

NEW JERSEY STATE LIBRARY

STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

1 9 6 5



STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

1 9 6 5



STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY **DIVISION OF TAXATION**

JOHN A. KERVICK, *State Treasurer*

WILLIAM KINGSLEY, *Acting Director*

SIDNEY GLASER, *Assistant to the Director*

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

ELIAS ABELSON, *Supervisor, Legal Services*

Bureaus:

Beverage Tax Bureau—Joseph A. Cannon, State Supervisor.

Cigarette Tax Bureau—Amos Tilton, State Supervisor.

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

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

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

Motor Fuels Tax Bureau—Irving Goll, State Supervisor.

Outdoor Advertising Tax Bureau—Vincent R. Stolarski, State Supervisor.

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

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

TABLE OF CONTENTS

	PAGE
Letter of Transmittal	1
Per Capita State Tax Collections 1964	3
Per Capita State and Local Revenues	4
Summary of Activities	5
Tables 1 and 2 of Major State Tax Collections	7
Summary of Recent Changes in the Tax Laws	37
Summary of Recent Court Decisions and Opinions of the Attorney General affect- ing Taxation	41
Summary of functions of the several bureaus of the Division of Taxation	50
Office of the Director, Division of Taxation	50
Beverage Tax Bureau	52
Cigarette Tax Bureau	60
Corporation Tax Bureau	69
Emergency Transportation Tax Bureau	80
Local Property Tax Bureau	85
Motor Fuels Tax Bureau	93
Outdoor Advertising Tax Bureau	102
Public Utility Tax Bureau	108
Transfer Inheritance Tax Bureau	120
 Collections:	
Beverage Tax	130
Cigarette Tax	130
Corporation Tax	131
Inheritance—Estate Tax	132
Motor Fuels Tax	133
Outdoor Advertising Tax	133
Public Utility Tax	133
 Assessments:	
Railroad Tax	134
State Equalization Table—1965	135
Local Property Taxes—1963, 1964, 1965	136
The Tax Dollar Chart	137
 Summary of Local Property Taxes—1965:	
Levied by County Boards of Taxation	138
Levied by Local Assessors	138
Summary of Taxes Levied by Director, Division of Taxation for Local Use—1965	138
Summary of Local Property Tax Valuations—1965 and 1964	139
Summary of Exempt Property	139
Local Tax Statistics	140
Average Rate of Taxation in the State, 1940-1965	141
 Calendar of Tax Events as to:	
Alcoholic Beverage Tax	142
Cigarette Tax	142
Corporation Business Tax	143
Financial Business Tax	145
Insurance Tax	146
Emergency Transportation Tax	148

	PAGE
Local Property Tax:	
General	149
Assessor	166
Collector	167
County Board of Taxation	169
Division of Tax Appeals	170
Director of Taxation	170
Municipality	171
Motor Fuels Tax	172
Outdoor Advertising Tax	173
Public Utility Tax	173
Railroad Tax	176
Directory of State, County and Local Tax Officials:	
State Division of Tax Appeals	181
County Boards of Taxation	183
Local Assessors and Collectors	186
Abstracts of Ratables of the 21 counties	205
Abstract of Ratables of the State	326
Table of Equalized Valuations	331
Compilation of Equalized Valuations and "Common Levels" in the State of New Jersey as of October 1, 1965	356
October 1, 1964—as amended	357
October 1, 1963— "	358
October 1, 1962— "	359
October 1, 1961— "	360
October 1, 1960— "	361
October 1, 1959— "	362
October 1, 1958— "	363
October 1, 1957— "	364
October 1, 1956— "	365
October 1, 1955— "	366
Index	367

LETTER OF TRANSMITTAL

Trenton, July 1, 1965.

*To the Hon. Richard J. Hughes, Governor of the State of New Jersey,
and the Legislature of the State of New Jersey:*

Pursuant to the provisions of R. S. 54:1-13, there is respectfully submitted herewith the Annual Report of the Division of Taxation in the Department of the Treasury, covering the activities of the nine Bureaus of the Division and the Office of the Director during the State fiscal year ended June 30, 1965, and setting forth the County and State Abstracts of Ratables and the Table of Equalized Valuations for the calendar year 1965. Principal activities of the Division during the covered year are summarized in a statement accompanying this letter of transmittal.

It has become customary in these Annual Reports to comment upon current developments in the progress of Chapter 51, Laws of 1960. Following three successive postponements of its effective date, Chapter 51 became effective for the tax year 1965. It would be comforting to conclude that this indicates an end to the long and tedious deliberations attending this important change in the method of local assessment and taxation of property in general and tangible personal property used in business in particular. Realism suggests, however, that the period of prolonged consideration has not yet run its course.

In permitting Chapter 51 to become effective for the tax year 1965, the Legislature amended the law in a manner to reduce the taxable values of depreciable personal property from 100% of the common level to 65% of the common level and to restore a provision establishing a 20% of original cost minimum valuation upon such property so long as it remains available for use. The Legislature also amended Chapter 51 to provide, as a transition device for the tax years 1965 and 1966, separate tax rates upon personal property used in business at levels to insure that such property will bear no less a percentage of the total tax load in each local taxing district than it did in 1963.

The temporary nature of this uneasy balance established by the separate tax rates between personal property used in business and all other classes of taxable property is emphasized by the fact that the separate tax rates will expire in 1967 while the reduced taxable values are a permanent factor of Chapter 51. As the law presently stands, there will be a substantial "tax shift" in 1967 away from personal property to other classes of taxable property. Possible alternatives are either an extension of the separate tax rate provision or other amendments to the Act. Within this environment, further legislative action relative to Chapter 51 seems inevitable.

One of the provisions of Chapter 51 required that duplicate returns were to be forwarded to the Division of Taxation for study and analysis during the first year of implementation. Added emphasis has been given to this legislative intent by the appointment of a special Governor's Committee on Local Property Taxation to survey the impact of Chapter 51 throughout the State and to prepare such suggested modifications or changes as may be deemed desirable.

The Division of Taxation has been working closely with the Governor's Committee. Some of the data that were developed are shown and discussed in the section of this Report describing the Division's activities under the caption "Tax Study and Development." A comprehensive account of all aspects of the study will be included in the report ultimately presented by the Governor's Committee on Local Property Taxation.

It is earnestly hoped that these studies can lead to a stabilization of personal property tax procedures which the State has so long sought. In this respect, it is appropriate to quote the following comment from the 1964 Annual Report:

"It is safe to say that few laws have been more earnestly considered by the Legislature, more widely discussed and written about—and more generally misunderstood—than this controversial tax law. Unfortunately, too, the very uncertainty which has prevailed over the fate of the law has, in itself, been detrimental to maintaining a wholesome tax environment."

Respectfully submitted,

WILLIAM KINGSLEY,

Acting Director, Division of Taxation.

PER CAPITA STATE TAX COLLECTIONS 1964⁽¹⁾
CHART SHOWING NEW JERSEY PER CAPITA TAX IN COMPARISON TO THE AVERAGE OF ALL STATES AND OF NEIGHBORING STATES

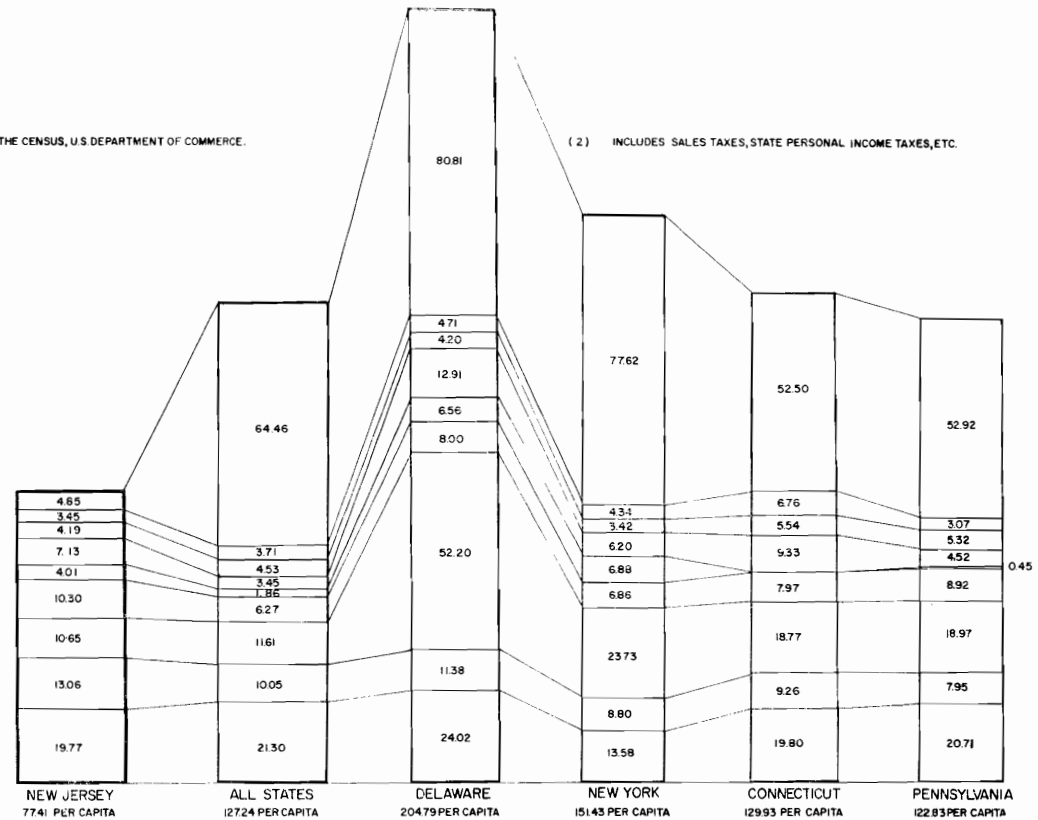
(1) SOURCE: BUREAU OF THE CENSUS, U.S. DEPARTMENT OF COMMERCE.

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

SOURCE OF REVENUE

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

TOTALS



PER CAPITA STATE AND LOCAL REVENUES

BY SOURCE IN SELECTED STATES 1964⁽¹⁾

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

SOURCE OF REVENUE

STATE TAX COLLECTIONS

MISCELLANEOUS STATE REVENUES

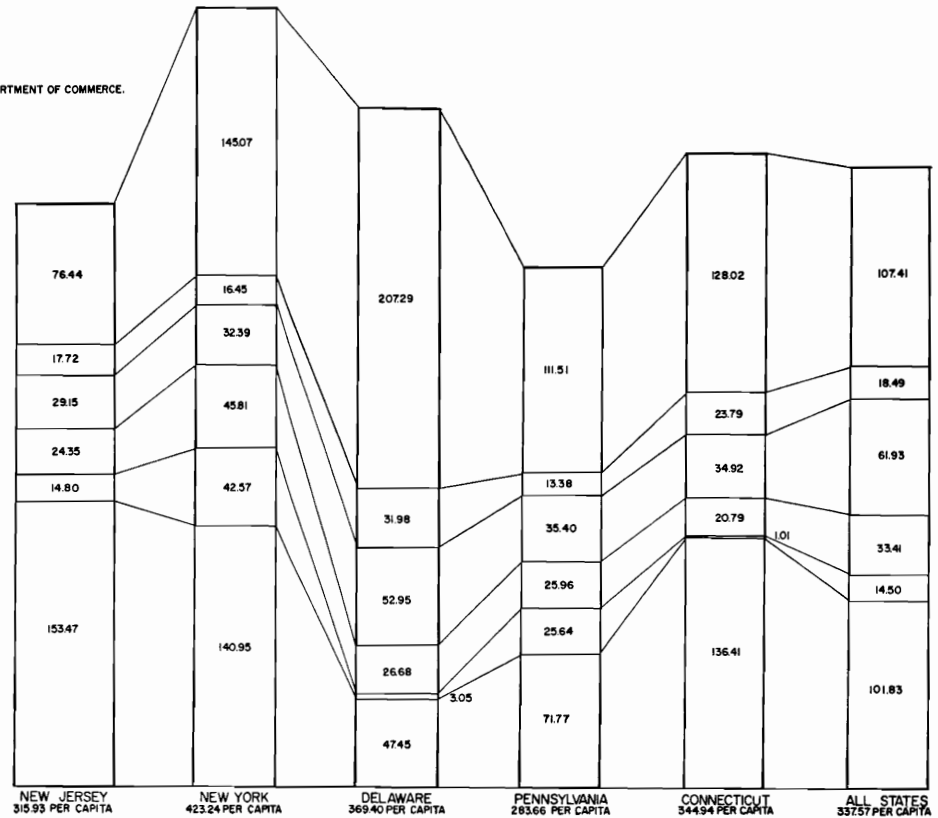
FEDERAL GRANTS, ETC.

MISCELLANEOUS LOCAL REVENUES

OTHER LOCAL TAXES

LOCAL PROPERTY TAXES

TOTAL STATE & LOCAL



SUMMARY OF ACTIVITIES

Six Kinds of Activity

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

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

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

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

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

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

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

1. *Tax Collections*

The Division of Taxation's revenue bureaus collected taxes totaling \$426,649,099 during the fiscal year ended June 30, 1965. These net revenue collections represented 78.0% of all major tax revenues collected by the State. Taxes collected outside the Division of Taxation include motor vehicle fees, pari-mutuel racing receipts, boxing and wrestling taxes and motor carriers road taxes.

Table 1 indicates the relative growth rates of the Division's revenue collections. In the 1965 fiscal year the Division of Taxation's net revenue collections aggregated \$18,832,676 or 4.6% more than the net collections of \$407,816,423 for the 1964 fiscal year and \$59,466,628 or 16.2% more than the net collections of \$367,182,471 for the fiscal year ended June 30, 1963.

Analysis of the Division of Taxation's total net revenue collection indicates the following: net alcoholic beverage tax collections increased \$2,235,241 (8.1%) from \$27,744,704 in 1964 to \$29,979,945 in 1965; net cigarette tax collections increased \$3,601,950 (5.3%) from \$67,887,533 in 1964 to \$71,489,483 in 1965. Net corporation business taxes increased \$4,787,705 (6.6%) from \$72,684,549 in 1964 to \$77,472,254 in 1965; net emergency transportation tax collections increased \$1,192,710 (17.8%) from \$6,691,361 in 1964 to \$7,884,070 in 1965. Net inheritance tax collections decreased \$8,529 (0.2%) from \$47,456,101 to \$47,447,573 in 1965; insurance tax collections increased \$1,241,231 (5.4%) from \$22,960,747 to \$24,201,978 in 1965. Net motor fuels tax collections increased \$5,473,971 (4.1%) from \$132,214,710 in 1964 to \$137,688,681 in 1965; net outdoor advertising tax collections increased \$2,320 (1.8%) from \$130,745 in 1964 to \$133,065 in 1965. Net public utility excise tax collections increased \$784,810 (6.1%) from \$12,803,923 in 1964 to \$13,588,734 in 1965; and net railroad tax collections for State use increased \$55,035 (2.1%) from \$2,566,515 in 1964 to \$2,621,550 in 1965.

Table 2 shows administrative costs incurred in 1964 by the revenue and non-revenue Bureaus and the Director's Office. Administrative costs as a per cent of revenue collected are shown for the Division of Taxation and each of its components. Within the Division figure of 1.14% these tax collection costs range from 0.4% for Motor Fuels and 0.6% for Cigarette to 3.2% for Emergency Transportation taxes.

TABLE 1
MAJOR STATE TAX COLLECTIONS—1964-1965

	Collections During Fiscal Years Ended June 30			Increase or Decrease				Per Cent of Total Collections		
	1965	1964	1963	1965 over 1964		1964 over 1963		1965	1964	1963
Collected by Division of Taxation										
Beverage Taxes (a)	\$29,979,945	\$27,744,704	\$24,422,291	\$2,235,241	8.1%	\$3,322,413	13.6%	5.5%	5.2%	5.1%
Cigarette Tax and Licenses	71,489,483	67,887,533	61,046,006	3,601,950	5.3	6,841,527	11.2	13.1	12.9	12.8
Corporation Business Tax	(77,472,254)	(72,684,549)	(68,696,268)	(4,787,705)	(6.6)	(3,988,281)	(5.8)	(14.2)	(13.8)	(14.4)
Net Worth (b)	40,283,934	39,079,459	36,396,373	1,204,475	3.1	2,683,086	7.4	7.4	7.4	7.6
Net Income	36,173,169	32,450,280	31,240,209	3,722,889	11.5	1,210,071	3.9	6.6	6.2	6.5
Financial Business Tax (c)	1,015,151	1,154,810	1,059,686	—139,659	—12.1	95,124	9.0	0.2	0.2	0.2
Emergency Transportation Tax	7,884,070	6,691,361	7,428,623	1,192,709	17.8	—737,262	—9.9	1.4	1.3	1.6
Inheritance-Estate Taxes (d)	47,447,573	47,456,101	40,262,812	—8,528	—0.2	7,193,289	17.9	8.6	9.0	8.4
Insurance Taxes	24,201,978	22,960,747	21,035,567	1,241,231	5.4	1,925,180	9.2	4.4	4.4	4.4
Motor Fuels Tax (e)	137,688,681	132,214,710	126,980,705	5,473,971	4.1	5,234,005	4.1	25.2	25.1	26.6
Outdoor Advertising Tax	133,065	130,745	139,111	2,320	1.8	—8,366	—6.0	*	*	*
Public Utility Taxes (j)	13,588,734	12,803,923	42,995	784,811	6.1	12,760,928	....	2.5	2.4	*
Railroad Taxes	(16,763,316)	(17,242,050)	(17,128,093)	(—478,734)	(—2.8)	(113,957)	(0.7)	(3.1)	(3.3)	(3.6)
State Use (f)	2,621,550	2,566,515	2,848,283	55,035	2.1	—281,768	—9.9	0.5	0.5	0.6
Local Use (g)	14,141,766	14,675,535	14,279,810	—533,769	—3.6	395,725	2.8	2.6	2.8	3.0
Total Collected by Division	\$426,649,099	\$407,816,423	\$367,182,471	\$18,832,676	(4.6)	\$40,633,952	11.1%	78.0%	77.4%	76.9%
Collected Outside Division of Taxation										
Boxing-Wrestling Taxes	\$21,077	\$36,631	\$25,300	—\$15,554	42.5%	\$11,331	44.8%	*	*	*
Motor Carriers Road Taxes	1,273,117	1,669,750	.....	—396,633	—23.8	1,669,750	....	0.2%	0.3%	....
Motor Vehicle Fees, etc.	89,946,544	90,363,715	80,637,988	—417,171	—0.5	9,725,727	12.1	16.5	17.2	16.9%
Pari-Mutuel Taxes	28,917,827	26,800,125	29,444,851	2,117,702	7.9	—2,644,726	—9.0	5.3	5.1	6.2
Total Collected Outside Division	\$120,158,565	\$118,870,221	\$110,108,139	\$1,288,344	1.1%	\$8,762,082	8.0%	22.0%	22.6%	23.1%
Total Major State Tax Collections	\$546,807,664	\$526,686,644	\$477,290,610	\$20,121,020	3.8%	\$49,396,034	10.3%	100.0%	100.0%	100.0%

TABLE 1—Continued
DISTRIBUTION OF MAJOR STATE TAX COLLECTIONS

	Distribution of Collections			Increase or Decrease				Per Cent of Total Distribution		
				1965 over 1964		1964 over 1963				
	1965	1964	1963	Amount	Per Cent	Amount	Per Cent	1965	1964	1963
State Use	\$528,188,706	\$507,905,406	\$459,945,526	\$20,283,300	4.0%	\$47,595,880	10.4%	96.6%	96.5%	96.4%
Local Use (h)	17,729,336	17,733,004	16,662,904	—3,668	*	1,070,100	6.4	3.3	3.4	3.5
Dedicated (i)	889,622	829,708	682,180	59,914	7.2	147,528	21.6	0.1	0.1	0.1

* Less than 0.1%.

(a) Net after refunds:

Gross Receipts: 1963 \$ 24,422,927; 1964 \$ 27,745,326; 1965 \$ 29,980,326
Refunds: 1963 \$ 636; 1964 \$ 622; 1965 \$ 380

(b) Includes Interest and Penalties:

1963 \$ 538,023; 1964 \$ 556,244; 1965 \$ 594,029

Tax Certificates and Miscellaneous:

1963 \$ 36,019; 1964 \$ 44,772; 1965 \$ 45,886

(c) Distributed equally to the taxing district and the county in which place of business is located.

(d) Net after refunds:

Gross Receipts: 1963 \$ 41,827,803; 1964 \$ 49,410,125; 1965 \$ 49,907,207
Refunds: 1963 \$ 1,564,991; 1964 \$ 1,954,024; 1965 \$ 2,459,635

(e) Net after refunds:

Gross Receipts: 1963 \$132,647,135; 1964 \$138,611,736; 1965 \$143,785,555
Refunds: 1963 \$ 5,666,427; 1964 \$ 6,397,026; 1965 \$ 6,096,874

(f) Includes Class I and Class III Railroad Property and Franchise Tax. 1963 collections exclude \$33,351.76 withheld by N. Y. Susquehanna & Western Railroad.

(g) Class II Railroad Property Tax. 1963 collections exclude:

Withheld by Lehigh Valley R. R. \$539,775.00

Withheld by N. Y. Susquehanna Western \$89,009.24

Credit on New York Central \$432.73

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

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

(j) Consists of the Public Utility Excise Tax adopted in 1963 for the year 1964. 1963 figures are for Public Utility Gross Receipts and Franchise Taxes payable to the State only.

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

Tax Source	Cost of Administration						Number of Personnel		
	1965		1964		1963		1965	1964	1963
	Amount	Per Cent of Revenue	Amount	Per Cent of Revenue	Amount	Per Cent of Revenue			
Beverage	\$541,970	1.8%	\$555,069	2.0%	\$519,557	2.1%	80	83	82
Cigarette	406,311	0.6	372,047	0.5	344,524	0.6	56	56	56
Corporation and Insurance	1,050,788	1.0	1,006,400	1.1	865,029	1.0	176	165	162
Emergency Transportation	252,068	3.2	281,595	4.2	256,533	3.5	35	33	39
Inheritance	1,044,163	2.2	995,213	2.1	876,439	2.2	155	144	127
Motor Fuels	515,187	0.4	559,763	0.4	516,916	0.4	84	77	84
Railroad and Public Utility	162,644	0.6	**174,525	0.6	179,201	1.0	22	25	19
Totals	\$3,973,131	0.93	\$3,944,612	0.97	\$3,558,199	0.97	608	583	569
<i>Non-Revenue Bureaus</i>									
Local Property Tax Bureau ..	\$680,367	.....	\$626,552	.....	\$544,420	.....	88	87	80
Outdoor Advertising Tax Bureau	76,849	.....	71,516	.....	64,138	.....	12	12	12
Public Utility Tax Bureau .....	.....	.....	**	.....	26,720	.....	**	**	5
Totals	**	**	\$698,068	.....	\$635,278	.....	100	99	97
Director's Office	\$117,056	.....	\$95,043	.....	\$88,294	.....	11	7	8
Division Totals	\$4,847,403	1.14%	\$4,737,723	1.16%	\$4,281,771	1.17%	719	689	674

* As of June 30 of the fiscal year.

** Public Utility Tax Bureau was combined with the former Engineering and Railroad Tax Bureau as the Public Utility Tax Bureau in May, 1963. 1964-1965 cost of administration figures are listed with the tax source figures for Railroad and Public Utility taxes.

Any tabulation of costs incurred by the Division of Taxation for the collection of taxes must be qualified by the recognition that each of the Bureaus within the Division performs some functions not directly related to tax collection.

The principal features of each of the taxes administered by the Division, as well as a discussion of the many aspects of each Bureau's operations, are described in this Report under the heading of the appropriate Bureau. Also included within the supplementary materials are selected statistical data showing historical trends in tax collections and other information relative to State and local taxation in New Jersey.

2. Tax Apportionments

In addition to collecting tax revenues for State and local use, the Division of Taxation was also responsible for assessing and certifying \$105,477,939 of public utility and insurance taxes to municipalities and counties for local collection during the fiscal year 1964-1965. Chapters 92 and 93, Laws of 1961 (approved July 18, 1961) transferred the taxation of water companies from Chapter 4, Laws of 1940 to Chapter 5, Laws of 1940, thus making such corporations subject to the gross receipts tax as well as to the public utility franchise tax and exempting them from local taxation upon their personal property. These taxes are for the sole use of local governments and are not available for State purposes. Utility gross receipts taxes assessed against 133 water companies for the first time in 1962 totaled \$2,574,279. In 1965 the total was \$3,280,121, for 136 water companies. As indicated below all taxes apportioned increased \$6,126,601 (6.2%) between 1964 and 1965 as compared to \$3,988,508 (4.2%) between 1963 and 1964.

	1963	1964	1965	Increase 1964-65
Public Utility Taxes (other than railroad): Payable directly to the several taxing districts of the State (less State Administrative costs—1962, \$45,284; 1963, \$42,995; 1964, \$34,445) 1965, \$32,723	\$91,181,292	\$95,020,177	\$100,888,494	\$5,868,317
Domestic Insurance Taxes:				
Payable directly to taxing districts—87½%	3,658,846	3,789,766	4,015,765	225,999
Payable directly to counties —12½%	522,692	541,395	573,680	32,285
Total Insurance	\$4,181,538	\$4,331,161	\$4,589,445	\$258,284
Total Taxes Apportioned.	\$95,362,830	\$99,351,338	\$105,477,939	\$6,126,601

3. *Equalization Tables*

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

Average assessment ratios are determined from real estate sales during a two-year period. The Table of Equalized Valuations promulgated on October 1, 1964 was derived from an examination of 165,187 real estate sales recorded between July 1, 1962 and June 30, 1963 and 171,568 sales recorded between July 1, 1963 and June 30, 1964. On the basis of these samples all taxable real estate, assessed at \$21,886,304,125 was estimated to have a true value totaling \$35,941,180,035. In addition to the estimated full value of real estate the equalization table contains the assessed value of Class II Railroad Property and the assessed value of taxable personal property. With these additions the total state-wide equalized valuation was reported at \$38,178,702,714.

The average ratio of assessed value to true value of all real estate in 1964 was shown to be 60.89%. Like all averages, this state-wide average real estate assessment ratio was the composite of various ratios within the 568 local taxing districts ranging from a low of 8.88% in Allamuchy Township (Warren County) to a high of 122.33% in Woodbine Borough (Cape May County).

The average assessment ratio data, and activities associated with their preparation, are the windows through which the State looks at its local tax assessment results. There are 2,028,980 parcels of real property in the State. These properties are assessed by 912 local assessors in 568 taxing districts. As a precaution against misuse or misinterpretation of sales data derived from reported transactions, the Local Property Tax Bureau rigorously screens all sales reported to it.

The gathering of data relative to sales transactions is a continuous process accomplished by the Local Property Tax Bureau with the cooperation of the County Boards of Taxation and municipal assessors. The information is forwarded to the Bureau where it is transferred to

punched cards for purposes of mechanical compilation and tabulation. Although not required by law, monthly lists of sales are forwarded to assessors in each of the 568 taxing districts, to the 21 County Boards of Taxation and to members of the Local Property Tax Bureau field staff. In addition to affording all interested parties an opportunity to carry on their own screening and evaluation process, this procedure opens valuable lines of communication between the Bureau and local tax officials.

The 1964 Table of Equalized Valuations was used by the State Department of Education as a basis for apportioning State aid for local schools for the school year 1965-1966. Distribution of a major portion of approximately \$100,000,000 of State aid to local schools during the school year 1965-1966 is related directly or indirectly to the equalized valuations in the 1964 Table. In addition to the use of the equalization table in the apportionment of State aid to local schools, equalized valuations were the basis of apportioning more than \$213,016,349 of county taxes among local taxing districts. Equalized valuations are also used as a basis for apportioning the tax cost of a large number of regional school districts among their component taxing districts.

The apportioned costs of county governments and of regional school districts are defrayed almost wholly out of local property tax revenues. All of these things together indicate the importance of the equalized valuations in the property tax life of the State.

The average ratios determined in compiling the Table of Equalized Valuations have also received recognition as guidelines for achieving intra-district assessment equality. Legislation adopted in 1960—Chapter 51, Laws of 1960—established a “common level” basis for assessing tangible personal property used in business and specifically identified “common level” as the average real estate assessment ratio determined, for each taxing district, from the data compiled by the Division of Taxation in the preparation of the Annual Table of Equalized Valuations for school aid purposes. This legislative recognition of the sales ratio studies conducted by the Division was supplemented by judicial acceptance in the *Kents* case 34 N. J. 21 (1961) of the officially determined average ratios as a basis for providing taxpayer relief from higher than average assessments within a given municipality. The court held that the average ratio determined by the Division of Taxation is appropriate evidence of the common level to which reductions

should be granted, absent other proofs suggesting that the average ratio should be modified. More recently, in *Siegal v. City of Newark*, 38 N. J. 57 (1962), the Supreme Court reaffirmed its holding in the *Kents* case.

4. *Services to Local Taxing Districts*

A principal function of the Division of Taxation is the supervision and coordination of local property tax procedures. The relative importance of the Division's service effort to local taxing districts is derived both from the dominant position of the local property tax within the aggregate State tax structure and from the Division's statutory responsibility to assist local taxing districts in the assurance of equity, uniformity and efficiency in property tax administration.

In 1965, local property tax collections, which increased \$76.6 million (6.8%) over 1964, aggregated \$1,201.1 million as compared to major State tax collections of \$546.8 million. In 1965, State and local portions of the State and local tax revenue collections in New Jersey were 31.3% and 68.7%, respectively. In 1964, local property tax collections totaled \$1,124.5 million as compared to major State tax collections of \$526.5 million. In 1964, State and local portions of the State and local tax revenue collections in New Jersey were 31.9% and 68.1%, respectively.

As shown above, the State portion of the State and local total tax revenue in New Jersey was 31.3% in 1965 and 31.9% in 1964. Both these figures were substantially lower than the 50.5% average for all states indicated in recent studies conducted by the United States Bureau of the Census. Since property taxes comprise more than 90% of all local tax revenues, this heavy dependence upon local revenue inevitably means heavy dependence upon local property taxes.

Prior to increased State supervision and coordination initiated in 1953 with the establishment of the Local Property Tax Bureau, nearly 900 local assessors and 21 county boards of taxation in 566 taxing districts administered the local property tax under what the Commission on State Tax Policy described as "chaotic conditions." During the last 12 years, the services rendered by the Division of Taxation have been responsible for substantially reducing this chaos and demonstrating that property taxes are not necessarily "more easily replaced than repaired."

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

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

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

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

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

5. *Tax Study*

A. *An Overview*

Considerable study activity during the fiscal year ended June 30, 1965 centered on property taxes in general and personal property taxes in particular. Problems related to the implementation of the local personal property tax, Chapter 51, Laws of 1960, were the common

denominator in most of the investigations and studies conducted by the Division of Taxation.

Adjustment to principal changes in local property tax requirements included the setting up procedures for assessment of farmland for property tax purposes on the basis of the value such land has for agriculture or horticultural use (Chapter 48, Laws of 1964); establishment of fair value of depreciable business personal property in use or held for use at a level not less than 20% of its original cost (Chapter 140, Laws of 1964); and the taxation of tangible personal property used in business, for the tax years 1965 and 1966, at the higher of the "adjusted personalty tax rate" or the general tax rate for the district. (Chapter 141, Laws of 1964.)

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

B. *Chapter 51, Laws of 1960 (Personal Property)*

1. *Duplicate Returns.* Following three successive annual postponements of its effective date, Chapter 51, Laws of 1960, became effective for the 1965 tax year. As provided in Chapter 51, personal property taxpayers were required to file their first tax returns (in 1964) in duplicate; assessors were required to forward each duplicate return to the Division of Taxation for tabulation and analysis.

The Division of Taxation received and tabulated 166,454 duplicate personal property tax returns filed in 1964. It also received and tabulated 10,178 valuations estimated by assessors in the absence of personal property tax returns. Chapter 51 taxable values calculated from these 176,632 returns and estimates total \$1,542.4 million based upon \$5,153.2 million of adjusted book values divided between inventories and other personal property as follows:

	(Millions)		Taxable as % of Book
	Adjusted Book Values	Chapter 51 Taxable Values	
Inventories	\$2,322.6	\$367.4	15.8%
Other	2,830.6	1,174.9	41.5
Total	\$5,153.2	\$1,542.4	29.9%

Comparison of these duplicate returns with personal property valuations certified by the 21 County Boards of Taxation indicates a \$40.8 million difference between the \$1,543.4 million of taxable values reported in the duplicate returns and the \$1,583.2 million reported to County Boards of Taxation by local assessors.

As shown in Table A the comparison varies among counties but the coverage is consistently high. As might be expected in a first application of a complicated new procedure, field investigations in taxing districts with the greatest differences between taxable values derived from duplicate and estimated returns and taxable values reported to and by County Boards of Taxation indicated some inadequacies in both the statistical tabulation of duplicate returns and the taxable values reported on County Abstracts of Ratables.

From an overall statistical standpoint, however, these differences are small. The tabulations provided abundant statistical information about the Chapter 51 personal property tax base and its component parts.

As summarized below, business and farm personal property taxable values represent 5.8% of aggregate valuations taxable in 1965 under Chapter 51 as compared with 8.5% in 1963 and 8.6% in 1964 prior to the implementation of Chapter 51:

Valuations Taxable	(Millions)		
	Prior to 1963	Chapter 51 1964	Chapter 51 1965
Business and Farm Personal	\$1,452.5	\$2,071.8	\$1,583.2
All Taxable Property	17,168.3*	24,106.3	27,371.0
Business and Farm Personal as % of All Property	8.5%	8.6%	5.8%

* Veteran and Senior Citizen deductions included within all taxable valuation for 1963 for purposes of comparison with later years.

TABLE A
1965 PERSONAL PROPERTY TAXABLE VALUES
DUPLICATE RETURNS COMPARED WITH COUNTY ABSTRACTS OF TAX RATABLES

County Names	Duplicate Returns*				Total
	Farm		Non-Farm		
	Inventories	Other	Inventories	Other	
Atlantic	\$8,566	\$157,315	\$4,442,676	\$18,731,039	\$23,339,599
Bergen	11,687	49,894	63,718,223	177,724,234	241,504,040
Burlington	56,522	1,228,827	14,543,696	58,312,956	74,142,003
Camden	2,938	42,655	15,772,856	46,455,983	62,274,433
Cape May	1,154	92,123	2,901,496	19,333,043	22,327,818
Cumberland	12,127	295,728	4,200,172	12,697,110	17,205,139
Essex	749	17,611	59,564,324	179,151,030	238,733,716
Gloucester	18,532	168,944	2,965,738	7,771,226	10,924,441
Hudson			23,144,696	61,886,524	85,031,221
Hunterdon	39,804	1,784,641	4,095,359	23,470,403	29,390,208
Mercer	8,502	197,871	12,470,914	42,353,245	55,030,534
Middlesex	36,852	248,543	21,389,181	74,406,629	96,081,207
Monmouth	61,452	757,218	19,008,222	67,211,653	87,038,547
Morris	5,196	147,063	9,788,850	44,887,855	54,828,965
Ocean	11,643	252,562	9,007,448	37,903,855	47,175,509
Passaic	608	19,463	42,609,493	125,160,967	167,790,533
Salem	8,220	328,398	2,795,778	10,091,753	13,224,150
Somerset	10,239	345,441	7,843,363	24,685,205	32,884,248
Sussex	7,759	1,098,469	2,463,021	15,288,897	18,858,147
Union	2,602	13,168	37,293,680	98,670,828	135,980,279
Warren	16,113	1,333,210	7,074,870	20,175,926	28,600,122
Total	\$321,274	\$8,579,156	\$367,094,067	\$1,166,370,369	\$1,542,364,867

* Figures in Duplicate Returns do not total exactly either in cross total or footings due to rounding.

TABLE A—Continued
 1965 PERSONAL PROPERTY TAXABLE VALUES
 DUPLICATE RETURNS COMPARED WITH COUNTY ABSTRACTS OF TAX RATABLES

County Names	County Abstracts					Duplicate Returns as % of Abstracts				
	Farm		Non-Farm		Total	Farm		Non-Farm		Total
	Inventories	Other	Inventories	Other		Inven- tories	Other	Inven- tories	Other	
Atlantic	\$43,018	\$129,661	\$5,359,478	\$20,384,086	\$25,916,243	19.9%	121.3%	82.9%	91.9%	90.0%
Bergen	20,931	56,960	64,135,224	181,024,810	245,237,925	55.8	87.6	99.3	98.2	98.5
Burlington	255,142	1,107,330	14,738,865	57,920,712	74,022,049	22.2	111.0	98.7	100.7	100.2
Camden	10,022	47,150	16,902,390	47,702,420	64,661,982	29.3	90.5	93.3	97.4	96.3
Cape May	6,252	98,337	2,915,426	20,174,991	23,195,006	18.4	93.7	99.5	95.8	96.3
Cumberland	52,029	283,720	4,176,560	12,683,928	17,196,237	23.3	104.2	100.6	100.1	100.1
Essex	13,733	.....	68,452,115	188,091,756	256,557,604	5.5	.....	87.0	95.2	93.1
Gloucester	27,185	179,519	3,009,352	7,839,378	11,055,434	68.1	94.1	98.6	99.1	98.8
Hudson .....	.....	.....	23,932,767	63,122,221	87,054,988	.....	.....	96.7	98.0	97.7
Hunterdon	154,378	1,811,058	4,268,984	23,172,856	29,407,276	25.8	98.5	95.9	101.3	99.9
Mercer	40,745	165,866	12,705,562	42,903,945	55,816,118	20.9	119.3	98.2	98.7	98.6
Middlesex	63,768	237,583	20,564,437	80,438,310	101,304,098	57.8	104.6	104.0	92.5	94.8
Monmouth	186,187	639,860	18,952,531	65,922,058	85,700,636	33.0	118.3	100.3	102.0	101.6
Morris	44,262	130,873	9,890,964	44,680,795	54,746,894	11.7	112.4	99.0	100.5	100.1
Ocean	64,839	192,526	9,133,906	38,382,227	47,773,498	17.9	131.2	98.6	98.8	98.7
Passaic	17,396	24,704	43,036,610	127,759,961	170,838,671	3.5	78.8	99.0	98.0	98.2
Salem	41,384	340,068	2,853,057	10,060,257	13,294,766	19.9	96.6	98.0	100.3	99.5
Somerset	11,532	344,946	7,849,689	24,647,260	32,853,427	88.8	100.1	99.9	100.2	100.1
Sussex	38,849	1,293,907	2,618,319	15,357,924	19,309,000	20.0	84.9	94.1	99.6	97.7
Union	1,100	18,340	39,185,310	99,707,730	138,912,480	236.5	71.8	95.2	99.0	97.8
Warren .....	.....	1,513,225	7,142,700	19,657,673	28,313,598	....	88.1	99.1	102.6	101.0
Total	\$1,092,752	\$8,615,633	\$381,824,246	\$1,191,635,298	\$1,583,167,930	29.4%	99.6%	96.1%	97.9%	97.0%

C. *Amendments to Chapter 51, Laws of 1960*

In 1964 the Legislature amended Chapter 51 in three important ways prior to its first implementation in 1965. In summary these amendments provided:

1. "Dual Tax Rates"—Adjusted personal property tax rates in 1965 and 1966 at levels to assure that personal property will carry no less a proportion of the total tax bill in 1965 and 1966 than such property covered in 1963.
2. "20% Floor"—A 20% of original cost minimum book value of properties depreciated below 20% of original cost. This amendment restored the 20% minimum valuation for depreciable property contained in Chapter 51 as originally adopted in 1960 and deleted in 1963 (Chapter 9, Laws of 1963).
3. A reduced taxable value of non-farm depreciable personal property from 100% to 65% of the "common level."

DUAL TAX RATES

Estimates compiled in 1963 from personal property information returns (See Annual Report 1964, page 19) indicated that the amendment adopted in 1964 to reduce taxable values of depreciable property from 100% to 65% of the "common level" would create a reduced position of business and farm personal property within the aggregate local property tax base. It was in anticipation of this shift in property tax from personal property to other classes of taxable property that Chapter 141, Laws of 1964, amended Chapter 51 to provide for adjusted personal property tax rates in 1965 at levels to assure that personal property taxes will represent no less a proportion of the total tax than they did in 1963. Further adjustment was provided for 1966. These separate tax rates for personal property apply in all taxing districts where the adjusted personal property tax rate is higher than the general property tax rate calculated in the usual manner.

In 1965 dual tax rates applied in 464 local taxing districts. Only 104 local taxing districts taxed business and farm personal property at a general tax rate without reference to the dual rates provided in Chapter 51. Each of the 21 New Jersey counties contained at least one taxing district where the general tax rate applies. In all counties, the number of dual tax rates exceeded the number of general tax rates.

