,161,250	2,371,245	30,283	153,300	38,300	37,975	271,445	501,620
Mansfield Twp.	350,710	932,375	1,303,085	1,343	130,350	124,225	29,050	57,335	341,560
Oxford Twp.	142,815	490,686	633,501	315	91,100	134,470	16,850	17,495	259,915
Palmatree Twp.	80,400	89,650	170,650	.....	8,650	2,150	.....	3,000	14,400
Phillipsburg Twp.	2,599,625	11,675,450	14,275,075	518,569	1,365,230	.....	278,000	1,571,645	3,354,875
Pohatcong Twp.	374,912	1,883,375	2,258,287	6,295	191,200	57,000	109,800	137,073	495,073
Washington Bor.	1,034,148	4,109,667	5,143,815	31,081	663,250	2,680	410,380	669,865	1,746,175
Washington Twp.	558,580	1,676,600	2,235,240	1,823	252,500	85,680	19,350	281,336	639,016
White Twp.	315,880	862,065	1,177,975	3,988	101,075	93,620	5,200	22,115	221,410
Totals	\$10,277,250	\$39,535,718	\$49,812,968	\$635,384	\$4,664,485	\$1,252,450	\$1,556,205	\$3,873,363	\$11,340,503

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1958—(Continued)

WARREN COUNTY

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TAXING DISTRICT	6			7	8	9	10		11
	Deductions						Equalization		
	(a)	(b)	(c)				(a)	(b)	
Household Furniture and Effects Under R. S. 54:4-3.16	Exemptions of Veterans and Widows of Veterans	Total Deductions (a+b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of Assessed to True Value of Real Property Per Cent	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 51:3-17 to R. S. 51:3-19	Net Valuation on Which County Taxes are Apportioned	
Altamuchy Twp.	\$21,300	\$13,700	\$35,000	\$817,680	\$7.86	19.67	.....	\$3,349,390	\$4,167,070
Alpha Bor.	59,700	78,650	138,350	1,398,282	9.66	23.90	.....	5,240,837	6,639,119
Belvidere Twp.	82,900	102,200	185,100	2,820,034	9.67	32.35	.....	7,936,167	10,756,201
Blairstown Twp.	49,250	44,700	93,950	1,401,234	11.02	17.40	.....	6,910,057	8,311,291
Franklin Twp.	45,300	36,000	81,300	1,274,204	10.26	13.75	.....	6,235,460	7,569,664
Frederickson Twp.	25,300	24,200	49,500	792,013	10.57	16.84	.....	3,863,420	4,655,433
Greenwich Twp.	41,700	45,000	86,700	1,345,381	9.20	19.43	.....	5,805,275	7,150,656
Hackettstown Twp.	114,700	184,000	298,700	6,631,957	8.36	25.33	.....	23,524,674	30,106,631
Hardwick Twp.	15,100	9,700	24,800	425,568	8.86	14.76	.....	2,457,905	2,883,563
Harmony Twp.	47,800	69,375	168,375	1,240,061	12.53	18.16	.....	6,345,485	7,394,549
Hope Twp.	19,400	34,700	54,100	925,550	8.04	22.82	.....	3,809,049	4,734,589
Independence Twp.	41,550	46,150	87,700	2,127,677	7.23	42.00	.....	4,848,214	6,975,891
Knowlton Twp.	22,200	40,000	62,200	904,647	12.61	13.64	.....	6,205,095	7,109,742
Liberty Twp.	22,500	22,950	45,450	506,993	14.10	12.33	.....	4,681,062	5,278,055
Lopatcong Twp.	76,500	124,225	200,725	2,702,025	7.22	22.06	.....	10,749,071	13,451,096
Mansfield Twp.	28,200	47,420	75,620	1,540,225	12.50	12.41	.....	10,500,282	12,040,529
Oxford Twp.	46,000	55,800	101,800	791,891	13.07	15.34	.....	4,129,733	4,921,624
Palmatary Twp.	31,000	3,100	34,100	179,350	5.82	21.50	.....	730,330	940,280
Phillipsburg Twp.	432,250	577,775	1,010,025	17,118,521	8.77	30.80	.....	46,347,616	63,466,170
Polatcong Twp.	146,000	144,955	290,955	2,517,860	10.32	19.92	.....	11,336,782	13,894,642
Washington Bk.	179,400	255,200	434,600	6,506,471	9.23	27.03	.....	19,039,022	25,536,493
Washington Twp.	86,700	120,000	206,700	2,698,879	10.96	15.91	.....	14,049,277	16,718,156
White Twp.	48,300	44,500	92,800	1,310,573	10.96	17.37	.....	6,704,468	8,015,041
Totals	\$1,614,950	\$2,063,810	\$3,738,760	\$58,056,065	.....	.....	.....	\$214,850,391	\$272,906,486

On September 18, 1958, the State Division of Tax Appeals officially noted that columns 8, 10b, 11, 12 A, 11L, 12 B and 12 D of the Abstract of Ratables of the Warren County Board of Taxation for 1958 contained errors and authorized that the corrections be incorporated in "the 1959 rates for County Tax and County Library Tax."

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1958—(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			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
											(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-54.3)		County Library Taxes	(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	\$19,452.65					\$394.21	\$41,035.00			\$3,317.54	\$64,199.40
2	50,962.64						73,313.80			30,743.47	135,054.91
3	50,211.97						163,533.00			59,006.01	272,501.73
4	38,798.66			\$49.25			84,349.25			30,367.20	154,301.37
5	53,056.51			5.54			72,000.00			22,881.83	130,643.22
6	21,732.42						50,021.00			11,500.00	83,633.83
7	33,380.60						78,794.00			10,841.16	123,692.22
8	140,823.54			79.56			290,182.00			124,010.05	554,936.03
9	13,461.00			31.40			20,181.00			3,815.11	37,698.50
10	35,452.77			13.28			98,249.00			22,065.52	156,412.46
11	22,101.98			150.07			40,886.00			11,052.92	74,338.73
12	32,564.76			162.74			86,168.00			34,312.67	153,742.62
13	33,189.60			13.90			73,859.00			6,293.37	114,062.66
14	24,638.94			15.75			44,000.00			15,000.00	84,122.50
15	62,792.25			282.09			98,539.90			32,693.44	195,015.98
16	56,207.41						108,897.00			26,508.11	192,386.99
17	22,975.05						63,000.00			17,025.02	103,465.65
18	4,729.43						2,000.00			3,800.00	10,421.21
19	296,272.12						575,000.00			642,740.82	1,500,410.81
20	64,676.08						149,160.50			44,667.71	259,653.43
21	119,209.18			7.15			294,532.50			186,671.01	690,405.54
22	78,043.50			485.12			179,769.00			33,345.50	292,254.41
23	37,415.71			44.71			86,481.50			19,000.00	143,610.72
24	\$1,273,978.77						\$2,713,661.45			\$46,685.60	\$5,436,964.92

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1958—(Concluded)

WARREN COUNTY

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TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)
1 Allamuchy Twp. ....	.....	.....	\$121,575	\$7,000.00	\$8,320.00	\$4,500.00	\$19,820.00
2 Alpha Bor. ....	.....	.....	193,190	16,000.00	12,372.00	2,500.00	30,872.00
3 Belvidere Twp.	\$1,200.67	444	583,300	20,000.00	28,923.36	13,000.00	61,923.36
4 Blairstown Twp.	1,024.50	.....	470,500	.....	29,262.00	13,000.00	42,262.00
5 Franklin Twp. ....	.....	319	109,500	10,000.00	19,604.00	5,100.00	34,704.00
6 Frelinghuysen Twp. ....	.....	.....	45,300	11,000.00	22,604.00	6,000.00	39,604.00
7 Greenwich Twp. ....	.....	83,769	83,769	.....	15,500.00	3,200.00	18,700.00
8 Hackensack Twp.	3,675.19	.....	1,233,800	50,000.00	55,509.00	34,600.00	140,109.00
9 Hardwick Twp. ....	.....	.....	12,250	6,000.00	24,077.00	1,000.00	31,077.00
10 Harmony Twp. ....	.....	.....	110,000	10,000.00	18,374.00	15,000.00	43,374.00
11 Hope Twp.	947.08	.....	112,000	11,980.28	21,809.00	7,000.00	40,789.28
12 Independence Twp. ....	.....	.....	142,450	.....	32,500.00	11,000.00	43,500.00
13 Knowlton Twp. ....	.....	.....	56,400	10,000.00	26,983.00	10,000.00	46,983.00
14 Liberty Twp. ....	.....	.....	10,650	2,897.43	21,508.00	13,000.00	38,005.43
15 Locustong Twp. ....	.....	.....	74,300	20,000.00	30,133.00	8,300.00	58,433.00
16 Mansfield Twp. ....	.....	.....	153,100	15,000.00	36,249.00	5,200.00	56,449.00
17 Oxford Twp. ....	.....	251	116,700	6,000.00	14,424.00	11,000.00	31,424.00
18 Palisades Twp. ....	.....	.....	3,100	9,388.41	21,885.00	.....	31,273.41
19 Palisades Twp. ....	.....	3,024	4,971,050	105,290.00	217,025.66	45,000.00	427,225.66
20 Palisades Twp.	7,670.85	612	74,500	8,588.05	29,722.00	25,000.00	63,310.05
21 Washington Bor.	5,246.66	903	1,302,325	40,000.00	64,070.00	39,000.00	143,070.00
22 Washington Twp. ....	.....	488	309,900	17,000.00	31,132.00	10,000.00	58,132.00
23 White Twp. ....	.....	350	130,100	10,873.42	35,333.00	13,000.00	59,206.42
24 Totals	\$19,824.95	6,291	\$10,414,900	\$446,929.59	\$817,119.02	\$296,200.00	\$1,560,248.61