TABLE B
PROPERTY TAXES UPON BUSINESS AND FARM PERSONAL PROPERTY COMPARED WITH ALL PROPERTY TAXES IN NEW JERSEY COUNTIES
 (Amounts in Thousands)

County	1963			1964			1965		
	Personal	Total	% Personal	Personal	Total	% Personal	Personal	Total	% Personal
Atlantic	\$1,431	\$26,216	5.5%	\$1,562	\$27,861	5.6%	\$1,982	\$30,955	6.4%
Bergen	8,359	133,813	6.3	10,090	147,486	6.8	10,227	157,824	6.5
Burlington	1,961	23,844	8.2	2,089	26,790	7.8	2,627	30,504	8.6
Camden	4,546	49,148	9.3	5,139	53,933	9.5	5,622	57,637	9.8
Cape May	603	11,234	5.4	655	11,877	5.5	718	12,738	5.6
Cumberland	1,480	11,975	12.4	1,578	12,604	12.5	1,831	14,270	12.8
Essex	21,724	192,839	11.3	24,210	212,329	11.4	25,164	218,933	11.5
Gloucester	1,207	16,517	7.3	1,282	18,370	7.0	1,557	19,798	7.9
Hudson	15,004	113,419	13.2	15,694	116,393	13.5	15,970	118,502	13.5
Hunterdon	864	8,329	10.4	912	8,886	10.3	1,124	10,265	10.9
Mercer	5,318	44,216	12.0	5,378	46,286	11.6	5,940	48,657	12.2
Middlesex	8,160	70,212	11.6	8,883	77,157	11.5	10,172	84,429	12.0
Monmouth	2,501	53,475	4.7	2,830	58,966	4.8	3,464	66,119	5.2
Morris	3,550	52,103	6.8	3,926	56,922	6.9	4,609	63,433	7.3
Ocean	953	23,942	4.0	1,200	27,846	4.3	1,459	30,946	4.7
Passaic	6,768	61,196	11.1	8,235	68,370	12.0	8,035	72,604	11.1
Salem	1,923	7,430	25.9	2,072	8,174	25.4	2,345	8,831	26.6
Somerset	2,565	25,190	10.2	2,710	27,723	9.8	3,206	30,279	10.6
Sussex	705	10,149	6.9	798	11,388	7.0	943	12,901	7.3
Union	9,519	91,778	10.4	9,998	95,850	10.4	10,847	102,612	10.6
Warren	891	8,567	10.4	952	9,300	10.2	1,171	9,942	11.8
Total	\$100,031	\$1,035,591	9.7%	\$110,190	\$1,124,512	9.8%	\$119,010	\$1,202,180	9.9%

Total property tax reported in County Abstracts of Tax Ratables:

\$1,201,126,000 exclusive of deductions allowed veterans and senior citizens.

Total \$1,202,180,000 derived by applying local tax rates. Difference due to rounding of tax rates.

TABLE C
GENERAL PROPERTY TAX IN NEW JERSEY
ACTUAL TAX WITH DUAL RATES COMPARED WITH TAX
WITHOUT DUAL RATES
(Amounts in thousands)

Class of Property	General Tax Rate	Actual Tax Rate	Tax Re- distribution
Business and Farm Personal Property—			
Business:			
Inventory	\$19,354	\$29,499	+\$10,146
Other	59,419	88,912	+ 29,493
Total	\$78,773	\$118,411	+\$39,639
Farm:			
Inventory	\$43	\$61	+ \$18
Other	321	537	+ 216
Total	\$364	\$598	+ \$234
Total Business and Farm	\$79,137	\$119,009	+\$39,873
Real Estate:			
Vacant Land	\$38,054	\$37,058	— \$995
Residential	701,718	682,586	— 19,132
Farm	15,102	14,723	— 379
Qualified Farm	2,354	2,292	— 62
Commercial	187,589	179,573	— 8,016
Industrial	123,096	115,810	— 7,286
Apartments	73,294	70,063	— 3,232
2nd Class Railroad	14,375	13,609	— 766
Total Real Estate	\$1,155,582	\$1,115,714	—\$39,868
Less Exemptions	—\$32,689	—\$32,689	.....
Net Real Estate	\$1,122,893	\$1,083,025	—\$39,868
Personal not used in business	\$149	\$146	— \$3
Total All Property	\$1,202,180	\$1,202,180	0

Total property tax reported in County Abstracts of Tax Ratables:

\$1,201,126,000 exclusive of deductions allowed veterans and senior citizens.

Total \$1,202,180,000 derived by applying local tax rates. Difference due to rounding of tax rates.

Table B shows that business and farm personal property taxes represented 9.9% of all local property taxes in 1965 as compared with 9.7% in 1963 and 9.8% in 1964. This suggests that the dual tax rates were successful in accomplishing their purpose of preserving the relative position of personal property taxes within the local property tax total. Although the amount of personal property taxes increased from \$100.1 million in 1963 to \$119.0 million in 1965, this increase

was in proportion to the growth in total property taxes (after deduction for veterans and senior citizens) and no significant overall "shift" in taxes to or from personal property is evident.

Table *C* shows that this preservation of the relative position of personal property taxes within the aggregate tax picture was in fact accomplished by the "dual rates." If all local taxing districts had determined general tax rates in the traditional manner in 1965 when Chapter 51 became effective, business and farm personal property taxes would have totaled \$79.1 million, or \$39.9 million less than the \$119.0 million actually levied. This \$39.9 million of taxes redistributed by the dual tax rates represented one third of all business and farm personal property taxes in 1965.

Application of the dual tax rates had the effect of reducing taxes upon all classes of property other than business and farm personal property below what they would have been had general tax rates been applied to Chapter 51 taxable values in 1965. For example, \$19.1 million of the \$39.9 million total tax redistribution was "shifted" from residential real estate to business and farm personal property. All of the redistribution was not from residential to business. Commercial and industrial real estate taxes were reduced by \$15.2 million from what they would have been under general tax rates.

Table *D* shows that the two-way effect of business personal property tax increases and commercial and industrial real estate tax decreases resulting from the dual tax rates was a net "tax shift" of \$24 million to business. If Chapter 51 contained no dual tax rate provision, it would appear that commercial and industrial businesses would have been taxed \$24 million less in 1965. In contrast \$234,000 of farm personal property tax increases attributable to dual tax rates were more than offset by \$441,000 of farm real estate tax reductions attributable to the same dual tax rates. In the aggregate farm real and personal property taxes were thus reduced by \$207,000 from what they would have been if Chapter 51 contained no dual tax rate provision for 1965. In addition to \$19 million of dual tax rate advantage for residential real estate (housing fewer than 4 families), Table *D* shows a \$3.2 million advantage for apartments and \$1.8 million for such other classes of taxable property as vacant land, Class II railroad, and personal property not used in business.

TABLE D
TAXES REAPPORTIONED BY "DUAL" TAX RATES AS COMPARED WITH GENERAL RATE
BY COUNTY AND BY CLASS OF PROPERTY
(Amounts in Thousands)

County	Commercial and Industrial			Farm			Other Property		
	Real	Personal	Net	Real	Personal	Net	Residential	Apartments	All Other
Atlantic . . .	— \$35	+ \$167	+ \$132	— \$13	+ \$4	— \$9	— \$102	— \$2	— \$18
Bergen	— 1,069	+ 4,109	+ 3,040	— 7	+ 2	— 5	— 2,650	— 265	— 120
Burlington . .	— 115	+ 547	+ 432	— 35	+ 19	— 16	— 379	— 14	— 23
Camden	— 167	+ 689	+ 522	— 1	+ 1	— 0	— 468	— 37	— 18
Cape May . . .	— 44	+ 172	+ 128	— 1	+ 0	— 1	— 84	— 35	— 9
Cumberland . .	— 109	+ 420	+ 311	— 53	+ 14	— 39	— 246	— 6	— 20
Essex	— 4,973	+ 10,366	+ 5,393	— 3	+ 0	— 3	— 3,653	— 1,461	— 277
Gloucester . .	— 213	+ 502	+ 289	— 28	+ 13	— 15	— 255	— 7	— 12
Hudson	— 3,053	+ 6,340	+ 3,287	— 0	+ 0	— 0	— 1,853	— 708	— 725
Hunterdon . .	— 90	+ 338	+ 248	— 76	+ 51	— 25	— 202	— 3	— 17
Mercer	— 573	+ 1,647	+ 1,074	— 25	+ 5	— 20	— 965	— 51	— 39
Middlesex . .	— 1,417	+ 3,846	+ 2,429	— 23	+ 6	— 17	— 2,152	— 92	— 168
Monmouth . .	— 186	+ 681	+ 495	— 18	+ 4	— 14	— 410	— 51	— 21
Morris	— 248	+ 1,223	+ 975	— 17	+ 7	— 10	— 875	— 32	— 58
Ocean	— 21	+ 175	+ 154	— 3	+ 3	— 0	— 130	— 4	— 21
Passaic	— 923	+ 2,585	+ 1,662	— 2	+ 0	— 2	— 1,344	— 263	— 54
Salem	— 420	+ 828	+ 408	— 40	+ 17	— 23	— 363	— 7	— 16
Somerset . . .	— 378	+ 1,362	+ 984	— 16	+ 6	— 10	— 900	— 22	— 52
Sussex	— 48	+ 244	+ 196	— 21	+ 31	+ 10	— 183	— 4	— 19
Union	— 1,184	+ 3,217	+ 2,033	— 1	+ 0	— 1	— 1,796	— 166	— 69
Warren	— 37	+ 178	+ 141	— 58	+ 49	— 9	— 121	— 1	— 10
Total	—\$15,302	+\$39,638	+\$24,336	—\$441	+\$234	—\$207	—\$19,132	—\$3,232	—\$1,765

TABLE E
TAXES REAPPORTIONED BY "DUAL" TAX RATES AS COMPARED WITH GENERAL RATE
15 LARGEST MUNICIPALITIES
(Amounts in Thousands)

District and County	Commercial and Industrial			Other Property		
	Real	Personal	Net	Residential	Apartments	All Other*
Atlantic City, Atlantic	— \$0	+ \$0	+ \$0	— \$0	— \$0	— \$0
Camden City, Camden	— 68	+ 172	+ 104	— 95	— 4	— 6
Bloomfield Town, Essex	— 31	+ 138	+ 107	— 92	— 14	— 1
East Orange, Essex	— 95	+ 421	+ 326	— 184	— 137	— 5
Irvington Town, Essex	— 36	+ 173	+ 137	— 108	— 26	— 2
Newark City, Essex	— 4,584	+ 8,590	+ 4,006	— 2,568	— 1,193	— 246
Bayonne City, Hudson	— 860	+ 1,497	+ 637	— 494	— 101	— 43
Hoboken City, Hudson	— 0	+ 0	+ 0	— 0	— 0	— 0
Jersey City, Hudson	— 1,189	+ 3,017	+ 1,828	— 852	— 450	— 526
Trenton City, Mercer	— 402	+ 941	+ 539	— 498	— 28	— 12
Woodbridge Twp., Middlesex	— 244	+ 993	+ 749	— 690	— 21	— 39
Clifton City, Passaic	— 191	+ 596	+ 405	— 371	— 26	— 8
Paterson City, Passaic	— 120	+ 333	+ 213	— 182	— 26	— 5
Elizabeth City, Union	— 189	+ 541	+ 352	— 246	— 84	— 22
Union Twp., Union	— 113	+ 459	+ 346	— 321	— 14	— 11
Total—15 Municipalities	— \$8,122	+\$17,871	+ \$9,749	— \$6,701	— \$2,124	— \$926
STATE TOTAL	— \$15,248	+\$39,474	+\$24,226	— \$19,039	— \$3,223	— \$1,965
15 Municipalities as % of State Total	53.2%	45.3%	40.3%	35.2%	65.9%	47.1%

* Including Farm.

Table *E* shows that dual tax rates apply in 13 of the 15 largest New Jersey municipalities (Atlantic City and Hoboken use general tax rates). These 13 large taxing districts account for 45.3% of all personal property tax increases attributable to the dual tax rate. The same 13 municipalities account for 40.2% of the aggregate (net) tax shift to commercial and industrial taxpayers. In contrast they account for only 35.2% of all residential real estate tax savings attributable to the dual tax rate. It is not necessary to extend this description of Table *C* to indicate that taxes reapportioned by the dual tax rate in larger cities is more a reapportionment among business taxpayers than between business and residential taxpayers.

In the aggregate the distribution of property taxes among the principal classes of taxpayers has remained remarkably uniform. For example, Table *F* shows that residential property carried 54.1% of the total local property tax load in 1965 as compared with 53.7% in 1963 and 1964. With all of the changes in personal property, total business real estate and personal property taxes represented the same percentage of all local property taxes in 1965 (40.3%) as in 1963.

Other Amendments

In contrast to the two-year limitation upon separate "dual" personal property tax rates the other two amendments to Chapter 51 adopted in 1964 were permanent changes to the Act. These were the amendments providing for the restoration of a 20% of original cost minimum valuation for depreciable property and the reduced taxable value for non-farm depreciable property from 100% to 65% of the "common level."

The 20% minimum had the effect of increasing the book value of depreciable personal property reported in duplicate returns (excluding unit value and estimated returns) by \$183.1 million or 6.7% of the total adjusted net value. The reduction in taxable value from 100% to 65% of "common level" for non-farm depreciable property reduced the taxable values reported in duplicate and estimated returns by \$628 million or 35% of the total adjusted book values, including amounts added by the "20% floor" as well as amounts reported as unit values and estimated returns.

The two-way effect of both amendments was a net reduction of approximately \$511.7 million in taxable values—representing a net

TABLE F
NEW JERSEY PROPERTY TAX CHANGE—1963-1965
BY CLASS OF PROPERTY
 (Amounts in Thousands of Dollars)

	1963	1964	1965	1963	1964	1965
RESIDENTIAL						
Real Estate	\$582,003	\$635,799	\$682,586	56.20%	56.53%	56.78%
Personal Property	194	184	146	.02	.02	.01
Less Exemptions	26,039	32,076	32,689	2.51	2.85	2.72
Net Residential	\$556,159	\$603,907	\$650,043	53.71%	53.70%	54.07%
BUSINESS						
Real Estate	\$318,602	\$345,637	\$365,446	30.76%	30.74%	30.41%
Commercial	157,531	169,931	179,573	15.21	15.11	14.94
Industrial	104,086	111,812	115,810	10.05	9.95	9.64
Apartments	56,985	63,893	70,063	5.50	5.68	5.83
Personal Property	98,957	108,849	118,411	9.55	9.68	9.85
Inventories	42,485	47,086	29,499	4.10	4.19	2.45
Machinery & Equipment	56,472	61,763	88,912	5.45	5.49	7.40
Total Business	\$417,559	\$454,485	\$483,857	40.31%	40.42%	40.25%
FARM						
Real Estate	\$15,449	\$16,255	\$17,015	1.49%	1.44%	1.42%
Personal Property	1,074	1,341	599	.11	.12	.05
Total Farm	\$16,523	\$17,596	\$17,614	1.60%	1.56%	1.47%
VACANT LAND	\$30,678	\$34,284	\$37,058	2.96%	3.05%	3.08%
CLASS II RAILROAD	\$14,672	\$14,240	\$13,609	1.42%	1.27%	1.13%
TOTAL GENERAL PROPERTY TAX ..	\$1,035,591	\$1,124,513	\$1,202,180	100.00%	100.00%	100.00%

Total property tax reported in County Abstracts of Tax Ratables:

\$1,201,126,000 exclusive of deductions allowed veterans and senior citizens.

Total \$1,202,180,000 derived by applying local tax rates. Difference due to rounding of tax rates.

reduction of about 32.7% from taxable values of depreciable property which would have prevailed under Chapter 51 prior to the amendments. The overall reduction includes an increase of approximately \$600,000 for farm property and a net reduction of approximately \$512.3 million for non-farm depreciable property as follows:

	<i>Farm</i>	<i>(Millions)</i> <i>Non-Farm</i>	<i>Total</i>
20% Minimum	\$0.6	\$115.7	\$116.3
Reduction from 100% to 65% ....	...	—628.0	— 628.0
Net Change	\$0.6	\$512.3	—\$511.7

D. *Administration of Chapter 51, Laws of 1960*

Throughout the period since adoption of Chapter 51, Laws of 1960 recurring administrative problems have been associated with successive preparation to implement the law followed by legislative change and postponement. In 1963 a major statistical effort was involved in the analysis of personal property information returns filed under Chapter 9, Laws of 1963 (see Annual Report, 1964, p. 19). In 1964, prior to the effective implementation of Chapter 51 for the tax year 1965, proposals to postpone for a fourth year the effective date failed to attain legislative adoption. Proposals to repeal Chapter 51 also were defeated.

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

Subsequent to the promulgation of personal property tax returns, form, etc., Chapters 140 and 141, Laws of 1964, approved July 8, 1964 amended Chapter 51 in a manner described above. Although the amendments relating to the change in percentage of "common level" as a basis for taxable value and the dual tax rates, required no modification of tax forms already promulgated, the restoration of a

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

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

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

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

Special provision for farmland assessments introduced a concept of classification into the taxation of real estate in New Jersey. Among other administrative complications created by this departure from the general property tax concept is the problem of equalization of farm real estate values according to a standard different from the "true value" upon which all equalized valuations of real estate have been based in the past. In the interest of preserving the simplicity and in-

tegrity of the equalization program, regulations promulgated by the Division of Taxation (Reg. 16:12-10.550) provides that:

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

I. Corporation Tax Analysis

Application of electronic data processing in the area of corporation tax analysis has made it possible to maintain tax audits on a current basis. In contrast to prior years when the Corporation Tax Bureau had recurring problems of completing audits under pressure of the statute of limitations, the Bureau is now in a position to schedule its audit procedures in a more orderly manner. Integration of all data processing activities with those of the Division of Budget and Accounting has made it possible to undertake a comprehensive review of corporation tax audit programs and other procedures. Begun during the fiscal year 1964, these reviews are expected to result in improved methods for handling corporation tax returns with a minimum of cost and a maximum protection for the State and its corporation taxpayers.

An important by-product of the corporation tax study is a current accounting for tax returns and payments received prior to the time when audits are completed. For example, Table G shows the detail of payments due and payments received during the calendar year 1964 in connection with unaudited tax returns based primarily upon 1963 corporation business. Reflecting unaudited results obtained from 87,575 corporation tax returns, Table G shows that 52,170 (59.5%) corporations report taxes totaling less than \$100. This 59.5% of all corporations account for \$2,151,000 (3.1%) of the \$69,733,000 of

TABLE G
NEW JERSEY CORPORATION TAX—CASH RECEIPTS
RETURNS RECEIVED IN 1964 BASED UPON 1963 BUSINESS

Tax Amount	Number Corporations	Corporation Tax		Pension and Interest	Prior Year Credit	Payment Due	Payment Received
		Net Income	Net Worth				
Under \$100—							
Domestic	48,680	\$274,729.28	\$1,631,643.19	\$47,211.39	\$146.16	\$1,953,437.70	\$2,022,343.37
Foreign	3,490	17,048.87	176,720.70	3,887.94	.....	197,657.51	287,237.57
Total	52,170	\$291,778.15	\$1,808,363.89	\$51,099.33	\$146.16	\$2,151,095.21	\$2,309,580.94
\$100- \$199—							
Domestic	10,601	\$484,621.33	\$1,018,545.58	\$16,540.53	\$146.90	\$1,519,560.54	\$1,519,459.01
Foreign	1,067	44,408.19	104,544.82	2,319.85	.....	151,272.86	149,850.74
Total	11,668	\$529,029.52	\$1,123,090.40	\$18,860.38	\$146.90	\$1,670,833.40	\$1,669,309.75
\$200- \$299—							
Domestic	5,036	\$494,141.77	\$736,045.99	\$10,212.69	\$353.01	\$1,240,047.44	\$1,239,823.31
Foreign	546	44,862.75	89,036.99	1,965.14	33.62	135,831.26	135,887.95
Total	5,582	\$539,004.52	\$825,082.98	\$12,177.83	\$386.63	\$1,375,878.70	\$1,375,711.26
\$300- \$399—							
Domestic	3,132	\$474,611.09	\$609,780.07	\$6,686.48	\$640.16	\$1,090,437.48	\$1,088,882.51
Foreign	384	48,975.06	83,311.71	1,474.13	.....	133,760.90	133,238.46
Total	3,516	\$523,586.15	\$693,091.78	\$8,160.61	\$640.16	\$1,224,198.38	\$1,222,120.97
\$400- \$499—							
Domestic	2,267	\$484,435.96	\$526,735.91	\$4,544.44	\$161.25	\$1,015,555.06	\$1,016,791.58
Foreign	282	51,488.85	74,373.81	1,041.25	.....	126,903.91	125,669.56
Total	2,549	\$535,924.81	\$601,109.72	\$5,585.69	\$161.25	\$1,142,458.97	\$1,142,461.14

\$500- \$999—								
Domestic	5,178	\$1,735,037.91	\$1,869,301.90	\$18,438.39	\$397.58	\$3,622,380.62	\$3,621,367.81	
Foreign	852	238,419.44	363,634.20	4,431.04	961.38	605,523.30	610,505.57	
Total	6,030	\$1,973,457.35	\$2,232,936.10	\$22,869.43	\$1,358.96	\$4,227,903.92	\$4,231,873.38	
\$1,000- \$1,999—								
Domestic	2,238	\$1,438,210.17	\$1,616,167.69	\$12,913.70	.....	\$3,067,291.56	\$3,066,127.98	
Foreign	645	376,645.01	540,212.09	7,302.65	.....	924,159.75	924,021.40	
Total	2,883	\$1,814,855.18	\$2,156,379.78	\$20,216.35	.....	\$3,991,451.31	\$3,990,149.38	
\$2,000- \$2,999—								
Domestic	693	\$800,418.02	\$885,254.07	\$4,977.58	\$2,640.04	\$1,688,009.63	\$1,690,050.69	
Foreign	273	281,510.63	383,001.26	4,599.49	557.47	668,553.91	667,081.33	
Total	966	\$1,081,928.65	\$1,268,255.33	\$9,577.07	\$3,197.51	\$2,356,563.54	\$2,357,132.02	
\$3,000- \$3,999—								
Domestic	310	\$529,365.81	\$537,632.60	\$4,415.48	.....	\$1,071,413.89	\$1,068,908.26	
Foreign	163	215,231.13	347,488.00	2,121.78	.....	564,840.91	564,524.72	
Total	473	\$744,596.94	\$885,120.60	\$6,537.26	.....	\$1,636,254.80	\$1,633,432.98	
\$4,000- \$4,999—								
Domestic	192	\$372,440.56	\$481,755.06	\$3,115.22	.....	\$857,310.84	\$861,276.87	
Foreign	126	237,598.86	316,315.56	2,693.75	\$3,885.42	552,722.75	554,776.60	
Total	318	\$610,039.42	\$798,070.62	\$5,808.97	\$3,885.42	\$1,410,033.59	\$1,416,053.47	
\$5,000- \$9,999—								
Domestic	336	\$1,107,437.90	\$1,187,397.35	\$4,708.93	.....	\$2,299,544.18	\$2,295,521.55	
Foreign	310	959,643.13	1,224,294.44	9,592.05	\$749.74	2,192,779.88	2,190,231.06	
Total	646	\$2,067,081.03	\$2,411,691.79	\$14,300.98	\$749.74	\$4,492,324.06	\$4,485,752.61	
\$10,000- \$24,999—								
Domestic	190	\$1,402,942.53	\$1,467,641.85	\$7,068.92	\$348.15	\$2,877,305.15	\$2,812,944.72	
Foreign	263	1,770,344.95	2,224,823.34	12,448.73	654.69	4,006,962.33	3,990,358.60	
Total	453	\$3,173,287.48	\$3,692,465.19	\$19,517.65	\$1,002.84	\$6,884,267.48	\$6,803,303.32	

TABLE G—Continued
 NEW JERSEY CORPORATION TAX—CASH RECEIPTS
 RETURNS RECEIVED IN 1964 BASED UPON 1963 BUSINESS

Tax Amount	Number Corporations	Corporation Tax		Pension and Interest	Prior Year Credit	Payment Due	Payment Received
		Net Income	Net Worth				
\$25,000-\$49,999—							
Domestic	48	\$711,174.91	\$1,053,263.02	\$1,301.52	.....	\$1,765,739.45	\$1,759,332.89
Foreign	93	1,407,376.03	1,796,220.17	4,955.17	.....	3,208,551.37	3,202,863.26
Total	141	\$2,118,550.94	\$2,849,483.19	\$6,256.69	.....	\$4,974,290.82	\$4,962,196.15
\$50,000-\$74,999—							
Domestic	18	\$294,085.62	\$773,196.46	\$1,936.86	.....	\$1,069,218.94	\$1,069,218.94
Foreign	40	1,202,906.68	1,245,447.99	6,455.53	.....	2,454,810.20	2,455,810.20
Total	58	\$1,496,992.30	\$2,018,644.45	\$8,392.39	.....	\$3,524,029.14	\$3,525,029.14
\$75,000-\$99,999—							
Domestic	12	\$466,132.25	\$616,091.09	\$1,246.24	.....	\$1,083,469.58	\$1,083,098.57
Foreign	22	989,852.72	1,022,090.03	2,404.11	.....	2,014,346.86	2,014,346.86
Total	34	\$1,455,984.97	\$1,638,181.12	\$3,650.35	.....	\$3,097,816.44	\$3,097,445.43
\$100,000 and Over—							
Domestic	35	\$3,032,231.06	\$5,636,158.38	\$4,307.63	.....	\$8,672,697.07	\$8,673,697.04
Foreign	53	10,252,063.29	6,631,245.07	17,692.44	.....	16,901,000.80	16,901,205.94
Total	88	\$13,284,294.35	\$12,267,403.45	\$22,000.07	.....	\$25,573,697.87	\$25,574,902.98
Total—							
Domestic	78,966	\$14,102,016.17	\$20,646,610.21	\$149,626.00	\$4,833.25	\$34,893,419.13	\$34,888,845.10
Foreign	8,609	18,138,375.59	16,622,760.18	85,385.05	6,842.32	34,839,678.50	34,907,609.82
Total	87,575	\$32,240,391.76	\$37,269,370.39	\$235,011.05	\$11,675.57	\$69,733,097.63	\$69,796,454.92

total payments reported to be due from the 87,575 corporations. At the other extreme 88 corporations report taxes in excess of \$100,000 for a total of \$25,574,000 (36.7%) of all payments due.

Comparison between \$69,733,000 of reported payments due with \$69,796,000 of payments received indicates a discrepancy of \$63,000. This net difference is itself the product of numerous overpayments and underpayments which become one subject of audit as the returns are reviewed. Because payments due are derived from unaudited returns they do not agree with post-audit tax totals reported elsewhere in this report. They do, however, show a body of statistical knowledge from unaudited returns which has not heretofore been available as a basis for programmed auditing.

J. Electronic Data Processing

As reported in prior Annual Reports, the Division of Taxation has been working toward expansion of electronic data processing functions associated with the Corporation Tax Bureau and the Emergency Transportation Tax Bureau and integration with those of the Bureau of Budget and Accounting. This consolidation is now complete. All data processing facilities in the Division have been transferred to the Bureau of Budget and Accounting and all facilities have been brought together in the location of the office of the Division of Taxation on Front Street in Trenton. This consolidation will make it possible to extend services to other bureaus in the Division with the advantages of greater machine capacity. A first step in this direction became a reality during the current fiscal year when the tabulating services performed in connection with annual property tax equalization tables were transferred from outside contract facilities to facilities available in the Bureau of the Budget. Extensive data processing services performed in connection with personal property information returns (Chapter 9, Laws of 1963) were also performed by State facilities.

The advantages of greater machine capacity have already made it possible to perform all tabulating services connected with the annual property tax equalization tables as well as all statistical tabulations of duplicate personal property tax returns filed in 1964.

Studies now in progress include an expansion of the application of electronic data processing in the area of corporate tax audit and analysis as well as in connection with the tabulating services performed.

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

6. Police Functions

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

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

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

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

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

SUMMARY OF RECENT CHANGES IN THE TAX LAWS

LOCAL PROPERTY TAX BUREAU

Assessment Revision Law, Chapter 51, Laws of 1960—Chapter 20, Laws of 1965 (approved April 12, 1965). Extends the annual filing date for returns of tangible personal property used in business from May 1 to July 1 of the pretax year. Empowers assessors to grant extensions of time to file returns to September 1. Changes the penalty provisions for non-filing and for late filing by limiting the \$2.00 per day penalty to \$350 and, in the case of a taxpayer whose business personalty does not exceed \$25,000, at cost, to \$100. Retains the further penalty of 25% of the tax determined to be due for failure to file by September 1 or for filing a wilfully false or fraudulent return.

Delinquent Personal Property Returns for Tax Year 1965—Penalties—Chapter 49, Laws of 1965 (approved May 11, 1965). Reduces the penalties for late filing or non-filing of personal property tax returns required to be filed under Chapter 51, Laws of 1960 originally due in 1964 where a proper return was filed on or before June 15, 1965. Where a return was filed on or before such date, the penalty is not to exceed the greater of 10% of the tax or \$10; provided that, in no event are such penalties to exceed the tax and, provided further, that such penalties are not to exceed the maximum penalty authorized in R. S. 54:4-13, as amended by Chapter 20, Laws of 1965.

Assessment of Farmland—Technical Amendments—Chapter 62, Laws of 1965 (approved May 28, 1965). Amends R. S. 54:4-1 and 54:4-23 by providing that land in agricultural use which is being taxed under the Farmland Assessment Act of 1964 shall be valued and assessed as provided by said Act and that on determining the full and fair value of such land the assessor should consider those indicia of value which said land has for agricultural and horticultural use.

Urban Renewal Non-Profit Corporation Law of 1965—Chapter 95, Laws of 1965 (approved June 14, 1965). Authorizes municipalities to enter into agreements with qualified nonprofit urban renewal corporations for improvements made in the development or redevelopment of blighted areas. The "in lieu tax" payment is an annual service charge of 15% of annual gross revenues and possible annual profits. The agreements terminate 25 years from the date of execution or at the end of 20 years of operation, whichever occurs first.

Interest on Delinquent Taxes—Grace Period—Chapter 105, Laws of 1965 (approved June 15, 1965). Amends R. S. 54:4-67 by authorizing municipalities to provide a grace period not exceeding 10 days, within which the property tax installment may be remitted after the due date without incurring an interest charge.

Condemnation by State Highway—Chapter 79, Laws of 1965 (approved June 1, 1965). Prescribes the procedure to be used by the State Highway Commission in acquiring land by condemnation.

Senior Citizens' Nonprofit Rental Housing Projects—Payment in Lieu of Taxes—Chapter 92, Laws of 1965 (approved June 14, 1965). Permits the governing body of any municipality to exempt from taxation all real property

housing projects for the elderly, developed, erected and owned by domestic nonprofit corporations pursuant to the Federal Housing Act of 1959. In lieu of taxes, the corporation pays to the municipality an annual charge of 15% of the annual gross rentals derived from the housing project. Tax exemption cannot be extended for a period of more than 50 years and is effective only while the project is owned by a nonprofit corporation.

Single Tax Assessor in Lieu of Board of Assessors—Chapter 155, Laws of 1965 (approved July 22, 1965). Authorizes governing bodies of certain cities in Salem, Gloucester and Somerset Counties to abolish the Board of Assessors and create the office of Tax Assessor.

Veteran's Tax Deduction—Vietnamese Conflicts—Chapter 165, Laws of 1965 (approved August 10, 1965). Supplements the veteran's tax exemption law by extending the \$50 property tax deduction to veterans who have had active service in the southeast Asia area of warlike conditions, at any time beginning January 1, 1961 and terminating on such date as shall be determined by proclamation of the President or Concurrent Resolution of the Congress, and to their widows.

Study—Taxation of State-owned Land—JR-10, Laws of 1965 (approved August 6, 1965). Establishes a commission to study the adequacy of existing laws relating to the taxation of State-owned property by taxing districts or the payment of state aid in lieu of taxes to the taxing districts for the purpose of meeting the costs of municipal and school district services.

Single Assessor in Lieu of Board in Certain Cities—Chapter 153, Laws of 1964 (approved July 31, 1964). Authorizes governing body of second-class cities with population of less than 20,000 to provide by ordinance, for the appointment of a single tax assessor in lieu of the board of assessors.

Salaries of County Tax Board Secretaries—Chapter 211, Laws of 1964 (approved October 20, 1964). Provides that salary of secretary of county board of taxation shall not be less than the salary payable to president of said board pursuant to R. S. 54:3-6.

Recording of Mortgages—Post Office Address Required—Chapter 243, Laws of 1964 (approved December 29, 1964). Requires the post-office address of any individual mortgagee and the location of the principal office of any partnership, association or corporation named as mortgagee in any mortgage to be stated in or upon any mortgage instrument offered for recording.

County Tax Board—Equalization Hearing Date—Chapter 248, Laws of 1964 (approved December 29, 1964). Amends R. S. 54:3-18 by changing the annual meeting date of county boards of taxation for the purpose of equalizing aggregate assessments among the taxing districts in the respective counties from January 25 to February 1.

Exemption of Pleasure Boats—Chapter 249, Laws of 1964 (approved December 29, 1964). Exempts all boats used solely for the pleasure and recreation of the owner whether required to be registered under State or Federal law, from the personal property tax, effective for the tax year 1965 and thereafter (N. J. S. A. 54:4-3.55).

Senior Citizen Tax Deduction Law—Anticipation of Income—Chapter 255, Laws of 1964 (approved December 29, 1964). Amends the senior citizen tax deduction law (C. 172, L. 1963) by providing that the income of a claimant shall be the income which he reasonably anticipates he will receive during the tax year for which a tax deduction is claimed. The amendment requires claimant to file an income statement with the collector on or before February 1 of the post tax year and provides for disallowance of the deduction and payment of the tax by March 1 if claimant fails to file such statement or if it appears that his income during the tax year exceeded \$5,000. The amendment also permits a claimant to file for a tax deduction for the tax year 1965 on or before December 31, 1964.

EMERGENCY TRANSPORTATION TAX

Technical Amendments—Chapter 279, Laws of 1964 (approved January 15, 1965). Amends the Emergency Transportation Tax Act, C. 32, L. 1961 by making technical amendments to conform to changes made by the Internal Revenue Code of 1964.

FINANCIAL BUSINESS TAX

Deduction of Assessed value of Real Property—Chapter 253, Laws of 1964 (approved December 29, 1964). Amends the Financial Business Tax Law (N. J. S. A. 54:10B-1 et seq.) and the Bank Stock Tax Act (R. S. 54:9-1 et seq.) to provide that in the taxation of subject taxpayers, the assessed value of real property shall be fixed at the same percentage of the true value of such property that was applied in the base year 1957, 1958, 1959 or 1960, as the assessor shall elect, effective January 1, 1965 and applicable to taxes payable in the year 1965 and thereafter.

INHERITANCE TAX

Decedents Estates—Spouse Entitled to Assets Without Administration in Certain Cases—Chapter 135, Laws of 1965 (approved July 6, 1965). Increases to \$2,500 from \$1,500 the total value of the real and personal assets of the estate of an intestate to which a surviving spouse may become entitled upon filing an affidavit before a county surrogate.

Waiver Not Required in Certain Cases—Chapter 217, Laws of 1964 (approved November 4, 1964). Amends R. S. 54:35-19 by providing that banking institutions may transfer without waiver from the Transfer Inheritance Tax Bureau, bank deposits not exceeding \$1,500 to surviving spouse or \$200 to other than surviving spouse, where the gross estate does not exceed \$1,500 or \$200, respectively.

PUBLIC UTILITY TAX

Railroad Property Tax Appeals—Extension of 1965 Filing Date—Chapter 77, Laws of 1965 (approved June 1, 1965). Extends to June 15, 1965 the time within which an appeal may be filed with the Division of Tax Appeals with respect to railroad property tax assessments made by the Director of the Division of Taxation for the tax year 1965.

Exemption of Main Stem and Personal Property of Railroads—Chapter 251, Laws of 1964 (approved December 29, 1964). Effective January 1, 1966, the main stem (Class I) and the tangible personal property (Class II) of railroads are exempt from taxation under the Railroad Tax Law of 1948.

INSURANCE TAXES

Acceleration of Insurance Taxes—Other Amendments—Chapter 114, Laws of 1965 (approved June 18, 1965). Amends N. J. S. A. 54:18A-1, *et seq.* by instituting a system of quarterly estimated insurance premium tax payments beginning June 1, 1966. Reduces the tax rate on premiums on group accident and health insurance policies from 2% to 1% over a four-year period, with respect to taxable premiums collected after December 31, 1965. Eliminates the 1% tax on considerations collected on annuity contracts on New Jersey residents, with respect to considerations collected after December 31, 1965. Eliminates the 2% tax on premiums collected under life insurance policies issued in connection with the funding of a pension, annuity or profit-sharing plan qualified or exempt under sections 401, 403, 404 or 501 of the Internal Revenue Code.

Allocation of Premiums Tax on Foreign Insurance Companies—Chapter 89, Laws of 1965 (approved June 9, 1965). Effective July 1, 1965, $\frac{1}{8}$ of the 2% tax collected under R. S. 54:17-1 from foreign insurance companies on premiums of insurance against automobile liability, automobile property damage, automobile collision and automobile fire and theft insurance risks, heretofore turned over to the former State Police and Retirement Benevolent Fund, are to be henceforth paid to the State Treasurer for deposit in the funds of the general treasury.

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

LOCAL PROPERTY TAX

Constitutionality of Separate Tax Rates—Thomas and Dawson Construction Co., Inc. v. Kingsley, 43 N. J. 524 (1965). Held that Chapter 141, Laws of 1964 which amended Chapter 51, Laws of 1960 by reducing the assessment level for business machinery and equipment from the "common level" at which real property is assessed to 65% of this "common level" and by providing for the taxation of tangible business personal property in the tax years 1965 and 1966 at the higher of the general tax rate of the taxing district or at the "adjusted personalty tax rate" for such district, is constitutional. The court rejected the taxpayer's contention that the statutory formula for establishing the "adjusted rate" (which is designed to insure that business personalty assume at least the same proportion of the local tax burden in 1965 and in 1966 that it carried for the 1963 tax year), being based upon non-uniform assessments within and for each municipality in the county in 1963, produces an unequal county tax burden with respect to taxpayers in different municipalities. Neither the uniformity provisions of Art. VIII, Sec. 1, Par. 1 of the New Jersey Constitution nor the due process and equal protection clauses of the Fourteenth Amendment of the United States Constitution are controvened by Chapter 141, Laws of 1964. A separate tax rate for business personal property within a "taxing district" is valid, since the classification scheme is reasonable and the tax rate applies equally to all members of the class. If there is uniformity within a municipality, different treatment of similar taxpayers in other municipalities constitutes no ground for objection, since the "taxing district" in Chapter 141, Laws of 1964, refers to a municipality. Even if the "taxing district" is the county, the equalization process performed by the county board of taxation will eliminate inequality between taxpayers in different municipalities within the county with respect to the county tax burden.

Constitutionality of Separate Tax Rates and 20% "Floor"—Zito v. Kingsley (unreported)—petition for certification denied by Supreme Court, May 12, 1965. From a judgment of the Law Division, Superior Court (Docket #L-30716-63 P. W.) dismissing complaint, plaintiff appealed to the Appellate Division. After briefs had been filed, plaintiff moved in the Supreme Court for certification. The motion was denied on May 12, 1965. At issue was the constitutionality of Chapters 140 and 141, Laws of 1964. Defendant's motion for summary judgment had been denied by the Law Division, Superior Court. That Court upheld Chapter 141, Laws of 1964 on the basis of the Superior Court's decision in **Thomas v. Kingsley**, 87 N. J. Super. 357 (subsequently affirmed in 43 N. J. 524 (1965) as well as Chapter 140, Laws of 1964 on the ground that said law and Chapter 141 were both integral parts of transition amendments to Chapter 51, Laws of 1960. The Court also anticipated that the matter would be reviewed in another forum.

Valuation, Capitalization of Rent—In re Appeal of Neptune Township (Superior Court, App. Div., November 18, 1964). Held that when the Division

of Tax Appeals has evidence before it relating to the determination of fair value of a gasoline station including reproduction cost, comparable sales and capitalization-of-income, its determination of fair value (based primarily upon the income approach) will not be disturbed, even though the other methods of valuation are not referred to in its opinion. The conclusion that the Division did not disregard the various evidence before it and determine the valuation solely on the income factor is supported by the Division's reliance upon the municipality's testimony of comparable sales in reaching its valuation of the land involved. The court noted that the Division acted properly in its use of the income approach to the valuation of the station by determining the fair rental value rather than the actual rent payable under the lease and by capitalizing the net rent before deducting taxes as an element of expense.

Property Valuation, Expert Witness—Borough of Hasbrouck Heights v. New Jersey Bell Telephone Company (Superior Court, App. Div., November 24, 1964). Held that the Division of Tax Appeals properly rejected testimony offered by a municipality's witness (the chief appraiser for a company engaged in tax revaluation work for the municipality) with respect to the value of a telephone company's personal property when it appeared that his experience in appraising personal property was limited to receipts of taxpayers' reports of depreciated cost of personalty, checks as to the physical existence of personalty and acceptance of taxpayers' valuation of such personalty. The fact that he never performed even these functions with respect to telephone personalty supports a finding that he is not qualified by either practice or study to estimate the true value of the personal property involved in this situation.

Table of Equalized Valuations—In re Appeal of City of Clifton, 85 N. J. Super. 437 (App. Div., 1964). Held that a County Board of Taxation may, in establishing its table of equalized valuations for county tax apportionment purposes, use the ratios of assessed to true value developed by the Director of the Division of Taxation for State school aid distribution purposes by means of the sales-ratio technique, but it is not required to do so if adequate evidence is available that a different ratio or ratios should be adopted to prevent inequities in the county tax burden.

In this situation the ratios of assessed to true value contained in the county's equalization table for 1963 were substantially similar to the ratios prepared by the Director on October 1, 1962, except for the City of Passaic. The Director included in his sales-ratio study a ratio based upon the actual 1961 sales price of one of Passaic's largest industrial plants and the assessed value of such plant as it appeared on the tax list for 1961. The county tax board rejected the Director's ratio resulting from this sale and substituted a ratio resulting from the use of the sales price and the amount to which the 1961 assessment on the plant had been reduced by a consent judgment entered on October 26, 1962, by the Division of Tax Appeals. In view of the tax history of this particular piece of property (chronic overassessment) and the impact of using the unadjusted inflated assessment for 1961 in computing Passaic's assessment ratio for 1963 county tax purposes (Passaic would pay less county taxes), the county tax board properly corrected the 1961 assessment by using the consent judgment figure.

Exemption, Faculty Housing—Pingry Corporation v. Hillside Township, 86 N. J. Super. 437 (App. Div., 1965). Held that a nonprofit corporation operating a private day school for boys is not entitled to a property tax exemption for on-campus rental housing furnished the headmaster and several members of the teaching staff. Since the buildings are rented and occupied solely for living accommodations and are not used for any administrative, supervisory or other purpose connected with the school, they do not meet the statutory requirement of being "actually used" for school purposes. In addition, there is no showing of a lack of suitable off-campus housing in the area or the existence of special circumstances which would require faculty members to live at the school. The fact that the dwellings are furnished by the school in order to facilitate the attraction and retention of competent instructors is immaterial.

Property Valuation—Neptune Township v. Shark River Hills Beach Corporation, 86 N. J. Super. 492 (App. Div., 1965). Held that restrictions on the use of property contained in a deed from a municipality to a taxpayer (subject to a reversion, the property is limited to nonprofit use as a bathing area and written consent by the municipality is needed to erect structures or alienate the property) may not be considered in determining the valuation for property tax purposes of a narrow strip of beach front property and improvements (small frame house, 500 foot bulkhead and small boating facilities). The valuation must be based upon the market value of the property as a private bathing beach club—the reason for which it was acquired and for which it is being used by the taxpayer. The bulkhead and any other improvement which enhances the value of the property as a beach club must also be included in the valuation process. Riparian rights in the river waters adjacent to the property acquired from the state should also be considered, even though the underwater land is not taxable as such because the taxpayer cannot appropriate such land to its own purposes or place solid fill in the area.

Consecutive Dissimilar Assessments—Samuel Hird & Sons, Inc., v. City of Garfield, 87 N. J. Super. 65 (App. Div., 1965). Held that the Division of Tax Appeals erred in dismissing two separate appeals, heard jointly by the Division, concerning dissimilar property tax assessments for two consecutive years on the same piece of property when it is conceded that the true value of the property is the same for both years and there is sufficient competent evidence before the Division to enable it to determine an identical assessed value for both years. The ordinary presumption of correctness accorded county tax board judgments is vitiated under these circumstances and the Division should find a common assessment figure from the substantial evidence before it, rather than dismissing the appeals on the ground that neither party had "borne its burden of proof."

Exemption of Property Owned Jointly by Veteran and Senior Citizen—Rose v. Borough of Highland Park, Division of Tax Appeals (March 16, 1965). Held that a father qualifying for the senior citizen's property tax exemption and his son who qualifies for the veteran's property tax exemption are entitled to apply their individual exemptions against a parcel of real estate owned jointly by them, together with their wives, as tenants in common. The only statutory restriction in this type of situation is that the amount of each person's exemption not exceed his interest in the premises.

Exemption of Clergyman's Residence—International Missions, Inc. v. Lincoln Park, 87 N. J. Super. 170 (App. Div., 1965). Held that a building owned by a nonprofit foreign missionary society and used primarily as a residence by an administrative officer/clergyman of the society and his family is not exempt from property taxes. While one room is set aside as a study and the clergyman works one day a week at home (the rest of the week is spent working in the society's main office in Jersey City), the residential building is not "actually and exclusively used" in the society's religious work so as to qualify for exemption under Sec. 54:4-3.6. Since the clergyman is not the incumbent pastor of a parish and not the officiating clergyman of the society, the exemption accorded "parsonages" is also inapplicable. In addition, the property fails to qualify for the exemption granted the dwellings of district superintendents of religious corporations (Sec. 54:4-3.35), because the term "district superintendent" refers to the supervisor of a group of established congregations rather than a clergyman who occupies an executive position in a religious corporation with duties relating to foreign missions.

Exemption of Medical Association Property—Bloomfield v. The Academy of Medicine of New Jersey, 87 N. J. Super. 595 (App. Div., 1965). Held that a nonprofit medical association, organized for the study, advancement and promotion of medical and surgical science and also the maintenance of a public medical library is subject to local property taxes on buildings containing storage facilities, meeting rooms, offices of the association and quarters for the caretaker. The exemption accorded "colleges" under Sec. 54:4-3.6, while not precluded by the absence of a formal teaching staff, enrollment of students or a regular course of instruction, or the awarding of any degrees, does not extend to an organization devoted primarily to nonformalized instruction principally for the benefit of already qualified professional people. Nor does the association qualify for exemption as an organization working primarily for the moral and mental improvement of men, women and children since its facilities, employed principally for the instruction of its members, are not "exclusively used" for the statutory purposes.

With respect to a second parcel of property containing the association's medical library (the largest in New Jersey) and a barn used for storage purposes, the court remanded the case to the Division of Tax Appeals for a determination as to its eligibility for the property tax exemption granted "public libraries."

Lease of Federal Property—Todd Shipyards Corporation v. Weehawken, N. J. Supreme Court (July 6, 1965). Held that real estate owned by the Federal Government and leased to a private shipyard for use in its ship repair business for private customers (very little government work is performed) is subject to local property taxes. The application of Sec. 54:4-2.3 and following, which permits exempt real estate to be assessed if leased to another whose property is not exempt, does not result in an unconstitutional discrimination against the Federal Government or those with whom it deals. Exempt property owned by the Federal Government receives the same treatment accorded exempt property of the State and its agencies. If the lease is for private purposes, rather than the furtherance of public purposes, the lessee's interest is taxable regardless of the identity of the lessor.

Although not an issue in this case, the court also discussed the question of whether the above statute requires an assessment based upon the value of the fee or the value of the leasehold.

Exemption of Lands Owned by Girl Scouts of America Occupied by Caretaker. *Township of Greenwich v. Cumberland County Council of Girl Scouts, Inc.*, Division of Tax Appeals, Calendar of February 25, 1963. Held that the occupancy by a caretaker, rent free, of property owned by the Girl Scouts is exempt under N. J. S. A. 54:4-3.24 since said property is being used for the purpose and in the work of the Girl Scouts and the legal or equitable ownership is in such organization using the property. There is no requirement that the premises be used exclusively by said organization. Further, the occupancy by the caretaker was not a use for profit.

Valuation of Property Destroyed by Fire—Muller v. Newark, Division of Tax Appeals (1963). Held that the valuation date of real property partially destroyed by fire on February 1 of the tax year, is October 1 of the pretax year and that petitioner is, therefore, not entitled to a reduction in value by reason of such destruction. N. J. S. A. 54:4-35 applies only to real property materially depreciated in value between October 1 and December 31 of the pretax year.

Exemption of Personal Property of Bank Lessee—Levin v. City of Plainfield, Division of Tax Appeals, Calendar of October 21, 1963. Held that a drive-in bank window and vault door, supplied by lessee of bank premises, and which under the lease, were to become the property of the tenant, severable by it at the expiration of the lease, are personal property and exempt from the personal property tax inasmuch as said items are included in the net worth of the bank and taxed under the Bank Stock Tax Law, R. S. 54:9-1, 54:9-7.

Exhaustion of Administrative Remedy—The Andrew Jergens Company v. Essex County Board of Taxation, Superior Court, Law Division, October 5, 1964. Held that a property owner's discrimination appeal must first be exhausted by first taking an appeal to the county board of taxation notwithstanding the fact that the complaint is based upon a reassessment by such board. The court dismissed the proceeding in lieu of prerogative writ and held that only in exceptional instances where the interests of justice require otherwise, is the bypassing of established administrative procedures permitted. The test whether the administrative agency shall be bypassed depends upon whether the agency's jurisdiction to proceed with the hearing is questioned "on persuasive grounds" or the charges before the agency are "so palpably defective" that its jurisdiction is merely colorable. *Roadway Express Inc. v. Kingsley*, 37 N. J. 136 (1962).

Exemption of Cemetery Lands—Pennsauken v. Bethel Cemetery Association, Division of Tax Appeals, Calendar of March 22, 1965. Held that land in use for burial purposes or within reasonable contemplation of being so used is exempt. (R. S. 8:2-27, R. S. 54:4-3.9). The fact that a map had been made and filed evidences a dedication for cemetery purposes. Although there were no burials in the land in question, grading and removal of underbrush had been going on for several years in preparation for interment.

Freeze Act—Revaluation—Ellis v. City of Passaic, Division of Tax Appeals (1965). Held that municipality was bound by the 1962-63 judgment of the Division of Tax Appeals for the tax year 1964 under the Freeze Act, R. S. 54:2-43 inasmuch as the action of the municipality in inspecting only 3,000 properties out of a total of 8,350 and merely reviewing the other properties without inspection, did not constitute a "program for a complete revaluation of all real property within the district. . . ." within the meaning of said Act.

Timeliness of Appeal to County Board of Taxation—Canadian Fur Corporation v. Township of Madison, Division of Tax Appeals (1965). Held that a petition of appeal to the county board of taxation filed on or before August 15, but not served upon the Township until August 18, was not served within the time required under R. S. 54:3-21. **Hackensack v. Rubenstein**, 37 N. J. 39 (1962) is distinguished in that in such case copies of the petition were deposited in the post office, properly stamped and addressed before the petition was filed with the Division. The court found that service was completed when the copies of the petition were mailed.

County Equalization—Effect of Revaluation—Borough of Califon v. Hunterdon County Board of Taxation, Division of Tax Appeals (1965). Held that in dismissing appeal from county equalization table, the Division ruled that (a) a municipal revaluation was not conclusive as to values in the county equalization table; (b) the municipality failed to overcome the presumption attached to the correctness of the county board's figures based upon its sales studies which embraced utilization of "the page 8 formula," which is employed in situations involving revaluation or reassessment of a taxing district's real property; and (c) the county board acted in a reasonable manner as to the equalization table and was neither arbitrary nor capricious in adopting the formula.

County Equalization—Effect of Revaluation—Allamuchy v. Warren County Board of Taxation, Division of Tax Appeals (1965). Held in sustaining the county equalization table the Division found that petitioner taxing district failed to overcome the presumption of its correctness. The Division upheld the use of the "page 8 formula" for county equalization purposes where the taxing district had placed into effect a complete revaluation of its real property for the tax year 1965. The district did not dispute the finding of true value by means of the "page 8 formula" or the sales study leading up to that finding.

CORPORATION TAX

Net Worth and Net Income—Inclusion of Foreign Subsidiaries in Tax Base—Application of Allocation Formula—F. W. Woolworth Co. v. Director of Taxation, N. J. (1965). Held that the Division was correct, on the complex of facts shown, in finding that Woolworth and its foreign subsidiaries constitute a unitary enterprise, and that the value of the New Jersey privilege is sufficiently enhanced by the total value of the net worth of the entire enterprise to justify the inclusion in net worth for franchise tax purposes of the value of the stock of the foreign subsidiaries, subject to a fair allocation formula to apportion an appropriate share of the whole to New Jersey. The court said that the same valid basis exists to include the receipts therefrom

in the net income tax base, consequently the Division erred in excluding the taxpayer's receipts from its subsidiaries from the income tax base.

Held that multi-state businesses should be taxed on a basis which is equitable as well as constitutional. The Director has both the authority and the obligation to consider a taxpayer's request for adjustment of the allocation factor under N. J. S. A. 54:10A-8 on a claim of unfairness even though not so palpably unfair as to offend constitutional limitations; thus the matter is remanded to the Director for further proceedings consistent with the opinion.

INHERITANCE TAX

Taxability of Annuity Contracts—*Tilney v. Kingsley*, 43 N. J. 289 (1964).

Held that sums paid to designated beneficiaries under insurance contracts purchased in connection with non-refundable annuity contracts were held to be taxable under N. J. S. A. 54:34-1c as transfers "intended to take effect in possession or enjoyment on or after" death and were not "life" insurance within the meaning of N. J. S. A. 54:34-4f. In deciding this case our supreme court declined to follow *Fidelity-Philadelphia Trust Co. v. Smith*, 356 U. S. 274, 78 S. Ct. 730 2 L. Ed. 2d 765 (1958), holding such combination annuity contracts and life insurance policies to be exempt under the federal estate tax act.

RAILROAD TAXES

Constitutionality of Railroad Property Tax Collection Procedures—*New York, Susquehanna and Western Railroad Co. v. Vermeulen*, State Comptroller, 44 N. J. 491 (1965).

Held that property used for railroad purposes may rationally be constituted a separate class for the purpose of assessment and collection of taxes. Accordingly, the provisions concerning tax liens (Sec. 54:29A-54), personal liability (Sec. 54:29A-55), collection enforcement procedures (Secs. 54:29A-57, 54:29A-61), interest on delinquent remission (Sec. 54:29A-53), and methods of contesting assessments (Secs. 54:29A-38, 54:29A-56), while different from those relating to nonrailroad real property, do not contravene the uniformity requirements of Art. VIII, Sec. I, Para. 1, of the New Jersey Constitution with respect to Class II railroad property (real property used for railroad purposes other than the main stem). The imposition of a lien upon the revenues and all the real and personal property of the railroad, and the making of the taxes due the State a preferred debt upon which a personal action may be brought, are methods calculated to induce payment with minimum interference to public service. It is reasonable to charge a higher rate of interest upon railroad taxes in order to avert delay in payments resulting in greater losses to the government than those accruing from nonpayment of local taxes generally. The higher interest rate also removes the temptation of making the public the railroad's "involuntary" banker. Like reasons justify the Legislature's conclusion that a railroad taxpayer should not be able to decide for itself how much taxes to withhold pending litigation, but that, rather, the decision should be made by a court.

In this situation, the ex parte issuance of a certificate of indebtedness by the State Comptroller and the ex parte entry among the docketed judgments in the Superior Court, under Sec. 54:29A-57, "without prejudice to the tax-

payer's right of appeal," is not a denial of due process as guaranteed by the Fourteenth Amendment to the United States Constitution. The taxpayer has the right and opportunity to present all available defenses during later administrative and judicial proceedings (Secs. 54:29A-31, 54:29A-36), and due process does not necessarily require their presentation before entry of judgment. Should it later be determined that due process requires a later refund to include interest on excess payments (a constitutional issue not required to be resolved in this case), the court would readily find that the statutory refund credit includes the required allowance.

Classification of Railroad Property as "Main Stem"—Reading Company v. Woodbridge, N. J. (1965). Held that the Director was correct in his 1957 relocation of the "main stem," effective as of the tax year 1952, since "main stem" fundamentally has reference to a railroad's arteries as public highways across the State, and "main stem" in a terminal yard includes only that trackage in the yard itself to a maximum width of 100 feet upon which trains come to rest at the end of the over-the-road journey.

On its claim of unconstitutional discrimination, the railroad had shown that its Class II property assessments had been based upon a standard equal to or in excess of true value, while other real estate in the township had been locally assessed substantially below true value, and that the local assessment ratio was 16% of true value. However, in establishing the true value of its Class II property, the railroad did not rely on independent proofs as required by *In re Appeals of Kents 2124 Atlantic Avenue, Inc.*, 34 N. J. 21 (1961). Held the Division was in error in permitting the railroad to rely on the Director's assessment for *prima facie* proof of true value and in shifting to the township the burden of going forward with valuation testimony. But since the pronouncement of *Kents* did not exist when the Division ruled, the case was remanded to the Division only as to those items to which the township could fairly say it was harmed.

It was held that the railroad's proof clearly demonstrated functional and economic obsolescence as to the buildings and installations to which such testimony applied, and it was within the expertise of the Division to translate such proof into percentages for the respective buildings without specific proof as to such figures.

OPINIONS OF THE ATTORNEY GENERAL

LOCAL PROPERTY TAX

Memorandum Opinion, November 30, 1964. In a Memorandum Opinion, the Attorney General ruled that taxpayers failing to file a return of tangible personal property used in business prior to September 2, 1964, are subject to a penalty of \$2 for each delinquent day. An additional penalty equal to 25% of the amount of tax determined to be due is assessed as of December 2, 1964, if a return is not filed prior to December 2, 1964. If the taxpayer receives an extension of time to file from the local tax assessor and fails to file his return prior to the expiration of the extended period of time, the \$2-a-day penalty starts on the day following the expiration of the extended period of time. The additional 25% penalty is assessed as of December 2, 1964, if a taxpayer with an extended filing date fails to file his return prior to December 2, 1964.

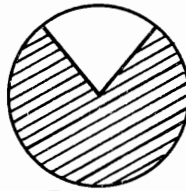
Note: Chapter 49, Laws of 1965 reduced the penalties provided the taxpayer filed a return of tangible personal property used in business, originally due in 1964 for the tax year 1965, on or before June 15, 1965.

Formal Opinion 1964—No. 7, December 29, 1964. The Attorney General ruled that in order to qualify for the property tax exemption accorded motor vehicles (Sec. 54:4-3.21), a vehicle must be registered in New Jersey (with the appropriate registration fees paid) and use or cause the use of motor fuel in traveling the highways. Accordingly, the exemption embraces (1) trailers, commercial trailers, semi-trailers and private utility trailers, including trailers used to haul machinery, (2) farm tractors and traction equipment, and (3) motor vehicles used exclusively as farm machinery, and excludes (1) road building machinery, traction engines and other machinery, (2) motor vehicles owned or controlled by motor vehicle manufacturers, dealers, transporters, purchase financiers and insurers, and (3) house trailers.

The taxability of a motor vehicle with mounted equipment is determined without regard to the added equipment. If the vehicle and the equipment are not severable, the determination is based upon the status of the vehicle without reference to the equipment; if severable, the determination of the vehicle's taxable status does not affect the status of the equipment considered independently.

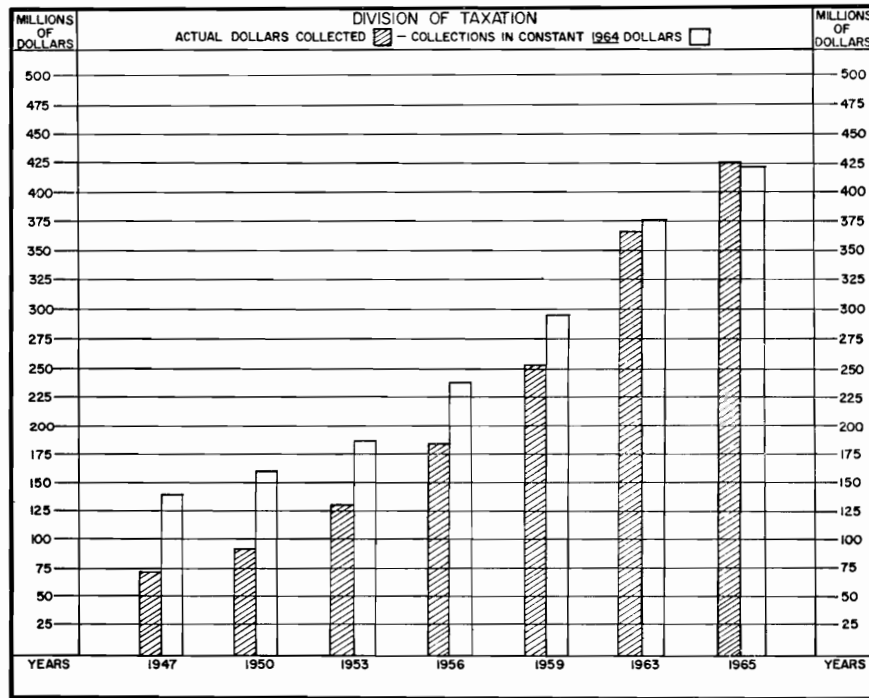
Division of Taxation

Total Division Revenue as % of State Tax Revenue



78.0%

Total Division Revenue for Selected Years



1965 Division Revenue by Bureau (in thousands of dollars)

Beverage Tax	\$29,979,945
Cigarette Tax	71,489,483
Corporation Tax	101,720,118
Emergency Transportation Tax	7,884,070
Motor Fuels Tax	137,688,681
Outdoor Advertising Tax ...	133,065
Public Utility Tax	13,588,734
Transfer Inheritance Tax ...	47,447,573
Total	\$426,649,099

Total Division Revenue for the Last Three Years

1963	\$367,182,471
1964	407,816,480
1965	426,649,099

1965 Division Revenue Increased 4.6% Over 1964

1965 Costs were 1.14% of the Division's
Revenue

1965 Total Personnel in the Division of Taxation: 717

1965 Total Administrative Costs
for the Division of Taxation \$4,847,403

Scope of Division Responsibilities

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

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

Organizations

The Director's Office contains the following sections:

Administrative
Research and Statistics
Legal Services

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

Acting Director	1
Assistant to the Director	1
Chief, Research and Statistics	1
Supervisor, Legal Services	1
Stenographers	4
Legal Analyst	1
Research Assistant	1
Audit Account Clerk	1
Total	11

Costs of operations for the Director's Office during the 1965 fiscal year were as follows:

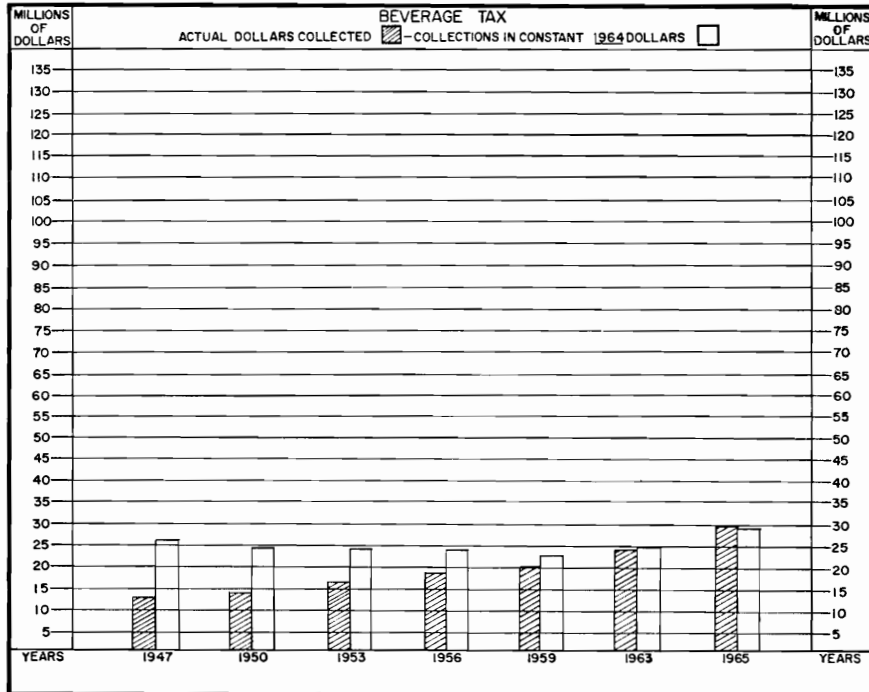
Salaries	\$91,751.71
Materials and Supplies	14,762.18
Services Other Than Personnel	10,541.81
Total	\$117,055.70

The Beverage Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1965 Bureau Collections by Source

Beer	\$4,148,456.17
Liquor	24,720,089.08
Still Wine	821,474.72
Vermouth	109,520.88
Sparkling Wines	159,447.06
Penalties & Interest	17,156.44
Miscellaneous	4,181.17

*Total\$29,979,945.29

*Refunds Totalled \$380.23

Total Bureau Collections for the Last Three Years

1963	\$24,422,290.92
1964	27,744,704.30
1965	29,979,945.29

1965 Collections Increased 8.1%
Over 1964

1965 Costs were 1.8% of Bureau
Collections.

1965 Bureau Personnel: 80

1965 Administrative Costs: ..\$541,970.35

Scope of Bureau Activities

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

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

Description of Tax

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

Beer	\$.03 $\frac{2}{3}$
Liquors	1.80
Still Wines .....	.10
Vermouth .....	.15
Sparkling Wines .....	.40

Alcoholic beverages shipped to points outside of New Jersey and supplied to authorized military organizations are not taxed. Subject to the filing by Licensees of a Non-Beverage Use Affidavit signed by the purchaser, alcoholic beverages used by hospitals, doctors, dentists, and manufacturers of medical, pharmaceutical or toilet preparations, scientific products, flavoring extracts, and food products are not taxed. Forms for this are supplied by the Bureau. The total tax loss from the sale of exempt alcoholic beverages during the last fiscal year was \$124,202.65.

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

	1963	1964	1965
Beer	\$3,927,158.68	\$4,078,099.11	\$4,148,456.17
Liquor	19,456,691.95	22,590,240.87	24,720,089.08
Still Wine	795,840.15	811,880.51	821,474.72
Vermouth	102,011.16	106,803.33	109,520.88
Sparkling Wines	116,572.43	133,058.77	159,447.06
Total	\$24,398,274.37	\$27,720,082.59	\$29,958,987.91

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

	1963	1964	1965
Beer	117,814,761	122,342,974	124,453,689
Liquor	12,970,865	12,549,617	13,733,068
Still Wine	7,958,395	8,118,799	8,214,741
Vermouth	680,073	712,020	730,138
Sparkling Wines	291,432	332,647	398,617
Total Gallonage	139,715,526	144,056,057	147,530,253

The Bureau was also responsible for administering the dispensation of certain revenue exemptions required by the law. In the 1965 fiscal year these revenue exemptions amounted to \$124,202.65. In terms of a net loss in revenue, this amount can be broken down in the following manner:

LOSS IN REVENUE

(a) Exempt Sales under R. S. 54:43-2 Medicinal, Industrial and Non-Beverage Use	\$7,973.55
(b) Exempt Sales under R. S. 54:43-2 for Navy and Air Force	108,439.00
(c) Exempt Sales under R. S. 54:43-2 for National Guard Units	7,790.10
Total	\$124,202.65

Further analysis reveals the following:

(A) LOSS IN REVENUE BECAUSE OF EXEMPTIONS TAKEN, AS FOLLOWS UNDER R. S. 54:43-2 IN GALLONS

	Beer	Liquor	St. Wine	Vermouth	Spkl. Wine	Alcohol	In Dollars
Patent, Proprietary, Medicinal, Pharmaceutical, etc.		\$210.60	\$100.50				\$311.10
Flavoring Extracts, Syrups & Food Products		5,777.35	1,374.11				7,151.46
Scientific, Chemicals, Mechanical, etc.	\$101.00	203.89	\$1.18		\$.98		307.05
Medical and Dental						\$203.94	203.94
Total Tax Exemption.	\$101.00	\$6,191.84	\$1,475.79		\$.98	\$203.94	\$7,973.55

(B) LOSS IN REVENUE BECAUSE OF EXEMPTIONS TAKEN ON SALES TO FEDERAL ORGANIZATIONS AS PER CH. 327, P. L. 1941, CH. 68, P. L. 1951

Beverages	Gallons	1964-1965 Tax
Beer	1,180,040.38	\$39,334.97
Liquor	36,862.52	68,156.20
Still Wine	2,473.79	247.50
Vermouth	930.57	139.70
Sparkling Wine	1,424.00	569.63
Total Tax Exemption		\$108,439.00

(C) LOSS IN REVENUE BECAUSE OF EXEMPTIONS TAKEN ON SALES
TO NATIONAL GUARD UNITS AS PER CH. 327, P. L. 1941,
CH. 68, P. L. 1951

<i>Beverages</i>	<i>Gallons</i>	<i>Tax</i>
Beer	7,453.27	\$247.15
Liquor	4,140.11	7,452.23
Still Wine	117.63	11.78
Vermouth	128.61	19.32
Sparkling Wine	148.85	59.55
Total Tax Exemption		\$7,790.10

Reports

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

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

Plenary Breweries	5
Limited Breweries	2
Plenary Wineries	11
Limited Wineries	1
Limited Distillers	2
Rectifiers and Blenders	9
Plenary Wholesalers	82
Limited Wholesalers	68
Wine Wholesalers	25
State Beverage Distributors (Beer)	148
Transporters	229
Public Warehouses	26
Broker	1
Warehouse Receipts Brokers	9
Plenary Retail Transit (trains, boats, etc.)	54
Total	672

In addition to the above regular "State licensees," the Alcoholic Beverage Control Board issued 7,170 special retail permits for limited duration (special events, etc.) sales and 263 special permits for limited transporters. Lastly, municipalities licensed approximately 12,500 retail outlets, all of whom must report monthly to the Bureau.

As a result of the 20,599 alcoholic beverage licensees (State and municipal) in New Jersey, the Bureau received and audited 7,641 "State licensee" monthly reports, 150,000 municipal retail licensee monthly reports, and 3,377 reports from holders of special permits

and licenses. The books and records of "State licensees" upon which the reports are based are examined by Bureau field auditors.

Safeguards

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

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

1963	1964	1965
\$19,898.40	\$19,971.15	\$17,156.44

Miscellaneous Activities

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

Cooperation with Local Authorities: The Bureau receives assistance from municipal clerks in two ways. First, municipal clerks supply yearly and supplementary lists of local retail licensees, which are used by the Bureau in maintaining control over the movement of liquor in New Jersey. Secondly, municipal clerks usually respect Bureau letters requesting that municipal licenses not be renewed pending the settlement of outstanding fines resulting from noncompliance with Bureau regulations.

Cooperation with the Alcoholic Beverage Control Board of the Department of Law and Public Safety: The Bureau exchanges information with the Board frequently since their areas of jurisdiction are closely related. The Board sends lists of all licenses issued and notifies

the Bureau of changes through supplemental monthly lists. The Bureau and Board also exchange information on suspected violations of the law under both jurisdictions.

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

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

Organization

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

During the 1965 fiscal year, Beverage Tax Bureau Personnel was as follows (includes only employees who worked more than one-half of the year) :

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

During the 1965 fiscal year the Bureau's administrative costs were as follows:

Salaries	\$500,129.92
Materials and Supplies	17,096.28
Services other than Personnel	24,672.15
Extraordinary	72.00
Total	<u>\$541,970.35</u>

Historical Development

	<i>Total Revenue</i>
1933—Federal prohibition was repealed and the Beverage Tax Division was created in the State Department of Taxation to impose a tax on alcoholic beverages sold in New Jersey. Under the Alcoholic Beverage Tax Act of 1933 (Chapter 434, Laws of 1933), tax rates varied from 3¢ per gallon of beer to \$1.00 per gallon of liquor.	
1934—The tax rate was increased from 3¢ to 3½¢ per gallon of beer (Chapter 50, Laws of 1934)	\$2,756,873.78
1935—The Beverage Tax Division continued its efforts through the National Conference of State Liquor Administrators to improve the exchange of data on interstate alcoholic beverage shipments and various other problems resulting from the repeal of Prohibition	5,683,885.62
1940—Collections for the fiscal year	9,328,839.45
1944—The Beverage Tax Division was reclassified as a Bureau and transferred to the new Department of Taxation and Finance in the Division of Taxation	10,162,572.62
1945—Collections for the fiscal year	11,349,782.30
1947—The liquor tax rate was increased from \$1.00 to \$1.50 per gallon (Chapter 13, Laws of 1947)	13,169,336.72
1950—Collections for the fiscal year	14,620,780.35
1951—Wholesale buying increased substantially in anticipation of the mandatory fair trade regulation establishing minimum wholesale prices that was issued by the Alcoholic Beverage Commission on May 25, 1951	18,193,827.28
1952—The fair trade regulation of 1951 was followed by a sharp decrease in wholesale buying of liquor	15,892,064.79
1953—Tax collections on beer were 23.2% of total collections and collections on liquor were 72.3% of total collections	16,690,971.81
1955—Collections for the fiscal year	17,525,936.04
1960—Collections for the fiscal year	21,430,895.87
1962—Tax collections on beer were 17.5% of total collections and collections on liquors were 78.2% of total collections	23,052,102.70
1963—The liquor tax rate was increased from \$1.50 to \$1.80 per gallon, effective June 1 (Chapter 43, Laws of 1963)	24,422,290.92
1964—First full year with the liquor tax rate of \$1.80 per gallon	27,526,120.71
1965—Collections for the fiscal year	29,979,945.29

Analysis and Comparisons

Alcoholic beverage tax rates vary greatly among the states. The tax on beer ranges from 50¢ per barrel upwards, averaging between \$1.00 and \$1.50 (New Jersey's rate is \$1.03⅓ per barrel). Rates on distilled liquor range from 50¢ to \$2.50 with intervening rates for various classifications of liquor. The following table compares alcoholic beverage tax rates in New Jersey with rates in neighboring states:

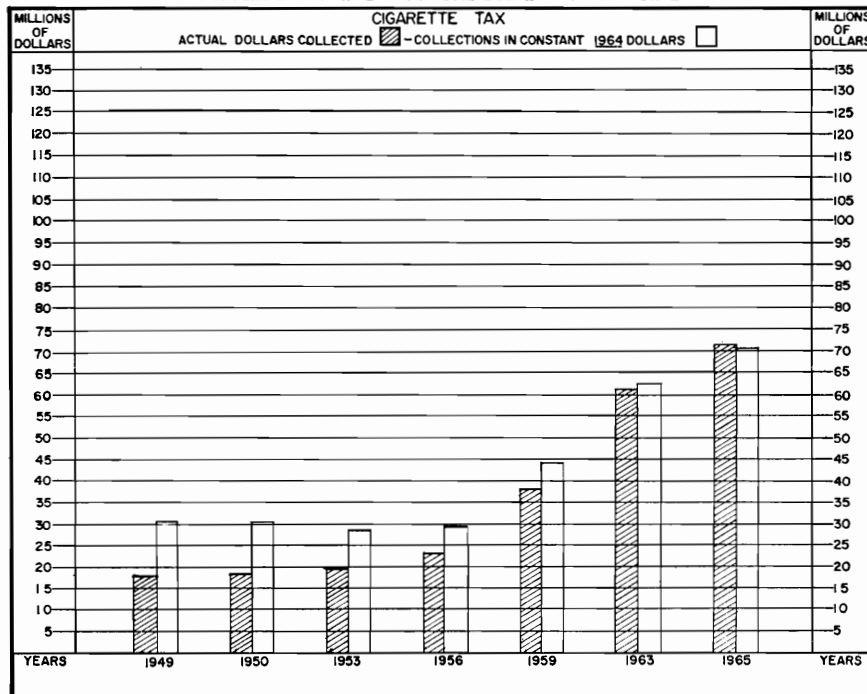
Connecticut	Beer—\$2.00 per barrel Liquor—\$2.00 per gallon Wines—20¢ to 50¢ per gallon
Delaware	Beer—\$2.00 per barrel Distilled Spirits—90¢ to \$2.00 per gallon Wines—80¢ per gallon
Maryland	Beer—3¢ per gallon or 95¢ per barrel Distilled Spirits—\$1.50 per gallon and up Wines—20¢ per gallon
New Jersey	Beer—3⅓¢ per gallon or \$1.03⅓ per barrel Liquor—\$1.80 per gallon Wines—10¢ to 40¢ per gallon
New York	Beer—3⅓¢ per gallon or \$1.03⅓ per barrel Liquor—\$2.25 per gallon Wines—10¢ to 40¢ per gallon
Pennsylvania	Beer—\$2.48 per barrel Liquor—15% of net price Wines—.005¢ per unit proof per wine gallon

The Cigarette Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1965 Bureau Collections by Source

Cigarette Tax Stamps	\$71,111,609.80
License Fees	255,325.50
Fines & Penalties	2,522.00
Miscellaneous	120,025.22
Total	\$71,489,482.52

Total Bureau Collections for the Last Three Years

1963	\$61,046,005.72
1964	67,887,532.77
1965	71,489,482.52

1965 Collections Increased 5.3% Over 1964

1965 Costs were 0.6% of Bureau Collections.

1965 Bureau Personnel: 56

1965 Administrative Costs: \$406,311.10

Scope of Bureau Activities

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

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

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

Description of Tax

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

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

	<i>Packages of Cigarettes</i>	<i>Net Stamp Collections</i>
1963	881,218,620	\$60,675,862
1964	877,644,350	67,505,207
1965	922,266,560	71,111,610

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

Except for certain special situations, licensed distributors buy and affix cigarette stamps. A distributor is defined by statute as any person who manufactures cigarettes within the State or who brings or causes to be brought into the State unstamped cigarettes which have been acquired from the manufacturer thereof. At the end of the fiscal year 140 distributors were licensed to do business in New Jersey.

In most cases (99.10% of all cigarettes) meters are used to affix an impression equivalent to a cigarette tax stamp on each package of cigarettes. Strategically located, bureau authorized, agency banks sell stamp impression units on sealed meters which are rented by the distributors. Stamp impressions and all printed stamps are sold through the Bureau's main office.

Distributors and other purchasers must pay for stamps at the time of purchase or post a bond and pay for stamps received on a monthly basis. On purchases of stamps in excess of \$100.00, purchasers are allowed a discount of 2.8% to defray the cost of affixing the stamps on the cigarettes. In 1965 discounts amounted to \$2,065,753 on \$73,781,325 in stamp purchases.

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

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

Licenses

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

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

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

	1963		1964		1965	
	<i>Number</i>	<i>Amount</i>	<i>Number</i>	<i>Amount</i>	<i>Number</i>	<i>Amount</i>
Distributors	141	\$49,350	149	\$52,150	144	\$50,400
Wholesale Dealers ..	213	42,600	215	43,000	240	48,000
Retail Dealers	23,159	115,795	22,688	113,440	22,131	110,655
Carriers	39	195	39	195	39	195
Vending Machines ...	40,310	40,310	41,569	41,569	41,450	41,450
Misc. License Revenue		255		218	619	309
Total		\$248,505		\$250,572		\$251,009

Enforcement Activities

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

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

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

It should be noted that minimum price controls do not apply to wholesale or retail sales made (a) as an isolated transaction and not in the usual course of business; (b) where cigarettes are advertised, offered for sale, or sold in bona fide clearance sales for the purpose of discontinuing trade in such cigarettes; (c) where cigarettes are advertised, offered for sale, or sold as imperfect or damaged; (d) where cigarettes are sold upon the final liquidation of a business; or (e) where cigarettes are advertised, offered for sale, or sold by any fiduciary or other officer acting under the order or direction of any court (R. S. 56:7-25).

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

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

During the fiscal year ending June 30, 1965, the Bureau completed the following tax and price investigations as part of its enforcement activities :

	<i>Classification</i>	<i>Number</i>
Tax Investigations:	Retail	21,016
	Wholesale	357
	Distributor	523
	Miscellaneous	1,335
	Total	<u>23,231</u>
Price Investigations:	Retail	10,161
	Wholesale	20
	Distributor	89
	Miscellaneous	0
	Total	<u>10,270</u>

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

Number of Reports Audited: ..	Resident Distributors	1,536
	Non-Resident Distributors	615
	Total	<u>2,151</u>
Field Audits:	Resident Distributors	296
	Non-Resident Distributors	100
	Total	<u>396</u>
Physical Inventory Counts		
of Unstamped Cigarettes: ..	Resident Distributors	296
	Non-Resident Distributors	100
	Total	<u>396</u>

Moreover, 205 distributor reports were verified at cigarette carrier warehouses.

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

<i>Year</i>	<i>Type of Case</i>	<i>Number</i>	<i>Total Penalties</i>
1963	Civil Action	13	\$275.00 in fines.
	Disciplinary	2	Twenty days in license suspensions.
	Total	15	
1964	Civil Action	34	\$2,153.00 in fines and a thirty-day jail term.
	Disciplinary	1	Five days in license suspensions.
	Total	35	
1965	Civil Action	23	\$2,220.00 in fines and/or jail term in lieu of fine imposed.
	Investigative	1	
	Disciplinary	8	40 days license suspension.
	Total	32	

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

<i>Year</i>	<i>Number of Cigarettes</i>	<i>Other</i>
1963	31,040	.....
1964	217,946	1 vehicle
1965	149,680	.....

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

Miscellaneous Activities

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

The National Tobacco Tax Association: New Jersey, like other cigarette-taxing states, is an active member of the N.T.T.A., a branch of the National Federation of Tax Administrators. This organization provides a forum through national and regional conferences for the

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

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

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

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

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

Organization

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

Field Auditors and Field Representatives operate in assigned areas under the supervision of the main office. For policing purposes, the State is divided into fourteen districts and one Field Representative operates in each district.