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1958

COUNTY	Value of Tangible Personal Property Assessed					(e) Total Value of Tangible Personal Property Assessed (a + b + c + d)			
	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)	(a) Household Goods and Chattels		(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 64:4-11	(d) All Other Personal Property Used in Business
Atlantic	\$74,664,599	\$101,021,861	\$155,686,460	\$899,812	\$6,234,775	\$118,270	\$918,290	\$10,196,031	\$17,407,363
Bergen	234,894,166	679,679,022	904,483,128	2,981,134	45,706,767	170,464	31,357,307	41,469,583	119,303,861
Burlington	21,722,025	85,315,854	107,038,459	138,109	8,154,124	813,100	3,860,703	7,449,277	20,277,264
Camden	74,144,761	264,189,643	338,334,404	3,495,467	17,374,740	133,550	16,286,232	19,665,427	53,369,949
Cape May	24,102,757	55,165,848	79,268,605	165,675	4,692,898	67,373	669,445	2,896,635	8,266,973
Cumberland	16,016,352	51,071,290	67,087,642	156,274	7,035,850	636,175	3,357,733	4,298,689	15,428,447
Essex	393,444,830	1,081,991,830	1,475,436,660	14,352,451	55,404,225	127,950	101,718,645	101,461,465	258,772,285
Gloucester	17,344,285	78,024,414	95,368,699	95,877	7,182,825	535,940	4,772,965	4,226,908	16,718,668
Hudson	263,218,385	561,984,075	827,202,460	131,933,310	.....	54,600	22,987,640	122,480,937	145,523,177
Hunterdon	8,604,531	35,458,197	44,122,728	146,968	3,279,175	1,351,460	2,040,619	3,128,046	9,805,330
Mercer	80,853,392	306,765,238	387,618,630	2,847,836	15,864,377	622,800	24,921,829	26,208,696	67,617,702
Middlesex	93,239,453	329,840,522	414,079,875	6,591,406	15,590,158	296,500	31,276,298	27,877,351	75,040,217
Monmouth	79,141,509	186,534,876	265,676,385	683,024	16,414,958	1,071,575	3,273,687	9,756,695	30,516,315
Morris	63,293,013	199,512,191	262,805,294	733,056	15,970,835	380,700	5,840,651	14,483,547	36,675,733
Ocean	29,975,295	67,013,733	96,988,998	165,229	9,216,565	157,150	803,046	4,486,293	14,692,962
Passaic	129,011,672	421,513,185	550,524,857	1,545,664	16,590,225	70,600	31,327,778	32,322,578	80,311,181
Salem	8,614,496	38,131,452	46,745,948	41,891	2,399,795	1,037,975	2,698,380	14,682,391	20,898,541
Somerset	23,963,579	90,761,945	114,725,524	648,092	7,792,525	538,900	4,784,034	8,380,305	21,395,764
Sussex	13,580,922	29,895,271	43,475,293	49,427	2,975,348	988,455	1,584,975	919,321	6,468,129
Union	158,983,875	590,118,247	749,104,122	4,961,948	29,443,350	16,050	44,856,324	55,272,570	129,590,291
Warren	10,277,250	39,535,718	49,812,968	635,384	4,664,485	1,252,450	1,556,205	3,873,363	11,346,593
Totals	\$1,790,162,657	\$5,284,524,392	\$7,074,687,049	\$172,667,564	\$292,159,798	\$10,452,669	\$341,498,756	\$515,515,438	\$1,159,626,661

Abstract of Rates and Exemptions in the State of New Jersey, for the Year 1958—(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 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Atlantic	\$2,933,160	\$5,112,815	\$8,045,975	\$165,807,693	.....	.....	\$19,391,964	\$14,763,295	\$161,179,024
Bergen	17,659,165	31,216,526	48,875,691	977,492,432	.....	.....	.....	3,022,401,951	3,999,894,383
Burlington	3,764,350	6,683,739	10,448,080	117,005,752	.....	.....	.....	505,554,784	622,560,536
Camden	8,217,950	14,368,920	22,586,870	572,842,950	.....	.....	.....	911,443,146	1,284,286,086
Cape May	.....	1,914,483	1,914,483	85,786,170	.....	.....	.....	368,018,790	453,804,960
Cumberland	2,593,720	2,770,275	5,364,025	77,308,338	.....	.....	.....	275,300,569	352,608,907
Essex	17,084,700	20,662,685	37,747,065	1,710,814,331	.....	.....	.....	2,624,910,533	3,735,724,804
Gloucester	3,049,620	4,918,365	7,967,425	104,185,819	.....	.....	.....	405,607,362	509,733,181
Hudson	.....	7,808,425	7,808,425	1,096,790,522	.....	.....	.....	647,793,285	1,744,583,807
Hunterdon	1,126,840	1,635,720	2,762,520	51,292,596	.....	.....	.....	221,662,103	272,954,669
Mercer	6,463,780	9,279,115	15,742,895	442,341,273	.....	.....	.....	627,911,597	1,070,252,870
Middlesex	6,301,980	18,148,352	24,450,332	471,260,966	.....	.....	.....	1,355,545,075	1,826,806,041
Monmouth	4,154,865	11,865,245	16,020,108	280,856,616	.....	.....	.....	1,043,648,351	1,324,504,967
Morris	5,406,540	9,796,455	15,203,045	285,010,948	.....	.....	.....	1,099,261,598	1,394,272,546
Ocean	3,575,310	4,399,955	7,985,265	103,031,924	.....	.....	.....	602,217,646	705,249,570
Passaic	7,676,550	10,322,435	18,008,985	614,372,717	.....	.....	.....	1,631,002,074	1,945,434,791
Salem	1,171,160	1,631,935	2,803,095	64,829,345	.....	.....	.....	161,609,682	226,433,027
Somerset	3,089,340	5,062,610	8,092,110	128,657,270	.....	.....	.....	515,183,466	673,860,676
Sussex	1,227,630	1,557,398	2,765,028	47,227,821	.....	.....	.....	290,968,868	257,196,689
Union	11,627,900	17,646,475	28,674,375	854,981,089	.....	.....	.....	1,735,444,700	2,630,425,789
Warren	1,644,550	2,093,810	3,738,760	58,656,065	.....	.....	.....	214,850,391	272,906,486
Totals	\$168,108,888	\$188,845,800	\$297,014,697	\$8,109,966,577	.....	.....	\$19,391,964	\$17,624,159,206	\$25,124,733,819

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1938—(Continued)

12—APPORTIONMENT OF TAXES

County	Section A—County Taxes (Less Tax Due County on Bank Stock)										Section B		Section C—Local Taxes to Be Raised for					Section D
	I					II—Adjustments Resulting from					III		I—District School Purposes			II		
	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			Net County Taxes Apportioned	County Library Taxes	(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	\$3,715,219.64	.....	\$15,579.78	.....	\$3,699,639.86	\$27,075.00	\$6,192,776.83	\$78,100.00	\$185,694.97	\$8,658,592.68	\$18,841,219.34							
2	10,725,073.40	.....	70,088.66	\$4,872.34	10,659,857.08	.....	46,231,503.90	4,266,534.49	313,132.84	26,782,661.89	88,253,700.20							
3	2,874,958.84	.....	12,239.26	.....	2,862,719.58	67,000.00	6,932,186.65	921,333.62	69,732.97	1,933,719.72	12,786,682.54							
4	7,432,642.90	.....	45,331.87	.....	7,387,311.03	45,000.00	13,442,250.84	1,676,914.37	137,212.50	10,495,242.86	33,183,731.69							
5	1,510,545.54	.....	3,589.32	541.38	1,507,497.60	21,258.35	2,033,705.02	14,775.00	82,108.60	4,410,345.76	8,069,690.33							
6	1,617,651.27	.....	14,176.18	.....	1,603,475.09	.....	3,876,691.33	.....	133,746.15	1,775,453.14	7,388,765.71							
7	24,084,124.51	\$8,708.02	102,089.53	.....	24,582,034.98	.....	54,740,565.25	73,185.23	2,217,410.89	62,331,892.68	143,945,089.03							
8	1,573,850.20	.....	1,374.31	51.48	1,572,507.37	.....	6,007,498.34	170,375.80	23,062.60	1,936,876.42	9,710,224.53							
9	23,220,859.03	.....	187,647.38	.....	23,033,041.65	.....	25,916,357.90	.....	1,086,414.75	42,570,221.80	92,606,036.10							
10	706,890.24	.....	1,984.02	907.72	705,373.94	26,665.00	2,254,760.92	1,025,244.45	4,759.12	718,871.63	4,735,634.46							
11	5,808,484.28	.....	47,377.74	292.14	5,821,388.68	59,500.00	13,755,146.71	.....	391,226.31	10,336,780.87	30,363,992.57							
12	7,885,841.04	.....	35,268.11	1,196.98	7,851,769.91	.....	23,182,781.25	.....	488,809.66	11,709,518.99	43,232,879.81							
13	5,723,506.94	.....	26,306.72	3,860.72	5,701,456.94	82,665.36	15,989,877.47	1,359,394.00	127,391.48	10,535,564.11	33,796,340.66							
14	3,792,950.14	.....	30,438.31	.....	3,762,512.13	138,000.00	17,092,273.52	2,043,976.70	.....	7,618,578.22	30,653,340.57							
15	2,646,362.78	.....	15,731.39	.....	2,633,631.39	54,300.00	5,436,358.90	999,353.76	.....	3,193,073.15	12,306,717.20							
16	7,254,288.74	.....	20,079.00	.....	7,234,209.14	.....	18,718,573.17	1,011,015.40	813,927.83	16,680,609.84	44,457,733.98							
17	1,298,719.12	.....	1,912.98	690.62	1,297,415.76	.....	2,277,871.55	931,097.26	11,062.17	638,985.80	5,137,332.54							
18	1,895,005.73	.....	4,842.02	.....	1,890,163.71	99,500.00	6,775,473.50	2,014,005.26	.....	3,817,660.06	14,396,232.83							
19	1,354,691.33	.....	6,804.75	.....	1,347,286.78	46,047.27	2,691,207.20	332,234.61	40,418.42	1,256,631.57	5,713,825.85							
20	8,256,367.21	11,584.47	16,570.95	884.45	8,240,400.71	.....	31,316,376.96	1,620,008.50	1,612,180.81	23,115,980.74	65,904,947.72							
21	1,273,978.77	.....	2,064.36	.....	1,271,914.41	12,898.00	2,713,661.45	.....	46,685.60	1,391,803.46	5,436,961.02							
22	\$125,114,172.24	\$20,292.49	\$661,971.24	\$13,216.83	\$124,465,417.83	\$679,908.98	\$307,567,208.96	\$18,538,308.45	\$7,784,317.67	\$251,907,890.79	\$710,943,112.68							

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1958—(Concluded)