During the 1965 fiscal year the Bureau's personnel was as follows (includes only those who worked more than one-half of the year) :

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

During the 1965 fiscal year the Bureau's Administrative Costs were as follows :

Salaries	\$342,072.14
Materials and Supplies	16,821.30
Services other than Personnel	46,939.41
Extraordinary	478.25
Total	\$406,311.10

Historical Development

	<i>Total Revenue</i>
1948—Effective July 1, the Cigarette Tax Bureau was created to administer a 3¢ per pack tax on cigarettes and issue licenses to distributors, wholesalers, over-the-counter retail dealers, and vending machine dealers (Chapter 65, Laws of 1948).	
1949—The first full fiscal year of tax yield, ending June 30. Revenue from licenses, fines and penalties comprised \$208,152 of the total revenue	\$17,730,804
1950—Yield for the fiscal year	18,009,702
1952—The Unfair Cigarette Sales Act, of 1952, effective May 19, established price control regulations to be administered by the Cigarette Tax Bureau (Chapter 247, Laws of 1952). Simultaneously under the Cigarette Tax Act license fees were increased from \$250 to \$350 for distributors and from \$100 to \$200 for wholesale dealers. Revenue from licenses, fines and penalties comprised \$227,046 of the total revenue	19,358,215

	<i>Total Revenue</i>
1955—A health scare caused total revenue to decrease by \$473,721 from fiscal year 1954. Revenue from licenses, fines, and penalties comprised \$275,290 of the total revenue	19,538,292
1956—The cigarette tax rate was increased from 3¢ to 5¢ per pack effective April 16, 1956 (Chapter 10, Laws of 1956)	23,222,236
1957—Total revenue increased 45.3% over fiscal year 1956 during the first full fiscal year at the 5¢ per pack tax rate	33,734,035
1960—Yield for fiscal year	41,036,144
1961—The cigarette tax rate was increased from 5¢ to 6¢ effective January 6, 1961 (Chapter 158, Laws of 1960) and further increased from 6¢ to 7¢, effective May 23, 1961 (Chapter 28, Laws of 1961)	47,297,976
1962—Total revenue increased 26.3% over fiscal year 1961 during the first year at the 7¢ per pack tax rate. Revenue from licenses, fines and penalties comprised \$258,629 of the total revenue	59,733,182
1963—The cigarette tax rate was increased from 7¢ to 8¢, effective May 31, 1963 (Chapter 45, Laws of 1963)	61,046,005
1964—Total revenue increased 11.2% over fiscal year 1963 during the first full fiscal year at the 8¢ per pack tax rate. The United States Surgeon General's report on smoking and health, released in January, caused a health scare that limited the revenue increase. Total stamp sales were down .4% from 1963 sales. Revenue from licenses, fines and penalties comprised \$256,911 of the total revenue	67,887,532
1965—Yield for fiscal year	71,489,483

Analysis and Comparisons

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

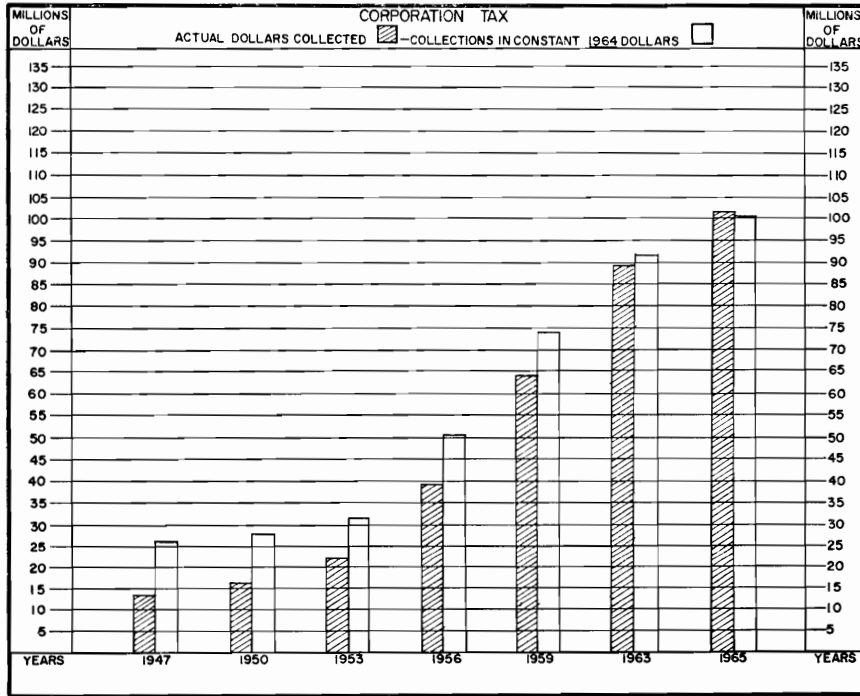
<i>Year</i>	<i>Per Capita Cigarette Consumption</i>	<i>Per Capita Cigarette Taxes</i>
1950	2,571	\$3.71
1952	2,647	3.82
1954	2,624	3.81
1956	2,519	4.22
1958	2,514	6.13
1960	2,768	6.75
1962	2,749	9.40
1964	2,667	10.32
1965	2,816	10.91

The Corporation Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1965 Bureau Collections by Source	
Corporation Business Taxes:	
Domestic	\$37,351,948.27
Foreign	38,497,507.49
Special	13,619.27
Interest & Penalties	594,028.68
Subtotal	\$76,457,103.71
Insurance Premium Taxes:	
Domestic	\$893,301.12
Foreign	23,308,677.20
Subtotal	\$24,201,978.32
Financial Business:	
Taxes	1,015,150.73
Tax Certificates	45,886.14
Total	\$101,720,118.90

Total Bureau Collections for the Last Three Years	
1963	\$89,731,835.20
1964	95,645,295.78
1965	101,720,118.90

1965 Collections Increased 6.4% Over 1964

1965 Costs were 1.0% of Bureau Collections.

1965 Bureau Personnel: 176
1965 Administrative Costs: \$1,050,788.13

Scope of Bureau Activities

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

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

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

The Insurance Premiums Tax Laws (N. J. S. A. 54:18A-1 et seq., N. J. S. A. 54:16-1 et seq., N. J. S. A. 54:16A-1 et seq. and N. J. S. A. 54:17-4) impose taxes based on gross insurance premiums collected on risks in New Jersey, from all insurance companies transacting business in this State.

Description of Taxes

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

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

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

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

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

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

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

(a) **General**

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

(b) **Allocation of Net Worth**

In the case of a taxpayer which does maintain a regular place of business outside this State other than a statutory office, the net worth taxable in New Jersey is determined according to the following alternative allocation formulae:

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

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

The aggregate resulting percentages are divided by three.

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

(c) **Allocation of Net Income**

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

(d) **Investment Companies**

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

(e) **Regulated Investment Companies**

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

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

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

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

During the 1965 fiscal year the Corporation Tax Bureau was responsible for collecting \$76,457,103.71 in net worth and net income business taxes.

Net worth Tax*		Net Income Tax	
Foreign	\$21,422,109.37	Foreign	\$15,929,838.90
Domestic	18,267,796.28	Domestic	20,243,330.48
Interest & Penalties ...	594,028.68		
Total	\$40,283,934.33	Total	\$36,173,169.38

* Includes \$13,619.27 in collections from designated "special companies."

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

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

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

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

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

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

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

Financial Business Tax: The Financial Business Tax is an excise tax for the privilege of doing a financial business in the State of New Jersey. It is measured by the taxpayer's net worth less certain deductions, as of the close of the preceding calendar year. In the case of a taxpayer doing business in more than one state, only the percentage of the net worth allocable to New Jersey is taxable. The allocation percentage is determined by comparing gross business in this State with gross business everywhere during the tax year.

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

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

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

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

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

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

Penalties for failure to comply with the tax laws administered by the Corporation Tax Bureau may include the following for the specified violation: (a) interest charges at the rate of 1% per month or fraction thereof, for tax delinquency; (b) interest charges of 1% per lapsed month if a deficiency assessment or reassessment is made after audit or investigation (if the deficiency was not due to fraud or evasion, the interest charge is $\frac{1}{2}$ of 1% per month); (c) revocation of certificates of authority of foreign corporations in the event of failure or neglect to pay taxes; (d) repeal of corporation charters of domestic corporations in the event of failure or neglect to pay taxes.

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

	1963	1964	1965
Corporation Business Taxes	\$(67,579,438.02)	\$(71,471,371.33)	\$(76,443,484.44)
Domestic	33,479,438.08	35,319,690.45	37,351,948.27
Foreign	33,561,595.87	35,595,436.93	38,497,507.49
Interest and Penalties	538,023.07	556,243.95	594,028.68
Special Company	(21,506.21)	(13,595.28)	(13,619.27)
Railway Express Co.	21,506.21	13,595.28	13,619.27
Insurance Premium Taxes	(21,035,567.06)	(22,960,747.16)	(24,201,978.32)
Life Insurance Premium Taxes .	7,442,767.86	8,026,270.20	8,363,045.25
Domestic:			
Life	420,146.43	453,579.36	535,498.46
Annuities	121,346.53	20,334.13	19,470.21
Total	\$541,492.96	\$473,931.49	\$554,968.67
Foreign:			
Life	6,616,815.57	7,211,116.92	7,569,639.83
Annuities	284,459.03	341,221.79	238,436.75
Total	\$6,901,274.90	\$7,552,338.71	\$7,808,076.58
Domestic Insurance Premium Taxes (Other than Life)			
Comp. ($\frac{1}{4}\%$)	82,129.51	160,564.26	95,051.27
Marine	833.22	934.15	736.55
Fire	20,982.01	34,020.81	38,757.65
Auto	30,696.07	52,006.67	53,821.97
All Other	94,218.41	49,642.03	149,965.01
Total	\$228,859.22	\$297,167.92	\$338,332.45
Foreign Insurance Premium Taxes (Other than Life)			
Comp. ($\frac{1}{4}\%$)	206,564.39	229,214.31	213,578.99
Marine	3,924.68	3,747.29	2,529.32
Fire	149,835.19	247,334.55	249,920.13
Auto	4,258,759.37	4,658,988.53	5,117,616.66
Motor Vehicle Security Law	788,328.40	842,132.23	917,558.29
All Other	7,953,304.95	8,648,662.79	8,991,068.01
Interest	3,223.00	7,229.34	8,329.22
Total	\$13,363,939.98	\$14,637,309.04	\$15,500,600.62
Financial Business Taxes	(1,059,685.56)	(1,154,810.12)	1,015,150.73
Tax Certificates	(36,019.35)	(44,771.89)	45,886.14
Total Receipts	\$(89,731,835.20)	\$(95,645,295.78)	\$101,720,118.90

Disposition of Revenues

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

(a) Insurance premiums taxes collected from fire insurance companies of other States and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association (N. J. S. A. 54:17-4). The following amounts were paid over to the Home and Association during the last three fiscal years:

<i>Year</i>	<i>N. J. Firemen's Home</i>	<i>N. J. State Firemen's Association</i>
1963	\$140,000.00	\$9,835.19
1964	138,860.00	108,474.55
1965	138,360.00	111,560.13

(b) One-eighth of the insurance premiums taxes collected from insurance companies of other States and foreign countries on premiums of insurance against automobile insurance risks in this State is allocated for distribution to the State Police Retirement and Benevolent Fund (R. S. 54:5-6(b)). The following amounts were paid over to the fund during the last three fiscal years:

1963	\$532,344.93
1964	582,373.58
1965	639,702.08

Dedicated Funds

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

(a) Out of the revenues collected under the corporation business tax act, the sum of \$4,000,000.00 is appropriated for school purposes (N. J. S. A. 54:10A-24).

(b) All proceeds of the financial business tax are dedicated for distribution, on an equal share basis, to the municipality and county in which the taxpayer's place of business is located. (N. J. S. A. 54:10B-24.)

Miscellaneous Activities

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

(a) tax lien certificates are issued upon the receipt of an application,

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

Organization

The Corporation Tax Bureau contains the following sections:

Administrative
Records
Accounting
Examinations
Status
IBM

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

State Supervisor	1
Assistant State Supervisors	2
Supervising Examiner	7
Examiner I	10
Examiner II	14
Examiner III	15
Examiner IV	35
Legal Analyst	1
Clerical**	65
IBM*	26
Total	176

* Includes personnel assigned to the Emergency Transportation Tax Bureau and Data Processing Services, Division of Budget and Accounting.

** Includes personnel assigned to the Director of Taxation's Office.

Costs of Bureau operations during the 1965 fiscal year were as follows:

Salaries	\$955,227.72
Materials and Supplies	39,113.99
Services other than Personnel	54,738.46
Extraordinary	1,707.96
Total	<u>\$1,050,788.13</u>

Historical Development

Total Revenue

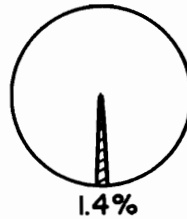
- 1884—The Corporation Tax Act passed (Chapter 159, Laws of 1884) which imposed a franchise tax on corporations organized under the laws of New Jersey, for the privilege of doing business in the corporate form. The franchise tax was based upon the total amount of capital stock issued by the taxpayer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

Total Revenue

1946—The Financial Business Tax Law was enacted (Chapter 174, Laws of 1946). This tax applied to every person, co-partnership, association and corporation conducting financial business in the State, with certain exceptions enumerated in the law ..	12,699,854
1950—Revenue from foreign corporations comprised \$2,452,900 of the total revenue. Major amendments to the insurance tax laws were enacted (Chapter 186, Laws of 1950). Revenue from the insurance tax comprised \$7,986,545	16,644,877
1951—Legislation was enacted which provided that the financial business tax shall not apply to production credit associations organized under the Farm Credit Act of 1933 (Chapter 131, Laws of 1951)	19,195,227
1953—The use of injunction proceedings was initiated as an additional aid in the collection of taxes	22,219,899
1955—Revenue from foreign corporations comprised \$8,615,221 of the total revenue. Revenue from the insurance tax comprised \$13,201,885 of the total revenue	35,480,166
1958—The Corporation Business Tax Act was amended by adding to the tax based on net worth an additional tax based on net income (Chapter 63, Laws of 1958). The amendment became effective in 1959	44,812,906
1959—Corporation tax collections increased by 64.3% as a result of the 1958 changes in the law. Data processing equipment was installed for use by the Bureau	64,011,897
1960—Revenue from foreign corporations comprised \$27,804,729. Revenue from the insurance tax comprised \$17,530,504 of the total revenue	77,912,349
1962—Revenue from foreign corporations comprised \$29,381,210 of the total revenue. Revenue from the insurance tax comprised \$19,915,353 of the total revenue	83,200,862
1963—Revenue from foreign corporations comprised \$33,561,596 of the total revenue. Revenue from the insurance tax comprised \$21,035,567 of the total revenue	89,731,835
1964—Revenue from foreign corporations comprised \$35,595,437 of the total revenue. Revenue from the insurance tax comprised \$22,960,747 of the total revenue	95,645,296
1965—Revenue from foreign corporations comprised \$38,497,507 of the total revenue. Revenue from the insurance tax comprised \$24,201,978 of the total revenue	101,720,118

The Emergency Transportation Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years

1965 Bureau Collections by Source		Total Bureau Net Collections for the Last Three Years	
Tax withheld	\$9,338,979.13	1963	\$7,428,623.42
Tax balance paid	1,012,949.42	1964	6,691,360.59
Penalties and Interest	3,491.32	1965	7,884,070.09
Total Gross Receipts	\$10,355,419.87	1965 Net Collections Increased 17.8% Over 1964	
Refunds for Overpayments.	2,471,349.78	1965 Costs were 3.2% of Bureau Net Collections.	
Total Net Receipts	\$7,884,070.09	1965 Bureau Personnel: 35	
		1965 Administrative Costs: ... \$252,067.90	

Scope of Bureau Activities

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

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

Description of Tax

The Emergency Transportation Tax is a graduated tax based on the income of New Jersey residents which is derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources in New Jersey. As specified by law, the State Highway Commissioner shall determine the "critical area State" and certify the determination to the State Treasurer within 40 days after the first day of each year.

New York has been declared a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax, who have filed a return with the State of New York and have paid the tax due to that State for the 1961-1964 tax years, were not required to file with New Jersey for said tax years.

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

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

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

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

Employers and taxpayers who are delinquent in filing required forms are subject to penalties up to \$2.00 per day and, when applicable, 5% of the tax due plus 1% per month. During the last year, 11,720 delinquency notices were mailed to taxpayers. The Bureau has found that

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

Collections Procedures

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

In the 1964 calendar year, the Bureau received 33,676 employer quarterly returns, 92,255 withholding statements, 8,653 reconciliation forms, 57,425 individual taxpayer returns, and approved 33,146 refunds of tax overpayments.

Miscellaneous Activities

Return forms and instructions are mailed to each individual for whom an earnings statement is filed. Circulars, releases to newspapers and professional periodicals and other publicity media are widely employed to inform subject taxpayers of their responsibility to file returns. In addition, numerous public informational meetings are conducted in cooperation with business and professional groups. As in 1964 a temporary office was again maintained in Newark in March and April of 1965 for the convenience of taxpayers seeking advice and assistance.

Interstate Cooperation: A cooperative relationship has been established and maintained between the Bureau and the New York State Income Tax Bureau. Initially, New York supplied data on 183,000 New Jersey residents who filed New York income returns in 1962. The Bureau reciprocated by supplying similar data for 85,703 New York residents for whom employers had filed 1962 earnings statements. This cooperative exchange of taxpayer information has continued through the tax year 1965. The original Act which became effective on May 29, 1961 has been twice amended to bring the Emergency Transportation Tax Act into closer conformity with the New York Personal

Income Tax Law, an additional amendment, moreover, was required in 1965 to conform with the U. S. Revenue Act of 1964.

Organization

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

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

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

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

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

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

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

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

Delinquency lists, also prepared by the computer, are maintained by this Section. The cases of taxpayers who fail to respond to delinquency notices are referred to the Bureau's Legal Analyst for appropriate action.

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

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

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

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

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

Main office personnel:

State Supervisor	1
Assistant State Supervisor	1
Legal Analyst	1
Examiners	13
Clerks	19

Field office personnel (Newark):

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

Total	<hr/> 35
-------------	----------

During the 1965 administrative year, the Bureau's costs were as follows:

Salaries	\$160,758.62
Materials and Supplies	42,811.19
Services other than Personnel	48,488.09
Extraordinary	10.00
Total	<hr/> \$252,067.90

Historical Development

- 1961—The Bureau became operative in June 1961 under the Emergency Transportation Tax Act (Chapter 32, Laws of 1961), which imposed a temporary tax on the income of residents of New York employed in New Jersey. The act was amended to bring it to closer conformity with the New York Personal Income Tax Law (Chapter 129, Laws of 1961).
- 1962—Certain requirements for fiduciary and partnership tax returns were eliminated (Chapter 70, Laws of 1962).
- 1963—The Bureau was given official status by Executive Order 11 of the State Treasurer, which was issued on November 22, 1963. The staff and equipment of the Bureau's data processing section were relocated in and combined with that of the Corporation Tax Bureau.
- 1964—The Bureau undertook studies to make the Emergency Transportation Tax conform with the recent changes in the Federal Income Tax.
- 1965—The Act, R. S. 54:8A-1 to R. S. 54:8A-57, was amended to bring it into conformity with the U. S. Revenue Act of 1964.

Local Property Tax Bureau

1. Scope of Bureau Activities

The Local Property Tax Bureau is a *Service Bureau* established within the Division of Taxation to implement the State's responsibilities for local property tax administration.

The Bureau's principal activities include:

- (1) Prescribing forms and rules and regulations.
- (2) Providing services and assistance to New Jersey's 912 local tax assessors, some 796 of whom are part-time and 116 of full-time, and to county boards of taxation.
- (3) Preparation of the Annual Table of Equalized Valuations.

- (4) Gathering of relative data and preparation of studies for the purpose of improving property tax administration.
- (5) Providing services and assistance to taxpayers.

2. Description of Taxes

The Local Property Tax is an ad valorem tax on real estate and on tangible personal property, exclusive of tangible household personal property and personal effects. The taxation of tangible personal property used in business is based upon annual taxpayer returns reporting the value of such property as shown on the taxpayers' books of accounts. Reporting requirements generally follow the guidelines established for Federal Income Tax purposes. The taxation of real property and tangible personal property *not* used in business, other than household personal property and personal effects, is based on the valuation of such property as determined by the local municipal assessors.

Land devoted to farm or horticultural uses, upon application of the owner, may be assessed only at its value as farmland.

Certain veterans, widows of veterans or servicemen may be allowed tax dollar deductions up to \$50.00 and certain persons of the age of 65 years or over may be allowed tax dollar deductions up to \$80.00.

Major exemptions from the local property tax include: government property; certain property used exclusively for educational or religious and charitable purposes; goods stored in public warehouses; and intangible personal property.

All local property taxes are assessed and collected at the local municipal level for the support of local schools, and county and municipal governments. The State receives no portion of these taxes.

3. Preparation of the Table of Equalized Valuations

Each year the Bureau prepares a Table of Equalized Valuations which is promulgated by the Director of the Division of Taxation on or before October 1 under the provisions of Chapter 86, Laws of 1954 for certification to the Commissioner of Education for his use as a primary factor in a formula designed to provide for the equitable distribution of some \$100,000,000 of State school aid funds to local school districts. Along with Chapter 72, Laws of 1964, an enactment which amended the local bond act to gear the permissible limits of

the school, municipal and county bond indebtedness to equalized valuations rather than assessed valuations, the Table is also used as a guideline by county boards of taxation in apportioning county taxes among local taxing districts. The sales-assessment ratio data, compiled in connection with the preparation of the Table, moreover, are made available to assessors and governing bodies and provide valuable norms for the improvement of local administration of the property tax. Under Chapter 51, Laws of 1960, these data are also used in establishing the "common level" for the taxation of the various classes of tangible personal property used in business.

A more detailed description of the Bureau's activities relating to the Table of Equalized Valuations is contained in the Summary of Activities section of this report.

4. Assistance to Local Taxing Districts

Direct assistance to local assessors and county boards of taxation is designed to meet the overall objectives of equity, uniformity, and efficiency in local property administration. The Local Property Tax Bureau's field staff advises and assists local assessors in solving the day-to-day administrative problems involved in the administration of the numerous tax and tax exemption statutes and in establishing effective work flow procedures in the conduct of the assessor's office. The Bureau further assists assessors in property appraisals and methods for assessing unusual or complex properties. New assessors receive special attention in order to acquaint them with their responsibilities under the law and with the methods and procedures. This is particularly significant in that the turnover of assessors' averages 15% annually.

Since 1954 the Local Property Tax Bureau has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research of Rutgers, the State University, at strategic locations throughout the State.

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

- (A) *Real Property Appraisal Manual for New Jersey Assessors (Revised Edition)*: A revised edition of the original 1956 edition of this manual was completed and distributed to assessors throughout the State in 1963. The revised edition includes data on modern-type structures, new building techniques and new building materials. Extensive orientation and in-service training sessions in the use of the manual were conducted.

- (B) *Handbook for New Jersey Assessors*: This Handbook was prepared by the Bureau of Government Research of Rutgers University under the supervision of the Local Property Tax Bureau. It supplements both the Real Property Appraisal Manual and the Assessors' Law Manual, and provides assessors with a one-volume ready reference for coping with the many questions and problems they face in the administration of their office. At least three orientation sessions were conducted in each county to introduce and familiarize assessors with the content and practical use of the Handbook.
- (C) *Assessors' Law Manual*: This Manual, first issued in 1954, was revised in 1958 and again in 1960 to reflect legislative changes. Copies were distributed to all assessors and county tax board officials.
- (D) *Local Property Tax Bureau Newsletter*: Ten issues are published and distributed annually to approximately 2,700 assessors, municipal officials and interested parties. Current developments in the local property tax field are reported.
- (E) *Assessors' Daily Work Calendar*: This Calendar is provided to show important statutory dates as well as those of meetings which are of interest to the assessor.
- (F) *Specifications for Revaluation Project*: Suggested specifications for revaluation projects have been published and distributed to municipal officials in order to aid them in their planning of and securing bids for a professional revaluation project.

5. Implementation of Tax Legislation

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

The thrice-postponed Chapter 51, Laws of 1960, became operational during the 1965 fiscal year. The Local Property Tax Bureau played a significant role in preparing and promulgating both the appropriate business personal property tax return forms and the relative Rules and Regulations designed to facilitate uniform taxpayer compliance and an orderly implementation of the Act.

The Local Property Tax Bureau developed a suitable application form and Rules and Regulations to implement the *Farmland Assessment Act of 1964*. It worked closely with the College of Agriculture, Rutgers, The State University and with the members of The State Farmland Evaluation Advisory Committee.

6. Organization

To carry out these functions the Bureau is organized into 5 operational sections:

- (1) Administrative Section coordinates the work of the entire Bureau; initiates performance functions.

(2) Field Section performs the multiple field duties of providing assistance to local assessors and county boards of taxation; expediting sales-ratio data; verifying sales data by field inquiry and investigation; conferring with local governing bodies and tax officials and carrying on liaison activities with the State Assessors' Association and the several County Assessor Associations.

(3) Sales-Assessment Ratio Section receives, screens and analyzes all sales-assessment data; conducts extensive verification of sales data by questionnaires; processes all data for E.D.P. analysis; prepares Annual Table of Equalized Valuations; conducts statistical and analytical studies; and offers limited assistance in the preparation of County Equalization Tables and County Abstracts of Ratables. This section also cooperates with the Division of Tax Appeals by reviewing and reinvestigating sales data involved in appeals taken from the Annual Table of Equalized Valuations in order to provide the Division with factual information essential to the orderly and expeditious disposition of the appeals.

(4) Appraisal Section assists assessors in making appraisals of all types of properties and instructs them in the practical application of the Real Property Appraisal Manual for New Jersey Assessors; conducts in-service training courses for assessors in appraisal techniques; annually gathers, prepares and publishes building reproduction cost factors for use by all holders of the Real Property Appraisal Manual; carries on continuous review of unit costs contained in the Manual and makes revisions as necessary; meets with and provides municipal governing bodies with information relative to professional revaluation programs.

The Appraisal Section also carries on research and liaison activities on behalf of the Division of Taxation in the discharge of the Director's responsibilities as a member of the State Farmland Evaluation Advisory Committee established under the provisions of the Farmland Assessment Act of 1964 (Chapter 48, Laws of 1964) to publish suggested values of the several classes of farmland as a guide for use by assessors in determining the assessed valuation of qualified farmland in accordance with the Act.

(5) Personal Property Tax Section: The enactment of Chapter 51, Laws of 1960, necessitated the establishment of this section.

During 1963-1964, this section secured and processed 174,632 informational returns required by Chapter 9, Laws of 1963 to provide a basis for analyzing the effects of Chapter 51, Laws of 1960.

During 1964, Chapter 51, Laws of 1960 became effective for the first time and owners of business personal property were required to file returns reporting the book value of inventories and the depreciated book value of business machinery and equipment to provide the basis for personal property assessments for the 1965 tax year. In this connection during the past year, the section received and processed 176,632 duplicate returns filed with the Bureau under the provisions of Section 10 of the Act for E.D.P. analysis and for studies designed to show effects of the Act and to point up the possible desirability of amending or supplementing it.

In addition, this section gathered data essential to the publication of statistical reports for the Governor's Advisory Committee on the Local Property Tax.

The Personal Property Section also assists taxpayers and assessors on problems regarding the reporting and assessment of business personal property; handles legal questions related to Chapter 51; assists in the drafting of rulings; drafts return forms annually; and recommends revisions and additions to rules and regulations implementing Chapter 51, Laws of 1960.

Local Property Tax Bureau personnel under its present Table of Organization is as follows:

		MAIN OFFICE
<i>No.</i>	<i>Titles</i>	
1	State Supervisor	
1	Assistant State Supervisor	
5	Principal Field Representatives	
1	Supervising Field Representative	
4	Senior Field Representatives	
1	Field Representative	
1	Assessment Evaluator	
1	Legal Analyst I	
1	Legal Analyst II	
1	Senior Engineer—Civil	
1	Head Clerk	
1	Principal Audit Account Clerk	
1	Principal Key Punch Machine Operator	
5	Senior Clerk Stenographers	
2	Senior File Clerks	
3	Senior Clerks	
1	Senior Key Punch Machine Operator	
5	Clerk Stenographers	

<i>No.</i>	<i>Titles</i>	
3	Clerk Typists	
2	Clerks	
1	Receptionist	
3	Key Punch Machine Operators	
1	Accountant	
47	Subtotal	
FIELD		
5	Supervising Field Representatives	
28	Senior Field Representatives	
8	Field Representatives	
41	Subtotal	
88	Total	
Salaries		\$487,390.84
Materials and Supplies		29,924.43
Services other than Personnel		162,353.73
Extraordinary		698.00
Total		<u>\$680,367.00</u>

7. HISTORICAL DEVELOPMENT

1953—(January) Local Property Tax Bureau activated with duties restricted exclusively to the local property tax field. Basic objective was to render assistance to over 900 local assessors and 21 county boards of taxation with a view toward securing equality, uniformity and efficiency in the administration of the local property tax at the municipal and county levels.

"Local Property Tax Newsletter" initiated to inform assessors of their functions and responsibilities and to advise them of current developments in local property tax matters.

In-service training programs for assessors formalized and expanded by the Rutgers Bureau of Government Research under the co-sponsorship of an Advisory Committee.

Annual four-day Conference of Assessing Officers at Rutgers initiated under the co-sponsorship of the same parties.

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

1954—Preparation of first annual Table of Equalized Valuations for certification to State Commissioner of Education for use as basis for distribution of State School Aid Funds.

1955—First edition of Assessors' Law Manual containing all property tax laws pertinent to conduct of assessor's office. (Revised in 1958 and 1960.)

1956—Sales Ratio Program based for the first time on a two-year sampling period rather than that of a one-year period.

First edition of Real Property Appraisal Manual for New Jersey Assessors. (Revised in 1963.)

1959—"Assessors Daily Work Calendar" now distributed annually to all assessors.

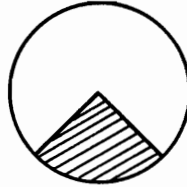
1960—Preparation of forms, rules and regulations and participation in extensive educational program for taxpayers and assessors in anticipation of implementation of Chapter 51, Laws of 1960.

1961—Preparation of forms, rules and regulations for implementation of Senior Citizens Exemption Act (Chapter 9, Laws of 1961).

- 1963—Distribution and compilation of 185,000 personal property information returns mailed to owners of business tangible personalty (as prescribed in Chapter 9, Laws of 1963) in conjunction with the third postponement of Chapter 51, Laws of 1960. Received and processed 174,164 returns for E.D.P. analysis. These returns were designed to measure the potential effect of Chapter 51, Laws of 1960.
- 1964—Implementation of Chapter 51, Laws of 1960. Received and processed 176,632 Duplicate Return Forms.
Preparation of forms for the County Equalization Table which forms provide for the equalization, for the first time, of tangible personal property used in business as prescribed by Chapter 141, Laws of 1964.
- 1965—Implementation of Chapter 48, Laws of 1964 (Farmland Assessment Act of 1964). Analysis of duplicate business personal property return forms (Chapter 51, Laws of 1960).

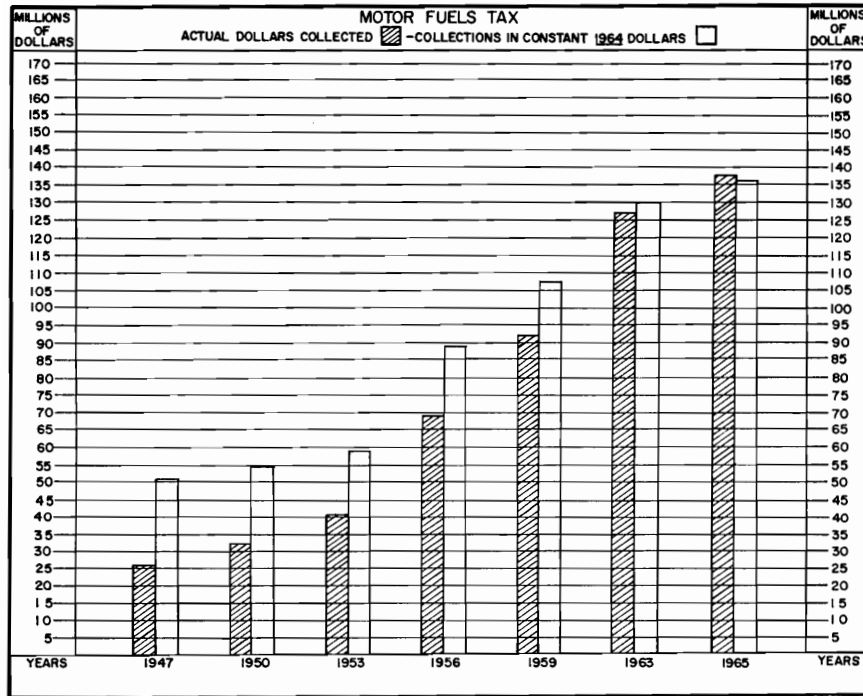
The Motor Fuels Tax Bureau

Total Bureau Collections as % of State Tax Collections



25.2%

Total Bureau Collections for Selected Years



1965 Bureau Collections by Source

Gasoline tax	\$134,663,934.18
Special Fuels tax	9,042,303.25
License Fees	66,415.00
Fines, Penalties & Interest	12,902.93
Gross Collections	143,785,555.36
Refunds	6,096,874.09
Net Collections	137,688,681.27

Total Bureau Collections for the Last Three Years

1963—Gross	\$132,647,134.92
Net	126,980,705.32
1964—Gross	138,611,735.93
Net	132,214,710.00
1965—Gross	143,785,555.36
Net	137,688,681.27

1965 Net Collections Increased 4.1% Over 1964

1965 Costs were 0.4% of Bureau Net Collections.

1965 Bureau Personnel: 84

1965 Administrative Costs: ...\$515,187.02

Scope of Bureau Activities

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

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

The Act to Regulate the Retail Sales of Motor Fuels (R. S. 56:6-1 to 17, as supplemented by R. S. 56:6-2.1 to 2.5) charges the Bureau with the responsibility of checking motor fuel retail dealers for the display of brand names and price signs on pumps, the unlawful use of rebates, allowances, prizes, etc., the maintenance of proper records, and the misrepresentation of the grade of motor fuels.

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

Description of Taxes

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

The tax is due and payable on sales or uses by distributors by the next to the last business day of the month following the month of activity. Importers holding a Special License "A" shall report and pay the tax as provided by 54:39-64(a). The tax on Special Fuels

(diesel oil, kerosene, fuel oil, propane, etc.) is due and payable at the time of the sale of such fuels with the knowledge that the full amount sold will ultimately be used to propel a motor vehicle upon the highways. If such knowledge is not available before the Special Fuel reaches the user, then the user is responsible for the payment of the tax.

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

	1963	1964	1965
Gasoline	\$125,798,750.26	\$130,669,183.34	\$134,663,934.18
Special Fuels	6,772,082.60	7,870,410.06	9,042,303.25
Total Gross Fuel Receipts	<u>\$132,570,832.86</u>	<u>\$138,539,593.40</u>	<u>\$143,706,237.43</u>

The 1965 receipts shown above resulted from the following fuel sales:

	1965 Gallonage Taxed
Gasoline	2,261,142,139 gallons
Special Fuels	150,525,562 gallons
Total	<u>2,411,667,701 gallons</u>

Fuels sold to the Government of the United States or any department thereof for official use are non-taxable. In 1965 such sales totaled 33,690,283 $\frac{1}{3}$ gallons. Other non-taxable fuel sales (for cleaning and experimental uses, etc.) totaled 37,804 gallons. Therefore total non-taxable (or exempt before use is determined) sales for 1965 were 33,728,087 $\frac{1}{3}$ gallons for a tax allowance of \$2,023,685.00.

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

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

(a) operating or propelling motor vehicles, motor boats or other implements owned or leased by the State and all the political subdivisions thereof, (b) auto-busses while being operated over the highways of this State in those municipalities to which the operator has paid a monthly franchise tax for the use of the streets therein under the provisions of sections 48:4-14, 49:4-15 and 48:4-16 or 48:16-25

of the Title Public Utilities, (c) agricultural tractors not operated on a public highway, (d) farm machinery, (e) aircraft, (f) ambulances, (g) rural free delivery carriers in the dispatch of their business, (h) such vehicles as run only on rails or tracks, and such vehicles as run in substitution thereof, (i) such highway motor vehicles as are operated exclusively on private property, (j) motor boats or motor vessels used exclusively for or in the propagation, planting, preservation and gathering of oysters and clams in the tidal waters of this State, (k) motor boats or motor vessels used exclusively for commercial fishing, (l) motor boats or motor vessels while being used for hire for fishing parties or being used for sightseeing or excursion parties, (m) cleaning, (n) fire engines and fire-fighting apparatus, (o) stationary machinery and vehicles or implements not designed for the use of transporting persons or property on the public highway, (p) heating and lighting devices, (q) fuels previously taxed under this chapter and later exported or sold for exportation from the State of New Jersey to any other State or country provided, proof satisfactory to the Commissioner of such exportations is submitted, (r) motor boats or motor vessels used exclusively for Sea Scout training by a duly chartered unit of the Boy Scouts of America, (s) emergency vehicles used exclusively by volunteer First Aid or Rescue Squads (R. S. 54:39-66).

The Bureau classifies tax refunds according to "refund use." The following are the sixteen categories used, the gallonage upon which refunds were made, and the amount of refunds for the 1965 fiscal year:

	<i>Gallons</i>	<i>Dollars</i>
1. County and Municipal	24,189,432	\$1,451,365.92
2. Autobuses	10,168,507	610,110.42
3. Agriculture	8,583,575	515,014.50
4. Aircraft	21,983,237	1,318,994.22
5. Ambulances	101,795	6,107.70
6. Rural Free Delivery	143,811	8,628.66
7. Rails or Tracks	199,437	11,966.22
8. Private Property	2,020,740	121,244.40
9. Fishing	314,086	18,845.16
10. Cleaning	85,737	5,144.22
11. Exports	6,444,683	386,680.98
12. Fire Engines	42,066	2,523.96
13. Stationary Machinery and Impl.	14,163,433	849,805.98
14. Heat and Light	14,045	842.70
15. State Departments	6,520,208	391,212.48
16. Sea Scout Boats .....	.....	.....
Total	94,974,792	\$5,698,487.52

In the event that any moneys were paid in error (R. S. 54:39-29), the Director may cause them to be refunded but may refuse to authorize a refund in case more than 1 year has elapsed from the time the erroneous payment was made. Refunds for errors, totaling \$398,386 for 6,639,198 $\frac{2}{3}$ gallons were made during the last fiscal year.

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

- (a) suspension or revocation of the license after five days notice and a hearing for a violation of any of the provisions of the New Jersey Motor Fuels Tax Law (R. S. 54:39-12);

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

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

1963	1964	1965
\$8,961.06	\$5,030.59	\$12,902.93

Licenses

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

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

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

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

Holders of Distributor and Special Licenses "A" are required to report and pay the tax on or before the next to the last business day of the month following the month being reported on. Special License

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

During the 1965 fiscal year the Bureau issued the following licenses :

<i>Type</i>	<i>Number</i>
Distributor	3
Special "A"	7
Special "B"	109
Wholesale	561
Retail	11,772
Transport	3,379

In addition, the following licenses remained in force :

<i>Type</i>	<i>Number</i>
Distributor	23
Special "A"	17
Special "B"	452

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

	<i>1963</i>	<i>1964</i>	<i>1965</i>
Retail	\$59,735	\$59,400	\$58,560
Wholesale	1,100	1,102	1,116
Transport	6,506	6,604	6,744
Total	\$67,341	\$67,106	\$66,420

Enforcement Activities

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

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

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

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

	<i>1962-63</i>	<i>1963-64</i>	<i>1964-65</i>
Violations disclosed	86	37	122
Violations discontinued after field investigations	84	30	119
Violations resulting in court action	2	7	3
Court cases adjudicated	2	5	1
Court cases pending .....	..	2	2

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

Miscellaneous Activities

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

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

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

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

Organization

The Bureau's main office in Trenton consists of the Administrative, Office Audit, Bookkeeping, Refund and Field Sections.

The Administrative Section handles matters relating to personnel records and general operation. The Office Audit Section is concerned with auditing and checking of reports submitted by taxpayers. All of the internal record keeping and handling of receipts is done by the Bookkeeping Section. The Refund Section processes application for tax refunds based on fuels used for refundable purposes. The Field Section coordinates and conducts all field activities and outside audits.

Motor Fuels Tax Bureau Personnel for the 1965 fiscal year was as follows:

	<i>Main Office</i>	<i>Field</i>
State Supervisor	1	..
Assistant State Supervisor	1	..
Principal Field Representative	1	..
Principal Field Representative-Investigations .....	..	1
Supervising Field Representatives	2	6
Principal Auditor .....	..	1
Supervising Auditor	1	..
Supervising Field Auditors .....	..	2
Supervisor, Administrative Unit	1	..
Head Clerk-Bookkeeper	1	..
Senior Auditor	1	..
Senior Field Representatives .....	..	18
Senior Field Auditors .....	..	3
Field Representatives .....	..	16
Field Auditors .....	..	2
Captain, State Boat .....	..	2
Stenographers	7	..
Clerical	17	..
Total	33	51
Total (Main Office and Field)	84	

During the 1965 fiscal year the Bureau's administrative costs were as follows:

Salaries	\$440,210.56
Materials and Supplies	12,185.13
Services other than Personnel	59,662.81
Extraordinary	3,128.52
Total	\$515,187.02

Historical Development

	<i>Net Revenue</i>
1927—The Motor Fuels Tax Division was created in the Department of Motor Vehicles and a 2¢ per gallon tax became effective July 1 (Chapter 334, Laws of 1927)	\$4,097,985
1928—First full calendar year of tax yield	8,470,335
1930—The tax rate was increased from 2¢ to 3¢ per gallon, effective December 1 (Chapter 239, Laws of 1930)	11,380,231
1931—The Motor Fuels Tax Division was transferred from the Department of Motor Vehicles to the State Tax Department. First calendar year at 3¢ per gallon tax rate	17,177,754
1934—Tax loss from the sale of exempt fuels equaled \$4,934,770.10... ..	17,099,475
1935—The exemption privilege for certain users of fuels was revoked, effective July 1 (Chapter 319, Laws of 1935). Exemptions were no longer granted at the time of retail sales. Users qualifying under R. S. 54:39-66 were required to apply for refunds from the Motor Fuels Tax Division	17,914,362
1936—The first year under the refund act. Refunds totaled \$1,933,540	19,725,204
1940—Calendar year tax yield. Refunds totaled \$2,256,374	24,702,153
1944—The Motor Fuels Tax Division was reclassified as a bureau in the new Division of Taxation in the State Department of Taxation and Finance.	
1945—Tax yield basis changed from calendar to fiscal year.	