COUNTY	13	14	15	16				17
				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
				(a)	(b)	(c)	(d)	
	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 Licenses	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 R. S. 54:1-34
1 Atlantic	\$34,204.06		\$24,387,828	\$2,619,438.88	\$5,427,986.28	\$914,078.33	\$8,961,503.49	\$751,132,465
2 Bergen	162,484.42		139,884,388	7,139,513.16	9,908,471.19	1,840,613.01	18,888,597.36	4,094,721,745
3 Burlington	34,258.87		31,820,287	1,829,214.93	4,116,327.27	774,146.18	6,719,688.38	638,406,118
4 Camden	72,288.95		81,224,680	3,175,753.33	5,315,006.69	1,230,597.68	9,721,267.70	1,283,435,840
5 Cape May	13,292.40		13,428,597	1,284,479.08	1,537,188.38	448,152.73	3,269,820.19	453,101,255
6 Cumberland	27,018.40	2,566	17,933,866	617,401.04	1,483,377.35	462,313.12	2,563,091.51	352,155,671
7 Essex	379,766.37		415,565,160	9,155,733.87	21,534,148.83	3,790,949.00	34,480,832.69	8,740,810,457
8 Gloucester	27,432.67	1,855	12,610,485	1,204,268.68	1,639,688.17	517,975.00	3,361,911.85	506,566,071
9 Hudson	142,083.31		361,966,383	10,903,652.50	17,139,223.29	2,447,500.00	30,510,675.79	1,749,377,793
10 Hunterdon	17,916.73	1,315	14,473,407	685,221.65	838,511.02	380,645.82	1,903,778.49	277,529,631
11 Mercer	71,691.30		225,943,930	1,421,028.03	6,003,816.32	1,443,630.00	8,868,474.35	1,082,888,770
12 Middlesex	68,962.02		159,653,373	5,364,082.69	9,241,493.46	1,185,690.00	15,791,176.15	1,877,312,409
13 Monmouth	65,542.92		68,277,194	3,819,360.58	5,306,975.18	1,874,190.00	11,000,435.76	1,381,125,655
14 Morris	45,632.95		88,688,567	2,970,383.85	3,425,568.50	1,017,729.60	7,413,681.95	1,466,984,215
15 Ocean	26,212.46		15,159,633	1,717,215.12	2,103,512.91	738,390.00	4,559,028.06	710,376,293
16 Passaic	142,213.72	15,654	123,920,383	2,596,240.25	6,384,966.80	1,994,100.00	10,975,397.05	1,648,092,052
17 Salem	15,969.45	1,693	5,367,649	571,765.16	1,355,650.19	264,470.00	2,247,934.35	227,794,326
18 Somerset	28,942.25		24,922,165	1,655,590.00	1,784,394.00	524,850.57	3,964,654.57	718,653,981
19 Sussex	11,804.64		5,336,337	403,756.56	689,837.27	415,500.00	1,509,093.83	273,953,230
20 Union	115,563.59		105,864,225	6,105,526.00	7,697,847.14	1,319,590.00	15,122,873.14	2,614,352,473
21 Warren	19,824.95	6,391	10,414,906	446,929.59	817,119.02	296,290.00	1,560,248.61	230,226,050
Totals	\$1,529,924.79	28,904	\$1,966,663,467	\$65,689,735.25	\$113,770,979.29	\$23,880,261.94	\$203,341,036.48	\$26,109,086,700

TABLE OF EQUALIZED VALUATIONS

YEAR 1958

NOTE: The taxing districts marked †† have filed appeals with the State Division of Tax Appeals. The Division is required by statute to complete any revisions by January 10, 1959.

A Table of Equalized Valuations will be published subsequently indicating any revisions, and will be available upon request to the Local Property Tax Bureau, 314 East State Street, Trenton, N. J.

Table of Equalized Valuations in the County of Atlantic for the Year 1958 (See page 116)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio 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	\$4,836,910	27.25%	\$17,750,128	\$13,981	\$359,231	\$18,123,340
Atlantic City	89,534,015	31.33	285,777,258	581,884	8,024,320	294,333,462
Bridgetown City	3,490,568	12.50	27,924,541	.....	312,470	28,237,011
Buena Boro.	354,450	9.21	10,363,192	.....	190,700	10,553,892
Buena Vista Twp.	367,315	7.84	12,338,292	1,593	208,915	12,548,710
Corbin City	114,400	18.07	633,426	.....	17,140	650,720
Egg Harbor City	1,375,174	17.40	11,351,575	1,590	407,080	11,760,815
Egg Harbor Twp.	2,069,932	8.29	24,245,259	33	548,175	24,793,467
Fetall Manor City	296,690	11.85	2,250,295	60	52,305	2,302,660
Folsom Boro.	356,713	11.60	3,075,112	267	163,655	3,239,032
Galloway Twp.	2,228,492	10.58	21,063,271	12,625	472,370	21,548,246
Hamilton Twp.	3,615,855	11.21	32,255,798	3,587	763,700	33,022,883
Hammonctown Town	4,654,165	13.06	35,636,792	34,290	1,182,250	36,854,271
Lindwood City	1,076,429	13.38	14,771,517	.....	278,760	15,050,315
Longport Boro.	2,421,685	16.06	15,073,047	.....	269,270	15,288,317
Margate City	8,894,865	12.57	71,064,228	.....	1,015,470	72,079,698
Mullica Twp.	1,396,635	14.83	8,810,890	516	251,050	9,062,456
Northfield City	2,422,231	13.22	18,322,474	144	290,470	18,603,088
Pleasantville City	7,771,456	22.84	34,023,888	46,536	665,845	34,736,269
Port Republic City	294,325	12.35	1,818,016	.....	58,650	1,876,666
Somers Point City	5,021,419	27.43	18,396,271	192	711,165	19,117,628
Ventnor City	10,418,010	20.27	51,396,201	.....	1,248,700	52,644,901
Weymouth Twp.	254,855	9.45	2,696,878	250	44,275	2,741,403
Totals	\$155,086,400		\$721,554,242	\$699,842	\$17,467,366	\$739,721,450

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Bergen for the Year 1958 (See page 120)

TAXING DISTRICT	1	2	3	4	5	6
	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed to True Value of Real Property	Aggregate True Value of Real Property*	Assessed Valuation of Class II Railroad Property	Assessed Valuation of All Personal Property	Equalized Valuation
†† Allendale Bor.	\$4,038,350	19.26%	\$20,907,549	\$9,711	\$337,400	\$21,314,600
Alpine Bor.	2,576,300	18.31	14,070,433	637,644	637,644	14,708,097
†† Bergenfield Bor.	23,104,715	16.87	136,937,410	14,417	2,088,655	139,026,482
Bogota Bor.	7,309,070	19.96	36,638,587	22,953	1,286,703	38,925,043
Carlstadt Bor.	7,298,700	24.05	30,348,025	970	2,088,218	32,437,223
Chilside Park Bor.	15,102,275	20.98	71,984,152	.....	1,841,713	73,825,865
Closter Bor.	7,570,470	20.02	37,814,535	7,365	907,327	38,721,227
Cresskill Bor.	9,411,570	26.04	36,141,974	929	879,527	37,022,430
Demarest Bor.	5,405,760	22.49	24,036,283	2,060	359,301	24,397,584
Dumont Bor.	13,800,340	17.33	79,632,660	5,071	2,190,605	81,831,336
†† E. St. Paterson Bor.	17,691,730	19.26	91,390,083	2,403	2,735,625	94,128,111
†† E. St. Rutherford Bor.	10,348,800	24.41	42,395,738	94,088	2,572,175	44,962,002
†† Edgewater Bor.	17,701,575	23.29	69,094,357	1,095,333	4,216,534	73,306,230
Emerson Bor.	3,188,750	27.11	33,894,319	1,101	664,225	34,559,045
Englewood City	42,203,200	25.23	149,504,782	46,600	6,088,000	155,639,382
Englewood Cliffs Bor.	5,089,048	20.10	25,318,647	.....	560,031	25,878,678
†† Fairlawn Bor.	41,240,870	22.48	183,455,827	30,228	6,338,300	189,824,355
Fairview Bor.	9,422,910	23.54	40,029,354	3,609	1,213,005	41,245,968
Fort Lee Bor.	21,963,738	17.13	128,217,968	.....	1,877,158	130,095,126
†† Franklin Lakes Bor.	5,305,675	22.82	23,513,037	1,065	388,225	23,902,227
Garfield City	23,140,475	23.53	98,344,560	4,049	6,404,275	104,753,444
Glen Rock Bor.	16,506,350	23.18	71,469,154	16,701	1,390,950	73,076,865
†† Hackensack Bor.	49,883,310	28.95	172,308,497	62,871	11,260,255	183,631,623
Harrington Park Bor.	4,768,365	23.33	20,438,770	9,911	308,012	20,756,693
Hasbrouck Heights Bor.	13,140,680	19.92	65,967,269	3,786	1,268,822	67,231,877
Haworth Bor.	5,495,635	24.97	22,008,951	9,781	402,432	22,421,161
Hillsdale Bor.	7,830,008	16.47	47,419,596	7,976	1,033,113	48,460,688
Hoboken Bor.	6,634,600	19.88	33,474,147	14,169	471,215	33,959,409
Leonia Bor.	11,487,850	24.04	47,586,398	5,941	1,532,162	49,324,501
Little Ferry Bor.	3,928,750	16.17	24,206,537	.....	644,895	24,941,432
Lodi Bor.	25,281,900	27.83	90,844,033	.....	3,005,600	93,850,210
†† Lyndhurst Twp.	17,285,825	19.30	89,563,860	9,557	2,043,310	91,625,797
†† Mahwah Twp.	14,145,670	18.02	75,970,301	230,820	2,772,425	78,973,546
Maywood Bor.	11,403,145	19.17	59,797,314	1,112	1,397,700	61,196,126
Midland Park Bor.	6,716,370	19.57	34,319,724	2,817	940,230	35,262,771
Montvale Bor.	3,282,275	17.25	19,027,681	.....	387,638	19,415,772
†† Moonachie Bor.	3,145,555	34.64	9,080,702	2,453	373,150	9,453,852
New Milford Bor.	15,750,700	21.23	74,190,788	.....	1,362,195	75,552,983
North Arlington Bor.	14,632,350	20.20	72,437,376	2,050	1,155,450	73,594,885
Northvale Bor.	1,931,840	17.99	11,016,342	2,375	203,799	11,222,516

Norwood Bor.	2,980,625	20.94	14,277,101	6,538	297,850	14,581,489
†† Oakland Bor.	7,982,955	21.47	37,181,812	2,176	653,120	37,837,108
Old Tappan Bor.	2,870,247	19.11	15,019,608	.....	240,640	15,260,248
Oradell Bor.	11,718,125	19.62	59,725,408	1,943	1,075,350	60,802,701
Palisades Park Bor.	11,583,260	22.73	50,960,229	973	860,085	51,821,287
Paramus Bor.	32,262,175	22.36	144,285,219	.....	4,169,205	148,454,514
Park Ridge Bor.	5,878,500	21.78	26,960,358	740	549,746	27,510,844
Ramsey Bor.	13,644,475	24.08	56,663,102	11,011	1,292,100	57,966,213
Ridgefield Bor.	11,572,786	19.29	59,993,758	298,424	1,550,150	61,842,332
Ridgefield Park Twp.	10,681,074	19.93	53,592,945	1,008,378	1,008,378	54,706,838
Ridgewood Twp.	41,652,725	22.74	180,530,893	40,869	5,281,900	185,853,662
River Edge Bor.	11,846,176	14.55	81,417,017	3,144	1,634,586	83,054,747
River Vale Twp.	5,051,115	17.70	28,537,373	.....	593,800	29,131,173
Rochelle Park Twp.	5,630,445	17.89	31,416,574	3,114	661,355	32,081,043
Rockleigh Bor.	462,345	32.81	1,409,135	.....	72,250	1,481,389
Rutherford Bor.	24,237,500	25.07	96,655,365	.....	2,492,065	99,161,671
Saddle Creek Twp.	9,207,740	15.20	60,577,237	14,241	960,725	61,539,417
Saddle River Bor.	5,639,357	22.43	22,422,358	.....	172,950	22,595,308
Saddle River Twp.	4,565,950	36.24	12,539,200	280	1,080,467	13,619,347
South Hackensack Twp.	55,975,500	22.92	244,221,204	61,228	6,303,212	250,585,644
Teaneck Twp.	23,922,010	23.46	101,973,615	4,088	2,565,305	104,543,008
Teterboro Bor.	6,946,746	24.08	28,973,214	19,413	1,197,102	30,180,739
Upper Saddle River Bor.	3,239,550	21.35	24,564,229	.....	424,360	24,988,729
Walidwick Bor.	8,255,593	19.31	42,686,624	43,132	601,126	43,331,182
Wallington Bor.	6,611,500	19.99	33,074,637	385	778,015	33,852,467
Washington Twp.	7,284,885	22.56	32,291,157	.....	439,024	32,730,181
†† Westwood Bor.	10,163,920	20.00	50,819,600	11,444	979,968	51,811,112
Woodcliff Lake Bor.	4,890,830	23.37	20,927,813	623	296,507	21,134,943
†† Wood Ridge Bor.	11,755,755	18.42	63,818,540	1,198	2,469,314	66,289,052
†† Wyckoff Twp.	12,848,135	19.13	67,162,232	3,023	904,560	68,069,755
Total	\$904,483,128		\$4,169,814,723	\$2,581,134	\$119,363,891	\$4,282,659,715

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Burlington for the Year 1958 (See page 128)

TAXING DISTRICT	1	2	3	4	5	6
	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed to True Value of Real Property	Aggregate True Value of Real Property*	Assessed Valuation of Class II Railroad Property	Assessed Valuation of All Personal Property	Equalized Valuation
Bass River Twp.	\$572,825	15.18%	\$3,773,551	.....	\$85,783	\$3,859,334
Beverly City	1,621,288	22.69	7,339,463	\$2,700	417,012	7,759,178
Bordentown City	2,698,125	21.00	12,793,623	7,401	428,658	13,229,682
Bordentown Twp.	3,750,710	13.55	27,686,517	2,258	833,600	28,516,275
Burlington City	8,567,800	18.54	46,212,513	43,015	1,887,300	48,142,878
†† Burlington Twp.	3,631,595	12.85	28,261,440	2,308	518,070	28,782,018
Chesterfield Twp.	1,083,920	11.27	9,617,740	.....	284,450	9,902,196
Cinnaminson Twp.	4,414,825	18.51	23,851,026	.....	775,850	24,626,876
Delanco Twp.	1,915,880	17.33	11,055,880	722	299,570	11,355,572
Delran Twp.	2,541,243	10.62	23,928,861	.....	312,529	24,241,390
Eastampton Twp.	538,475	13.32	3,892,455	2,421	150,050	4,044,326
Edgewater Park Twp.	1,006,369	18.39	8,459,184	5,291	359,205	8,823,680
Evesham Twp.	2,664,025	17.14	15,484,393	.....	326,675	15,811,068
Fieldsboro Bor.	265,225	16.00	1,597,741	34	42,400	1,640,175
Florence Twp.	5,913,625	17.77	33,278,700	6,331	1,840,405	35,125,436
Hainesport Twp.	1,381,475	15.13	9,130,701	1,025	261,325	9,393,051
Lumberton Twp.	1,443,745	13.32	10,838,926	953	273,725	11,113,004
Mansfield Twp.	1,159,875	11.33	10,237,202	1,233	235,350	10,473,785
Maple Shade Twp.	8,662,780	21.99	39,394,179	3,498	1,445,940	40,843,617
Medford Twp.	3,396,920	18.77	18,097,093	400	631,333	18,729,338
Medford Lakes Bor.	2,545,475	22.17	11,481,619	.....	105,200	11,586,819
†† Moorestown Twp.	11,635,918	18.59	62,592,351	7,768	1,693,680	64,293,790
Mount Holly Twp.	7,312,600	20.77	35,207,511	22,124	1,845,405	37,075,040
†† Mount Laurel Twp.	2,614,225	10.80	24,065,739	406	533,444	24,539,589
New Hanover Twp.	98,428	17.03	577,968	2,880	205,761	786,609
North Hanover Twp.	573,825	13.05	4,397,126	120	180,280	4,577,526
Palmyra Bor.	4,694,720	21.34	21,969,625	3,978	712,175	22,715,778
Pemberton Bor.	642,800	24.82	2,589,847	266	172,925	2,763,038
Pemberton Twp.	4,297,851	13.58	31,648,387	7,484	447,395	32,103,266
†† Riverdale Twp.	2,841,795	15.77	26,897,876	7,505	1,069,467	27,965,848
Riverton Bor.	3,053,100	24.56	12,431,189	3,217	364,250	12,798,656
Shamong Twp.	513,160	20.03	2,561,957	.....	73,300	2,635,257
Southampton Twp.	1,401,725	12.95	10,894,131	2,231	371,390	11,197,752
†† Springfield Twp.	1,147,025	7.27	15,785,763	36	933,225	16,113,021
Tabernacle Twp.	569,015	8.43	6,038,198	.....	111,330	6,149,468
Washington Twp.	251,560	11.40	2,206,579	.....	26,225	2,232,804
Westampton Twp.	1,340,450	28.10	4,770,285	.....	257,625	5,027,910
Willingboro Twp.	401,690	13.81	3,338,378	.....	70,150	3,408,528
Woodland Twp.	322,975	9.57	3,374,869	101	47,775	3,422,745
Wrightstown Bor.	1,579,385	23.38	6,755,282	203	256,980	7,011,565
Totals	\$107,638,459		\$634,409,727	\$138,109	\$20,277,264	\$654,825,100

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Camden for the Year 1958

(See page 132)

CAMDEN COUNTY

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TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio 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.	\$8,933,575	24.40%	\$36,478,461	\$3,100	\$1,043,490	\$37,525,051
Audubon Park Bor.	894,160	61.86	1,445,457	.....	5,500	1,450,957
Barrington Bor.	20,46	20.46	24,733,571	.....	804,650	25,538,021
Bellmawr Bor.	6,400,447	21.22	30,586,461	.....	422,165	31,008,506
Berlin Bor.	2,394,000	20.52	11,228,070	5,363	312,305	11,549,733
Berlin Twp.	1,208,598	16.43	7,338,478	.....	97,675	7,436,153
Brownstown Bor.	1,642,233	24.13	6,805,773	.....	229,605	7,036,078
Camden City	127,109,445	41.63	305,331,360	3,376,262	29,023,920	337,731,542
Clementhorst Bor.	139,705	14.97	933,233	.....	32,360	965,533
Clementon Bor.	2,480,139	18.90	13,122,746	1,828	299,135	13,423,709
†† Collingswood Bor.	16,622,375	24.80	67,066,028	7,787	1,658,125	68,731,940
Delaware Twp.	1,574,535	16.08	152,826,710	.....	2,494,570	155,321,847
Gibbstown Bor.	1,878,411	26.55	6,842,850	4,252	516,495	7,364,627
Glovesboro City	11,072,550	24.72	44,791,869	15,030	2,792,940	47,599,859
Glovesboro Twp.	8,015,080	20.94	38,276,469	2,785	1,001,520	39,280,714
Haddon Twp.	17,245,235	24.34	70,851,634	1,658	1,080,860	71,944,182
Haddonfield Bor.	16,830,400	22.34	75,606,088	12,465	2,004,675	77,623,228
Haddon Heights Bor.	8,357,285	22.22	37,611,544	2,000	1,012,640	38,626,184
†† Nella Bor.	546,330	25.41	1,362,967	30	94,800	1,457,797
Laurel Springs Bor.	1,476,508	23.59	6,259,042	280	250,807	6,480,189
Lawnside Bor.	957,725	19.10	4,898,116	.....	102,449	5,000,565
Lindenwold Bor.	4,107,064	25.27	16,252,727	1,523	185,790	16,440,340
Magnolia Bor.	2,191,825	19.86	11,036,380	100	323,190	11,359,670
Merchantville Bor.	4,437,875	30.98	14,389,526	6,913	897,995	15,294,434
Mount Ephraim Bor.	3,473,222	20.37	17,050,673	.....	269,525	17,320,198
Oaklyn Bor.	4,943,000	29.49	16,571,448	9,374	695,950	17,266,772
Pennsauken Twp.	25,897,500	28.38	126,171,811	26,462	3,706,387	129,904,698
†† Pine Hill Bor.	1,293,650	16.01	7,892,870	1,045	185,560	8,079,404
Pine Valley Bor.	187,460	15.62	1,200,128	.....	1,269,628	1,457,088
Rubenside Bor.	4,270,050	17.85	23,948,682	.....	368,273	24,316,957
Somerfield Bor.	2,827,376	19.47	14,524,787	50	269,130	14,793,907
Stratford Bor.	2,505,480	20.85	12,067,098	710	255,810	12,263,618
Tavistock Bor.	35,000	20.13	474,913	.....	6,900	481,513
Voorhees Twp.	2,152,785	18.62	11,561,681	1,298	228,440	11,791,389
Westerford Twp.	1,631,311	14.50	11,250,421	2,461	259,825	11,512,707
Winlow Twp.	2,458,970	12.11	20,305,285	11,964	517,763	20,834,112
Woodlawn Bor.	2,292,870	30.14	7,607,390	.....	315,530	7,922,949
Totals	\$235,354,404	.....	\$1,256,864,035	\$3,495,467	\$53,599,949	\$1,313,959,451

*Exclusive of Class II Railroad Property.