	<i>Net Revenue</i>
1946—First fiscal year of tax yield. Refunds totaled \$2,462,342	21,376,296
1950—Refunds totaled \$3,756,143	32,500,351
1954—The tax rate was increased from 3¢ to 4¢ per gallon, effective July 1 (Chapter 109, Laws of 1954).	
1955—First fiscal year of yield at 4¢ per gallon rate. Refunds totaled \$3,952,585	63,152,102
1958—The tax rate was increased from 4¢ to 5¢ per gallon, effective July 1 (Chapter 62, Laws of 1958). Refunds totaled \$4,791,998	70,124,319
1959—First fiscal year of yield at 5¢ per gallon rate. Refunds totaled \$4,968,851	92,455,947
1960—Refunds totaled \$5,259,557	98,530,733
1961—The tax rate was increased from 5¢ to 6¢ per gallon, effective June 1 (Chapter 37, Laws of 1961). Refunds totaled \$4,919,641	100,199,760
1962—First fiscal year of yield at 6¢ per gallon rate. Refunds totaled \$6,227,616	122,566,450
1963—Refunds totaled \$5,666,429	126,980,705
1964—Refunds totaled \$6,397,025	132,214,710
1965—Refunds totaled \$6,096,874	137,688,681

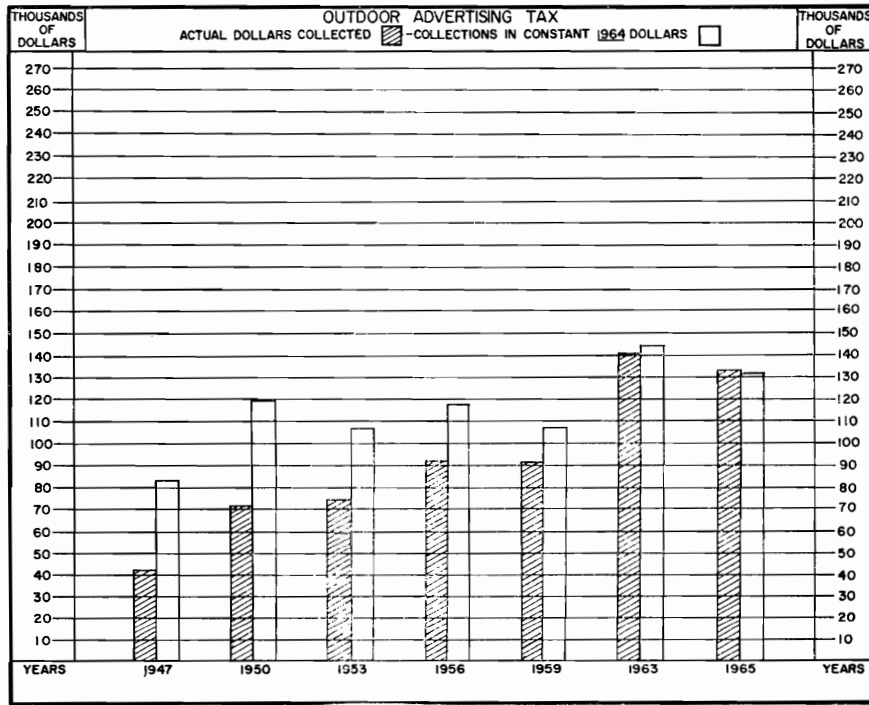
Analysis and Comparisons

During the 1965 fiscal year, New Jersey's state motor fuels tax collections were \$21.95 per capita and consumption reached more than 368 gallons per capita. Since the above figures are based on the number of gallons consumed as shown by the motor fuels tax, it should be remembered that New Jersey is a corridor state and a large portion of the fuels consumed was bought by out-of-state motorists.

By way of comparison, New Jersey's motor fuels tax rate of 6¢ per gallon places it below the average tax rate of all the states. As of June 30, 1965, the per gallon tax rates in the states varied as follows: 2 states, 8¢; 3 states, 7½¢; 16 states, 7¢; 4 states, 6½¢; 19 states and the District of Columbia, 6¢ (including New Jersey); and 6 states, 5¢. The state motor fuels tax rates in New Jersey's neighbor states are: Pennsylvania, 7¢; New York, Connecticut, Maryland, and Delaware, 6¢. In computing the combined state and federal tax paid by motorists, the 4¢ per gallon federal tax would be added to each state tax rate.

Outdoor Advertising Tax Bureau

Total Bureau Collections for Selected Years



1965 Bureau Collections by Source	
Licenses	\$18,200.00
Permits	109,872.50
Denied Applications	313.50
Penalties	4,678.00
Miscellaneous	1.00
Total	\$133,065.00

Total Bureau Collections for the Last Three Years	
1963	\$139,111.00
1964	130,745.00
1965	133,065.00

1965 Collections Increased 1.8%
Over 1964
1965 Administrative Costs: ...\$76,849.11

1965 Bureau Personnel: 12
1965 Costs were 57.8% of Bureau
Collections.

Scope of Bureau Activities

The Outdoor Advertising Tax Bureau is responsible for administering and enforcing New Jersey's Outdoor Advertising Act (54:40-50 to 54:40-73, as amended and supplemented), which is designed primarily to regulate the display of outdoor advertising upon real property on any stationary object within public view in the State.

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

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

Description of Fees

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

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

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

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

Annual fees are collected for permits issued from April 1 to September 30. Semi-annual fees are collected from October 1 to March 31. All permits expire on March 31 of each year. The following licenses and permits were issued and collections made during the last three license years (year ends March 31) :

	1963		1964		1965	
	Number	Collections	Number	Collections	Number	Collections
1. Licenses	84	\$17,200.00	85	\$17,000.00	91	\$18,200.00
2. Permits	22,468	114,292.40	22,000	109,066.00	21,358	109,872.50
3. Denied Applications					64	313.50
4. Penalties		7,422.00		4,675.00		4,678.00
5. Miscellaneous		196.60		4.00		1.00
Total		\$139,111.00		\$130,745.00		\$133,065.00

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

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

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

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

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

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

1963	1964	1965
\$1,505.65	\$338.50	\$313.50

Outdoor Advertising Where Prohibited

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

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

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

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

Safeguard

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

Enforcement Activities

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

Violations recorded on locations where advertising was maintained without permits.

	1963	1964	1965
Violations	1,647	1,344	1,240
Charges Collected	\$7,422	\$4,675	\$4,678
Violations Removed .....	....	185	187

Organization

The Bureau is presently located at 20 W. Front Street. It employs 12 employees who are under the direction and supervision of the State Supervisor. The State is subdivided into five separate districts where the five inspectors are assigned. The inspectors are required to report all their daily activities, and the Chief Inspector is assigned to review such activities and to see that work programs, orders, and regulations are complied with. There are five of the employees who might be placed in the category of "clerical," headed by the Principal Clerk Bookkeeper, who are permanently assigned at the office.

During the 1965 fiscal year the Bureau's administrative costs were as follows:

Salaries	\$61,002.71
Materials and Supplies	2,509.24
Services other than Personnel	7,332.93
Extraordinary	6,004.23
Total	\$76,849.11

Historical Development

Total Revenue

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

1931—First year for which fees were collected \$70,646

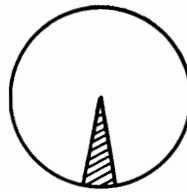
	<i>Total Revenue</i>
1940—Collections for the fiscal year	94,618
1942—New legislation replaced the 1930 Act (Chapter 168, Laws of 1942). It provided for a graduated schedule of fees based on the size of the space to be used. Fees ranged from \$0.50 for a space not exceeding 50 square feet in area to \$25.00 for spaces exceeding 800 square feet in area. The Bureau also was authorized to issue temporary and conditional permits	95,283
1943—First full year for which fees were based on the graduated schedule	61,370
1950—Collections for the fiscal year	70,839
1953—The schedule of fees was revised to the present rates (Chapter 76, Laws of 1953)	73,836
1954—First full year for new rates	89,750
1959—Major amendments to the Outdoor Advertising Act were adopted (Chapter 191, Laws of 1959). "Natural areas" were defined by the law and prohibited areas were established	92,429
1960—Collections for the fiscal year	91,000
1962—Year of greatest total revenue	144,401
1963—The Outdoor Advertising Act was amended to give jurisdiction over outdoor advertising displays on the National System of Interstate and Defense Highways to the New Jersey State Highway Department (Chapter 93, Laws of 1963)	139,111
1964—Collections for the fiscal year	130,745
1965—Collections for the fiscal year	133,065

Analysis Comparison

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

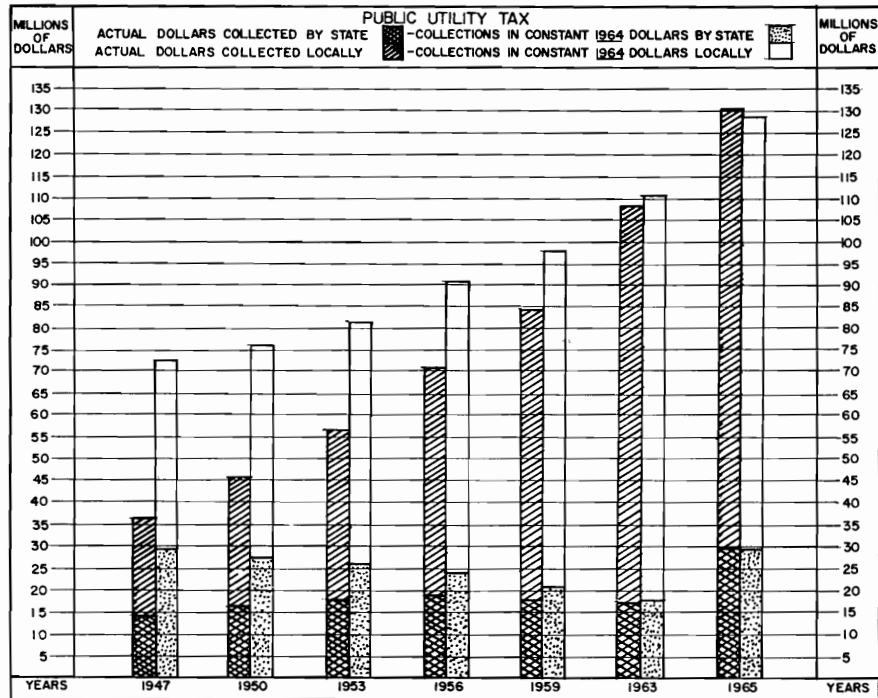
The Public Utility Tax Bureau

Total Bureau Collections as % of State Tax Collections



5.6%

Total Bureau Assessments for Selected Years



1965 Bureau Collections by Source		Total Bureau Collections or Assessments for the Last Three Calendar Years		
Public Utility Excise Tax	\$13,555,069.22			
Railroad Taxes				
Franchise Tax	267,207.00			
Property Tax	15,911,678.88			
Subtotal	\$16,178,885.88			
Total Public Utility and Railroad Tax Collections	\$29,733,955.10			
1965 Bureau Assessments (Locally Collected)				
Public Utility Taxes				
Franchise Tax	\$43,620,984.36			
Gross Receipts Tax	57,300,233.46			
Total	\$100,921,217.82			
Total Public Utility and Railroad Collections or Assessments	\$130,655,172.92			
		1963 For State Use .. *\$42,995 \$2,524,563 For Local Use .. 91,181,293 14,675,535 1964 For State Use .. *12,803,923 2,562,112 For Local Use .. 95,020,177 †14,141,766 (1964 Total \$124,527,978) 1965 For State Use .. 13,587,793 2,570,364 For Local Use .. 100,888,494 13,608,522 (1965 Total \$130,655,173)		
		1965 Collections and Assessments Increased 4.9% Over 1964 1965 Costs were 0.6% of Bureau Collections.		
		1965 Bureau Personnel: 22 1965 Administrative costs: ...\$162,643.94		

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

† Revised due to Judgment of Division of Tax Appeals Dated January 7, 1965.

Scope of Bureau Activities

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

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

The Bureau determines and levies the franchise and gross receipts taxes on public utility companies operating in New Jersey (e.g., telephone, telegraph, water, sewer, district messenger, street railway, traction, gas and electric light, and heat and power companies), determines the apportionment thereof among the municipalities and certifies the taxes to the municipalities for collection. The Bureau also determines and levies an additional excise tax on public utilities for State use.

(R. S. 54:30-1 to 54:30-3 and R. S. 54:30A-16 to 54:30A-67, as amended and supplemented.)

The Bureau prepares specifications for, and dispenses information relative to, the preparation of tax maps of local taxing districts; examines, suggests revisions where needed, and approves the finished maps; maintains a file of all tax maps approved by the Bureau (R. S. 54:1 to 54:15.1 and R. S. 52:18A to 52:46, as amended).

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

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

Description of Taxes

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

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

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

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

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

the aggregate amount of taxes may not exceed \$4,500 per mile of track assessed.

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

<i>Year</i>	<i>Taxes Assessed</i>	<i>Amount of Reduction</i>	<i>Net Tax for State Use</i>
1965	\$3,533,423	\$963,060	\$2,570,363
1964	3,613,975	1,051,862	2,562,113
1963	3,553,960	1,029,397	2,524,563
1962	3,653,903	1,122,935	2,530,968
1961	3,684,816	868,891	2,815,925

Since the present tax law was enacted in 1948, the reduction in railroad taxes for State uses, resulting from this provision, has totaled \$11,434,808.

During the 1965 fiscal year the following Railroad taxes were collected:

Property tax	\$16,496,108.66
Franchise tax	267,207.00
Total property and franchise taxes	<u>\$16,763,315.66</u>
Apportionment	
For State uses	\$2,621,549.54
For Local uses	14,141,766.12
Total	<u>\$16,763,315.66</u>

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

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

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

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

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

Public Utilities in New Jersey received the following tax assessments for 1965:

Franchise taxes for the year 1965 were assessed against 195 corporations, 2 municipal electric corporations and 5 individuals. The total tax assessed amounted to \$43,620,984.36. Franchise tax assessments for the year 1965 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Franchise Tax</i>
1	Street Railway	\$478,911.47	\$23,945.57
13	Gas and Electric	616,775,771.73	30,837,658.95
136	Water	42,427,454.97	2,086,037.69
9	Telephone and Telegraph	210,681,582.31	10,534,079.12
1	District Telegraph	24,383.85	1,219.19
40	Sewer	1,846,420.22	77,350.42
200		\$872,234,524.55	\$43,560,290.94
2	Municipal Electric Corporation	1,213,868.42	60,693.42
202		\$873,448,392.97	\$43,620,984.36

Gross receipts assessments were levied against 185 corporations, 2 municipal electric corporations and 5 individuals. The total tax is \$57,300,233.46. Assessments for the year 1965 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Gross Receipts</i>	<i>Tax</i>
1	Street Railway	\$540,421.45	\$40,531.61
13	Gas and Electric	716,390,668.14	53,729,300.13
40	Sewer	1,958,787.55	146,909.09
136	Water	43,734,945.00	3,280,120.91
190		\$762,624,822.14	\$57,196,861.74
2	Municipal Electric Corporations	1,378,289.52	103,371.72
192		\$764,003,111.66	\$57,300,233.46

Public Utility taxes for 1965 were apportioned to the counties and the State by the Public Utility Tax Bureau as follows:

<i>Counties</i>	<i>Gross Receipts Tax</i>	<i>Franchise Tax</i>
Atlantic	\$1,558,238.88	\$1,408,779.78
Bergen	6,345,879.15	6,057,900.78
Burlington	2,762,092.48	1,784,099.09
Camden	1,854,481.96	2,784,482.32
Cape May	1,296,382.01	597,848.55
Cumberland	503,136.41	658,826.09
Essex	4,816,094.50	5,980,205.86
Gloucester	856,346.51	969,629.62
Hudson	8,272,357.53	2,926,587.29
Hunterdon	888,828.67	317,624.88
Mercer	3,828,334.18	2,032,858.57
Middlesex	7,880,977.80	3,449,639.31
Monmouth	2,850,883.63	2,622,007.33
Morris	1,887,113.53	1,720,803.73
Ocean	1,037,373.76	1,480,042.24
Passaic	2,338,231.33	2,648,416.93
Salem	1,090,869.76	373,910.88
Somerset	971,920.32	1,400,013.07
Sussex	338,274.85	264,145.09
Union	5,374,693.98	3,746,334.71
Warren	425,814.29	321,998.69
<i>Municipal Electric Corporations</i>		
Bergen	33,482.34	22,321.49
Morris	52,226.04	27,572.81
Passaic	17,631.27	10,780.13
Apportioned to Taxing Districts	\$57,281,665.18	\$43,606,829.24
Payable to State	18,568.28	14,155.12
Total Tax	\$57,300,233.46	\$43,620,984.36
<i>Total Gross Receipts and Franchise Tax</i>		
Apportioned to Taxing Districts	\$100,888,494.42	
Payable to State	32,723.40	
Total Tax	\$100,921,217.82	

Excise taxes, for State use, for the year 1965 were levied against 195 corporations, 2 municipal electric corporations and 5 individuals. The total tax is \$13,555,069.22. Assessments for the year 1965 are classified as follows:

<i>Classification</i>	<i>Amount of Assessment</i>
Street Railway	\$8,059.65
Gas and Electric	10,570,869.89
Water	304,790.23
Sewer	28,043.61
Telephone and Telegraph	2,621,610.74
District Telegraph	1,186.96
Municipal Electric Corporations	20,508.14
	<u>\$13,555,069.22</u>

Miscellaneous Activities

Tax Maps: During the 1965 fiscal year the Bureau approved thirteen (13) municipal tax maps. The following tax maps have been approved since 1931 :

<i>Years</i>	<i>Length of Period</i>	<i>Number of Maps Approved</i>
1931-1939	10 years	76
1940-1949	10 years	56
1950-1954	5 years	31
1955-1959	5 years	80
1960-1964	5 years	170
1965	1 year	13
Total		426

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

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

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

1963	\$42,994.91
1964	34,445.12
1965	32,723.40

The Public Utility franchise tax is apportioned in the proportion that the value of the scheduled property of the taxpayer located in, on or over any public street, highway, road, or other public place in each municipality, as of the preceding July 1st, bears to the total value of the scheduled property of the taxpayer located in, on or over any public street, highway, road or other public place in the State. The gross receipts tax is apportioned in the proportion that the value of the scheduled property of the taxpayer located in each municipality, as of the

preceding July 1st, bears to the total value of the scheduled property of the taxpayer in the State.

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

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

The Bureau's taxpayers for the fiscal year 1965 were:

Public Utilities:

195 Corporations
2 Municipal corporations
5 Individuals

Railroads:

17 Companies

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

Organization

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

Railroad tax:

Administrative section
Engineering and appraisal section
Auditing and accounting section
Drafting section

Public Utility tax:

Administrative section

Public Utility Tax Bureau personnel during the 1965 fiscal year was as follows (includes only employees who worked more than one-half of the year):

State Supervisor	1
Assistant State Supervisor	1
Engineers	8
Appraiser	1
Accountant	1
Draftsmen	2
Clerical	8
Total	<hr/> 22

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

Costs of Bureau operations during the 1965 fiscal year were as follows:

Salaries	\$151,069.72
Materials and Supplies	2,588.33
Services other than Personnel	8,975.67
Extraordinary	10.22
Total	\$162,643.94

Historical Development

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

History of Public Utility Taxes

- 1884—The first general tax act specifically taxing public utilities was enacted on April 18, 1884 (Chapter 159, Laws of 1884). It levied a 2% tax on gross receipts of telegraph, telephone, cable and express companies; a 0.5% tax on gross receipts, plus a 5% tax on dividends earned or declared in excess of 4%, on gas and electric light companies; and a 0.8% tax on gross receipts of oil or pipeline companies.
- 1900—The receipts from franchise taxes on public utilities were transferred from the State to municipalities. Provision was made for a uniform method of taxation and apportionment: a tax rate of 2% of gross receipts from business done within the State, apportioned on the basis of true value of all property located in, under or upon any public street, highway, etc. (Chapter 195, Laws of 1900).
- 1906—Street railways were subjected to a franchise tax.
- 1917—Rates were increased from 2% to 5%, with the increase gradually taking effect at the rate of 1% per year (Chapter 17, Laws of 1917).
- 1919—A gross receipts tax was levied on public utilities at the "average rate of taxation" (Chapter 25, Laws of 1919).
- 1929—Oil or pipeline companies were transferred to the corporation franchise act for purposes of taxation by a ruling of the Attorney General.
- 1940—The Public Utility tax laws were revised and amended (Chapters 4 and 5, Laws of 1940). Unit values were applied to each class or type of scheduled property for the purpose of securing a fair and equitable apportionment of excise taxes upon a uniform basis.
- 1952—Sewer companies were placed under the public utility tax laws (Chapters 264 and 265, Laws of 1952).
- 1960—The use of "average rate of taxation" was eliminated and a tax rate of 7½% for gross receipts was established (Chapter 50, Laws of 1960).
- 1961—Water companies were subjected to the public utility gross receipts tax in lieu of the personal property tax (Chapters 93 and 94, Laws of 1961).
- 1963—A public utility excise tax for State use was imposed, effective for the calendar year 1964 (Chapter 41, Laws of 1963).
- 1964—The first year for the Public Utility excise tax for State use, which is comprised of an additional franchise and gross receipts tax.

**NEW JERSEY PUBLIC UTILITY TAXATION
SELECTED YEARS—1884 TO DATE**

(Calendar Years)

<i>Year</i>	<i>Franchise Tax</i>	<i>Gross Receipts Tax</i>	<i>Excise Tax for State Uses</i>	<i>Total Tax</i>
1884	\$29,436.83	.....	.....	\$29,436.83
1900	68,327.96	.....	.....	68,327.96
1906	520,468.35	.....	.....	520,468.35
1910	957,007.70	.....	.....	957,007.70
1915	1,505,776.96	.....	.....	1,505,776.96
1920	3,925,567.61	.....	.....	3,925,567.61
1925	5,711,412.28	\$3,712,892.35	.....	9,424,304.63
1930	7,749,886.61	5,541,027.65	.....	13,290,914.26
1935	6,870,912.45	5,035,793.71	.....	11,906,706.16
1940	6,363,399.90	6,418,229.33	.....	12,781,629.23
1945	10,521,562.01	8,308,447.30	.....	18,830,009.31
1950	14,710,772.45	14,419,221.18	.....	29,129,993.63
1955	21,445,423.74	26,297,252.72	.....	47,742,676.46
1960	32,363,668.47	39,218,565.87	.....	71,582,234.34
1963	39,555,982.63	51,668,304.07	.....	91,224,286.70
1964	41,117,659.53	53,936,962.37	\$12,769,477.85	107,824,099.75
1965	43,620,984.36	57,300,233.46	13,555,069.22	114,476,287.04

History of Railroad Taxes

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

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

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

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

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

1942—Amendments to the 1941 Law were passed (Chapters 3, 115, 169 and 246, Laws of 1942). The statutory basis of "franchise base" was revised to provide for deduction of \$200,000 from net railway operating income before allocation to the State. It established a minimum franchise tax of the greater of either \$4,000 or 30% of the net railway operating income allocated to New Jersey and also established a maximum franchise tax of 120% of total property tax (i.e., the combined property and franchise taxes were limited to 6.6% of the total assessed valuations).

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

Year	Taxes as Levied			No. of Railroads or Systems Taxed	Total No. of Railroads	Line Miles Length in N. J.	
	Taxes for State Uses	Taxes for Local Uses	Total Taxes			Railroads Miles	Canals Miles
1884	\$952,188.99	\$321,481.99	\$1,273,670.98	32	90	1,871.237	176.417
1888	981,818.47	334,464.46	1,316,282.93	34	92	1,977.491	173.005
1890	1,010,530.13	338,552.45	1,349,082.58	38	98	2,056.298	173.340
1897	1,101,100.14	398,018.37	1,499,118.51	38	114	2,293.611	173.340
1900	1,107,052.30	413,773.77	1,520,826.07	36	117	2,300.541	173.340
1905	950,991.21	1,136,261.29	2,087,252.50	38	114	2,330.124	173.340
1906	3,503,529.70	.....	.....	37	114	2,330.236	173.340
1907	3,254,734.96	.....	.....	38	114	2,347.803	173.340
1910	3,952,574.60	1,394,949.77	5,347,524.37	44	124	2,396.593	173.340
1915	5,011,899.81	2,206,321.51	7,218,221.32	47	125	2,443.729	174.944
1920	7,155,495.88	3,615,868.68	10,771,364.56	48	106	2,460.885	174.944
1925	9,773,730.39	6,871,781.53	16,645,511.92	45	102	2,456.631	66.184
1930	11,800,783.81	8,244,212.01	20,044,995.82	42	97	2,424.028	66.184
1935	10,257,310.45	8,995,281.34	19,252,591.79	34	91	2,225.680	66.184
1940	9,230,222.17	9,066,467.22	18,296,689.39	32	89	2,184.051	.....
1941	7,758,564.13	7,284,366.94	15,042,931.07	26	86	2,223.057	.....
1945	11,194,540.62	9,323,434.76	20,517,975.38	24	84	2,098.397	.....
1947	8,441,483.02	6,439,056.61	14,880,539.63	23	83	2,073.881	.....
1948	3,974,113.91	12,037,115.97	16,011,229.88	22	82	2,074.484	.....
1950	4,002,014.04	12,333,854.67	16,335,868.71	22	82	2,073.309	.....
1955	4,152,467.64	14,181,850.27	18,334,317.91	21	49*	2,033.958	.....
1960	2,845,568.75	15,567,034.96	18,412,603.71	20	40	2,011.288	.....
1963	2,524,563.32	14,675,534.95	17,200,098.27	17	37	1,941.481	.....
1964	2,562,112.62	†14,141,766.12	†16,703,878.74	17	37	1,904.476	.....
1965	2,570,363.48	13,608,522.40	16,178,885.88	17	37	1,899.491	.....

* Note: Decrease in number of branches within systems.

† Revised due to Judgment of Division of Tax Appeals dated January 7, 1965.

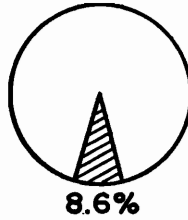
- 1943—The year of the greatest total revenues (\$23,989,356.57).
- 1948—Amendments to the 1941 Tax Law were passed (Chapters 40 and 41, Laws of 1948). Provision was made for the taxation of Class II property for local uses at local tax rates; Classes I and III property were taxed at the rate of 1.2%; classification IV was dropped (value of the remaining property); a franchise tax was enacted at the rate of 10% of the net railway operating income allocated to the State on the basis of track miles; and certain minimum and maximum tax provisions were established.
- 1964—Amendments to the Railroad Tax Law of 1948 were passed (Chapter 251, Laws of 1964), effective January 1, 1966. These amendments eliminated the tax on Classes I and III property, as well as the maximum tax provision.
- 1948-1965—The average annual revenue was \$17,528,247; the highest was \$19,076,025 in 1954; and the lowest was \$16,011,230 in 1948.

History of Railroad and Public Utility Tax Administration and Tax Maps

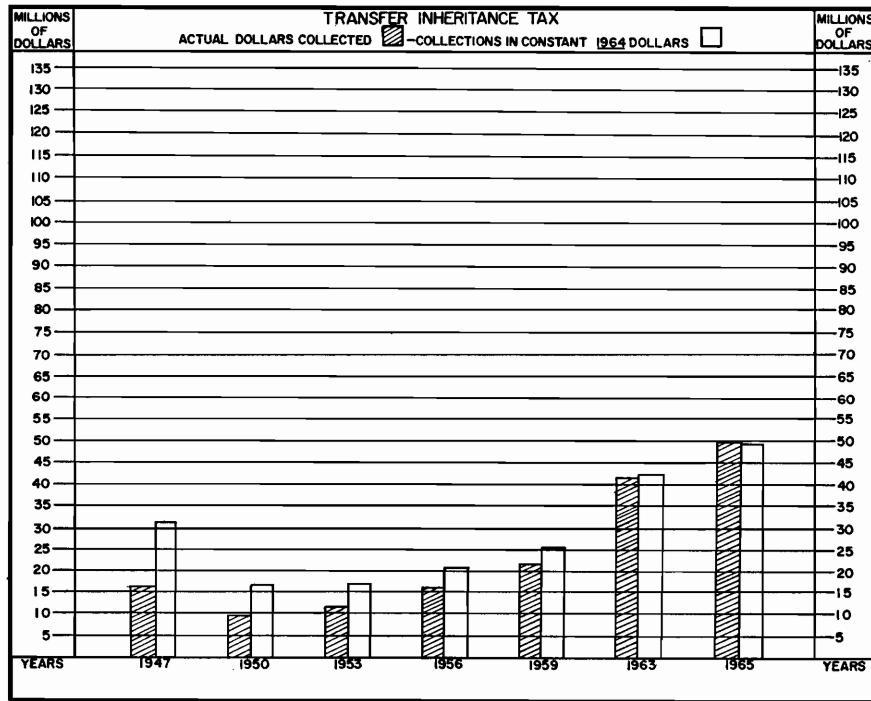
- 1884—The State Board of Assessors administer both Railroad and Utility taxes.
- 1913—The initial act providing for the preparation of tax maps for taxing districts was passed (Chapter 175, Laws of 1913).
- 1915—The State Board of Assessors merged with the State Board of Equalization of Taxes to create the State Board of Taxes and Assessments. This board administered both Railroad and Public Utility taxes.
- 1931—A Utility Tax Division and a Railroad Tax Division were created in the new State Tax Department.
- 1939—An act setting forth procedures for townships to prepare tax maps was passed (Chapter 167, Laws of 1939).
- 1944—The Railroad Tax Division and the Utility Tax Division were reclassified as Bureaus in the new Division of Taxation.
- 1945—The Public Utility Tax Bureau was reclassified as the Public Utility and Local Property Tax Bureau and was given the responsibility of seeking greater uniformity in local property tax administration.
- 1948—The Railroad Tax Bureau was reclassified as the Engineering and Railroad Tax Bureau.
- 1953—The Public Utility and Local Property Tax Bureaus were separated.
- 1956—Taxing districts were authorized to issue special emergency notes for a five-year period to finance the cost of preparing tax maps.
- 1963—The Engineering and Railroad Tax Bureau merged with the Public Utility Tax Bureau under the title of Public Utility Tax Bureau.

The Transfer Inheritance Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1965 Bureau Collections by Source

Inheritance Tax	
Resident decedents	\$49,009,517.67
Foreign decedents	358,225.16
Estate Tax	539,464.84
Total	\$49,907,207.67
Refunds to Estates	2,459,635.15
Net Collections	47,447,572.52
Distributed to Counties	2,572,418.97
Net Collections for State	
Use	\$44,875,153.55

Bureau Net Collections for the Last Three Years

1963	\$40,262,811.89
1964	47,456,101.36
1965	47,447,572.52

1965 Collections were approximately equal to 1964 — 99.982%

1965 Costs were 2.2% of Bureau Collections.

1965 Bureau Personnel: 155

1965 Administrative Costs: \$1,044,163.26

Scope of Bureau Activities

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

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

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

Description of Taxes

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

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

Tables of Rates and Exemptions

Rates of tax:

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

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

Amount of Exemptions:

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

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

CLASS D—Same as Class C.

CLASS E—Entirely exempt.

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

Definitions of Beneficiary Classes

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

CLASS B This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963. Formerly composed of Churches, hospitals and orphan asylums, public libraries, Bible and tract societies, religious, benevolent and charitable institutions and organizations and transfers for religious, benevolent and charitable uses and purposes.

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

CLASS D Every other transferee, distributee or beneficiary.

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

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

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

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

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

	1963	1964	1965
Inheritance Taxes			
Resident decedents	\$40,757,182.14	\$48,271,663.45	\$49,009,517.67
Foreign decedents	174,672.77	216,910.19	358,225.16
Subtotal	\$40,931,854.91	\$48,488,573.64	\$49,367,742.83
Estate Tax			
Resident decedents	895,948.03	921,551.60	539,464.84
Gross total	\$41,827,802.94	\$49,410,125.24	\$49,907,207.67
Refunds to estates	1,564,991.05	1,954,023.88	2,459,635.15
Net total	\$40,262,811.89	\$47,456,101.36	\$47,447,572.52

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

Tax Sharing

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

1963—\$1,323,407.79 1964—\$1,902,659.30 1965—\$2,572,418.97

District Supervisors

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

Atlantic	.....	Patrick T. McGahn, Jr.	Real Estate Law Bldg., 1421 Atlantic Ave., Atlantic City, N. J. 08401
Bergen	.....	Samuel M. Lyon, Jr.	Administrative Bldg., Hackensack, N. J. 07601
Burlington	.....	James C. Ayer	7 East Union St., Burlington, N. J. 08016
Camden	.....	Albert G. Driver	201 White Horse Pike, Haddon Heights, N. J. 08035
Cape May	.....	Joseph Tenenbaum	3403 New Jersey Ave., Wildwood, N. J. 08260
Cumberland	.....	Harold A. Horwitz	123 W. Broad St., Bridgeton, N. J. 08302
Essex	.....	William Abruzzese	605 Broad St., Newark, N. J. 07102
Gloucester	.....	J. Sennett Holston	19 Cooper St., Woodbury, N. J. 08096
Hudson	.....	Henry Ewald, Jr.	591 Summit Ave., Jersey City, N. J. 07306
Hunterdon	.....	Sanford N. Groendyke	38 Main St., High Bridge, N. J. 08829
Mercer	.....	Donald R. Bryant, Jr.	518 Trenton Trust Bldg., Trenton N. J. 08608
Middlesex	.....	Ernest Gross	5 Elm Row, New Brunswick, N. J. 08901
Monmouth	.....	Norman Dorfman	715 Mattison Ave., Asbury Park, N. J. 07712
Morris	.....	R. Wayne Stickel	229 Main St., Chatham, N. J. 07928
Ocean	.....	Henry L. Gertner	256 Second St., Lakewood, N. J. 08701
Passaic	.....	Harry C. Peterson	1137 Main Ave., Clifton, N. J. 07011
Salem	.....	Charles H. Smith	49 S. Main St., Woodstown, N. J. 08098

Somerset A. Dix Skillman 26 N. Bridge St., Somerville, N. J. 08876
 Sussex Edward F. Smith, Jr. Box 172, Hopatcong, N. J. 07843
 Union Harold Simon Room 3, 272 N. Broad St., Elizabeth, N. J. 07208
 Warren Harold A. Searles 301 Mill St., Belvidere, N. J. 07823

Inheritance Tax Reports

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

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

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

	1963	1964	1965
Taxable Proceedings	16,220	20,407	19,481
Exempt Proceedings	17,428	14,886	16,195
Total Proceedings	33,648	35,293	35,576

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

1963	1964	1965
9,613	9,501	10,452

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

Safeguards

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

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

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

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

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

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

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

Organization

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

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

Main Office :

State Supervisor	1
Chief Examiners	2
Assistant Chief Examiners	15
Examiner, Grade One	15

Examiner, Grade Two	13
Examiner, Grade Three	15
Examiner, Grade Four	17
Head Clerk	1
Secretarial Assistant	1
Principal Clerk Bookkeeper	1
Principal Clerk	2
Senior Bookkeeping Machine Operator	1
Stenographers	15
Clerks	11
Clerk Typists	6
Clerk Transcriber	2
Legal Analyst	1
Head Clerk Bookkeeper	1
Bookkeeping Machine Operator	1
Supervisor of Accounts	1
Subtotal	122
Field Personnel	
District Supervisors (Part-time)	21
Investigators (Part-time)	3
Principal Clerk Stenographers	3
Stenographers	6
Subtotal	33
Total	155

During the 1965 fiscal year the Bureau's Administrative Costs were as follows:

Salaries	\$965,114.89
Materials and Supplies	22,986.51
Services other than Personnel	56,009.36
Extraordinary	52.50
Total	\$1,044,163.26

Historical Development

Total Revenue

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

	<i>Total Revenue*</i>
1912—Transfers of property made to legally adopted children or to mutually acknowledged children of decedents were declared exempt	903,190.89
1914—Transfers from a father, mother, brother or sister, wife or widow of a son, or husband of a daughter were subjected to a tax reduced from 5% to 2% on all amounts in excess of \$5,000 but not more than \$50,000. Transfers to other beneficiaries were still subjected to a tax rate of 5% (Chapter 57, Laws of 1914). Exemptions were confined to churches, hospitals and religious institutions organized in, or operating solely within, this State	1,090,298.78
1920—Comptroller granted authority to release from lien any real property of a decedent upon payment of the taxes due (Chapter 345, Laws of 1920)	5,192,497.75
1922—The taxation of gifts made in contemplation of death was reinforced and the 2% tax on individuals cited above (1914) was increased to 5% (Chapter 174, Laws of 1922)	4,425,504.41
1925—Transfers made to educational institutions were granted exemption from the Inheritance Tax (Chapter 102, Laws of 1925)	6,519,716.27
1927—Adopted children were reclassified in a category with husbands, wives and children (Chapter 228, Laws of 1927)	11,407,663.37
1929—The proceeds of life insurance policies, payable in trust for the benefit of a named beneficiary, were declared nontaxable	7,617,868.15
1931—A State Tax Commissioner was appointed and given full power and authority in all transfer inheritance tax duties formerly performed by the Comptroller	10,561,112.98
1932—Legislation was enacted to improve interstate co-operation in the collection of death taxes (Chapter 49, Laws of 1932)	10,679,873.77
1934—The Estate Tax Act was enacted to absorb the maximum credit allowed for estate death taxes under the Federal Estate Tax Law (Chapter 243, Laws of 1934). This act applied only to resident decedents and was made retroactive. The State Tax Commissioner was authorized to compromise inheritance taxes due where the matter was under litigation (Chapter 244, Laws of 1934)	6,396,404.99
1935—The Board of Tax Appeals was denied jurisdiction in transfer inheritance tax matters	5,170,736.01
1936—The State Tax Commissioner was given authority to buy properties offered for sale in lieu of the payment of taxes to the State of New Jersey (Chapter 66, Laws of 1936). Approximately, \$15,000,000.00 was collected from one large estate ...	21,748,557.44
1938—The issuance of a waiver describing real property released from a tax lien was initiated	9,246,313.72
1940—A requirement that District Supervisors must be residents of the county of their jurisdiction at least one year prior to their appointment was adopted. Estate taxes comprised \$507,625.00 of the total revenue	5,620,997.01
1944—The powers and duties of the State Tax Commissioner were transferred to the Director of the Division of Taxation	12,069,796.66
1945—The Director of the Division of Taxation was authorized to revise, alter or compromise inheritance taxes, estate taxes, and interest penalties due in cases where the collection of the full tax appeared doubtful (Chapter 220, Laws of 1944). Estate taxes comprised \$711,169.00 of the total revenue	9,113,773.36

* Before refunds to estates.

	<i>Total Revenue*</i>
1948—Transfers of property to nonprofit educational institutions, including those of other states where reciprocal exemptions are provided for, were granted complete exemption from the inheritance tax	9,590,173.69
1950—Estate taxes comprised \$1,325,404.00 of the total revenue	9,600,165.09
1951—The transfer of funds of a resident decedent, where the gross estate does not exceed \$200.00 was made possible without a waiver (Chapter 177, Laws of 1951). The taxation of a gift made in contemplation of death by a decedent more than three years prior to the death was eliminated (Chapter 250, Laws of 1951)	9,553,290.66
1955—Estate taxes comprised \$932,234.00 of the total revenue	13,828,164.75
1960—Estate taxes comprised \$897,817.00 of the total revenue	21,558,966.60
1962—Tax rates were increased, effective in estates of persons dying at or after 3:40 P. M., March 29, 1962 (Chapter 15 and 61, Laws of 1962). The maximum rate was set at 16%. Estate taxes comprised \$425,367.00 of the total revenue.	
1963—Transfers to, or for the use of, charitable or educational institutions were granted complete exemption in the case of persons dying after June 30, 1963, provided they qualify under the provisions of the statutes as amended by Chapter 61, Laws of 1962. Estate taxes comprised \$895,948.00 of total revenue..	41,827,802.94
1964—Estate taxes comprised \$921,551.60 of the total revenue	49,410,125.24
1965—Estate taxes comprised \$539,464.84 of the total revenue	49,907,207.67

* Before refunds to estates.

Analysis and Conclusions

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

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

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

	<i>Number of Taxable Proceedings</i>	<i>Amount Collected Per Taxable Proceedings</i>
1955	11,588	\$1,193
1960	15,878	1,358
1962	14,687	1,672
1963	16,220	2,579
1964	20,407	2,421
1965	22,384	2,229

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	BEVERAGE TAX ¹			CIGARETTE TAX ¹		
	Gross	Refunds	Net	Stamps and miscellaneous revenues	License ² revenues	Total
1942	\$11,022,206.88	\$2,696.49	\$11,019,510.39	.....	.....	.....
1943	10,996,125.29	2,882.36	10,993,242.93	.....	.....	.....
1944	10,164,425.83	1,853.21	10,162,572.62	.....	.....	.....
1945	11,361,298.33	11,516.03	11,349,782.30	.....	.....	.....
1946	13,199,730.19	5,138.02	13,194,592.17	.....	.....	.....
1947	13,172,097.61	2,760.89	13,169,336.72	.....	.....	.....
1948	15,090,217.84	2,166.40	15,088,051.44	.....	.....	.....
1949	14,771,265.28	3,883.82	14,767,381.46	\$17,522,652.81	\$208,152.00	\$17,730,804.81
1950	14,622,628.31	1,847.96	14,620,780.35	17,787,795.27	221,907.50	18,009,702.77
1951	18,196,470.79	2,643.51	18,193,827.28	18,415,274.23	235,561.00	18,650,835.23
1952	15,893,816.93	1,752.14	15,892,064.79	19,131,169.32	227,046.50	19,358,215.82
1953	16,700,764.79	9,792.98	16,690,971.81	19,674,553.50	264,172.00	19,938,725.50
1954	17,541,854.63	1,855.31	17,539,999.32	19,493,696.86	518,317.50	20,012,014.36
1955	17,528,355.33	2,419.29	17,525,936.04	19,263,002.99	275,290.00	19,538,292.99
1956	18,829,836.18	1,754.45	18,828,081.73	**22,954,320.25	267,916.00	23,222,236.25
1957	19,724,796.78	1,972.11	19,722,824.67	33,478,339.60	255,695.50	33,734,035.10
1958	19,094,709.22	1,959.26	19,092,749.96	35,129,641.85	257,198.00	35,386,839.85
1959	20,050,897.43	2,700.95	20,048,196.48	37,548,309.62	254,047.50	37,802,357.12
1960	21,431,051.94	156.07	21,430,895.87	40,776,557.32	259,587.05	41,036,144.37
1961	22,048,917.69	2,404.30	22,046,513.39	**47,041,790.67	256,186.00	47,297,976.67
1962	23,052,704.25	601.55	23,052,102.70	59,474,552.64	258,629.50	59,733,182.14
1963	24,422,927.00	636.08	24,422,290.92	**60,797,812.22	248,193.50	61,046,005.72
1964	27,745,326.01	621.71	27,744,704.30	67,630,621.77	526,911.00	67,887,532.77
1965	29,979,945.29	380.23	29,979,565.06	71,231,635.02	257,847.50	71,489,482.52

¹ Fiscal year ending June 30th.² Includes License Revenues, and Fines and Penalties.