CAPE MAY COUNTY

Table of Equalized Valuations in the County of Cape May for the Year 1958
(See page 136)

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.	\$3,694,703	25.00%	\$16,004,187	.....	\$222,370	\$16,286,557
Cape May City	6,453,212	29.41	21,942,237	\$33,896	610,225	22,586,358
Cape May Point Bor.	538,375	25.64	2,069,746	.....	24,765	2,124,511
Dennis Twp.	911,875	15.12	6,030,919	417	183,355	6,214,691
Lower Twp.	4,407,925	11.14	39,568,447	11,257	478,650	40,058,354
Middle Twp.	2,958,410	12.17	24,309,639	12,265	534,190	24,855,494
North Wildwood City	8,506,310	21.38	39,786,256	.....	872,825	40,659,121
Ocean City	21,017,410	45.72	133,698,537	43,172	2,173,410	135,915,119
Sea Isle City	3,477,921	20.77	16,744,925	.....	248,640	16,993,565
Stone Harbor Bor.	5,175,000	16.71	30,969,479	.....	328,595	31,298,074
Upper Twp.	1,759,605	14.16	12,426,589	3,319	241,540	12,671,448
West Cape May Bor.	555,929	21.97	2,712,467	2,116	65,875	2,780,458
†† West Wildwood Bor.	703,179	23.52	2,989,707	.....	54,895	3,044,602
Wildwood City	12,209,958	22.37	54,581,842	56,230	1,798,510	56,436,582
Wildwood Crest Bor.	6,084,360	20.00	30,421,800	550	272,543	30,694,893
Woodbine Bor.	774,373	25.31	3,059,554	1,853	156,585	3,217,992
Totals	\$79,268,605		\$437,405,771	\$165,075	\$8,266,973	\$445,837,819

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Cumberland for the Year 1958 (See page 140)

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
Bridgton City	\$15,170,825	22.98%	\$66,017,515	\$71,384	\$4,577,800	\$70,666,689
Commercial Twp.	1,817,576	32.67	5,563,422	130	576,797	6,139,797
Deerfield Twp.	933,725	14.75	6,330,339	.....	195,430	6,525,769
Downe Twp.	939,440	20.90	4,494,928	787	206,410	4,702,125
Fairfield Twp.	1,295,440	15.22	7,868,407	1,324	217,020	8,086,751
Greenwich Twp.	698,827	21.83	3,201,923	.....	127,285	3,328,808
Higwell Twp.	1,846,225	14.66	12,593,622	651	281,650	12,875,923
Lawrence Twp.	1,120,875	21.23	5,279,675	2,069	213,925	5,496,270
Maurice River Twp.	1,158,055	14.74	7,856,547	4,326	423,910	8,286,813
Millville City	14,780,675	23.91	61,817,963	43,638	2,982,825	64,844,416
Shiloh Bkr.	519,090	21.79	1,692,065	.....	59,125	1,661,190
Stow Creek Twp.	616,740	22.65	2,797,607	.....	134,220	2,931,227
Upper Deerfield Twp.	3,213,239	15.49	20,743,899	.....	722,807	21,470,041
Vineland City	22,230,925	15.98	145,412,547	28,970	4,707,395	150,148,012
Totals	\$67,687,642		\$351,579,159	\$156,274	\$15,428,417	\$367,163,880

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Essex for the Year 1958 (See page 144)

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	\$54,781,800	36.00%	\$149,677,049	\$76,932	\$7,522,400	\$157,256,401
†† Bloomfield Town	80,331,500	32.57	248,484,802	312,682	13,618,350	262,415,834
Caldwell Bor.	13,657,100	35.52	36,759,854	9,655	1,592,900	38,271,807
†† Caldwell Twp.	9,935,300	35.08	28,330,388	.....	2,351,500	30,681,888
Cedar Grove Twp.	17,658,980	30.81	57,315,742	1,793	1,162,775	58,480,310
East Orange City	116,982,000	43.22	270,668,441	229,864	16,085,700	286,984,005
Essex Falls Bor.	7,226,825	32.33	22,353,310	5,712	565,550	22,924,572
† Glen Ridge Bor.	16,453,800	33.75	48,752,000	14,940	1,853,550	50,620,490
Ipswich Town	74,892,300	37.28	200,891,363	331,821	13,464,900	214,688,084
Livingston Twp.	61,464,680	49.30	124,674,807	.....	2,379,500	127,054,307
Maplewood Twp.	48,475,550	33.45	144,919,432	27,346	5,020,125	149,966,903
Millburn Twp.	51,116,400	27.20	187,308,171	42,545	6,779,885	194,130,601
Montclair Town	83,278,200	38.64	220,609,275	281,330	10,136,400	231,117,005
Newark City	572,039,100	49.29	1,160,558,125	12,639,594	147,338,000	1,320,535,719
North Caldwell Bor.	9,170,500	35.03	26,178,980	.....	577,900	26,756,889
Nutley Town	42,301,725	32.12	131,699,019	15,533	5,127,700	136,842,252
Orange City	50,575,100	46.24	109,139,189	212,336	7,459,000	116,810,525
Roseland Bor.	4,929,000	26.69	18,467,591	3,846	527,900	18,999,337
South Orange Village	37,932,900	33.91	111,863,462	142,201	3,369,850	115,372,513
Verona Bor.	22,457,800	32.10	69,961,994	1,240	2,476,400	72,439,634
West Caldwell Bor.	15,699,000	35.36	44,397,624	.....	934,300	45,351,924
West Orange Town	82,073,200	38.58	212,735,096	23,654	8,500,700	221,259,450
Totals	\$1,475,436,660		\$3,625,835,723	\$14,352,451	\$258,772,285	\$3,898,960,450

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Gloucester for the Year 1958 (See page 148)

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.	\$2,528,475	21.90%	\$11,545,548	\$5,776	\$492,390	\$11,953,714
Deptford Twp.	6,835,560	17.19	39,704,921	165	1,071,240	40,836,326
East Greenwich Twp.	2,202,000	25.23	8,727,705	320	347,270	9,075,295
Elk Twp.	1,270,204	18.26	6,956,210	233	238,355	7,194,798
Franklin Twp.	2,297,875	11.80	18,905,042	658	443,440	19,400,120
Glassboro Bor.	3,511,035	15.36	35,879,134	22,257	1,208,905	37,110,336
Greenwich Twp.	16,242,705	22.32	72,771,976	8,224	2,504,420	75,284,620
Harrison Twp.	1,653,075	17.68	8,954,044	367	270,370	9,224,981
Lawn Twp.	1,377,101	19.86	6,934,043	59	282,903	7,217,005
Mantua Twp.	3,477,350	18.96	18,340,451	1,879	582,575	18,924,908
Monroe Twp.	3,905,250	13.32	29,769,144	3,338	789,400	30,561,882
National Park Bor.	1,291,022	18.69	6,426,014	...	147,940	6,573,954
Newfield Bor.	541,690	14.95	3,623,341	2,341	93,650	3,719,338
Paulsboro Bor.	5,179,915	23.63	21,930,937	1,600	1,064,255	22,996,782
Pittman Bor.	6,848,353	22.32	30,772,110	4,726	1,058,725	31,829,561
South Harrison Twp.	472,675	14.79	3,195,909	12	91,095	3,287,016
Swedesboro Bor.	1,752,900	24.29	7,340,058	3,945	720,575	8,064,578
Washington Twp.	2,373,100	12.84	18,482,087	...	361,965	18,844,052
Wenonah Bor.	2,632,175	24.65	8,244,118	3,084	234,450	8,481,652
West Deptford Twp.	11,103,948	13.75	80,755,985	...	1,396,000	82,151,985
Westville Bor.	3,391,155	22.87	14,502,008	15,746	482,170	14,989,981
Woodbury City	10,877,533	24.31	44,745,097	17,770	2,221,785	47,084,652
Woodbury Heights Bor.	1,117,371	18.71	3,375,289	2,871	231,980	3,609,210
Woolwich Twp.	1,253,646	18.57	6,761,712	485	374,310	7,136,065
Totals	\$85,368,600		\$511,352,909	\$95,877	\$10,718,668	\$528,167,454

*Exclusive of Class II Railroad Property.

HUDSON COUNTY

Table of Equalized Valuations in the County of Hudson for the Year 1958 (See page 152)

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	\$117,225,500	51.88%	\$225,955,089	\$1,302,379	\$19,532,300	\$246,789,768
East Newark Bor.	2,610,650	57.01	4,579,284	.....	1,984,200	6,563,484
Guttenberg Town	5,551,575	40.85	13,590,147	.....	808,025	14,398,172
Harrison Town	26,800,133	46.14	58,084,380	924,634	12,097,550	71,106,564
Hoboken City	62,551,200	73.14	85,522,559	8,982,878	10,384,000	104,889,437
†† Jersey City	336,965,145	58.24	578,580,263	94,125,203	60,655,800	733,361,266
†† Kearny Town	73,240,500	35.38	205,847,386	2,806,188	18,599,362	227,252,936
North Bergen Twp.	67,681,225	46.98	144,063,910	817,005	4,962,350	149,843,265
Secaucus Town	12,365,550	23.35	52,957,388	865,269	1,560,000	55,382,597
Union City	62,314,700	60.39	103,358,268	20,879	8,212,600	111,591,747
Weehawken Twp.	19,249,532	48.14	39,986,564	15,221,227	1,720,850	56,928,641
West New York Town	40,646,750	52.92	76,807,918	6,867,708	5,006,140	88,681,766
Totals	\$827,202,460		\$1,589,333,156	\$131,933,310	\$145,523,177	\$1,866,789,643

*Exclusive of Class II Railroad Property.

HUNTERDON COUNTY

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(See page 156)

Table of Equalized Valuations in the County of Hunterdon for the Year 1958

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.	\$1,138,375	14.47%	\$7,868,521	\$29	\$290,800	\$8,069,350
Bethlehem Twp.	977,253	16.73	5,841,333	4,353	189,980	6,035,808
Bloomsbury Bor.	532,225	18.15	2,932,369	8,581	174,060	3,115,000
Califon Bor.	514,261	16.60	3,097,958	1,652	117,425	3,217,045
Clinton Twp.	1,278,450	21.18	6,036,119	4,301	287,057	6,327,477
Clinton Twp.	2,636,675	15.07	17,496,184	7,828	392,700	17,896,802
Delaware Twp.	2,298,408	13.71	16,764,464	322	437,480	17,202,266
East Amwell Twp.	1,917,478	13.60	14,319,691	900	312,430	14,633,021
Frankington Bor.	3,513,375	20.93	16,787,267	9,181	637,755	17,434,293
Franklin Twp.	1,172,400	11.94	9,819,695	5,336	237,900	10,082,321
Frenchtown Bor.	943,090	17.96	5,250,557	1,998	227,350	5,479,905
Glen Gardner Bor.	299,825	19.31	1,552,693	430	78,425	1,631,548
Hampton Bor.	531,407	20.34	2,612,620	6,968	143,749	2,763,337
High Bridge Bor.	1,768,125	20.33	8,697,122	18,122	515,110	9,230,354
Holland Twp.	2,016,700	11.00	18,323,636	7,746	529,300	18,876,682
Kingwood Twp.	1,428,050	14.23	10,035,488	311	269,410	10,305,299
Lambertville City	2,723,701	20.36	9,276,911	39,741	712,705	10,029,357
Lebanon Bor.	580,760	12.66	4,586,888	2,883	161,275	4,751,046
Lebanon Twp.	1,466,339	12.11	12,108,993	2,900	339,887	12,440,170
Milford Bor.	1,877,380	18.97	9,896,574	4,102	1,157,420	11,068,396
Marlton Twp.	4,913,248	17.10	28,732,444	4,952	1,085,875	29,823,271
Readington Twp.	4,307,616	12.80	33,653,250	11,442	753,210	34,417,902
Stockton Bor.	296,090	21.59	1,343,214	1,844	66,740	1,411,798
Stockbury Twp.	2,001,710	13.58	14,740,433	.....	319,052	15,059,185
Union Twp.	1,269,200	17.11	7,067,212	3,412	250,250	7,320,874
West Amwell Twp.	1,756,365	14.93	11,763,999	33	196,065	11,960,637
Totals	\$44,122,728		\$280,614,735	\$146,968	\$9,805,330	\$290,567,033