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

** Tax rate increased from 3 to 5 cents per package effective April 16, 1956; from 5 to 6 cents effective January 1, 1961; from 6 to 7 cents effective May 23, 1961; and from 7 to 8 cents effective May 31, 1963.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	CORPORATION TAX ¹								
	Corporation Business Tax		Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Financial business tax	Certificates and miscellaneous	Total
	Domestic	Foreign							
1940	\$2,437,409.99	\$452,156.65	.....	\$1,232,672.70	\$1,717,574.42	\$1,447,156.27	.....	.....	\$7,286,970.03
1941	1,456,280.58	477,415.19	.....	1,382,913.35	1,765,434.05	1,492,767.93	.....	.....	6,574,811.10
1942	1,328,132.43	402,771.66	.....	1,629,757.86	1,798,208.20	1,563,777.36	.....	.....	6,722,647.51
1943	1,240,528.70	385,238.43	.....	1,717,362.82	1,827,180.39	1,678,645.41	.....	.....	6,848,955.75
1944	1,304,169.93	409,958.40	.....	1,841,337.73	1,795,360.85	1,762,020.67	.....	.....	7,112,847.58
1945	1,272,706.79	438,860.57	\$37,327.40	1,951,522.97	3,366,952.56	2,200,818.10	.....	.....	9,268,188.39
1946	4,920,175.91	2,067,395.61	38,750.97	2,096,734.52	976,779.41	2,600,018.01	.....	.....	12,699,854.43
1947	4,489,942.17	2,150,230.13	35,926.34	2,598,503.87	837,256.07	2,799,772.74	\$345,044.29	\$1,312.00	13,257,987.61
1948	4,726,346.06	2,366,305.36	63,576.16	3,167,723.40	716,361.23	3,003,358.38	260,328.22	20,329.00	14,324,327.81
1949	5,334,261.09	2,710,665.05	54,228.07	3,479,741.73	640,742.47	3,249,318.67	355,604.17	18,301.01	15,842,862.26
1950	5,815,595.30	2,452,900.37	37,675.59	3,789,446.23	730,303.16	3,429,120.32	370,827.06	19,009.30	16,644,877.33
1951	6,244,810.75	3,717,962.70	59,687.00	4,211,304.71	860,906.43	3,636,449.35	441,118.94	22,986.75	19,195,226.63
1952	6,359,161.62	3,502,785.11	52,883.35	5,006,134.58	692,260.17	4,020,878.90	532,338.36	22,706.00	20,189,148.09
1953	6,629,471.95	3,812,106.25	96,877.06	5,945,159.21	914,765.14	4,271,661.14	526,325.35	23,532.40	22,219,898.50
1954	6,592,999.56	3,794,301.94	127,465.15	6,901,941.53	725,066.46	4,579,164.17	574,789.43	20,194.50	23,315,922.74
1955	12,997,952.52	8,615,220.53	129,830.22	7,496,666.68	775,885.80	4,799,502.47	643,293.56	21,814.25	35,480,166.03
1956	14,802,152.29	9,865,275.22	127,034.92	8,047,348.80	629,536.87	5,169,904.64	657,488.95	20,876.50	39,319,618.19
1957	15,783,027.48	10,807,211.22	125,376.38	8,452,438.17	580,805.73	5,411,403.20	763,200.97	22,715.50	41,946,178.65
1958	16,715,042.38	11,723,656.00	73,715.30	9,072,784.00	583,574.96	5,735,858.78	882,644.12	25,630.00	44,812,905.54
1959	†25,236,551.75	21,489,450.63	129,128.53	9,549,559.05	833,095.43	5,989,014.80	757,889.13	27,208.00	64,011,897.32
1960	†31,845,530.38	27,804,726.30	182,020.18	10,641,997.82	490,444.30	6,216,041.86	701,817.19	29,770.60	77,912,348.63
1961	†31,340,207.52	29,266,411.78	120,094.49	11,631,508.64	604,497.09	6,460,034.93	824,117.42	27,932.00	80,274,803.87
1962	†33,000,386.87	29,381,210.38	276,804.28	12,305,340.86	619,083.15	6,714,124.75	870,672.52	33,239.30	83,200,862.11
1963	†34,038,967.36	33,561,595.87	228,859.22	13,363,939.98	541,492.96	6,901,274.90	1,059,685.56	36,019.35	89,731,835.20
1964	†35,875,934.40	35,609,032.21	297,167.92	14,637,309.04	473,931.49	7,552,338.71	1,154,810.12	44,771.89	95,645,295.78
1965	†37,945,976.95	38,497,507.49	338,332.45	15,500,600.62	554,968.67	7,808,076.58	1,015,150.73	59,505.41	101,720,118.90

¹ Fiscal year ending June 30th.

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

† Includes interest and penalties—\$210,433.68 for 1959; \$356,386.62 for 1960; \$474,434.71 for 1961; \$434,130.46 for 1962; \$538,023.07 for 1963; \$556,243.95 for 1964; \$594,028.68 for 1965.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	DEATH TAXES ¹						
	INHERITANCE					Estate	Total death taxes ²
	RESIDENT			Nonresident	Total inheritance		
	State use	County use	Total				
1940	\$4,791,189.59	\$236,140.50	\$5,027,330.09	\$86,041.90	\$5,113,371.99	\$507,625.02	\$5,620,997.01
1941	4,844,328.67	315,569.67	5,159,898.34	71,819.59	5,231,717.93	182,182.33	5,413,900.26
1942	5,855,795.47	278,533.05	6,134,328.52	77,476.64	6,211,805.16	204,185.91	6,415,991.07
1943	8,420,911.87	287,987.25	8,708,899.12	47,903.84	8,756,802.96	68,410.64	8,825,213.60
1944	11,239,280.43	417,644.83	11,656,925.26	78,698.12	11,735,623.38	334,173.28	12,069,796.66
1945	7,871,765.63	424,587.82	8,296,353.45	106,250.57	8,402,604.02	711,169.34	9,113,773.36
1946	6,807,193.16	457,865.41	7,265,058.57	77,345.11	7,342,403.68	269,108.68	7,611,512.36
1947	14,191,211.64	616,125.42	14,807,337.06	98,522.04	14,905,859.10	920,343.98	15,826,203.08
1948	7,820,887.74	469,625.51	8,290,513.25	182,590.34	8,473,103.59	1,117,070.10	9,590,173.69
1949	8,664,361.18	401,121.11	9,065,482.29	148,728.17	9,214,210.46	314,277.97	9,528,488.43
1950	7,764,655.80	418,884.88	8,183,540.68	91,220.42	8,274,761.10	1,325,403.99	9,600,165.09
1951	8,677,771.12	398,277.81	9,076,048.93	107,628.67	9,183,677.60	369,613.06	9,553,290.66
1952	12,246,862.59	433,187.65	12,680,050.24	91,322.09	12,771,372.33	308,193.16	13,079,565.49
1953	10,771,516.19	580,663.36	11,352,179.55	143,930.97	11,496,110.52	124,615.12	11,620,725.64
1954	10,671,531.08	488,777.34	11,160,308.42	93,235.04	11,253,543.46	655,344.69	11,908,888.15
1955	12,169,058.91	599,245.31	12,768,304.22	127,626.24	12,895,930.46	932,234.29	13,828,164.75
1956	14,831,358.03	617,592.96	15,448,950.99	201,086.77	15,650,037.76	215,146.20	15,865,183.96
1957	17,418,402.39	797,946.47	18,216,348.86	118,986.11	18,335,334.97	287,075.83	18,622,410.80
1958	17,458,573.25	786,332.23	18,244,905.48	101,269.81	18,346,175.29	888,292.31	19,234,467.60
1959	20,064,492.49	1,041,839.48	21,106,331.97	125,182.22	21,231,514.19	362,812.53	21,594,326.72
1960	19,595,041.03	922,564.96	20,517,605.99	143,543.39	20,661,149.38	897,817.22	21,558,966.60
1961	23,881,786.16	866,714.67	24,748,500.83	146,819.17	24,895,320.00	694,815.20	25,590,135.20
1962	22,797,061.47	1,165,542.83	23,962,604.30	151,630.59	24,114,234.89	445,366.98	24,559,601.87
1963	39,433,774.35	1,323,407.79	40,757,182.14	174,672.77	40,931,854.91	895,948.03	41,827,802.94
1964	46,369,004.15	1,902,659.30	48,271,663.45	216,910.19	48,488,573.64	921,551.60	49,410,125.24
1965	46,437,098.70	2,572,418.97	49,009,517.67	358,225.16	49,367,742.83	539,464.84	49,907,207.67

¹ Fiscal year ending June 30th.² Before refunds to estates.

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

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	MOTOR FUELS TAX			OUTDOOR ADVERTISING TAX 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 ⁴	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 ⁴	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 ⁴	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 ⁴	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 ⁴	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 ⁴	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 ⁴	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 ⁴	8,100.00	65,736.45	73,836.45	18,167,727.17	20,573,308.13	38,741,035.30
1954	47,385,657.75	2,960,856.88	44,424,800.87	7,800.00	81,950.15	89,750.15	19,624,121.98	23,754,459.44	43,378,581.42
1955	67,104,687.83	3,952,585.68	63,152,102.15	7,600.00	83,513.31	91,113.31	21,445,423.74	26,297,252.72	47,742,676.46
1956	73,933,961.02	4,400,515.10	69,533,445.92	8,100.00	83,758.64	91,858.64	23,519,507.87	28,325,764.25	51,845,272.12
1957	75,304,760.97	4,603,717.99	70,701,042.98	7,400.00	81,876.41	89,276.41	25,832,049.88	31,334,674.16	57,166,724.04
1958	74,916,317.54	4,791,998.42	70,124,319.12	8,300.00	84,522.61	92,822.61	27,787,547.36	33,802,412.17	61,589,959.53
1959	97,424,798.80	4,968,851.64	92,455,947.16	8,900.00	83,596.41	92,496.41	30,114,978.70	36,316,203.38	66,431,182.08
1960	103,790,291.62	5,259,557.89	98,530,733.73	8,700.00	82,728.51	91,428.51	32,363,668.47	39,218,565.87	71,582,234.34
1961	105,119,401.35	4,919,641.31	100,199,760.04	16,400.00	123,938.00	140,338.00	34,643,238.76	42,039,576.76	76,682,815.52
1962	128,794,066.92	6,227,616.50	122,566,450.42	16,400.00	128,553.70	144,953.70	37,425,726.84	48,492,006.62	85,917,733.46
1963	132,647,134.92	5,666,426.60	126,980,708.32	17,200.00	123,643.25	140,843.25	39,555,982.63	51,668,304.07	91,224,286.70
1964	138,611,735.93	6,397,025.93	132,214,710.00	17,000.00	113,745.00	130,745.00	41,117,659.53	53,936,962.37	95,054,621.90
1965	143,785,555.36	6,096,874.09	137,688,681.27	18,200.00	114,865.00	133,065.00	43,620,984.36	57,300,233.46	100,921,217.82

¹ Fiscal year ending June 30th.² 1941-1946, calendar year; 1948-59 fiscal year ended June 30; 1960-1962 license and permit year ended March 31. Amounts include penalties and other miscellaneous items.³ Calendar year.⁴ Change from calendar to fiscal year basis. This figure is for an 18 months period, viz. January 1, 1944, to June 30, 1945.⁵ Does not include the new public utility surtax which netted \$12,803,923.76 in fiscal year 1964 and \$13,588,733.63 in fiscal year 1965. Other Public Utility taxes are assessed by the State, and are payable to local taxing districts except for a small percent which goes to the State to cover costs of administration.

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

ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION *

Year	RAILROAD TAX ¹						
	PROPERTY TAX			FRANCHISE TAX			Total railroad tax
	For State use	For local use	Total property tax	For State use	For local use	Total franchise tax	
1940	\$9,230,222.17	\$9,066,467.22	\$18,296,689.39	.....	.....	.....	\$18,296,689.39
1941	5,745,157.68	5,270,960.49	11,016,118.17	\$2,013,406.45	\$2,013,406.45	\$4,026,812.90	15,042,931.07
1942	6,931,415.46	5,521,368.45	12,452,783.91	3,030,820.58	3,030,820.58	6,061,641.16	18,514,425.07
1943	7,104,874.77	5,460,667.59	12,565,542.36	5,711,907.11	5,711,907.10	11,423,814.21	23,989,356.57
1944	7,221,448.71	5,558,502.72	12,779,951.43	4,598,014.58	4,598,014.57	9,196,029.15	21,975,980.58
1945	7,460,011.98	5,588,906.13	13,048,918.11	3,734,528.64	3,734,528.63	7,469,057.27	20,517,975.38
1946	7,477,516.26	5,485,294.29	12,962,810.55	1,833,402.95	1,833,402.95	3,666,805.90	16,629,616.45
1947	7,541,223.63	5,538,797.22	13,080,020.85	900,259.39	900,259.39	1,800,518.78	14,880,539.63
1948	2,931,040.72	12,037,115.97	14,968,156.69	1,043,073.19	.....	1,043,073.19	16,011,229.88
1949	2,876,846.71	11,955,597.67	14,832,444.38	1,731,868.20	.....	1,731,868.20	16,564,312.58
1950	2,959,768.44	12,333,854.67	15,293,623.11	1,042,245.60	.....	1,042,245.60	16,335,868.71
1951	2,990,841.19	12,531,894.03	15,522,735.22	1,654,599.40	.....	1,654,599.40	17,177,334.62
1952	3,069,829.08	13,044,772.14	16,114,601.22	1,489,705.81	.....	1,489,705.81	17,604,307.03
1953	3,123,041.67	13,194,476.74	16,317,518.41	1,698,194.40	.....	1,698,194.40	18,015,712.81
1954	2,869,119.29	14,537,668.35	17,406,787.64	1,669,236.92	.....	1,669,236.92	19,076,024.56
1955	2,988,220.54	14,181,850.27	17,170,070.81	1,164,247.10	.....	1,164,247.10	18,334,317.91
1956	3,046,954.27	14,291,346.00	17,338,300.27	1,288,263.40	.....	1,288,263.40	18,626,563.67
1957	2,765,121.20	14,513,827.66	17,278,948.86	1,385,776.00	.....	1,385,776.00	18,664,724.86
1958	2,758,569.53	14,959,731.24	17,718,300.77	793,018.54	.....	793,018.54	18,511,319.31
1959	2,685,345.38	14,922,091.00	17,607,436.38	391,666.54	.....	391,666.54	17,999,102.92
1960	2,527,338.49	15,567,034.96	18,094,373.45	318,230.26	.....	318,230.26	18,412,603.71
1961**	2,708,479.51	13,836,248.30	16,544,727.81	107,445.19	.....	107,445.19	16,652,173.00
1962	2,401,111.80	14,909,027.30	17,210,139.10	129,856.54	.....	129,856.54	17,439,995.64
1963	2,358,744.54	14,675,534.95	17,034,279.49	165,818.78	.....	165,818.78	17,200,098.27
1964***	2,354,342.54	14,141,766.12	16,496,108.66	207,770.08	.....	207,770.08	16,703,878.74
1965	2,303,156.48	13,608,522.40	15,911,678.88	267,207.00	.....	267,207.00	16,178,885.88

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.

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

Division of Taxation
Department of the Treasury, State of New Jersey
State Equalization Table for the Year 1965

(R. S. 54:1-33)

<i>County</i>	<i>Assessed value of personal property</i>	<i>Assessed value of real property</i>	<i>Percentage by which assessed value of real property should be increased</i>	<i>*True value of real property</i>
Atlantic	\$25,916,243.00	\$458,166,233	100.36	\$917,984,839
Bergen	246,186,596.00	5,641,593,646	6.88	6,029,920,528
Burlington	74,090,549.00	1,029,143,952	— .04	1,028,732,459
Camden	64,725,707.00	805,267,116	113.27	1,717,353,628
Cape May	24,112,187.00	544,899,889	6.18	578,572,828
Cumberland	17,288,567.00	174,137,442	133.32	406,293,612
Essex	256,559,504.00	4,162,676,300	12.76	4,694,041,836
Gloucester	11,056,984.00	202,928,580	238.07	686,033,063
Hudson	87,107,988.00	876,544,413	155.10	2,236,082,686
Hunterdon	29,858,071.00	396,833,235	6.80	423,831,288
Mercer	55,995,918.00	644,202,085	115.80	1,390,164,189
Middlesex	102,024,597.00	1,325,028,947	116.54	2,869,270,132
Monmouth	85,750,716.00	2,012,396,215	8.60	2,185,486,767
Morris	54,762,394.00	956,310,241	128.21	2,182,360,203
Ocean	47,797,568.00	1,162,544,227	2.61	1,192,842,425
Passaic	170,855,271.00	2,281,134,090	5.24	2,400,688,371
Salem	13,349,366.00	70,415,991	258.29	252,296,636
Somerset	32,907,877.00	507,829,300	116.73	1,100,627,005
Sussex	19,711,925.66	388,165,718	13.70	441,348,173
Union	138,912,480.00	1,710,806,835	110.66	3,603,974,795
Warren	28,348,798.00	291,579,885	9.75	319,995,484
Totals.....	\$1,587,319,306.66	\$25,642,604,340	.....	\$36,657,900,947

* Adjustments were made taking into consideration the Revaluation and Reassessment programs in effect in 1965 in the various taxing districts for the first time.

Confirmed and promulgated this 13th day of July, 1965.

WILLIAM KINGSLEY,
Deputy Director, Division of Taxation.

LOCAL PROPERTY TAXES
1963, 1964 and 1965
(Amounts in Thousands of Dollars)

<i>Class of Property</i>	<i>1963</i>	<i>1964</i>	<i>1965</i>	<i>Increase 1965 over 1963</i>	<i>% Change 1965 over 1963</i>
RESIDENTIAL					
Real Estate	\$582,003	\$635,799	\$682,106	\$100,103	17.25%
Less: Senior Citizen and Veterans Exemptions	25,942	31,924	32,689	6,747	26.01%
*Less: Miscellaneous Exemptions	97	151	103	6	6.19%
Personal Property	94**	184	145	51	54.26%
Total	\$556,058	\$603,908	\$649,459	\$93,401	16.80%
COMMERCIAL AND INDUSTRIAL					
Real Estate	\$318,602	\$345,636	\$365,134	\$46,532	14.61%
Personal Property	99,057**	108,849	118,310	19,253	19.44%
Total	\$417,659	\$454,485	\$483,444	\$65,785	15.75%
FARM					
Real Estate	\$15,450	\$16,255	\$17,001	\$1,551	10.04%
Personal Property	1,074	1,341	598	—476	—44.32%
Total	\$16,524	\$17,596	\$17,599	\$1,075	6.51%
VACANT LAND	\$30,678	\$34,284	\$37,027	\$6,349	20.70%
CLASS II RAILROAD	14,672	14,240	13,597	—1,075	—7.33%
Total (net) Taxes	\$1,035,591	\$1,124,513	\$1,201,126	\$165,535	15.98%

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

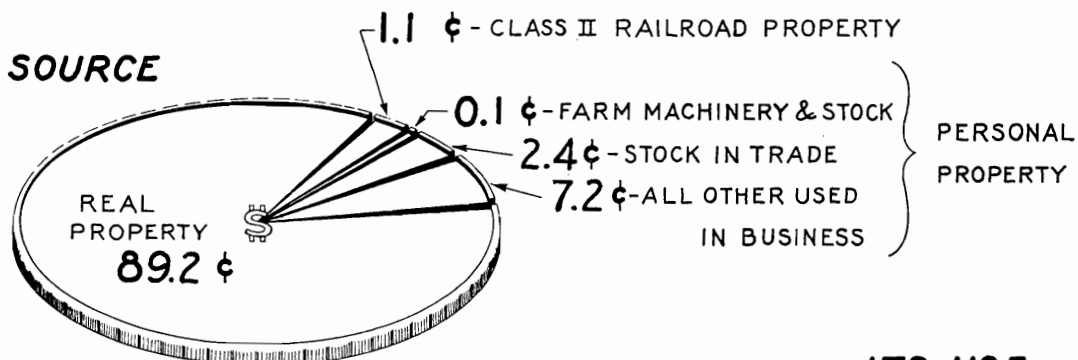
* Miscellaneous Exemptions.

	<i>1963</i>	<i>1964</i>	<i>1965</i>
Parsonages	\$97,000	\$130,000	\$85,100
Fallout Shelter	423	3,000	4,500
Totally Disabled Veterans ..	.....	18,000	13,400
Total	\$97,423	\$151,000	\$103,000

THE TAX DOLLAR

ALL MUNICIPALITIES - FISCAL YEAR 1965-\$1,233.8 MILLIONS

ITS SOURCE

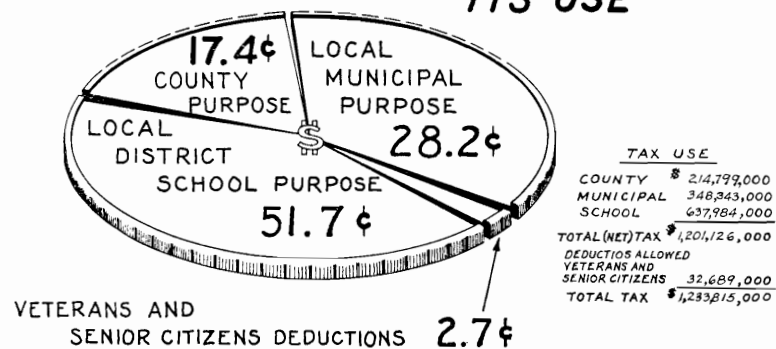


TAX SOURCE	
REAL PROPERTY	\$1,101,165,000
CLASS II RAILROAD PROPERTY	13,597,000
PERSONAL PROPERTY	
* NON-BUSINESS (OTHER THAN HOUSEHOLD)	145,000
FARM MACHINERY & STOCK	598,000
STOCK IN TRADE & OTHER BUSINESS	118,310,000
TOTAL TAX	\$1,233,815,000

* NOT SHOWN IN DIAGRAM - AMOUNTS TO ONLY 0.01 ¢

NEW JERSEY STATE TREASURY DEPARTMENT
LOCAL PROPERTY TAX BUREAU

ITS USE



TAX USE	
COUNTY	\$214,799,000
MUNICIPAL	348,343,000
SCHOOL	637,984,000
TOTAL (NET) TAX	\$1,201,126,000
DEDUCTIONS ALLOWED	
VETERANS AND SENIOR CITIZENS	32,689,000
TOTAL TAX	\$1,233,815,000

SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION :

	1965	1964	Increases
Bank stock taxes (divided equally between county and municipality)	\$5,134,073.60	\$4,560,211.56	\$573,862.04

LEVIED BY LOCAL ASSESSORS :

County taxes (exclusive of counties' quota of bank stock taxes)	\$213,016,348.98	\$201,409,523.46	\$11,606,825.52
County Library taxes	1,783,018.99	1,587,046.26	195,972.73
Local purposes taxes (exclusive of municipalities' quota of bank stock taxes) :			
District school taxes	637,984,133.26	583,980,519.49	54,003,613.77
Other local taxes	348,342,805.03	337,535,417.85	10,807,387.18
Total tax levy	\$1,201,126,306.26	\$1,124,512,507.06	\$76,613,799.20
Deductions Allowed Veterans and Senior Citizens	32,688,649.19	31,924,041.98	764,607.21
Total on which tax rate is computed (Second-class Railroad Property taxes included)	\$1,233,814,955.45	\$1,156,436,549.04	\$77,378,406.41
Poll taxes		\$299.00	‡\$299.00

‡ Decrease.

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

	1965	1964	Increases
Second-class railroad property taxes	\$13,608,522.00	\$14,244,412.00	‡\$635,890.00
Public utility franchise taxes	43,620,984.36	41,117,659.53	2,503,324.83
Public utility gross receipts taxes . .	57,300,233.46	53,936,962.37	3,363,271.09
Financial business taxes	1,015,150.73	1,154,810.12	‡139,659.39
Totals	\$115,544,890.55	\$110,453,844.02	\$5,091,046.53

‡ Decrease.

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS
COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE
FOR THE CALENDAR YEARS 1965 AND 1964

<i>County</i>	<i>1965</i>	<i>1964</i>	<i>Increase or Decrease</i>
Atlantic	\$484,611,096	\$442,520,407	\$42,090,689
Bergen	5,889,971,087	5,872,033,360	17,937,727
Burlington	1,103,359,472	413,610,622	689,748,850
Camden	871,897,636	915,343,867	*43,446,231
Cape May	569,027,607	558,265,985	10,761,622
Cumberland	191,525,407	165,532,040	25,993,367
Essex	4,440,664,087	4,536,861,124	*96,197,037
Gloucester	214,025,191	196,399,923	17,625,268
Hudson	1,060,022,467	1,130,464,272	*70,441,805
Hunterdon	426,785,921	76,216,798	350,569,123
Mercer	701,913,455	642,444,099	59,469,356
Middlesex	1,433,327,186	822,793,476	610,533,710
Monmouth	2,098,926,023	2,009,978,004	88,948,019
Morris	1,011,640,084	845,354,999	166,285,085
Ocean	1,210,890,786	1,146,178,620	64,712,166
Passaic	2,453,598,927	2,502,322,137	*48,723,210
Salem	83,783,817	90,476,531	*6,692,714
Somerset	541,138,167	199,797,761	341,340,406
Sussex	407,935,413	147,012,553	260,922,860
Union	1,855,113,054	1,176,396,132	678,716,922
Warren	320,853,386	216,300,737	104,552,649
Totals	\$27,371,010,269	\$24,106,303,447	\$3,264,706,822

* Decrease.

SUMMARY OF EXEMPT PROPERTY

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

	<i>1965</i>	<i>1964</i>	<i>Increase</i>
Public school property	\$1,348,906,398	\$1,119,585,639	\$229,320,759
Other school property	388,578,008	297,619,026	90,958,982
Public property	1,454,105,286	1,331,069,342	123,035,944
Church and charitable property ..	824,691,183	710,985,656	113,705,527
Cemeteries and graveyards	72,849,651	64,519,193	8,330,458
Other Exemptions:			
Real	677,402,049	458,834,356	218,567,693
Personal	19,831,275	15,945,997	3,885,278
	\$4,786,363,850	\$3,998,559,209	\$787,804,641
Net Increase			\$787,804,641

LOCAL TAX STATISTICS *

Year	Valuations of land and improvements	Valuation of personal property	Second-class railroad property	DEDUCTIONS**			Net valuation taxable including second-class railroad property
				Household furniture and effects	Veterans' exemptions	Exemptions of Senior Citizens	
1940	\$4,652,595,551	\$727,316,142	\$177,594,315	\$43,384,980	\$23,583,564	.....	\$5,489,669,439
1941	4,592,386,939	746,668,106	176,004,002	44,725,196	24,129,495	.....	5,445,446,356
1942	4,574,654,520	776,268,659	182,636,364	45,833,696	25,523,439	.....	5,278,764,044 ³
1943	4,470,157,738	1,010,265,738	182,093,583	47,523,165	26,804,204	.....	5,405,273,407 ³
1944	4,434,493,406	1,084,944,392	184,518,034	49,353,430	31,526,702	.....	5,437,493,641 ³
1945	4,418,744,867	1,106,328,142	185,464,170	50,433,470	34,167,294	.....	5,439,661,845 ³
1946	4,449,492,541	823,765,598 ¹	187,150,444	59,296,010	37,292,835	.....	5,176,669,294 ³
1947	4,594,563,450	851,239,609 ¹	188,527,405	61,387,111	49,856,710	.....	5,334,559,238 ³
1948	4,722,840,968	879,239,638 ¹	188,490,818	62,805,928	64,725,836	.....	5,662,970,325
1949	4,851,125,171	909,689,695 ¹	175,247,624	66,188,410	75,570,934	.....	5,794,303,146
1950	4,995,395,789	931,542,520 ¹	174,512,977	70,603,610	86,438,806	.....	5,944,408,870
1951	5,235,706,846	889,502,607 ²	174,562,876	74,805,955	99,466,294	.....	6,125,500,080
1952	5,471,651,223	944,175,279 ²	172,833,654	82,327,805	111,396,739	.....	6,394,935,612
1953	5,654,006,573	978,009,218 ²	178,292,590	87,685,770	121,700,410	.....	6,600,922,201
1954	5,831,646,047	1,007,778,907	180,059,093	91,253,615	132,222,150	.....	6,796,008,282
1955	6,036,782,116	1,039,121,758	176,880,853	95,660,089	145,221,763	.....	7,011,902,875
1956	6,361,413,337	1,072,519,140	174,614,364	99,019,035	160,307,587	.....	7,349,220,219
1957	6,762,380,549	1,118,845,705	171,973,302	104,260,264	175,282,906	.....	7,773,656,386
1958	7,074,687,049	1,159,626,661	172,667,564	108,168,888	188,845,809	.....	8,109,966,577
1959	7,843,164,021	1,231,245,418	165,768,257	110,612,043	199,021,428	.....	8,930,544,225
1960	8,442,068,654	1,286,985,701	162,308,510	117,234,130	207,538,500	.....	9,566,590,235
1961	9,101,995,317	1,329,206,914	163,688,279	118,356,300	217,343,343	.....	10,259,190,867
1962	11,824,915,335	1,113,498,575	142,793,091	.....	214,984,847	\$86,934,903	12,779,207,591
1963	†15,558,425,365	1,456,942,155	151,032,789	.....	217,171,919	93,866,002	16,855,362,388
1964	‡21,880,998,625	2,076,857,200	148,447,622	.....	.....	.....	24,106,303,447
1965	\$25,638,353,707	1,587,319,306	145,337,256	.....	.....	.....	27,371,010,269

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

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

³ Valuation of Second-Class Railroad Property excluded.

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

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

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

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

§ Exclusive of Parsonage Exemptions—\$1,525,633; Fallout Shelter Exemptions—\$57,200; Totally Disabled Veteran Exemptions—\$275,425.

LOCAL TAX STATISTICS *—(Continued)

<i>Year</i>	<i>Average rate per \$100 of valuation</i>	<i>County taxes</i>	<i>County library taxes</i>	<i>District school taxes</i>	<i>Local municipal purpose taxes</i>	<i>***Deductions Allowed Veterans and Senior Citizens</i>	<i>Total property taxes⁴</i>	<i>Total bank stock taxes</i>
1940	4.718	\$45,241,966.18	\$123,094.78	\$81,879,162.77	\$114,278,529.02	.....	\$259,046,032.09	\$670,854.48
1941	4.818	46,156,593.99	125,291.82	82,404,294.15	118,134,350.94	.....	262,383,803.09	705,425.08
1942	4.723	47,605,788.02	135,335.80	82,643,953.51	104,603,012.34	.....	250,548,264.32	779,638.94
1943	4.678	48,112,432.84	135,234.08	85,513,321.40	100,946,764.21	.....	250,421,881.82	835,160.68
1944	4.743	48,438,987.50	144,339.47	87,842,485.07	103,831,616.79	.....	256,354,906.89	942,637.78
1945	4.745	49,093,401.27	158,447.97	94,561,205.04	97,436,640.54	.....	257,586,862.28	1,119,410.02
1946	5.110	51,039,442.18	176,651.21	94,984,535.23	108,941,611.61	.....	266,621,417.51	1,372,908.12
1947	5.508	57,120,439.81	198,386.81	112,989,214.42	127,148,689.47	.....	297,704,565.29	1,519,345.90
1948	5.904	62,908,190.23	227,184.80	128,335,632.69	142,569,470.58	.....	334,288,409.89	1,637,837.58
1949	6.139	68,624,806.63	240,921.09	139,541,217.88	147,281,952.49	.....	355,688,898.09	1,807,263.36
1950	6.201	68,513,188.05	278,129.34	148,875,101.55	151,024,847.40	.....	368,691,266.34	1,805,418.92
1951	6.441	71,262,302.99	293,115.35	166,330,056.47	156,948,405.27	.....	394,833,880.08	1,894,860.94
1952	6.778	78,201,103.46	314,625.30	185,807,689.03	169,103,001.29	.....	433,426,419.08	2,041,095.92
1953	7.041	83,468,482.91	342,113.51	204,370,042.86	176,455,789.15	.....	464,636,428.43	2,192,887.36
1954	7.50099	89,087,528.82	374,579.96	225,955,595.09	194,366,666.69	.....	509,784,370.56	2,346,565.38
1955	7.615	95,166,334.19	428,204.03	232,336,686.23	206,003,088.64	.....	533,934,313.09	2,535,930.12
1956	7.888	104,458,926.61	480,208.75	252,888,889.39	222,008,667.79	.....	579,836,692.54	2,696,523.72
1957	8.308	114,026,209.18	592,134.03	293,511,406.30	237,437,358.71	.....	645,567,108.22	2,890,474.08
1958	8.765	124,465,417.83	679,908.98	333,889,895.08	251,907,890.79	.....	710,943,112.68	3,041,849.58
1959	8.660	136,359,781.30	780,299.13	373,175,210.55	262,808,418.91	.....	773,123,186.63	3,208,561.68
1960	8.729	145,474,054.52	857,404.72	410,075,314.64	278,246,550.93	.....	834,652,779.84	3,477,833.88
1961	**8.770	158,295,612.05	1,006,069.64	447,670,626.82	292,747,269.98	.....	899,718,941.50	3,735,300.26
1962	**7.599	172,409,967.34	1,200,506.27	481,065,813.53	316,499,297.49	.....	971,174,356.33	4,080,504.90
1963	**6.144	184,719,282.22	1,392,614.07	532,269,908.59	317,213,244.51	.....	1,035,591,144.06	4,395,530.90
1964	**4.797	201,409,523.46	1,587,046.26	583,980,519.49	337,535,417.85	\$31,924,041.98	1,156,436,549.04	4,560,211.56
1965	**4.508	213,016,348.98	1,783,018.99	637,984,133.26	348,342,805.03	32,688,649.19	1,233,814,955.45	5,134,073.60

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

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

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

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

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

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

State licensee reports: State licensees' reports to be filed with the Director on or before the 15th day of each month. Penalty \$5 per day for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)

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

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

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

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

CIGARETTE TAX

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

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

First or last day
of each month.

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

Tax payable: Cigarette taxes are prepaid: Distributors must acquire cigarette revenue stamps or cigarette meter impression settings and stamp each package of cigarettes before it may be sold. (c. 65, P. L. 1948 as amended.)

20th day of each month. (On or before.)	<p>Consumers' report: Consumers must file a report of the number of cigarettes acquired during the preceding calendar month and must remit the tax on same. (c. 65, P. L. 1948 as amended.)</p> <p>Miscellaneous report: Wholesale and retail dealers must submit special reports on such dates and containing such information as the Director may prescribe. (c. 65, P. L. 1948 as amended.)</p>
March 31.	Distributors' licenses: Distributors' licenses expire on March 31 of each year. The renewal fee is \$350.00. (c. 65, P. L. 1948 as amended.)
March 31.	Wholesale, retail and consumers' licenses: Expire on March 31 of each year. Fee for Wholesale Dealers' license \$200.00, Retail Dealers' license (over-the-counter) \$5.00. Vending machine license \$1.00 per machine, consumers' license \$1.00. (c. 65, P. L. 1948 as amended.)
No time limit prescribed.	Refunds of tax, redemption of unused or mutilated but identifiable cigarette revenue stamps: May be made up to the face value of said stamps, less the discount allowed by the Director at the time of the purchase of the stamps by said distributor or dealer. (c. 65, P. L. 1948 as amended.)

CORPORATION BUSINESS TAX

January 1.	Franchise tax lien attaches: The tax shall constitute a lien on all of the taxpayers' property and franchises on and after January 1 of the year next succeeding the year in which it is due and payable. (N. J. S. A. 54:10A-16.)
First Monday in January. (On or before.)	Delinquent corporations voided: Director shall report to the Governor the names of all corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided by proclamation of the Governor. (N. J. S. A. 54:11-2.)
April 15. (On or before.)	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations operating on a calendar year basis or on the basis of a fiscal year ending during the period July 1 to De-

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

Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1 of the privilege year. Effective with returns due on and after January 1, 1959, the deadline of December 1 is removed. (N. J. S. A. 54:10A-19.)

May 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during January. (N. J. S. A. 54:10A-15.)

June 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during February. (N. J. S. A. 54:10A-15.)

July 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during March. (N. J. S. A. 54:10A-15.)

August 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during April. (N. J. S. A. 54:10A-15.)

September 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during May. (N. J. S. A. 54:10A-15.)

October 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during June. (N. J. S. A. 54:10A-15.)

December 1.
(On or before.)

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

Within three months. **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 taxpayers' property and franchises on and after January 1 of the year in which it is due and payable. (N. J. S. A. 54:10B-16.)

April 15.
(On or before.) **Due date for return and tax payment:** Financial business tax returns and tax payments are due on or before this date. (N. J. S. A. 54:10B-14.)

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

November 1.
(On or before.) **Determination of distribution to counties and municipalities:** On or before the first day of November in each year, the Director shall determine from net worth allocations contained in tax returns the aggregate amount of tax, interest and penalties attributable to places of business located in each of the various taxing districts of New Jersey during the tax year. (N. J. S. A. 54:10B-24.)

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

- December 1.**
(On or before.) **Revocation of authority of foreign corporation for failure to pay tax:** In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December, notice may be given to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in New Jersey. (N. J. S. A. 54:10B-20.)
- December 15.** **Payment to collector of taxing district:** Each county treasurer shall forthwith, and not later than December 15, pay to the collector or other proper officer of each taxing district the amount allotted thereto, deducting, however, the amount due for county taxes from the taxing district. (N. J. S. A. 54:10B-24.)
- December 31.** **Balance sheet date:** For the purposes of this tax, the accounting period or "tax year" is the calendar year. Net worth as of this date is used to measure the tax. (N. J. S. A. 54:10B-2(d), 3.)
- After three months' delinquency.** **Injunction upon failure to pay tax:** Whenever any tax shall have remained in arrears for a period of three months, application may be made by the Attorney General to the Superior Court for an injunction to restrain taxpayer from the exercise of any franchise or the transaction of any business within New Jersey. (N. J. S. A. 54:10B-19.)

INSURANCE PREMIUMS TAX

- March 1.** **Annual return by foreign fire insurance companies due:** Each foreign fire insurance company which takes insurance risks on property in this State, shall, on or before March 1 in each year, cause to be made to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which any property on which the company has taken an insurance risk is situate, a written return showing the amount of all premiums received by or agreed to be paid to the company, during the 12 months ending December 31 of the preceding year, for fire insurance upon such property in such locality. (R. S. 54:18-1.)
- March 1.** **Annual return by agents and brokers of foreign fire insurance companies due:** Agents or brokers, who, directly or indirectly, place insurance upon property in this State in foreign fire insurance companies, shall make a return to the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district in which the property is situate in the same manner
-

and at the same times as shown in the preceding paragraph with respect to foreign fire insurance companies. (R. S. 54:18-2.)

March 1.
(On or before.)

Annual tax by foreign fire insurance companies due: Annual tax payment—two per cent of premiums received during the 12 months ending December 31 of the preceding year shall be paid on or before this date by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-1.)

March 1.
(On or before.)

Annual tax by agents and brokers of foreign fire insurance companies due: Annual tax payment—two per cent of premiums received during the 12 months ending December 31 of the preceding year; agents or brokers placing insurance on New Jersey property in foreign fire insurance companies, shall pay such tax, on or before this date, to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-2.)

March 1.
(On or before.)

Filing annual report: Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Banking and Insurance on or before this date. (N. J. S. A. 54:18A-8.)

March 1.
(On or before.)

Filing annual report: Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Banking and Insurance on or before this date. (N. J. S. A. 54:18A-19.)

April 1.
(On or before.)

Annual statement by local firemen's relief association due: In order to be entitled to receive any part of the moneys distributable under section 54:17-4, local firemen's relief associations are required to file a statement with the Commissioner of Banking and Insurance, on or before this date in the manner prescribed by law. (R. S. 54:17-5.)

April 1.
(On or before.)

Report by Commissioner of Banking and Insurance: Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Banking and Insurance to Director of Division of Taxation on or before this date. (N. J. S. A. 54:18A-19.)

May 1.
(On or before.)

Certification by Director of Division of Taxation: Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each

domestic life insurance company and to county and municipality within which the principal office of such company is located. (N. J. S. A. 54:18A-19.)

June 1.
(On or before.)

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

November 15.
(On or before.)

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

December 31.
(On or before.)

Due date of ratable cost of administration of Motor Vehicle Security-Responsibility Law: The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation on or before this date. (N. J. S. A. 39:6-59.)

EMERGENCY TRANSPORTATION TAX

Last day of
month following
close of each
calendar quarter.
(On or before.)

Employer report of taxes withheld: Employers, required by Ch. 32, L. 1961, as amended, to deduct and withhold specified taxes, must file form NJTT-2101 and pay such taxes withheld to the Emergency Transportation Tax Bureau. (N. J. S. A. 54:8A-49 (a).)

Last day of second
month following
close of each
calendar year.
(On or before.)

Employer statement of taxes withheld during year: Employers must furnish each employee, from whom taxes withheld, with a statement of the employee's gross earnings and the amount of the New Jersey Emergency Transportation Tax withheld. A copy of these statements (on form NJTT-2102) together with a summary report of the total amount withheld from all employees (on form NJTT-2103) must be filed with the Emergency Transportation Tax Bureau. (N. J. S. A. 54:8A-17.)

April 15 following
close of each
calendar year or
the 15th day of
the 4th month
following close of
a (taxpayer's)
fiscal year.
(On or before.)