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Mercer for the Year 1958

(See page 160)

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.	\$2,892,675	27.24%	\$10,619,218	\$12	\$403,100	\$11,022,330
†† Ewing Twp.	27,372,406	24.60	111,269,619	110,572	7,416,780	118,797,071
Hamilton Twp.	59,820,394	27.68	216,114,863	233,707	9,031,069	225,379,669
Hightstown Bor.	4,872,600	31.25	15,592,320	16,117	780,855	16,389,892
Hopewell Bor.	1,740,355	22.99	7,570,052	20,606	320,945	7,911,993
Hopewell Twp.	6,174,980	14.16	43,608,616	2,105	1,135,261	44,743,982
Lawrence Twp.	15,370,740	22.06	69,676,972	6,503	3,007,275	72,690,753
Pennington Bor.	2,324,320	20.10	11,563,781	16,355	319,135	11,899,271
Princeton Bor.	21,557,350	29.42	73,274,473	44,215	2,725,650	76,044,638
Princeton Twp.	72,297,801	88.40	81,683,033	41,477	3,271,920	84,996,430
Trenton City	163,157,475	45.72	356,862,369	2,031,331	37,105,075	395,999,675
†† Washington Twp.	2,327,810	22.13	10,518,798	2,250	414,125	10,935,159
West Windsor Twp.	7,799,530	23.28	33,503,136	321,517	1,685,572	35,510,225
Totals	\$387,618,630		\$1,041,857,550	\$2,847,836	\$67,617,702	\$1,112,323,088

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Middlesex for the Year 1958 (See page 164)

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.	\$14,020,220	15.21%	\$92,177,646	\$25,259	\$3,364,765	\$95,567,710
Crumbly Twp.	2,282,400	16.31	13,994,421	1,273	247,362	14,243,056
Dundell Bor.	5,334,835	18.04	29,572,256	80,844	1,087,691	30,740,791
East Brunswick Twp.	22,341,700	26.63	84,070,297	26,63	2,821,026	87,496,770
Edison Twp.	43,013,889	21.64	198,770,282	193,881	4,804,425	203,828,588
Ellenetta Bor.	793,890	19.17	4,141,315	1,123	496,920	4,639,358
Highland Park Bor.	16,577,575	33.01	50,522,190	6,967	1,274,765	51,803,922
Jamesburg Bor.	9,764,425	34.07	7,728,104	7,615	121,750	7,957,490
Madison Twp.	12,900,852	19.13	67,398,270	51,296	1,597,240	69,556,716
Metuchen Bor.	11,729,228	17.50	67,026,874	249,461	1,655,755	68,831,090
Middlesex Bor.	8,505,425	21.95	38,749,089	6,219	1,525,065	40,290,313
Milltown Bor.	4,386,725	17.31	25,342,143	7,836	604,775	25,954,774
Monroe Twp.	3,286,020	14.43	22,772,141	3,118	476,605	23,251,864
New Brunswick City	49,077,900	33.39	146,984,097	501,408	10,138,950	157,624,365
North Brunswick Twp.	15,474,070	20.24	76,455,879	153,738	4,759,375	81,368,992
Perth Amboy City	32,568,445	34.28	153,350,481	1,303,403	10,893,540	165,547,424
Piscataway Twp.	16,577,628	21.10	78,566,357	1,450	4,054,070	82,622,477
Pittsboro Twp.	1,801,485	19.97	9,020,356	7,847	447,622	9,476,425
Sayreville Bor.	28,635,345	20.07	142,777,005	118,298	6,746,263	149,641,568
South Amboy City	4,635,945	17.84	25,973,122	1,572,228	453,788	27,999,138
South Brunswick Twp.	6,069,473	18.18	33,655,407	251,975	1,164,675	34,472,057
South Plainfield Bor.	33,100,290	47.23	70,082,998	108,485	5,218,155	75,409,638
South River Bor.	8,142,565	17.59	46,290,875	3,073	1,249,080	47,543,028
Spotswood Bor.	3,160,170	15.76	20,051,840	117,102	527,240	20,696,182
Woodbridge Twp.	46,714,455	14.18	329,650,599	1,812,040	9,039,373	340,502,022
Totals	\$414,070,875		\$1,835,434,454	\$6,591,406	\$75,040,217	\$1,917,065,777

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Monmouth for the Year 1958
(See page 168)

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.	\$2,144,175	26.84%	\$7,988,730	\$17,220	\$202,075	\$8,208,025
Alentown Bor.	948,090	24.10	3,937,718	.....	154,650	4,092,278
Asbury Park City	24,097,750	31.87	75,612,045	138,631	3,540,850	79,292,146
Atlantic Twp.	1,963,000	11.94	16,440,536	.....	215,300	16,653,836
Atlantic Highlands Bor.	3,097,965	20.35	15,223,415	22,139	450,570	15,696,124
Avon-by-the-Sea Bor.	2,995,075	19.83	15,103,757	12,147	255,390	15,371,294
Belmar Bor.	11,312,100	35.66	31,722,098	28,139	1,106,386	32,839,623
Bradley Beach Bor.	5,964,700	28.03	21,279,700	18,077	536,460	21,834,237
Bridle Hor.	2,813,550	13.68	20,566,886	421	263,900	20,831,207
†† Deal Bor.	7,297,000	40.75	17,906,748	2,000	494,100	18,402,848
†† Eatontown Bor.	4,002,185	12.84	31,169,665	4,630	578,745	31,753,040
Englishtown Bor.	512,968	15.61	3,286,137	160	123,075	3,409,372
Fair Haven Bor.	5,058,280	16.58	30,508,323	.....	587,800	31,096,123
Farmingdale Bor.	907,510	24.30	3,734,609	12,404	72,600	3,819,613
Freehold Bor.	8,120,300	21.88	37,115,631	30,625	1,761,900	38,908,156
†† Freehold Twp.	2,999,470	12.40	24,189,274	5,500	313,175	24,507,949
Hightland Bor.	2,333,041	20.30	11,492,813	7,563	271,050	11,771,426
Holmdel Twp.	2,101,050	14.97	14,035,070	.....	290,700	14,325,770
Howell Twp.	5,060,988	19.95	25,368,361	.....	445,895	25,817,088
Interken Bor.	1,673,160	19.97	8,378,363	10,604	121,314	8,510,286
Kean-burg Bor.	4,646,235	20.69	22,456,718	4,590	609,700	23,070,978
Keyport Bor.	4,472,625	21.11	21,187,234	5,665	838,725	22,031,624
Little Silver Bor.	6,265,275	19.31	32,445,753	4,729	581,200	33,031,682
Long Branch City	19,836,500	25.60	77,486,328	180,128	2,674,490	80,340,946
Manalapan Twp.	1,624,100	11.92	13,625,000	616	243,230	13,868,846
Manasquan Bor.	4,457,750	14.02	31,795,649	10,118	284,665	32,090,432
†† Marlboro Twp.	2,159,500	14.85	16,542,492	2,255	327,115	16,871,862
Matawan Bor.	3,200,544	15.69	20,456,112	6,611	149,692	20,612,415
Matawan Twp.	3,187,635	13.09	21,124,155	8,484	171,725	21,304,364
†† Middletown Twp.	17,878,400	13.12	136,268,233	5,858	1,869,800	138,143,951
Millstone Twp.	1,298,100	14.56	8,915,522	.....	82,350	8,997,872
Monmouth Beach Bor.	1,634,634	21.38	7,645,622	.....	144,240	7,789,862
Neptune Twp.	14,867,468	20.14	73,820,596	33,527	1,797,743	75,651,866
Neptune City Bor.	2,810,855	20.33	13,826,144	.....	255,620	14,081,764
New Shrewsbury Bor.	4,049,625	14.10	28,720,745	.....	439,905	29,100,650

Ocean Twp.	16.35	55,109,174	2,972	511,130	55,623,276
†† Oceanport Bor.	31.79	23,971,117	6,576	473,325	24,451,018
Harritan Twp.	11.41	32,770,413	1,269	77,510	33,549,282
Red Bank Bor.	19.39	65,790,820	58,605	2,303,190	68,211,615
Roosevelt Bor.	22.40	2,405,714	.....	73,750	2,479,464
Tunison Bor.	19.00	42,613,520	.....	738,755	43,352,275
Sea Bright	19.18	8,205,318	.....	164,205	8,429,583
Sea Girt Bor.	14.84	26,859,535	11,310	289,250	27,160,095
Shrewsbury Bor.	19.69	20,234,891	.....	175,350	20,410,241
Shrewsbury Twp.	19.57	700,051	.....	4,500	704,551
South Belmar Bor.	15.61	7,563,901	.....	34,025	7,598,326
Spring Lake Bor.	17.58	38,329,920	16,977	1,049,560	39,390,017
Spring Lake Heights Bor.	24.01	12,571,824	1,926	215,085	12,788,835
Union Beach Bor.	14.43	13,894,213	3,930	372,790	14,270,933
†† Union Freehold Twp.	14.29	12,020,434	687	347,245	12,368,366
†† Wall Twp.	10.60	57,103,100	1,079	999,050	58,103,289
West Long Branch Bor.	16.30	22,793,405	.....	371,250	23,164,655
Totals		\$1,284,374,317	\$684,024	\$30,516,315	\$1,415,574,656

*Exclusive of Class II Railroad Property.

(See page 176)

Table of Equalized Valuations in the County of Morris for the Year 1958

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	\$6,793,925	17.15%	\$39,614,723	\$35,842	\$2,150,640	\$41,801,205
Bouton Twp.	3,288,325	21.16	15,540,288	.....	236,650	15,776,938
Butler Bor.	3,558,150	16.92	21,029,255	11,224	817,255	21,857,734
Chatham Bor.	10,614,925	17.39	61,046,397	34,751	1,373,480	62,448,028
Chatham Twp.	7,026,150	16.83	41,747,772	.....	814,705	42,562,477
Chester Bor.	901,325	21.44	4,204,874	.....	151,135	4,356,009
Chester Twp.	2,623,900	15.83	16,575,490	.....	418,625	16,994,115
Denville Twp.	7,268,285	12.55	57,914,622	95,182	1,106,330	59,116,134
Dover Town	11,826,435	20.86	56,694,319	51,393	2,409,755	59,155,377
East Hanover Twp.	4,421,200	15.51	28,505,480	2,187	500,550	29,008,217
Florham Park Bor.	7,965,825	18.19	43,732,331	.....	677,145	44,409,476
Hanover Twp.	13,007,630	18.94	68,994,879	10,135	2,481,995	71,487,000
Harding Twp.	4,588,350	15.87	30,613,422	.....	623,500	31,236,922
Jefferson Twp.	7,796,739	19.35	40,293,225	1,278	795,300	41,089,803
Kinnelon Bor.	4,146,819	11.89	34,876,526	1,534	457,150	35,335,210
Lincoln Park Bor.	3,157,669	14.91	21,178,196	3,363	370,550	21,552,109
Madison Bor.	18,484,625	22.61	81,754,962	68,638	1,693,650	83,516,490
Mendham Bor.	3,882,500	24.52	15,704,562	.....	311,925	14,106,886
Mendham Twp.	8,678,260	44.44	19,528,015	.....	371,100	19,899,115
Mine Hill Twp.	3,053,200	26.17	11,743,217	.....	392,500	12,335,717
Montville Twp.	3,802,503	10.12	37,574,140	13,102	408,003	37,995,245
Morris Twp.	19,224,725	23.36	82,297,624	10,329	1,822,050	84,130,003
Morris Plains Bor.	5,165,935	17.17	30,087,333	11,747	620,275	30,719,355
Morristown Town	26,500,636	26.50	100,002,626	135,307	3,745,175	103,883,108
Mountain Lakes Bor.	5,166,550	18.46	27,987,811	16,320	524,225	28,528,356
Mt. Arlington Bor.	1,579,150	18.48	8,545,184	511	241,285	8,786,980
Mt. Olive Twp.	3,061,590	15.89	19,566,880	980	507,044	19,773,914
Netcong Bor.	1,433,705	15.78	9,085,583	14,059	388,415	9,488,057
Parsippany-Troy Hills Twp.	13,101,152	15.01	87,282,525	411	1,604,930	88,888,166
Passaic Twp.	3,340,415	11.77	28,380,756	7,296	954,635	29,342,687
Pequanock Twp.	8,402,540	17.07	49,224,570	2,016	924,550	50,151,243
Randolph Twp.	8,878,400	22.04	40,283,422	4,117	1,104,960	41,392,189
Riverdale Bor.	2,459,041	17.09	14,388,888	4,364	482,009	14,875,261
Rockaway Bor.	4,227,200	16.25	26,013,538	3,374	913,015	26,929,927
Rockaway Twp.	7,778,445	11.44	67,993,400	902	1,379,125	69,373,427
Roxbury Twp.	7,073,340	14.62	48,381,259	185,663	1,760,075	50,326,897
Victory Gardens Bor.	1,439,100	100.00	1,439,100	.....	65,000	1,504,700
Washington Twp.	4,596,450	23.67	19,417,195	2,209	479,350	19,898,754
Wharton Bor.	2,580,330	19.82	13,019,122	4,312	397,372	13,420,806
Totals	\$262,805,204		\$1,420,165,967	\$733,056	\$36,675,733	\$1,457,574,256

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Ocean for the Year 1958

(See page 184)

TAXING DISTRICT					
1	2	3	4	5	6
Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed to True Value of Real Property	Aggregate True Value of Real Property*	Assessed Valuation of Class 11 Railroad Property	Assessed Valuation of All Personal Property	Equalized Valuation
† Atlantic Light Bor.	14.01%	\$5,347,473	.....	\$89,575	\$5,437,048
† Bay Head Bor.	13.80	13,150,288	.....	299,050	15,463,500
† † Beach Haven Bor.	19.72	18,693,742	.....	391,323	19,095,065
† Beachwood Bor.	15.85	10,055,104	.....	179,805	10,874,909
† † Berkeley Twp.	14.91	18,904,061	24	374,350	19,339,023
† Brick Twp.	9.11	84,440,121	.....	1,288,250	85,728,371
† Dover Twp.	9.56	136,844,605	2,475	3,362,950	140,210,090
† † Enclosed Twp.	10.36	3,123,311	.....	54,980	3,178,291
† † Harvey Cedars Bor.	10.17	7,293,412	.....	31,975	7,345,387
† Island Beach Bor. ....	.....	.....	.....	.....	.....
† † Island Heights Bor.	19.40	5,130,943	.....	149,350	5,280,293
† Jackson Twp.	13.21	20,628,138	838	223,710	20,852,706
† † Lacey Twp.	11.23	19,839,636	48	324,900	20,184,574
† Lakewood Bor.	16.31	3,965,910	3,012	105,690	6,075,642
† Lakewood Twp.	14.86	57,499,233	8,501	1,362,888	59,510,922
† Lavalloie B.T.	16.86	20,996,002	.....	353,220	21,349,222
† Little Egg Harbor Twp.	13.42	4,328,390	.....	147,575	4,475,965
† Long Beach Twp.	13.70	50,595,708	.....	825,350	51,421,058
† Manchester Twp.	11.36	5,700,000	2,310	137,040	5,860,010
† Mantoloking Bor.	18.55	16,090,318	.....	144,200	16,144,518
† † Ocean Twp.	11.06	8,436,235	12	237,980	8,674,227
† † Ocean Gate Bor.	29.57	7,061,054	.....	102,145	7,163,229
† Pine Beach Bor.	13.52	6,244,179	.....	75,340	6,319,519
† † Plumstead Twp.	13.68	7,169,106	4,098	237,610	7,410,904
† † Point Pleasant Bor.	19.06	47,165,437	.....	1,080,075	48,245,512
† † Pleasant Beach Bor.	13.21	42,023,846	22,774	611,550	42,658,370
† † Seaside Heights Bor.	18.82	19,645,070	.....	248,700	19,894,370
† Seaside Park Bor.	17.12	19,002,558	.....	313,885	19,316,443
† Ship Bottom Bor.	13.10	11,679,902	.....	213,900	11,892,922
† South Toms River Bor.	20.62	1,623,084	10,336	125,954	1,759,374
† † Stafford Twp.	22.15	6,514,718	.....	814,740	7,359,458
† Surf City Bor.	14.99	12,892,995	.....	256,440	13,149,435
† Tuckerton Bor.	14.83	5,923,406	.....	220,720	6,144,186
† Union Twp.	15.91	5,300,390	6,289	154,280	5,460,959
Totals .....	.....	\$708,319,915	\$165,229	\$14,662,962	\$723,148,106

*Exclusive of Class 11 Railroad Property.

†These districts are appealing Stafford Township ratio.

Table of Equalized Valuations in the County of Passaic for the Year 1958 (See page 188)

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.	\$3,679,350	18.40%	\$19,996,407	\$1,710	\$512,250	\$20,510,427
†† Clifton City	144,978,025	34.74	417,323,043	134,438	15,326,400	432,783,881
Haledon Bor.	7,407,275	33.50	22,111,269	.....	603,360	22,714,369
Hawthorne Bor.	25,262,350	29.36	86,043,426	59,437	2,326,185	88,429,048
Little Falls Twp.	11,109,530	21.92	50,682,162	11,760	1,658,575	52,352,197
North Haledon Bor.	11,236,670	39.16	28,668,718	.....	264,125	28,932,843
†† Passaic City	71,390,000	40.35	176,832,540	410,165	29,520,150	206,782,855
Paterson City	176,627,290	45.15	391,201,085	892,027	27,569,630	419,662,742
†† Tompion Lakes Bor.	10,513,185	24.46	42,981,132	9,114	1,923,825	44,914,071
Prospect Park Bor.	5,022,100	29.76	16,908,938	.....	908,825	17,817,763
†† Ringwood Bor.	6,397,456	23.64	27,061,997	.....	367,075	27,429,072
†† Totowa Bor.	14,151,750	29.85	47,409,548	4,370	1,039,625	48,453,543
†† Wanaque Bor.	4,620,001	18.10	25,524,867	15,873	485,676	26,026,416
†† Wayne Twp.	35,935,600	23.70	151,711,392	5,514	2,105,975	153,822,881
†† West Milford Twp.	13,809,150	21.75	63,490,345	906	1,214,425	64,705,676
West Paterson Bor.	8,395,125	27.24	30,819,108	350	484,840	31,304,298
Totals	\$550,524,897		\$1,598,786,037	\$1,545,664	\$80,311,181	\$1,680,642,882

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Salem for the Year 1958 (See page 192)

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.	\$832,575	14.71%	\$5,639,925	.....	\$206,125	\$5,866,050
†† Elmer Bor.	884,050	18.59	4,755,514	\$2,564	179,865	4,937,943
Elmhoro Twp.	699,199	20.11	3,029,334	.....	181,820	3,211,154
†† Lower Alloway Creek Twp.	693,415	20.94	3,311,437	.....	227,135	3,538,572
†† Lower Penns Neck Twp.	16,475,490	17.45	96,629,942	1,211	13,727,671	110,358,794
†† Marmington Twp.	1,911,950	21.63	8,839,344	1,929	560,250	9,401,523
†† Oldmans Twp.	1,014,735	12.58	8,066,256	597	181,745	8,248,598
Penns Grove Bor.	3,102,340	23.28	13,326,203	18,124	669,205	14,013,632
†† Pittsgrove Twp.	1,867,525	15.18	12,302,536	622	303,750	12,606,908
Pittsgrove Twp.	2,580,900	21.66	11,915,512	112	425,759	12,341,374
Quinton Twp.	1,170,800	20.35	5,733,317	.....	185,990	5,939,707
†† Salem City.	6,100,050	23.38	26,090,890	13,515	1,395,180	27,499,585
†† Upper Penns Neck Twp.	5,676,461	21.26	26,700,193	.....	1,912,495	28,612,688
†† Upper Pittsgrove Twp.	1,492,348	18.25	7,684,069	87	286,125	7,973,367
Woodstown Bor.	2,424,200	22.16	10,939,531	3,134	392,335	11,335,000
Totals	\$46,745,948		\$245,004,003	\$41,891	\$20,838,541	\$265,884,435

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Somerset for the Year 1958 (See page 196)

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.	\$4,081,430	17.80%	\$22,929,382	.....	\$433,790	\$23,363,172
Bernards Twp.	4,475,900	11.67	38,353,809	\$10,255	1,030,635	39,394,789
Bernardsville Bor.	5,077,350	13.53	37,526,608	88,377	1,219,475	38,834,660
Bound Brook Bor.	7,912,600	19.33	40,934,299	138,061	1,304,600	42,376,960
Branchburg Twp.	3,023,500	16.00	18,896,875	7,595	470,035	19,374,505
Bridgewater Twp.	15,848,364	12.37	126,080,859	36,275	5,002,025	131,119,159
Far Hills Bor.	1,046,775	12.00	8,723,125	10,187	1,038,825	8,897,137
†† Franklin Twp.	16,437,467	23.35	70,396,004	3,164	1,300,678	71,699,846
Green Brook Twp.	3,412,925	17.29	19,739,300	.....	335,500	20,074,800
†† Hillsborough Twp.	5,341,494	14.28	37,405,420	15,614	836,150	38,257,184
Manville Bor.	5,791,778	14.39	40,248,631	86,473	2,322,761	42,657,865
Millstone Bor.	293,750	17.08	1,720,082	.....	24,150	1,744,232
Montgomery Twp.	2,286,432	14.43	15,844,990	33,221	350,255	16,237,466
North Plainfield Bor.	15,168,700	22.30	68,021,076	.....	2,003,200	70,024,276
Peapack-Gladstone Bor.	1,881,500	16.00	11,759,375	8,450	334,975	12,102,800
Raritan Bor.	3,403,400	13.44	25,322,917	73,636	806,200	26,262,753
Rocky Hill Bor.	317,000	13.84	2,290,462	.....	46,905	2,337,367
Somerville Bor.	10,538,275	18.83	55,965,818	135,913	2,054,020	58,155,281
South Bound Brook Bor.	2,414,360	23.25	10,384,344	671	569,200	10,954,215
†† Warren Twp.	3,114,894	9.40	33,136,532	.....	364,135	33,500,667
Watchung Bor.	2,857,650	11.93	23,953,479	.....	354,250	24,307,729
Totals	\$114,725,524		\$709,633,007	\$648,092	\$21,395,704	\$731,676,863

*Exclusive of Class II Railroad Property.