Taxpayers required to pay tax imposed: All persons subject to the Emergency Transportation Tax must file form NJTT-203 or form NJTT-209 and to pay any amount of taxes due. (N. J. S. A. 54:8A-18.)

LOCAL PROPERTY TAX

(Work calendars for assessors, collectors, and county boards of taxation are summarized so that critical dates may be quickly found. See pages 166-171.)

Year Previous to Tax Year.

January 1.	Listing date for tangible personal property used in business: The taxable value of tangible personal property used in business shall be determined as of January 1, 1965, which shall be the listing date with respect to taxes payable in the year 1966. (P. L. 1960, c. 51, sec. 8; N.J.S.A. 54:4-11.)
April 1. (On or before.)	County Boards of Taxation to establish percentage level: County Boards of Taxation shall, by resolution establish the percentage level of taxable value of real property on or before April 1, 1965. (P. L. 1960, c. 51, sec. 3; N.J.S.A. 54:4-2.27.)
April 10. (Not later than.)	Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real estate: Secretaries of County Boards of Taxation shall mail copy of resolution or statement pertaining to percentage level established for real property to Director, Division of Taxation, each assessor and board of assessors, and municipal clerk of each municipality in the county. (P. L. 1960, c. 51, sec. 3; N.J.S.A. 54:4-2.27.)
July 1. (On or before.)	Owners of tangible personal property used in business to file return: On or before July 1, owners of tangible personal property used in business shall file with the assessor a return in duplicate. (P. L. 1960, c. 51, sec. 10; N.J.S.A. 54:4-12.)
August 1.	Final date for taxpayers to request extension of time for filing return of tangible personal property used in business: The assessor, upon request made on or before the expiration of three months next following the last date for filing any return as fixed by law, may extend the time to file such return to a date not later than the end of a 4-month period next following such last date for filing, for good cause shown. (P. L. 1960, c. 51, sec. 11; N.J.S.A. 54:4-13.)

- October 1. **Assessments made as of this date:** Assessor shall assess real property as of October 1, 1965 for the tax year 1966. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35.)
- October 1. **Valuation date of real property:** Assessors shall determine the fair value of real property as of October 1, 1965 for tax year 1966. (P. L. 1943, c. 120, secs. 3 and 5; N.J.S.A. 54:4-23 and 36; am. by P. L. 1945, c. 163 and c. 260.)
- October 1. **Prerequisites for veterans' tax deduction must exist:** Assessor must determine as of this date whether claimant for veterans' tax deduction establishes honorable discharge or release under honorable circumstances from active service in time of war in any branch of the armed forces of the United States or from active service in the southeast Asia area of warlike conditions, possessed legal title to the property for which tax deduction is claimed and was a citizen and legal resident of New Jersey. (P. L. 1963, c. 171, suppl. by P. L. 1965, c. 165; N.J.S.A. 54:4-8.10 and 3.11(a).)
- October 1. **Prerequisites for senior citizens tax deduction must exist:** Assessor must determine as of this date whether claimant for senior citizens' tax deduction establishes legal residency in New Jersey for a period of 3 years immediately prior to this date, ownership of dwelling house and residence in dwelling house, income not in excess of \$5,000 during the tax year with respect to which the deduction is claimed, and age of 65 years or more on or before December 31. (P. L. 1963, c. 172, sec. 2 as am. by c. 255, P. L. 1964; N.J.S.A. 54:4-8.41.)
- October 1
(On or before.) **File application blast or radiation fallout shelter exemption with assessor:** Application for blast or radiation fallout shelter exemption must be filed with assessor. (P. L. 1962, c. 87, sec. 3, N.J.S.A. 54:4-3.50.)
- October 1.
(On or before.) **File application for valuation of land as farmland:** Application for eligibility of land for valuation, assessment and taxation under provisions of the "Farmland Assessment Act of 1964" must be filed with assessor. (P. L. 1964, c. 48, sec. 13, N.J.S.A. 54:4-23.13.)
- October 1. **"Common Levels" for use in assessment of tangible personal property used in business determined and mailed:** The Director, Division of Taxation, shall determine "common levels" from data compiled for the purposes of chapter 86, Laws of 1954, for use in the assessment of tangible personal property used in business for the tax year 1965. The Director shall mail to the secretary of each county board of taxation and to the assessor or board of assessors,
-

and the municipal clerk of each municipality, a certified list setting forth the unweighted average assessment ratio determined by him for each taxing district. (P. L. 1960, c. 51, sec. 8; N.J.S.A. 54:4-11.)

October 22.
(Not later than.)

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

November 1.
(On or before.)

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

November 1.
(On or before.)

File application for senior citizens' tax deduction with assessor: Application for senior citizens' tax deduction must be filed with assessor. (P. L. 1963, c. 172, supp. by P. L. 1965, c. 255; N.J.S.A. 54:4-8.43.)

November 1.
(On or before.)

File annual statement for continuance of senior citizens' tax deduction with assessor: A claim having been filed with and allowed by the assessor shall continue in force from year to year without the necessity for further claim so long as the claimant shall be entitled to the senior citizens' exemption if the claimant shall file the annual statement as prescribed by the Director. (P. L. 1963, c. 172, sec. 6, as am. by P. L. 1964, c. 255; N.J.S.A. 54:4-8.45.)

December 1.
(Prior to.)

Tax bills for first two installments of local tax to be mailed by collector to taxpayers: At least two months prior to the

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

December 15.
(Not later than.)

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

December 31.
(On or before.)

File application for veterans' tax deduction with Assessor: Application for veterans' tax deduction must be filed with assessor, thereafter filed with collector. (P. L. 1963, c. 171, sec. 4, as am. by P. L. 1965, c. 165; N.J.S.A. 54:4-8.13.)

December 31
(On or before.)

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

Tax Year: (See Note 1.)

January 1.
(Prior to.)

Director's certification to municipalities of apportionment of public utility property: Prior to January 1 the Director shall certify, to the governing body of each municipality entitled to receive a portion of the franchise and gross receipts tax, the apportionment valuation of scheduled property of each utility located in such municipality and in each other municipality. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:31-15.18; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:30A-56.)

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

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

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

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

- January 1 **Real property taxes a lien:** All unpaid taxes on lands shall be a lien on the land on which they are assessed on and after January 1 of the year in which they fall due. (P. L. 1944, c. 247; N.J.S.A. 54:5-6.)
- January 1. **Collectors report and pay collections to municipality:** Collectors, on the first of each month, shall report to the governing body of the municipality and pay over to its treasurer all tax collections. (P. L. 1933, c. 266, sec. 8, as am. by L. 1935, c. 318, sec. 1; N.J.S.A. 54:4-73.)
- January 10.
(before.) **Notify assessor of material depreciation of structure between October 1 and January 1:** When a structure is materially depreciated between October 1 and January 1, the assessor upon notification by the taxpayer shall examine the property and determine the value of such parcel as of January 1. (P. L. 1945, c. 260; N.J.S.A. 54:4-35.1.)
- January 10.
(On or before.) **Assessor file with county board of taxation copy of Initial Statement and Further Statement:** Assessor shall file with county board of taxation, attached to the list of exempt property, one copy of each Initial Statement and Further Statement. (P. L. 1951, c. 135, as am. by P. L. 1954, c. 102; N.J.S.A. 54:4-4.)
- January 10.
(On or before.) **Banks to file bank stock tax report with county board of taxation:** Banks with principal place of business in this state (other than savings banks incorporated here) shall file statements for purpose of bank stock tax with county boards of taxation by January 10. (P. L. 1934, c. 2 as am. by P. L. 1942, c. 235, sec. 1, as am. P. L. 1946, c. 146, as am. P. L. 1949, c. 29, as am. P. L. 1953, c. 230; N.J.S.A. 54:9-5.)
- January 10. **Assessment lists and duplicates filed with county board of taxation:** Assessor shall attend before and file with county board of taxation his complete assessment list and duplicate. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35.)

- Second Monday
in January.
(On or before.) **Taxpayers and taxing districts may file petitions for review of Director's valuations of railroad property:** Taxpayers and taxing districts dissatisfied with the Director's valuation of railroad property may petition for a review thereof by filing their petitions with the Director on or before the second Monday of January. (P. L. 1941, c. 291, sec. 18, as am. by P. L. 1942, c. 337, sec. 2; P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18.)
- January 25. **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 February 1. (P. L. 1934, c. 91, sec. 1; N.J.S.A. 54:3-17.)
- February 1. **County boards of taxation meet to equalize assessments between taxing districts:** County boards of taxation meet annually, on February 1, for the purpose of equalizing the assessment of real property between the taxing districts of the county. (P. L. 1934, c. 191, sec. 2 as am. by P. L. 1964, c. 248, N.J.S.A. 54:3-18.)
- February 1. **First installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66.)
- February 1. **File senior citizens' "post-tax year statement" regarding income earned:** On or before February 1, every person who is allowed a senior citizen deduction shall be required to file with the collector, a statement under oath of his income earned during the tax year with respect to which a tax deduction was allowed. (P. L. 1964, c. 255, sec. 5; N.J.S.A. 54:4-8.44(a).)
- February 10. **Notice of Disallowance sent to delinquent senior citizen claimants:** Where claimants for the senior citizens' deduction fail to prove entitlement to the deduction allowed by failing to file "post-tax year statement" on or before February 1 or where determined that income exceed \$5,000.00 during tax year a notice of disallowance of the deduction shall be forwarded to claimaint. (P. L. 1963, c. 172 as am. by P. L. 1964, c. 255, sec. 5; N.J.S.A. 54:4-8.44(a).)
- February 15. **First installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the first installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74.)
-

- March 1.
(On or before.) **School district to certify to the county board of taxation the amount appropriated for school purposes. Those districts organized under R. S. 18:7-79 shall also certify same to the assessor:** The proper officer of the school district in which annual appropriations for school purposes to be raised by taxation are voted by the inhabitants, shall, on or before March 1, transmit a statement to the county board of taxation of the amount appropriated for school purposes during the school year. Those districts organized under R. S. 18:7-79 shall also certify same to the assessor. (P. L. 1933, c. 266; N.J.S.A. 54:4-45; P. L. 1933, c. 401; N.J.S.A. 18:7-79.)
- March 1.
(On or before.) **Bank stock tax to be determined by county boards of taxation:** Each county board of taxation shall annually determine the amount of tax to be levied on bank stock. (P. L. 1934, c. 2, as am. by P. L. 1947, c. 249, as am. by P. L. 1941, c. 291; N.J.S.A. 54:9-9.)
- First Monday
in March.
(On or before.) **Apportionment of valuations may be appealed to Division of Tax Appeals:** Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (P. L. 1940, c. 4, sec. 6; N.J.S.A. 54:31-15.19; N.J.S.A. 54:30A-57.)
- March 10.
(Before.) **County boards of taxation to conclude hearings on equalization tables:** Equalization of assessments between the taxing districts within a county shall be completed by the county boards before March 10. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-18.)
- March 10.
(After.) **County board of taxation to send copy of equalization table to Director, Division of Taxation, et al.:** After the equalization table is finally confirmed by the county board of taxation copies thereof shall be transmitted to the Director, Division of Taxation, the Division of Tax Appeals, the State Comptroller and each taxing district in the county. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-19.)
- March 15.
(Before.) **Director to conclude hearings of appeals from railroad property valuations:** Director, Division of Taxation, shall conclude the hearings of appeals by taxing district, et als., from his valuations of railroad property. (P. L. 1941, c. 291, sec. 18 as am. by P. L. 1942, c. 337, sec. 2, as am. by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18.)
- March 15.
(On or before.) **Director to certify to county boards of taxation the value of Class II railroad property:** The Director shall certify to each county board the value of Class II railroad property situate in each taxing district in the county, showing any corrections on his review. (P. L. 1941, c. 291, as am. by P. L. 1942, c. 337, sec. 2, as am. by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18.)

- March 15.
(On or before.) **Reassessments to be certified to the county boards of taxation by the Director:** Reassessments made by or on the order of the Director shall be completed and the valuations made therein certified to the county board of taxation on or before this date. (P. L. 1905, c. 67, as am. by P. L. 1921, c. 350; N.J.S.A. 54:1-29.)
- March 31.
(On or before.) **Request for copy of property tax assessments against railroads within the taxing district:** If copy of property tax assessments against railroads having property within the taxing district is desired by the taxing district, request therefor, in writing, must be filed by the taxing district with the Director not later than the tenth day prior to the last day for completion of said assessment. (P. L. 1941, c. 291, sec. 21; as am. by P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21.)
- April 1.
(Before.) **Municipal and county budget requirements to be certified to county board of taxation:** The clerk of the board of freeholders and the municipal clerk, or other proper officer of the taxing district, shall, not later than the ninetieth day after the beginning of each budget year (January 1) transmit to the county board of taxation a statement of the amount appropriated and to be raised by taxation for municipal and county purposes. (P. L. 1942, c. 316, secs. 1 and 2; N.J.S.A. 54:4-41 and 42.)
- April 1.
(On or before.) **County boards of taxation to certify general tax rates:** Each county board of taxation to certify to the Director, Division of Taxation, the general tax rate in each taxing district in the county containing Class II property. (P. L. 1941, c. 291, as am. by P. L. 1942, c. 337; as am. by P. L. 1948, c. 40, sec. 10; N.J.S.A. 54:29A-19.)
- April 10.
(On or before.) **Table of aggregates to be completed by county board of taxation:** The county board of taxation shall, on or before April 10, fill out a table of aggregates copied from the duplicates of the several assessors and the certification of the Director relating to Class II railroad property. (P. L. 1942, c. 316, sec. 3; N.J.S.A. 54:4-52.)
- April 13.
(Before.) **Table of aggregates to be transmitted to the county treasurer:** Within three days of completion county board of taxation shall transmit the table to the county treasurer who shall have it printed and transmit certified copies thereof to the State Comptroller, Director of the Division of Taxation, State Auditor, clerk of the board of freeholders and the clerk of each municipality. (P. L. 1942, c. 316, sec. 3, as am. by P. L. 1945, c. 163, as am. by P. L. 1948, c. 41; N.J.S.A. 54:4-52.)
- May 1
(On or before.) **Completed duplicates to be delivered to collectors by county board of taxation:** The county board of taxation shall, on or before this date, cause the corrected, revised and completed

duplicates, certified by it to be a true record of the taxes assessed, to be delivered to the collectors of the various taxing districts. (P. L. 1918, c. 236; N.J.S.A. 54:4-55.)

- May 1. **Second installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66.)
- May 6.
(On or before.)
(Note 3.) **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; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- 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; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- May 15. **Second installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the second installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74.)
- May 17. **Railroad property tax appeals to be completed:** Any taxpayer, agency of the State or taxing district desiring to contest the validity or amount of any assessment made by the Director with regard to railroad property must file complaint with the Division of Tax Appeals on or before the third Monday of May. (P. L. 1941, c. 291; N.J.S.A. 54:29A-31.)
- June 1.
(Before.) **Final tax bills to be mailed to individuals:** The collector shall complete the work of sending out final tax bills to individuals assessed for real and tangible personal property at least two months before the third installment of taxes falls due (August 1). (P. L. 1933, c. 266; N.J.S.A. 54:4-64.)
- 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.)
- June 1.
(Not later than.) **Notice of Disallowance forwarded taxpayer:** The assessor shall forward Notice of Disallowance Form, SC-65.2, to claimant in each instance where senior citizen's exemption has been disallowed. (Rules and Reg. Chap. 9, L. 1961 as am.)

Note 3.—This is not a definite date.

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; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
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. 54:30A-62.)
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. 54:30A-62.)
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.)
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.)
July 1.	Business personal property tax returns filed with assessor: On or before July 1 of each year owners of tangible personal property used in business are required to file returns with the assessor for the district in which said property is located. (P. L. 1960, c. 51, as am. P. L. 1964, c. 20, N.J.S.A. 54:4-12.)
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. 54:30A-62.)
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

Note 3.—This is not a definite date.

	county board of taxation, director of the board of freeholders of each county and the State Comptroller, and post a copy at the State House, at least 10 days before the hearing thereon (second Tuesday in July). (P. L. 1934, c. 191, sec. 4; N.J.S.A. 54:1-33.)
Second Tuesday in July.	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.)
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.)
August 1.	Third installment of real and tangible personal property tax due: (P. L. 1933, c. 266; N.J.S.A. 54:4-66.)
August 15.	Third installment of county tax due county by each municipality: The governing body of each municipality shall cause to be paid to the county treasurer, the third installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74.)
August 15. (On or before.)	Taxpayers and taxing district may appeal to the county board of taxation from assessed valuations: A taxpayer, or a taxing district, feeling that he or it has been aggrieved or discriminated against by the assessed valuation of his or its property may appeal to the county board of taxation by filing petition on or before this date. (P. L. 1933, c. 266, as am. by P. L. 1945, c. 125; N.J.S.A. 54:3-21.)
August 25.	State equalization table completed: The Director shall complete the state equalization table by this date. (R. S. 54:1-34.) Counties may appeal therefrom to Division of Tax Appeals within ten days of date of filing thereof with State Boards. (P. L. 1934, c. 191, sec. 6; N.J.S.A. 54:2-38.)
September 1.	Franchise and gross receipts taxes due municipalities (second payment): One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

- September 10.
(Before.) **Division of Tax Appeals shall complete review of county equalization tables:** Review of county equalization tables shall be completed before September 10 by the Division of Tax Appeals. (P. L. 1934, c. 191, sec. 3, as am. by P. L. 1951, c. 113, sec. 1; N.J.S.A. 54:2-37.)
- October 1.
(On or before.) **Table of Equalized Valuations for State School Aid promulgated:** The Director of the Division of Taxation shall promulgate a Table of Equalized Valuations to be used in the calculation and apportionment of distributions pursuant to the State School Aid Act of 1954. Any taxing district objecting to table is required to file complaint with Division of Tax Appeals within 10 days of the date of promulgation. (P. L. 1954, c. 86, secs. 1-4, N.J.S.A. 54:1-35.1, et seq.)
- October 1. **Real property sold or improved between January first and October first:** When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered between January 1 and October 1 in any year, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 and completed between January 1 and October 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of the first of the month following the date of the delivery of such deed, or of such completion, and if such property was not assessed as of October 1 preceding or, if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter an assessment, as an added assessment against such parcel of real property, in the "Added Assessment List, 19 . . .," which assessment shall be determined as follows: by multiplying the amount of such assessment or such excess by the number of whole months remaining in the calendar year after the date of delivery of such deed, or of such completion, and dividing the results by 12. (P. L. 1941, c. 397, sec. 3, as am. by P. L. 1945, c. 137, sec. 2; as am. by P. L. 1949, c. 144 and P. L. 1949, c. 177; N.J.S.A. 54:4-63.3.)
- October 1. **Added assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the added assessment list and a true copy thereof, to be called the assessor's added assessment duplicate. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5.)
- October 1. **Omitted property assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the omitted property assessment list and a true copy thereof, to be called the assessor's omitted property assessment duplicate. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17.)

October 10. (On or before.)	Added assessment duplicates to be delivered by county boards of taxation to collectors: The county boards of taxation shall examine, revise and correct the added assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5.)
October 10. (On or before.)	Omitted property assessment list to be delivered by county boards of taxation to collectors: The county boards of taxation shall examine, revise and correct the omitted property assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17.)
October 25. (On or before.)	Added assessment tax bills to be mailed or delivered to taxpayers before this date: The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for added assessments as soon as the added assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1941, c. 397, sec. 7; N.J.S.A. 54:4-63.7.)
October 25. (Before.)	Omitted property assessment tax bills to be mailed or delivered to taxpayers before this date: The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for omitted property assessments as soon as the omitted assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1947, c. 413, sec. 8; N.J.S.A. 54:4-63.19.)
November 1. (Before.)	Review of state equalization table to be completed: The state equalization table may be reviewed by the Division of Tax Appeals on complaint of any county, filed with it within 10 days after the table has been filed with it, or on its own motion. (Note: State equalization table is not filed with Division of Tax Appeals, although state abstract of 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.)
November 1.	Fourth installment of real and tangible personal property tax due: (P. L. 1933, c. 266; N.J.S.A. 54:4-66.)
November 1.	Added assessment taxes payable: Taxes assessed on property values included in added assessment lists are payable in full on this date and delinquent thereafter. (P. L. 1941, c. 397, sec. 8; N.J.S.A. 54:4-63.8.)
November 1.	Omitted property assessment taxes payable: Taxes assessed upon omitted property shall be payable on the first day of November following the rendering of judgment of assessment by the county board of taxation; provided, such judgment

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

November 1.
(After.)

Collector to enforce collection of personal and poll taxes: The collector shall after the date when the last installment of the taxes for the year are due and delinquent (see R. S. 54:4-66) enforce the payment of all taxes on personal property and poll taxes by distress and sale of any goods and chattels of the delinquent in the state (P. L. 1933, c. 266, as am. by P. L. 1944, c. 134, as am. by P. L. 1953, c. 74; N.J.S.A. 54:4-78), or by taking and delivery of the body of the delinquent to the sheriff or the jailer of the county, to be kept until payment be made—but there shall be no arrest or detention for default in payment of taxes on real estate. (P. L. 1933, c. 266, as am. by P. L. 1936, c. 151; N.J.S.A. 54:4-79.)

November 15

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

November 15.

County boards of taxation shall determine all appeals from assessed valuation: The county boards of taxation shall hear and determine all appeals by taxpayers and taxing districts from assessed valuations on or before this date. (P. L. 1933, c. 266, as am. by P. L. 1946, c. 161; N.J.S.A. 54:3-26.)

December 1.
(On or before.)

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

December 1.
(On or before.)

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

December 1.	Franchise and gross receipts taxes due municipalities (third payment): One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
December 1.	One-half of bank stock tax due and payable to county treasurer: (P. L. 1934, c. 2, as am. by P. L. 1946, c. 146; N.J.S.A. 54:9-11.)
December 10. (On or before.)	Railroad tax receipts paid to county treasurer by state: The Director, Division of Budget and Accounting, shall transmit to each county treasurer a certificate showing the amounts allotted to the taxing districts therein for Class II railroad taxes and, on or before December 10 of the year in which the taxes are payable, draw his warrant in favor of the several county treasurers for the amounts allotted to their several counties. (P. L. 1941, c. 291, sec. 24b, as am. by P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b.)
December 15. (Not later than.)	Railroad tax receipts paid to collectors of taxing districts by county treasurers: Each county treasurer, not later than December 15, shall pay to the collector of each taxing district the amount of railroad taxes allotted thereto, deducting, however, the amount due for county taxes. (P. L. 1941, c. 291, sec. 24b; as am. by P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b.)
December 15. (On or before.)	Taxpayers and taxing districts may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations: Any appellant who is dissatisfied with the judgment of the county board of taxation upon his appeal, may appeal from that judgment to the Division of Tax Appeals by filing a petition of appeal to the division, in manner and form to be by said division prescribed, and the division shall proceed summarily to hear and determine all such appeals and render its judgment thereon as soon as may be. (P. L. 1933, c. 266, as am. by P. L. 1944, c. 240, as am. by P. L. 1946, c. 161, as am. by P. L. 1954, c. 115, N.J.S.A. 54:2-39.)
December 31. (On or before.)	Allowance of Veterans' Tax Deduction: No application for tax deduction in a previous tax year shall be allowed by any assessor, collector or governing body. (P. L. 1963, c. 171, sec. 4, as am. by P. L. 1965, c. 165, N.J.S.A. 54:4-8.13.)
Year following tax year:	
January 2.	Appeals from added assessments to be heard by county board of taxation: The county board of taxation shall hear all appeals from added assessments within one month after the last day for filing appeals (December 1). (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11.)

- January 10.
(Not later than.) **Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid:** Appeals to the Division of Tax Appeals by taxing districts on Table of Equalized Valuations for State School Aid and any resulting revision must be completed by January 10 following the date of promulgation. (P. L. 1954, c. 86, sec. 4; N.J.S.A. 54:1-35.4.)
- January 15.
(On or before.) **Collector or assessor file with county board of taxation list of veterans' tax deduction:** Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' tax deduction which were granted during the previous year. (P. L. 1963, c. 171, sec. 5, as am. by P. L. 1965, c. 165, N.J.S.A. 54:4-8.14.)
- February 2. **Appeals from added assessments to the Division of Tax Appeals:** Appeals to the Division of Tax Appeals from judgments of the county boards of taxation on added assessments shall be made within one month from the date fixed for final decision of the county board of taxation (January 2). (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11.)
- February 15. **State and county taxes on added assessments and omitted property assessments payable by municipality to county:** On this date the municipality shall pay to the county an amount determined by multiplying the total amount of assessments in the added assessment list and omitted property assessment list for the previous year by the county and state rate for the preceding year, and such amount shall be for the use of the county. (P. L. 1941, c. 397, sec. 10; N.J.S.A. 54:4-63.10; P. L. 1947, c. 413, sec. 11; N.J.S.A. 54:4-63.22.)
- March 1.
(On or before.) **Tax collector's statement of receipts, added, cancelled, abated and delinquent taxes to chief financial officer of taxing district:** Tax collectors in all taxing districts shall file with the treasurer or chief financial officer of the taxing district and with the governing body thereof, a statement of his receipts during the preceding year, and of the amount of taxes added to the preceding year's assessment, taxes of the preceding year abated or cancelled and taxes of the preceding year remaining unpaid at the end of said year. (P. L. 1944, c. 115; N.J.S.A. 54:4-91.)
- March 1. **Disallowed senior citizens claim become personal liens:** Senior citizen claimants granted tax deductions in prior years who fail to file "post-tax year statement" or received income in excess of \$5,000.00 shall be personally liable to the extent of the amount represented by the deduction granted. (P. L. 1963, c. 171, as am. by P. L. 1964, c. 255; N.J.S.A. 54:4-8.44a.)
- May 1.
(On or before.) **Tax collector's statement of uncollectible tax assessments to governing body of taxing district:** The tax collector shall
-

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

June 30.
(On or before.)

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

July 1.
(After.)

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

LOCAL PROPERTY TAX CALENDAR

ASSESSOR

SEE
PAGE

	Year Previous to Tax Year.	
January 1	Listing date for tangible personal property used in business (commencing January 1, 1965) for tax year 1966	149
July 1 (On or before.)	Owners of tangible personal property used in business to file return with assessor	149
August 1	Final date for taxpayers to request extension of time for filing return of tangible personal property used in business	149
October 1	Assessments made as of this date for ensuing tax year ..	150
October 1	Valuation date of real and tangible personal property for ensuing tax year	150
October 1	Prerequisites for Veterans Tax Deduction must exist ..	150
October 1	Prerequisites for Senior Citizens' Tax Deduction must exist	150
October 1 (On or before.)	File application for blast or radiation fallout shelter exemption with assessor	150
October 1 (On or before.)	File application for valuation of land under provisions of "Farmland Assessment Act of 1964"	150
October 22 (Not later than.)	Request for copy of detailed statement of Class II R. R. property	151
November 1 (On or before.)	Obtain Initial Statement or Further Statement for Exemption	151
November 1 (On or before.)	File application for Senior Citizens' Tax Deduction with assessor	151
November 1 (On or before.)	File annual statement for continuance of Senior Citizens' Tax Deduction with assessor	151
November 1	Provide Senior Citizen Claimants with a "Past-Tax Year Statement" Form	151
December 31 (On or before.)	Application for Veterans Tax Deduction must be filed with assessor, thereafter with Collector	152
December 31 (On or before.)	Notice of time and place where assessment list may be inspected. Legal advertisement	152
	Tax Year.	
January 1 (Before.)	Real property sold or improved after October 1 and before January 1	152

		SEE PAGE
January 10 (Before.)	Assessor to be notified of material depreciation of structure between October 1 and January 1	153
January 10 (On or before.)	File with County Board of Taxation copy of Initial Statement and Further Statement	153
January 10	Assessment Lists and Duplicates filed with County Board of Taxation	153
January 15 (On or before.)	File list of veterans exemptions allowed previous year, with County Board of Taxation	164
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes. Also certify to assessor school districts under R. S. 18:7-79 ..	155
Second Monday in June (On or before.)	Report of local assessors. If required by Director, Division of Taxation shall report valuation of R. R. property not used for railroad purposes	158
October 1	Real property sold or improved between January 1 and October 1	160
October 1	Added Assessment List to be filed by assessor with County Board of Taxation	160
October 1	Omitted property assessment list to be filed by assessor with County Board of Taxation	160

COLLECTOR

Year Previous to Tax Year

December 1 (Before.)	Tax bills for first two installments of local tax to be mailed to taxpayers	151
-------------------------	---	-----

Tax Year.

January 1	Real property taxes a lien	153
January 1	Report and pay collections to municipality	153
February 1	First installment of real and tangible personal property tax due	154
February 1	Post-Tax Year Statements to be filed by Senior Citizen Claimants granted deductions in prior tax year	154
February 10	Notice of disallowance sent to delinquent senior citizen claimants	154
May 1	Second installment of real and tangible personal property tax due	157
May 6 (On or before.)	Franchise tax on utility companies certified to municipal collector	157
May 11 (On or before.)	Bill franchise taxes to utility companies	157
June 1 (Before.)	Final tax bills for assessments on real and personal property to be mailed to individuals	157
June 5 (On or before.)	Utility franchise tax due to municipalities (first payment)	158

June 6 (On or before.)	Utility gross receipts tax certified to municipal collector	SEE PAGE 158
June 11 (On or before.)	Bill gross receipts taxes to utility companies	158
July 6 (On or before.)	Utility gross receipts tax due municipalities (first payment)	158
August 1	Third installment of real and tangible personal property tax due	159
September 1	Franchise and gross receipts taxes on utility companies due municipalities (2nd payment)	159
October 10 (On or before.)	Added assessment duplicates to be delivered to collectors	161
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	161
October 25 (Before.)	Added assessment tax bills to be mailed or delivered to taxpayers	161
October 25 (On or before.)	Omitted property assessment tax bills to be mailed or delivered to taxpayers	161
November 1	Fourth installment of real and tangible personal property tax due	161
November 1	Added assessment taxes payable	161
November 1	Omitted property assessment taxes payable	161
November 1 (After.)	Enforce collection of personal and poll taxes	162
December 1	Franchise and gross receipts taxes due municipalities (third payment)	163
December 15 (Not later than.)	Railroad tax receipts paid to collectors of taxing districts by County Treasurers	163
December 31 (On or before.)	Grant Veterans Tax Deduction for current taxable year to this date	163
Year Following Tax Year.		
January 15 (On or before.)	File list of Veterans Tax Deduction granted during prior year with county board of taxation	164
March 1 (On or before.)	Statement of receipts, added, canceled, abated and delinquent taxes to chief financial officer of taxing district	164
May 1 (On or before.)	Statement of uncollectible tax assessments to governing body of taxing district	164
July 1 (After.)	Sale of property to enforce delinquent tax lien	165

COUNTY BOARD

		SEE PAGE
	Year Previous to Tax Year.	
April 1 (On or before.)	County Boards of Taxation to establish by resolution the percentage level of taxable value of real property	149
April 10 (Not later than.)	Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real property	149
	Tax Year.	
January 10 (On or before.)	Banks to file bank stock tax reports	153
January 25	Mail copy of equalization table to assessor and post copy at the courthouse	154
February 1	Meet to equalize assessments between taxing districts ..	154
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes	155
March 1 (On or before.)	Bank stock tax to be determined	155
March 10 (Before.)	County Boards of Taxation to conclude hearings on equalization tables	155
March 10 (After.)	Send copy of equalization table to Director Division of Taxation et al.	155
April 1 (On or before.)	Certify general tax rates	156
April 10 (On or before.)	Table of aggregates to be completed	156
April 13 (Before.)	Table of aggregates to be transmitted to the County Treasurer	156
May 1 (On or before.)	Completed duplicates to be delivered to collectors	156
Second Tuesday in July	Hearing before Director on State equalization table ...	159
October 10 (On or before.)	Added assessment duplicates to be delivered to collectors	161
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	161
November 15	Determine all appeals from assessed valuation	162
December 1 (On or before.)	Appeals from added assessments to county board of taxation	162
	Year Following Tax Year.	
January 2	Appeals from Added Assessments heard by this date ..	163

DIVISION OF TAX APPEALS

SEE
PAGE

	Tax Year.	
September 10 (Before.)	Complete review of County equalization tables	160
November 1 (Before.)	Review of State equalization table to be completed	161
December 1 (On or before.)	Appeals from omitted property assessment to Division of Tax Appeals	162
December 15 (On or before.)	Taxpayers and taxing districts may appeal to the Divi- sion of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations	163
	Year Following Tax Year.	
January 10 (Not later than.)	Reviews of objections to Table of Equalized Valuations for State School Aid to be completed	164
February 2	Appeals from Added Assessments	164

DIRECTOR OF TAXATION

	Year Previous to Tax Year.	
October 1	"Common Levels" for use in assessment of tangible per- sonal property used in business determined and mailed	150
December 15 (Not later than.)	Certifies value of Class II R. R. property to the assessor	152
	Tax Year.	
January 1 (Prior to.)	Certification to municipalities of apportionment of Pub- lic Utility Property	152
March 15 (Before.)	Conclude hearings of appeals from R. R. property valu- ations	155
March 15 (On or before.)	Certify to county boards of taxation the value of Class II R. R. property	155
March 15 (On or before.)	Reassessments to be certified to the county boards of taxation	156
May 6 (On or before.)	Certifies to municipal tax collectors the apportioned utility franchise tax	157
June 6 (On or before.)	Gross receipts tax certified to municipal collectors	158
Second Tuesday in July (10 days before.)	Prepare, mail and post State equalization table	158
Second Tuesday in July	Hearing before Director on State equalization table	159
Second Tuesday in July (After.)	State abstract of ratables to be completed and copies transmitted	159
August 25	State equalization table completed	159

MUNICIPALITY

		SEE PAGE
October 1 (On or before.)	Table of Equalized Valuations for State School Aid promulgated	160
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 ..	154
February 15	First installment of County Tax due county	154
First Monday in March (On or before.)	Apportionment of valuations may be appealed to Division of Tax Appeals	155
March 10 (Before.)	County boards of taxation to conclude hearings on equalization tables	155
March 31 (On or before.)	Request for copy of Property Tax Assessments against railroads within taxing districts	156
April 1 (Before.)	Municipal and county budget requirements to be certified to county boards	156
May 15	Second installment of county tax due county by each municipality	157
August 15	Third installment of county tax due	159
August 15 (On or before.)	Taxpayers and taxing districts may appeal to the county board of taxation from assessed valuation	159
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	160
November 15	Fourth installment of county tax due county by each municipality	162
December 1. (On or before.)	Appeals from added assessments to county board of taxation	162
December 1. (On or before.)	Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury ..	162
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	163
Year Following Tax Year.		
February 15	County taxes on added assessments and omitted property assessments payable	164
June 30 (On or before.)	Governing body of taxing district to cancel uncollectible tax assessments	165

MOTOR FUELS TAX

Next to the last business day of following 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 following 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.)

No time prescribed.

Distributors' Special "A" and Special "B" licenses: Distributors' Special "A" and Special "B" licenses, issued without charge, shall remain in force until suspended or revoked for cause or otherwise cancelled. (R. S. 54:39-32.)

March 31.

Retail dealers', wholesale dealers' and transport "B" licenses: Expire on March 31 in each year. (R. S. 54:39-32.) Fee for retail dealer's license \$5; wholesale dealer's and transport licenses \$2. (R. S. 54:39-30, 31 and 41.)

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 "A" 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 following month. (On or before.)

Special "B" licensees: Shall file a report of the number of gallons used or sold for use in N. J. during the preceding calendar month. (R. S. 54:39-64(b).)

Last business day of 6th 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 sixth month following purchase. (R. S. 54:39-67.)

Within one year after payment.

Refunds of erroneous payments: Taxes collected erroneously may be refunded but a refund may be refused in case more than one year has elapsed from date the erroneous payment was made. (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 licenses shall expire on March 31 following the date of issue and may be renewed for the ensuing year. All applications for renewal of licenses shall be filed with the Director on or prior to March 15 preceding their expiration. (c. 191, sec. 3, P. L. 1959.)

March 15.
(On or before.)

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

PUBLIC UTILITY TAX**FRANCHISE AND GROSS RECEIPTS TAX**

Year Preceding Year in Which Taxes Are Payable.

July 1.

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

September 1.
(On or before.)

Property return by utility: Each utility shall file scheduled property and mileage return with the Director, Division of Taxation on or before this date. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:30A-55.)

January 1.
(Prior to.)

Director shall apportion property valuations and certify to municipalities: The Director, Division of Taxation, shall establish the apportionment value of the scheduled property of each utility and certify the apportionment valuations to the municipalities in which the property is located. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:30A-20; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:30A-56.)

Year in Which Taxes are Payable.

February 1.

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

First Monday in March. (On or before.)	Apportionment of valuations may be appealed to Division of Tax Appeals: Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (P. L. 1940, c. 4, sec. 6; N.J.S.A. 54:30A-21; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:30A-57.)
April 1. (On or before.)	State excise tax computed: The Director, Division of Taxation, shall compute the excise taxes payable to the State. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
April 6. (On or before.)	The Director, Division of Taxation, to certify amount of excise taxes due to State: Within five days after computing the excise taxes payable to the State the director shall certify such taxes to the respective taxpayers. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
May 1. (On or before.)	Excise taxes payable to the State: The excise taxes payable to the State are due on or before this date. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
May 1. (On or before.)	Franchise tax computed and apportioned: The Director, Division of Taxation, shall compute and apportion the franchise tax among the municipalities on or before this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 12; N.J.S.A. 54:30A-60.)
May 6. (On or before.)	Certification of apportioned franchise tax to municipal tax collectors: Within five days after computing and apportioning the franchise tax the Director, Division of Taxation, shall certify the amounts of the apportioned franchise taxes to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
May 6. (On or before.)	The Director, Division of Taxation, to certify amount of franchise tax due to State: The Director, Division of Taxation before this date shall certify the amount of the franchise tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:30A-23; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
May 11. (On or before.)	Municipal collectors bill franchise taxes to utility companies: Within five days of receipt of director's certification of apportionment of franchise taxes the collector of the municipality shall deliver a statement of the franchise tax due

the municipality by the utility company. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

June 1.
(Before.)

Gross receipts tax computed and apportioned: The Director, Division of Taxation, shall compute and apportion the gross receipts tax among the municipalities on or before this date. (P. L. 1940, c. 5, sec. 13; P. L. 1941, c. 401, sec. 2; N.J.S.A. 54:30A-61.)

June 5.
(On or before.)

Franchise taxes due municipalities (first payment): One-third of the franchise tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

June 5.
(On or before.)

Franchise taxes payable to the State: The amount of franchise taxes due the State in payment of expenses is payable in full within 30 days after certification by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:30A-23; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)

June 6.
(Before.)

Certification of apportioned gross receipts tax to municipal collectors: Within five days after computing and apportioning the gross receipts tax the Director, Division of Taxation, shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

June 6.
(Note 1.)

The Director, Division of Taxation, to certify amount of gross receipts tax due to State: The Director, Division of Taxation, shall certify the amount of the gross receipts tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)

June 11.
(Before.)

Municipal collectors bill gross receipts taxes to utility companies: Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

July 6.
(Before.)

Gross receipts tax due municipalities (first payment): One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

Note 1.—This is not a definite date.

- July 6.**
(Before.) **Gross receipts taxes payable to State:** The amount of gross receipts taxes due the State in payment of expenses is payable in full within thirty days after certification by the Director. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
- September 1.** **Franchise and gross receipts taxes due municipalities (second payment):** One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- December 1.** **Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940 c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

RAILROAD TAX

Year Preceding Year in Which Taxes Are Payable

- January 1.** **Property valuations:** Determined as of this date. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- March 1.**
(On or before.) **Property report:** Railroads shall make reports to the Director, Division of Taxation, of their property as it existed on January first, preceding. (P. L. 1941, c. 291, sec. 44a; P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44a; R. S. Cum. Supp. 54:29A-44a.)
- Second Monday of June.**
(On or before.) **Reports of local assessors:** Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (P. L. 1941, c. 291, sec. 16; N.J.S.A. 54:29A-16; R. S. Cum. Supp. 54:29A-16.)
- October 22.**
(Not later than.) **Request for copy of detailed statement of Class II railroad property:** If copy of detailed statement of assessed values of Class II railroad property is desired by assessors they shall file request therefor with the Director, Division of Taxation, not later than October 22. (P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

November 1. (On or before.)	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. (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 covers Class II property in a taxing district shall be served upon the district if requested in writing not later than March 31. (P. L. 1941, c. 291, sec. 21; as amended by P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
- April 25.**
(On or before.) **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*

Anthony M. Lario, *President*, Camden Term Expires June 30, 1969

Paul E. Doherty, *Commissioner*, Jersey City Term Expires June 30, 1970

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

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

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

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

(Vacancy)

Edward B. Dooley, *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 receives appeals from final County Equalization Tables and from the Director's Tables of Equalized Valuations used for the purpose of distributing school aid.

COUNTY BOARDS OF TAXATION

(With date of expiration of term)

ATLANTIC COUNTY BOARD OF TAXATION

President: Emanuel Hurst ('58), Mrs. Irene E. Popper ('60), Floyd M. Smith ('66).

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

BERGEN COUNTY BOARD OF TAXATION

President: Louis A. D'Agosto ('66), Benjamin Green ('68), Samuel P. Bartoletta ('69), Frank C. L. Merritt ('66), Werner E. Klemmer ('67).

Secretary: Dante Leodori, Administrative Building, Hackensack, N. J.

BURLINGTON COUNTY BOARD OF TAXATION

President: Edwin L. Davis ('66), J. Roland Rhodes ('67), Harry F. Renwick ('65).

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

CAMDEN COUNTY BOARD OF TAXATION

President: John A. Borden ('68), M. Leroy Cobbin ('67), Harold F. Walters ('66).