SUSSEX COUNTY

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Table of Equalized Valuations in the County of Sussex for the Year 1958
(See page 260)

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.	\$389,170	15.89%	\$2,449,150	\$4,365	\$80,810	\$2,544,325
Andover Twp.	1,572,845	14.41	10,914,955	266	236,280	11,151,501
Branchville Bor.	577,125	16.00	3,607,031	2,849	109,875	3,719,755
Brampton Twp.	1,779,962	17.07	10,427,428	396	281,222	10,709,046
Frankford Twp.	2,084,665	15.75	13,108,984	158	357,910	13,467,052
Franklin Bor.	1,579,965	13.55	11,660,258	17,558	187,215	11,865,031
Green Twp.	501,710	9.92	5,383,155	129	114,930	5,498,214
Hamberg Bor.	635,405	17.58	3,614,363	823	115,079	3,730,265
Hamilton Twp.	734,500	17.03	4,312,977	1,078	83,425	4,397,480
Hardy Twp.	757,975	9.44	8,029,390	220	127,390	8,156,916
Hardy Twp.	1,388,745	12.42	11,181,924	552	337,500	11,519,976
Hopkinton Bor.	6,183,226	20.29	30,474,253	.....	633,731	31,107,984
Lafayette Twp.	655,800	16.28	4,028,256	963	180,430	4,209,689
Montague Twp.	540,600	10.20	5,300,000	.....	224,275	5,524,275
Newtown Twp.	4,566,529	22.00	20,756,009	10,751	933,030	21,700,690
Ogdenburg Bor.	2,458,062	21.15	11,597,480	1,417	104,372	11,633,269
Sandyton Twp.	1,088,600	14.21	7,662,913	.....	111,900	7,774,813
Shirley Twp.	7,807,299	18.01	43,349,800	1,724	825,310	44,176,834
Stanhope Bor.	1,236,415	19.33	6,396,353	.....	253,830	6,650,183
Stillwater Twp.	1,109,795	12.12	9,156,724	10	263,700	9,362,404
Sussex Bor.	1,179,975	21.40	5,513,902	3,781	194,700	5,712,383
Vernon Twp.	2,336,200	12.10	19,224,793	1,360	292,975	19,519,128
Walpack Twp.	474,184	14.72	3,221,359	.....	49,050	3,270,409
Wantage Twp.	1,886,200	13.10	14,398,473	1,027	417,200	14,816,700
Totals	\$43,475,293		\$265,700,836	\$40,427	\$6,468,129	\$272,218,392

*Exclusive of Class II Railroad Property.

UNION COUNTY

Table of Equalized Valuations in the County of Union for the Year 1958 (See page 204)

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.	\$12,003,000	21.15%	\$57,035,461	\$307	\$2,550,025	\$59,585,983
Clark Twp.	12,247,775	15.65	78,260,543	3,359	2,666,875	80,930,977
Cranford Twp.	32,309,500	26.50	121,922,642	339,682	3,984,200	126,206,524
Elizabeth City	132,231,450	38.49	343,547,545	3,080,166	22,403,850	369,031,561
Fanwood Bor.	9,996,000	25.94	38,535,081	33,125	865,330	39,423,536
Garwood Bor.	5,417,501	23.83	22,733,953	19,125	1,546,538	24,299,616
Hillside Twp.	58,670,700	29.01	133,301,482	41,856	8,891,824	142,235,162
Kentworth Bor.	9,954,405	22.55	44,132,572	40,109	2,645,440	46,838,121
Linden City	80,634,006	26.15	309,708,085	298,932	24,246,955	307,300,552
Mountainside Bor.	11,428,425	23.67	48,282,319	.....	1,792,850	50,075,169
New Providence Bor.	15,812,675	29.49	53,620,465	2,252	1,200,775	54,823,492
Plainfield City	68,586,825	34.11	201,075,418	274,537	11,351,300	212,701,255
Rahway City	35,857,450	32.22	111,289,417	529,760	7,087,985	118,907,162
Roselle Bor.	23,132,475	28.80	80,070,872	28,167	3,903,600	84,002,639
Roselle Park Bor.	15,053,900	29.38	51,238,598	57,114	1,640,525	52,936,237
Scotch Plains Twp.	23,756,130	26.51	89,735,123	80	2,405,462	92,130,674
Springfield Twp.	28,895,200	45.35	85,746,703	3,331	3,371,200	89,141,234
Summit City	40,115,900	29.00	103,363,172	181,424	6,137,470	115,704,066
Union Twp.	72,093,795	23.70	304,201,667	11,650	13,243,620	319,408,337
Westfield Town	52,262,550	27.73	188,252,975	4,663	5,551,170	193,808,808
Winfield Twp.	610,400	44.50	1,371,685	.....	77,300	1,448,985
Totals	\$749,104,122		\$2,566,518,398	\$4,961,048	\$129,590,294	\$2,701,069,700

*Exclusive of Class II Railroad Property.

WARREN COUNTY

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Table of Equalized Valuations in the County of Warren for the Year 1958
(See page 208)

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.	\$658,825	14.98%	\$4,398,031	\$1,180	\$192,675	\$4,591,886
Alpha Bor.	1,252,560	24.89	5,092,382	3,347	280,725	5,316,454
Belvidere Town	2,567,350	26.97	9,519,281	11,324	426,460	9,957,065
†† Blairstown Twp.	1,202,350	13.87	8,668,709	8,659	284,175	8,961,543
Franklin Twp.	982,080	13.72	7,158,017	665	372,759	7,531,441
Fredriksghusen Twp.	650,600	15.09	4,311,465	708	190,205	4,502,378
Greenwich Twp.	1,127,965	20.24	5,572,860	1,276	302,840	5,877,066
Hackettstown Town	5,958,800	50.35	19,633,608	6,877	975,000	20,613,465
Hardwick Twp.	362,800	14.75	2,459,601	253	87,115	2,547,029
Harmony Twp.	1,152,340	18.30	6,296,940	3,424	201,675	6,502,639
†† Hope Twp.	869,225	21.06	4,013,042	.....	110,425	4,123,467
Independence Twp.	2,036,250	35.53	5,731,072	1,822	177,305	5,910,199
†† Knowlton Twp.	846,375	12.75	6,638,285	2,472	128,000	6,768,707
†† Liberty Twp.	577,175	12.61	4,577,121	168	43,100	4,620,389
Lopatcong Twp.	2,371,245	21.13	11,222,172	30,285	501,620	11,754,077
Mansfield Twp.	1,393,085	13.30	9,797,632	1,343	341,560	10,140,535
Oxford Twp.	633,501	16.06	3,944,589	315	259,915	4,204,819
Palmquarry Twp.	170,050	23.87	712,401	.....	14,400	726,801
Phillipsburg Twp.	14,275,075	27.18	52,520,511	518,599	3,354,875	56,383,985
Pohatcong Twp.	2,258,287	19.72	11,451,760	6,295	495,073	11,953,128
Washington Bor.	5,113,815	26.70	19,265,225	31,081	1,746,175	21,042,481
†† Washington Twp.	2,225,240	15.19	14,715,297	1,323	639,016	15,355,546
†† White Twp.	1,177,975	13.92	8,462,464	3,988	221,410	8,687,892
Totals	\$49,842,908		\$226,102,475	\$635,384	\$11,346,503	\$238,084,362

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1958

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed Value 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	\$155,680,400	21.58%	\$721,554,242	\$699,842	\$17,447,366	\$739,721,450
Bergen	904,483,128	21.74	4,160,814,723	2,581,134	119,303,861	4,282,699,718
Burlington	107,038,459	16.87	634,409,727	138,109	20,277,264	654,825,100
Camden	338,334,404	26.92	1,256,864,035	3,495,467	53,959,949	1,313,959,451
Cape May	79,268,005	18.12	437,405,771	165,075	8,266,973	445,837,819
Cumberland	67,087,042	19.08	351,579,159	156,274	15,428,447	367,163,880
Essex	1,475,436,660	40.69	3,625,835,723	14,352,451	258,773,285	3,884,609,008
Gloucester	95,368,699	18.65	511,352,900	95,877	16,718,068	528,167,454
Hudson	827,202,400	52.03	1,580,383,156	131,993,310	145,523,177	1,866,780,643
Hunterdon	44,122,728	15.72	280,614,735	148,968	9,803,330	290,567,033
Mercer	287,618,630	37.20	1,041,857,550	2,847,836	67,617,702	1,112,323,088
Middlesex	414,076,875	22.56	1,835,434,151	6,591,406	75,640,217	1,917,065,777
Monmouth	265,076,585	19.19	1,384,374,317	684,024	39,516,315	1,425,574,656
Morris	262,865,204	18.51	1,420,165,567	735,656	30,653,733	1,457,574,356
Ocean	96,088,998	13.57	708,319,915	163,229	14,662,962	723,148,106
Passaic	550,324,557	34.43	1,598,786,037	1,545,664	80,311,181	1,680,642,882
Salem	46,745,948	19.08	245,004,063	41,891	20,833,541	265,884,435
Somerset	114,725,524	16.17	709,633,007	648,092	21,395,764	731,676,863
Sussex	43,475,293	16.36	265,700,836	49,427	6,468,129	272,218,392
Union	749,104,122	29.19	2,566,518,358	4,961,048	129,590,294	2,701,069,700
Warren	49,812,968	22.03	226,102,475	635,384	11,346,503	238,084,362
State Totals	\$7,074,687,049	27.67	\$25,571,600,390	\$172,667,564	\$1,159,626,661	\$26,903,954,624

*Exclusive of Class II Railroad Property.

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