Secretary: Edward J. Kelly, Court House, 11th Floor, Camden, N. J.

CAPE MAY COUNTY BOARD OF TAXATION

President: William J. Brown ('67), Henry Silling ('68), Fred C. Barthelmess ('66).

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

CUMBERLAND COUNTY BOARD OF TAXATION

President: A. J. Fralinger ('66), Ralph A. Brandt ('68), Herbert Roselle, Jr. ('67).

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

ESSEX COUNTY BOARD OF TAXATION

President: Maclyn S. Goldman ('66), Joseph L. Magrino ('64), Maurice Schapira ('69), Francis A. Byrne ('67), Max Drill ('68).

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

Joseph Schimine, Hall of Records, Newark, N.J.

GLOUCESTER COUNTY BOARD OF TAXATION

President: Frank Rizzo ('66), George J. Daminger ('67), Joseph Minotty ('68).

Secretary: Mrs. Vera Lutz, Court House, Woodbury, N. J.

HUDSON COUNTY BOARD OF TAXATION

President: David W. Nicoll ('66), John F. Wilkens ('63), John P. Botti ('69), Carl A. Ruhlmann ('65), John J. Barry ('67).

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

HUNTERDON COUNTY BOARD OF TAXATION

President: Clarence C. Blazure ('66), Mrs. Josephine Levergood ('68), William H. Kinney ('67).

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

MERCER COUNTY BOARD OF TAXATION

President: Mrs. Helen M. Stephan ('66), J. Russell Smith ('68), Joseph M. Pierson ('67).

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

MIDDLESEX COUNTY BOARD OF TAXATION

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

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

MONMOUTH COUNTY BOARD OF TAXATION

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

Secretary: Acting, Mrs. Dorothy H. Reichy, Hall of Records, Freehold, N. J.

MORRIS COUNTY BOARD OF TAXATION

President: Abraham Bahooshian ('68), Arthur D. Krauser ('67), George Korpita, Jr. ('66).

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

OCEAN COUNTY BOARD OF TAXATION

President: J. Irving Grant ('66), Mrs. Georgian Kolber ('67).

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

PASSAIC COUNTY BOARD OF TAXATION

President: Harry Kampelman ('67), Joseph Matzner ('68), Mrs. Helen C. Rodgers ('66).

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

SALEM COUNTY BOARD OF TAXATION

President: Thomas H. Bowen ('66), Henry D. Young ('67), Herbert O. Wegner ('68).

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

SOMERSET COUNTY BOARD OF TAXATION

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

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

SUSSEX COUNTY BOARD OF TAXATION

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

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

UNION COUNTY BOARD OF TAXATION

President: H. Roy Wheeler ('67), Roger S. Payne ('68), Thomas C. Mahon ('66).

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

WARREN COUNTY BOARD OF TAXATION

President: Owen R. Lyons ('66), Sewell P. Fox ('67), Lester J. Toth ('68).

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

ASSESSORS AND COLLECTORS IN NEW JERSEY

1965

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City	Harry A. Sutton, Jr., Chm., Absecon ... Harvey T. Staake, Jr., Absecon	Mrs. Florence K. Cook, Absecon.
Atlantic City	William G. Ferry, Pres., Atlantic City ... John R. Steen, Atlantic City	
	Paul J. Longo, Atlantic City	John J. Sweeney, Atlantic City.
Brigantine City	Frank J. Gans, Brigantine	J. Edward Bridgehouse, Brigantine.
	R. Kenneth Gwaltney, Brigantine	
Buena Bor.	Francis J. Andrews, Landisville	Barth M. Castellari, Vineland.
Buena Vista Twp. ...	Cosmo Leone, Buena	Peter Micheletti, Richland.
Corbin City	Romuald J. Kulesza, Woodbine	Mrs. Lillian G. Gandy, Woodbine.
	Carlton Brice, Woodbine	
Egg Harbor City ...	August F. Keiser, Sec., Egg Harbor City ... William Reeser, Egg Harbor City	August F. Keiser, Egg Harbor City.
	Louis W. Bauer, Egg Harbor City	
Egg Harbor Twp. ..	William F. Roeske, Chm., Pleasantville ... Archie C. Adams, Sec., Bargaintown ...	Bernard M. Murphy, Bargaintown.
	Elbert B. Lee, Mays Landing	
Estell Manor City ...	William Nikitich, Sec., Estell Manor ... John Wagner, Estell Manor	Fred W. Mitchell, Estell Manor.
	Joseph Nicolosi, Estell Manor	
Folsom Bor.	Joseph D. Ingemi, Hammonton	Mrs. Katharine Schmickel, Hammonton.
Galloway Twp.	Raymond E. Platig, Absecon	John P. Dermanoski, Cologne.
Hamilton Twp.	Joseph J. Venuti, Sr., Mays Landing ...	Henry W. Denmead, Mays Landing.
Hammonton Town ...	Samuel J. Cappuccio, Pres., Hammonton ... Warren N. Murphy, Sec., Hammonton ...	George Elvins, Hammonton.
	Michael L. Rubertron, Hammonton	
Linwood City	Stanley Y. Gandy, Pres., Linwood	Manville L. Robinson, Linwood.
	Lewis W. Shaw, Sec., Linwood	
Longport Bor.	Daniel J. McLaughlin, Longport	Daniel J. McLaughlin, Longport.
Margate City	Herbert M. Gaskill, Sec., Margate	G. Roland Brown, Margate.
	Jeffrey Wolf, Margate	
	Oscar J. Cressman, Margate	
Mullica Twp.	Raymond C. Arnold, Hammonton	Martin Decker, Elwood.
Northfield City	William J. Nunn, Jr., Sec., Northfield ... Joseph L. Breeden, Northfield	Richard E. Squires, Northfield.
	F. William Mitchell, Northfield	
Pleasantville City ...	Ackley O. Elmer, II, Pleasantville	Raymond J. Beckman, Jr., Pleasantville.
	Harvey R. Gale, Pleasantville	
	W. Scott Ireland, Pleasantville	
Port Republic City ..	Mrs. Genevieve F. Bennett, Chm., Port Republic	Mrs. Sara E. Garrison, Port Republic.
	Cornelius Garrison, Jr., Sec., Port Republic	
	George F. Huntley, Vice-Pres., Port Republic	
Somers Point City ..	Charles J. Meskers, Sec., Somers Point ... William M. Godfrey, Somers Point	Harry Smith, Somers Point.
	William S. Hartley, Somers Point	
Ventnor City	William A. Scanlan, Sec., Ventnor City ... Gay Ginnetti, Ventnor City	Owen Kertland, Ventnor City.
	William Levinson, Ventnor City	
Weymouth Twp. ...	Bernard Netolicka, Dorothy	Mrs. Amelia Messina, Belcoeville.

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

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

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Lodi Bor.	Felix Sciarra, Sec., Lodi	Joseph P. Luna, Lodi.
	Joseph Paci, Lodi	
	Anthony S. DeSomma, Lodi	
Lyndhurst Twp.	James W. Herwig, Sec., Lyndhurst	Peter A. Grisafi, Lyndhurst.
	Dominick Notte, Lyndhurst	
	Christopher Prendergast, Lyndhurst	
Mahwah Twp.	Mrs. Lillian A. Pope, Mahwah	Harry S. Ripkey, Mahwah.
Maywood Bor.	Joseph P. Yafcak, Sec., Maywood	Harold C. Hotaling, Maywood.
	Harold J. Shea, Maywood	
	William Layton, Jr., Maywood	
Midland Park Bor. ..	William Koehler, Midland Park	Thomas McKim, Midland Park.
Montvale Bor.	Jules W. Schwenker, Montvale	Mrs. Hazel M. Wermer, Montvale.
Moonachie Bor. ...	William Nagel, Sec., Moonachie	Kenneth Izzo, Moonachie.
	Donald L. Coe, Moonachie	
	John J. Baldasti, Moonachie	
New Milford Bor. ..	Lawrence A. Hardy, Sec., New Milford	Harold W. Kimble, New Milford.
	Joseph Toth, New Milford	
	Joseph D. Lee, New Milford	
N. Arlington Bor. ..	Frank P. Graham, North Arlington ...	Adam M. Szura, North Arlington.
Northvale Bor.	Anthony J. Ferrara, Sec., Northvale ...	Dominic S. Firenze, Northvale.
	Frederick Albelli, Northvale	
	Anthony Magnani, Northvale	
Norwood Bor.	Crofford C. Haynes, Norwood	Mrs. Dorothy Hesfernan, Norwood.
Oakland Bor.	Frank P. Bosnick, Sec., Oakland	W. Bruce Knapp, Jr., Oakland.
	Carmen D. Marino, Oakland	
	James Van Delden, Oakland	
Old Tappan Bor.	Clifton Demarest, Jr., Old Tappan	Floyd L. Drake, Jr., Old Tappan.
Oradell Bor.	Henry L. Fenner, Oradell	Mrs. Helen M. Cullen, Oradell.
Palisades Park Bor.	Harold F. Wrightington, Palisades Park	Mrs. Amelia H. Hackett, Palisades Pk.
Paramus Bor.	Everett G. Manning, Paramus	Preston J. O'Toole, Paramus.
Park Ridge Bor.	George Kiessling, Park Ridge	John J. Healey, Park Ridge.
Ramsey Bor.	M. Richard Muti, Ramsey	Mrs. Dorothy L. DeBlock, Ramsey.
Ridgefield Bor.	Michael Denenberg, Ridgefield	Walter Pellacini, Ridgefield.
Ridgefield Park Twp.	John J. Howard, Ridgefield Park	Harold J. Jones, Ridgefield Park.
Ridgewood Village ...	Clarence N. Delgado, Ridgewood	Wayne P. Mitchell, Ridgewood.
River Edge Bor.	Joseph M. Lukowiak, River Edge	Edwin C. Herrick, River Edge.
River Vale Twp.	Irwin Sabin, River Vale	Joseph C. McIlveen, Westwood.
Rochelle Park Twp.	George A. Hazley, Sec., Rochelle Park	John J. Barnitt, Rochelle Park.
	Willibald R. Rebhahn, Rochelle Park	
	Harold W. Griffin, Rochelle Park	
Rockleigh Bor.	George V. Kershaw, Rockleigh	Mrs. Harriet Duke, Rockleigh.
Rutherford Bor.	Andrew M. Rollins, Rutherford	Frank Blakely, Rutherford.
	Seymour E. Consovoy, Rutherford	
Saddle Brook Twp.	Raymond F. Flood, Sec., Saddle Brook	Michael Rodak, Jr., Saddle Brook.
	Andrew Muniak, Saddle Brook	
	Charles J. Hofsaes, Saddle Brook	
Saddle River Bor. ..	Vincent J. Hubin, Saddle River	Mrs. Mary S. Curtis, Saddle River.
S. Hackensack Twp.	Charles S. Picardi, Sec., S. Hackensack	Louis Rossi, South Hackensack.
	John Jannuzzi, South Hackensack	
	Leonard Perrelli, Sr., South Hackensack	
Teaneck Twp.	William J. Senn, Teaneck	William F. Haeker, Teaneck.
Tenafly Bor.	Mrs. Claire M. Young, Tenafly	Charles W. Syreen, Tenafly.
Teterboro Bor.	Leon Sitek, Teterboro	G. V. Anderson, Teterboro.
Upper Saddle River Bor.	Charles H. Nussear, Upper Saddle River	Mrs. Erna F. Ackerson, Upper Saddle River.
Waldwick Bor.	Raymond W. Westervelt, Waldwick ...	Mrs. Adeline Portsmore, Waldwick.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Wallington Bor.	Edward R. Stolarz, Wallington	Peter P. Tursick, Wallington. .
Washington Twp.	Orfeo Cesareo, Westwood	Paul Belfiore, Washington.
Westwood Bor.	Frank D. Russell, Westwood.....	Eugene F. Young, Westwood.
Woodcliff Lake Bor....	Paul F. Dattoli, Woodcliff Lake	Arthur G. Henke, Jr., Woodcliff Lake.
Wood-Ridge Bor.	Frank L. Porfido, Wood-Ridge	Clarence Mathe, Wood-Ridge.
Wyckoff Twp.	Frederick H. Mott, Wyckoff	Raymond B. Dorhout, Wyckoff.

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp.	William P. Maurer, New Gretna	Mrs. Lillie K. Miller, New Gretna.
Beverly City	E. Arthur Smith, Sec., Beverly	Frank C. Parsons, Beverly.
	Arthur L. Cooper, Sec., Beverly	
	William A. Reeves, Beverly	
Bordentown City ...	Mrs. Marie S. Garrison, Bordentown ..	Mrs. Elizabeth L. Mackinnon, Bordentown.
	Thomas J. Burns, Bordentown	
	William R. Ryan, Bordentown.....	
Bordentown Twp. ...	Joseph Lawrence, Sec., Bordentown	Mrs. Elizabeth A. Bryan, Bordentown.
	Ronald J. Schwendt, Bordentown	
	Donald D. Vuolo, Bordentown	
Burlington City	Hobart F. Stecher, Sec., Burlington	Thomas J. A. Morrissey, Burlington.
	Armando DeFrancesco, Burlington	
	M. Baird Applegate, Jr., Burlington ...	
Burlington Twp.	Joseph A. Montalto, Burlington	Mrs. Mary Denbo, Burlington.
Chesterfield Twp. ..	James Harvey, Trenton	William E. Bozarth, Yardville.
Cinnaminson Twp. ..	A. James Reeves, Palmyra.....	Joseph F. Hirshmillier, Riverton.
Delanco Twp.	A. Rowen Bright, Delanco	Harold R. Neville, Delanco.
Delran Twp.	George J. Scimeca, Jr., Sec., Riverside..	George B. Barton, Bridgeboro.
	August C. Leusner, Riverside	
	Carlton C. Ely, Riverside	
Eastampton Twp. ...	Matthew S. Chudoba, Mt. Holly	George F. Whitman, Mount Holly.
Edgewater Pk. Twp..	Frederick C. Adams, Beverly	Louis H. Kite, Edgewater Park.
Evesham Twp.	John R. Traino, Marlton	Mrs. Ethel H. Dove, Marlton.
Fieldsboro Bor.	William D. Stanton, Fieldsboro	Mrs. Frances Castner, Fieldsboro.
Florence Twp.	Angelo R. Buonanno, Florence	John Durham, Florence.
Hainesport Twp.	Frederick R. Reynolds, Sr., Mt. Holly..	Mrs. Hazel E. Stockum, Mt. Holly.
Lumberton Twp.	Calvin F. Chase, Mt. Holly	Mrs. Shirley J. Cornelius, Lumberton.
Mansfield Twp.	Charles G. Lynch, Bordentown	Mrs. Margaret R. Girdon, Columbus.
Maple Shade Twp. ..	William S. Zeigler, Sec., Maple Shade..	Joseph C. Sheridan, Jr., Maple Shade.
	Warren E. Rueppel, Maple Shade	
	Joseph P. Ryan, Maple Shade	
Medford Twp.	Justus C. Brick, Medford	Daniel F. Smith, Medford.
Medford Lakes Bor..	Harry C. Rainey, Medford Lakes	John A. Weaver, Jr., Medford Lakes.
Moorestown Twp. ...	Walter W. Salmon, Moorestown	William W. Wyman, Moorestown.
Mt. Holly Twp.	George C. Thomulka, Mt. Holly	Robert L. Emmons, Mt. Holly.
Mt. Laurel Twp. ...	Franklin F. Childers, Moorestown	Josephine E. Warne, Moorestown.
New Hanover Twp....	Mrs. Mabel H. South, Cookstown	John Keller, Jr., Cookstown.
N. Hanover Twp. ...	Percy T. Borden, Wrightstown.....	Mrs. Margaret B. Davis, Wrightstown.
Palmyra Bor.	William H. Evalul, Palmyra	Leonard R. Baker, Palmyra.
Pemberton Bor.	William T. Stead, Pemberton	Arthur C. Borden, Pemberton.
Pemberton Twp.	Earl D. Emmons, Pemberton	Ambrose Garber, Jr., Browns Mills.
Riverside Twp.	William H. Hutchinson, Sec., Riverside..	Michael F. Chiacchio, Riverside.
	Edward W. Snow, Jr., Riverside	
	Chester J. Jankowski, Riverside	
Riverton Bor.	Russell M. Bigelow, Riverton	Mrs. Anna May Whitelock, Riverton.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Shamong Twp.	Harold E. Bozearth, Vincentown	Bernard Milley, Vincentown.
Southampton Twp. ..	Mrs. Dorothy Best, Vincentown	Mrs. Mary Scott, Vincentown.
Springfield Twp.	F. Remer Shivers, Bordentown	Mrs. Marian R. Zelle, Wrightstown.
Tabernacle Twp.	Mrs. Dorothy Yates, Vincentown	Carmine C. Coppola, Jr., Vincentown.
Washington Twp. ...	Bertram M. Thomas, Chatsworth	William Walters, Egg Harbor.
Westampton Twp. ..	William C. Barnes, Rancocas	Walter W. Hancock, Burlington.
Willingboro	William G. Skelly, Willingboro	William J. Palmer, Willingboro.
Woodland Twp.	Alfred F. Schiess, Chatsworth	Mrs. Margaret Schiess, Chatsworth.
Wrightstown Bor. ...	Mrs. Marybelle Harris, Wrightstown ..	I. Haines Croshaw, Wrightstown.

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Clarence F. Hess, Sec., Audubon	Roy D. Acaley, Audubon.
	Elwood L. Bigler, Audubon	
	Louis R. Kirby, Audubon	
Audubon Park Bor...	Mrs. Nellie Horan, Audubon Park	Thomas J. Moran, Audubon Park.
Barrington Bor.	Robert J. Hall, Sec., Barrington	Thomas M. Redanauer, Barrington.
	Joseph C. Coruzzi, Barrington	
	Earl J. Houseknecht, Barrington	
Bellmawr Bor.	Andrew J. Doyle, Sec., Bellmawr	Mrs. J. Crouch, Bellmawr.
	Joseph Fiduch, Bellmawr	
	Bronislaw Czapkewicz, Bellmawr	
Berlin Bor.	Lewis P. Orchard, Berlin	Mrs. Frances T. Cartwright, Berlin.
Berlin Twp.	Renato Rolfi, West Berlin	Richard F. McCarthy, Berlin.
Brooklawn Bor.	William M. Hunt, Sec., Brooklawn	Joseph J. Cerrone, Brooklawn.
	Richard S. Sheldon, Brooklawn	
	Herman J. vander Straeten, Brooklawn..	
Camden, City of ...	Patrick T. Corbett, Camden	J. Walter Trappe, Camden.
Cherry Hill Twp.	Harry A. Louderback, Cherry Hill	Luellar Larson, Cherry Hill.
Chesilhurst Bor.	Mrs. Elizabeth T. Mossop, Chesilhurst..	William R. Lancaster, Waterford.
Clementon Bor.	Roy Pratt, Sec., Clementon	Mrs. Kathryn Stiles, Clementon.
	Alfred J. Zardus, Clementon	
	Peter A. Valenti, Clementon	
Collingswood Bor. ...	Raymond F. Beck, Sec., Collingswood ..	Mrs. F. Adelaide Speer, Collingswood.
	Walter Young, Collingswood	
Gibbsboro Bor.	Willis S. Tinney, Jr., Gibbsboro	Robert K. Hudson, Gibbsboro.
Gloucester City	Luke S. McKenna, Sec., Gloucester City ..	Francis J. Gorman, Gloucester City.
	Bernard Gurick, Gloucester City	
	Ernest E. Unger, Gloucester City	
Gloucester Twp.	William J. Davenport, Sec., Blackwood..	Halsey Cade, Blackwood.
	Edward J. Tuszl, Blackwood	
	Frank F. Simiriglia, Blackwood	
Haddon Twp.	Raymond E. Hawk, Sec., Westmont ...	Mrs. Eleanor Fox, Westmont.
	Michael R. Scian, Collingswood	
	Elmer J. Morgan, Collingswood	
Haddonfield Bor. ...	Wallace L. Root, Sec., Haddonfield	Raymond Wheeler, Haddonfield.
	Charles H. Fisher, Haddonfield	
Haddon Heights Bor..	Carl W. Miller, Haddon Heights	Thomas J. Porter, Haddon Heights.
Hi-Nella Bor.	John H. Wilson, Jr., Hi-Nella	Earl W. Schilling, Hi-Nella.
Laurel Springs Bor..	Albert Stack, Laurel Springs	Charles A. Descamps, Laurel Springs.
Lawnside Bor.	William A. Green, Jr., Sec., Lawnside ..	Mrs. Mary Nelson, Lawnside.
	Charles S. Fields, Lawnside	
	Leroy Murphy, Lawnside	
Lindenwold Bor.	Nelson J. Shaw, Lindenwold	Arthur W. Scheid, Lindenwold.
Magnolia Bor.	Mrs. Rose S. McAlister, Sec., Magnolia ..	Mrs. Margaret Vaughan, Magnolia.
	Louis Gorman, Jr., Magnolia	
	James L. Nack, Magnolia	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Merchantville Bor. ..	T. Carlyle Stephen, Merchantville.....	Ben F. Lerch, Merchantville.
Mt. Ephraim Bor. ..	Matthew P. Powlowski, Sec., Mount Ephraim	Mrs. Anne Y. Coglistter, Mt. Ephraim.
	Norman L. Marley, Mt. Ephraim	
	John J. Sheahan, Mt. Ephraim	
Oaklyn Bor.	William E. Lovett, Sec., Oaklyn	Mary A. Deering, Oaklyn.
	Howard D. Summerfield, Oaklyn	
	Peter V. Mancine, Oaklyn	
Pennsauken Twp. ...	Charles B. Crabel, Pennsauken.....	Miss Josie L. Fortiner, Pennsauken.
	Mrs. Margaret J. Potter, Pennsauken...	
	William R. Buffington, Pennsauken	
Pine Hill Bor.	Daniel E. Hughes, Sec., Pine Hill	Mrs. Ruth McCullen, Pine Hill.
Pine Valley Bor.	Harry R. Fleming, Clementon.....	Harry R. Fleming, Clementon.
Runnemede Bor.	James A. Hogan, Jr., Sec., Runnemede. }	Robert W. Sperling, Runnemede.
	Ronald G. Aaronson, Runnemede	
Somerdale Bor.	Charles H. Haines, Somerdale	John White, Jr., Somerdale.
Stratford Bor.	Harvey E. Duus, Stratford	Miriam R. Grundlock, Stratford.
Tavistock Bor.	Thomas M. Redanauer, Barrington	Thomas M. Redanauer, Barrington.
Voorhees Twp.	Robert Sapio, Haddonfield	Mrs. Florence E. Brady, Haddonfield.
Waterford Twp.	Nicholas DePalma, Sec., Atco	John Sikora, Atco.
	Charles P. Vadino, Atco	
	Lewis H. Grimmie, Atco	
Winslow Twp.	Robert J. Mauriello, Sec., Waterford ... }	Charles A. Mauriello, Waterford.
	William H. Issertell, Berlin	
	Neil H. Pastore, Elm	
Woodlynne Bor.	Charles Hoffacker, Woodlynne	Michael J. Wolf, Woodlynne.

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Avalon Bor.	Edgar V. H. Bell, Avalon	Harry Helms, Avalon.
Cape May City	John J. Stubbs, Cape May	Mrs. J. Hope Taylor, Cape May
Cape May Pt. Bor. ...	Frank S. Rutherford, Jr., Cape May Pt. ...	Mrs. Louisa W. Trader, Cape May Pt.
Dennis Twp.	Walter W. Robinson, Dennisville	William H. Rocab, Clermont.
Lower Twp.	Wilfred M. Swain, Cape May	Russell Taylor, Cape May.
Middle Twp.	Robert P. Hand, Cape May Court House	Floyd N. Doughty, Cape May Court House.
N. Wildwood City ..	Thomas E. Owens, North Wildwood ... }	Leslie M. Truitt, North Wildwood.
	Abraham Rosenthal, North Wildwood ..	
Ocean City	David E. Elliott, Ocean City	Kenneth E. Boland, Ocean City.
Sea Isle City	Harry W. Tracey, Jr., Sea Isle City ..	Mrs. Margaret B. Mazurie, Sea Isle City.
Stone Harbor Bor. ..	Robert J. Fitzpatrick, Stone Harbor ...	John G. Bucher, Stone Harbor.
Upper Twp.	William E. Pfander, Ocean City	Earl F. Griner, Tuckahoe.
W. Cape May Bor. ...	Harold Roop, West Cape May.....	Mrs. E. V. Edsell, West Cape May.
W. Wildwood Bor. ...	Robert E. Merkel, West Wildwood	Mrs. Katherine Mayberry, West Wildwood.
Wildwood City	Bernard V. Switzer, Wildwood	Domenic Longobardi, Wildwood.
Wildwood Crest Bor. ...	James F. Dennison, Wildwood Crest ...	Mrs. Evelyn A. Klimesz, Wildwood Crest.
Woodbine Bor.	William Saduk, Woodbine	Arthur Levy, Woodbine.

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City	John E. Corliss, Pres., Bridgeton	Mrs. Jean Whyte, Bridgeton.
	Howard L. Gandy, Bridgeton	
	Elmer E. Briggs, Bridgeton	
Commercial Twp.	G. William Horseman, Port Norris	Donald M. Taylor, Port Norris.
Deerfield Twp.	Thomas Brago, Rosenhayn	Joseph N. Bisconte, Rosenhayn.
Downe Twp.	Milton W. Miller, Newport	Seth D. Henderson, Newport.
Fairfield Twp.	Melvin Griner, Jr., Fairton	Edward Exel, Bridgeton.
Greenwich Twp.	Joseph L. Cook, Bridgeton	Alvin W. Griffith, Bridgeton.
Hopewell Twp.	Edward S. Rider, Bridgeton	George W. Ottinger, Bridgeton.
Lawrence Twp.	Arthur Schafer, Cedarville	George W. Johnson, Cedarville.
Maurice River Twp.	James P. Maybury, Leesburg	William Trout, Leesburg.
Millville City	John W. Matthews, Millville.....	Conrad A. Waltman, Millville.
Shiloh Bor.	Daniel W. Davis, Shiloh.....	Mrs. Theresa D. Parvin, Shiloh.
Stow Creek Twp.	B. Frank Harris, Bridgeton.....	Bert B. Sheppard, Bridgeton.
Upper Deerfield Twp.	Leslie W. Johnson, Seabrook	Joseph T. Raymond, Bridgeton.
Vineland City	Marriott G. Haines, Vineland	Victor E. Tomasso, Vineland.

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville, Town of ..	Peter A. Torre, Jr., Belleville	William J. Friel, Belleville.
Bloomfield, Town of ..	Francis X. Murray, Bloomfield	Theodore C. Hock, Bloomfield.
Caldwell Bor.	James A. Dougherty, Caldwell	George W. Van Der Decker, Caldwell.
Cedar Grove Twp. ..	George J. Fiore, East Orange	Mrs. Helen T. Walker, Cedar Grove.
East Orange City ...	Vacancy not yet filled at time of printing	James J. Callahan, East Orange.
Essex Fells Bor. ...	Horace V. Terhune, Essex Fells	Edward M. South, Essex Fells.
Fairfield Bor.	Warren J. DeMouth, Caldwell	John Jorgensen, Fairfield.
Glen Ridge Bor.	Joseph O. Price, Glen Ridge	James S. Brown, Glen Ridge.
Irvington, Town of ..	Joseph P. Galluzzi, Chm., Irvington ...	Richard Hildebrand, Irvington.
	Peter Smith, Clk., Irvington	
	Myron M. Leski, Irvington	
Livingston Twp. ...	Thomas B. Cannon, Jr., Livingston	Lawrence R. Traver, Livingston.
Maplewood Twp. ...	Charles J. Klein, Maplewood	Joseph W. Bonin, Maplewood.
Millburn Twp.	Sargent Dumper, Sec., Millburn	Milan H. Hartz, Millburn.
	Robert F. Marshall, Millburn	
	Bayard Stevens, Short Hills	
Montclair Town	Lyman L. Butler, Montclair	John C. Pearce, Montclair.
Newark City	Joseph A. D'Alessio, Newark	Ralph C. Caprio, Newark.
N. Caldwell Bor. ...	Harold R. Weber, Sec., N. Caldwell ...	Charles Rollwagen, North Caldwell.
	Kenneth E. Ritscher, N. Caldwell	
Nutley Town	Joseph F. Reilley, Nutley	Mrs. Florence E. Rutan, Nutley.
Orange City	Sol S. Solky, Orange	Sol S. Solky, Orange.
Roseland Bor.	William J. Varley, Roseland	Robert D. Bosworth, Roseland.
S. Orange Village ..	John J. Connolly, South Orange.....	Miss Anne K. Smith, South Orange.
Verona Bor.	James J. Donohue, Sec., Verona	Miss Claire P. Boyle, Verona.
	Edison A. Picklesimer, Verona	
	A. Leslie Hathaway, Verona	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
W. Caldwell Bor.	Ralph W. Todd, Sec., W. Caldwell	Donald E. West, West Caldwell.
	David L. Turbyne, West Caldwell	
	Joseph Marziale, West Caldwell	
West Orange Town ..	Harry A. Johnson, Chm., West Orange	George W. Kocher, West Orange.
	Louis Lando, West Orange	
	John J. McNulty, Jr., West Orange	

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Bor.	Walter E. Benfer, Sec., Clayton	Mrs. M. Adele Dennis, Clayton.
	Robert Checca, Clayton	
	Charles Woodell, Clayton	
Deptford Twp.	Norvan G. Vaughn, Sec., Deptford	Mrs. Edna M. Matlack, Woodbury.
	Joseph Budessa, Deptford	
East Greenwich Twp..	Henry G. Nolte, Clarksboro	Mrs. Esther Hammond, Michletton.
Elk Twp.	Warren E. Cassaday, Sec., Mullica Hill.	Mrs. Louise N. Ziennker, Mullica Hill.
	John J. Miller, Monroeville	
	Benjamin Wolfbrandt, Glassboro	
Franklin Twp.	Daniel Borelli, Malaga	Alex Clemick, Franklinville.
Glassboro Bor.	Francis Flynn, Sec., Glassboro	Miss Florence E. Kline, Glassboro.
	Warren G. Layton, Glassboro	
Greenwich Twp.	Frank P. Leone, Gibbstown	Mrs. Elizabeth J. Carfagno, Gibbstown.
Harrison Twp.	Kenneth T. Stretch, Mullica Hill	Harold A. Nichol, Mullica Hill.
Logan Twp.	Robert A. Glocker, Swedesboro	Mrs. Madeline Philipp, Bridgeport.
Mantua Twp.	Donald C. Rannels, Barnsboro	J. Franklin Freeze, Sewell.
Monroe Twp.	Walter B. Trout, Williamstown	Mrs. Estella M. Troupe, Williamstown.
National Park Bor. ..	Mrs. Doris Rose, Sec., National Park ..	Francis Spellman, National Park.
	Harold Read, National Park	
	John B. Roscoe, National Park	
Newfield Bor.	Edwin Davis, Sec., Newfield	Richard Les, Newfield.
	George Dyer, Newfield	
	Nicholas D'Ippolito	
Paulsboro Bor.	Franklin T. Price, Sec., Paulsboro	Mrs. Vera Bender, Paulsboro.
	Robert H. Kinkade, Paulsboro	
	Henry J. Whitlam, Paulsboro	
Pitman Bor.	Earl S. Curry, Sec., Pitman	Walter R. Brill, Pitman.
	Frank O. Hancock, Pitman	
	Clinton M. Kandle, Pitman	
South Harrison Twp..	Harvey Skinner, Mullica Hill	Edgar A. Skinner, Mullica Hill.
Swedesboro Bor.	Mrs. Frank A. Wilbraham, Swedesboro.	Harry E. Dupper, Swedesboro.
Washington Twp.	T. Russell McClure, Sec., Sewell	Franklin G. Atkinson, Sewell.
	James I. Cobbin, Sewell	
	Walter Washkevich, Blackwood	
Wenonah Bor.	Charles A. Holdstein, Sec., Wenonah ..	Mrs. Alberta Sargent, Wenonah.
	Philip J. Schuler, Wenonah	
	Dudley B. Hagerman, Wenonah	
West Deptford Twp..	Leo V. Janson, West Deptford	Mrs. Margaret D. Finan, Thorofare.
Westville Bor.	John A. Barlow, Westville	E. Millard Pallante, Westville.
Woodbury City	J. Vaughn Risley, Sec., Woodbury	H. C. Moffett, Woodbury.
	Richard R. Dann, Woodbury	
Woodbury Heights Bor.	Mrs. Dorothy M. Gerber, Sec., Wood-	Francis J. Gaudet, Woodbury Heights.
	bury Heights	
	Oliver Pultz, Woodbury Heights	
	Gilbert B. Hillman, Woodbury Heights ..	
Woolwich Twp.	William Schoener, Swedesboro	William M. Horner, Swedesboro.

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne City	Myron H. Solonyka, Bayonne	Joseph A. Scarano, Bayonne.
East Newark Bor.	Henry Michaleszyn, East Newark	Charles C. Wardell, Jr., East Newark.
Guttenberg Town	Cyril W. Cade, Guttenberg	Frank J. Barre, Guttenberg.
Harrison Town	Gregory J. Castano, Harrison	Joseph G. Jones, Harrison.
Hoboken City	Dominick J. Spinetto, Chm., Hoboken Andrew P. McGuire, Hoboken Woodrow S. Monte, Hoboken	Daniel Haggerty, Hoboken.
Jersey City	Lawrence J. Camisa, Jersey City	Francis X. Beirne, Jersey City.
Kearny Town	John J. Bevins, Chm., Kearny George J. McLaughlin, Kearny Albert A. Garofalo, Kearny	Daniel L. Furphy, Kearny.
North Bergen Twp.	Joseph Rubenstein, Sec., West New York Theodore Doll, Jr., North Bergen Fred L. Ritter, North Bergen	Walter Spendley, North Bergen.
Secaucus Town	Anthony J. Clisura, Secaucus Anthony E. Just, Secaucus Frederick G. Baum, Secaucus	Howard W. Barker, Secaucus.
Union City	Bernard Scacchetti, Chm., Union City Philip E. Yandolino, Union City Richard W. Snyder, Union City	Robert W. Thorne, Union City.
Weehawken Twp.	Anthony J. Vezzetti, Sec., Weehawken Mrs. Mae F. Introcaso, Weehawken William Postman, Weehawken	Mrs. Amelia R. Zensinger, Weehawken.
West New York Town	Vincent P. Truncellito, Chm., West New York Richard L. Finch, West New York Robert J. Cowan, West New York	Bernard J. McDonald, West New York.

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp.	Markey Osmun, Milford	Mrs. Mary F. Smith, Milford.
Bethlehem Twp.	George J. Baker, Asbury R. D.	William G. Dervin, Asbury.
Bloomsbury Bor.	Henry S. Shipman, Bloomsbury	Harry E. Stopp, Sr., Bloomsbury.
Califon Bor.	Vincent J. Maguire, Califon	Herbert H. Scheffer, Jr., Califon.
Clinton Town	Frederick G. Wille, Clinton	Arthur A. Kraeuter, Clinton.
Clinton Twp.	Frank F. Jones, Annandale	Mrs. Cora Mae Coss, Annandale.
Delaware Twp.	Leland P. Harbourt, Jr., Rosemont	Vincent Abraitys, Sergeantsville.
East Amwell Twp.	William Feiss, Ringoes	Beatrice Aten, Ringoes.
Flemington Bor.	Alfred R. Dorf, Flemington	Mrs. Helen H. Opdyke, Flemington.
Franklin Twp.	Reynier V. Jones, Pittstown	Henry Winecker, Pittstown.
Frenchtown Bor.	Leon A. Park, Frenchtown	W. Howard Godley, Frenchtown.
Glen Gardner Bor.	Morris L. Wright, Glen Gardner	Mrs. Dorothy Timberlake, Glen Gardner.
Hampton Bor.	Robert L. Bogart, Hampton	Robert C. Smith, Hampton.
High Bridge Bor.	Henry F. Weigand, High Bridge	Robert H. Philhower, High Bridge.
Holland Twp.	Robert E. Phillips, Milford	William F. Case, Milford.
Kingwood Twp.	Joseph F. Gessner, Stockton	Frank J. Dalrymple, Frenchtown.
Lambertville City	Harold M. Dorrell, Lambertville	Miss Mary E. Sheridan, Lambertville.
Lebanon Bor.	Richard R. Sammis, Lebanon	Kenneth H. Sentz, Lebanon.
Lebanon Twp.	Lester C. Apgar, Glen Gardner	Mrs. Pauline B. Smith, Glen Gardner.
Milford Bor.	Elmer C. Sampson, Jr., Milford	Charles F. Mayes, Milford.
Raritan Twp.	Harold B. Everitt, Flemington	John E. Tine, Jr., Flemington.
Readington Twp.	Mario Norio, Whitehouse	Albert L. Hagen, Flemington.
Stockton Bor.	J. Fred Mohr, Stockton	Raymond B. Mason, Stockton.
Tewksbury Twp.	Emmett F. LaTourette, Oldwick	Joseph C. Farley, Lebanon.
Union Twp.	Chester S. Poniatowski, Pattenburg	Robert Gyuro, Pittstown.
West Amwell Twp.	William A. Wooden, Sr., Lambertville	Mrs. Mildred E. Lambert, Lambertville.

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp.	Raymond I. Ellis, Hightstown	Maurice W. Croshaw, Hightstown.
Ewing Twp.	Charles Drotar, Jr., Chm., Trenton Frederick G. Kraft, Trenton	Earl K. Allen, Trenton.
	H. Edward Klenk, Trenton	
Hamilton Twp.	H. Randolph Brokaw, Trenton	Harold A. Sutterley, Trenton.
Hightstown Bor.	William A. Mitchell, Hightstown	Miss Edith V. Erving, Hightstown.
Hopewell Bor.	Samuel K. Hunt, Hopewell	Mrs. Ruth E. Carver, Hopewell.
Hopewell Twp.	Carlton E. Force, Titusville	Donald Burd, Titusville.
Lawrence Twp.	Joseph H. Martin, Lawrenceville	Thomas R. Kalisch, Trenton.
Pennington Bor.	Norman P. Friedley, Pennington	Frank L. Warren, Pennington.
Princeton Bor.	Edward G. Warren, Princeton	Theodore E. Stratton, Princeton.
Princeton Twp.	Stuart Robson, Princeton	David S. Thompson, Princeton.
Trenton City	Anthony R. Russo, Trenton	James H. Davidson, Trenton.
Washington Twp. ...	Edward D. Delzell, Windsor	Mrs. Marjorie M. Tindall, Windsor.
West Windsor Twp.	Mrs. Alice L. Caples, Princeton Junction	Mrs. Ruth M. Flock, Dutch Neck.

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Bor.	Thomas C. Milik, Carteret	Alexander Comba, Carteret.
Cranbury Twp.	Mrs. Elizabeth C. Barlow, Sec., Cranbury Carlton B. Cubberley, Cranbury	Mrs. Gertrude H. Danser, Cranbury.
	Robert Q. Height, Cranbury	
Dunellen Bor.	Dennis F. Conlon, Dunellen	Mrs. Agnes M. Schellhorn, Dunellen.
East Brunswick Twp.	John P. Delgado, East Brunswick	Edwin P. Flanagan, E. Brunswick.
Edison Twp.	John W. Mooney, Edison	Richard F. Knudson, Edison.
Helmetta Bor.	Walter K. Krenzel, Helmetta	Mrs. Margaret J. Wilson, Helmetta.
Highland Park Bor.	John Rizzo, Sec., Highland Park	Bernard Hertz, Highland Park.
	Harold M. Bruskin, Highland Park	
	Anthony J. Billings, Highland Park ...	
Jamesburg Bor.	Carmen C. Pirre, Jamesburg	Frank Jawidzik, Jamesburg.
Madison Twp.	Frank R. Viafora, Old Bridge	Thomas English, Old Bridge.
Metuchen Bor.	Thomas J. Patten, Sec., Metuchen	Harold I. Meyers, Metuchen.
	Joseph P. Marra, Metuchen	
	Walter C. Letson, Metuchen	
Middlesex Bor.	Louis J. Curcio, Middlesex	Justin Shearn, Middlesex.
Milltown Bor.	James C. Wickers, Milltown	William E. Duncan, Milltown.
Monroe Twp.	Thomas R. Lawrence, Jamesburg	Mrs. Josephine Rosnick, Cranbury.
New Brunswick City	Harry Bolotin, New Brunswick	James A. McGarry, New Brunswick.
	Thomas G. Radics, New Brunswick ...	
North Brunswick Twp.	Charles A. Kern, North Brunswick	Mrs. Caroline Christ, North Brunswick.
Perth Amboy City ..	James Goumas, Perth Amboy	Francis W. Kenny, Perth Amboy.
	John B. Dyke, Perth Amboy	
	Albert J. Cerulo, Perth Amboy	
Piscataway Twp. ...	Wayne N. Weaver, Sec., New Market .	Peter Bongiorno, New Market.
	Edward R. Fitzgerald, New Market	
Plainsboro Twp.	J. Russell Britton, Plainsboro	J. Edwin Wilson, Plainsboro.
Sayreville Bor.	John Howard Kolb, Sayreville	Joseph J. Weber, Sayreville.

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

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

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

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Manasquan Bor.	Theodore C. Miller, Sec., Manasquan .. Harvey M. Bush, Manasquan Abram D. Voorhees, Manasquan	J. H. Williams, Manasquan.
Marlboro Twp.	Mrs. Kate Jackson, Chm., Marlboro Joseph LaMura, Jr., Marlboro John Boyarski, Marlboro	
Matawan Bor.	Henry Ellis, Matawan	Mrs. Mary Guerin, Matawan.
Matawan Twp.	John B. Kenner, Matawan	Mrs. Pauline K. Behr, Matawan.
Middletown Twp. ...	John T. Lawley, Middletown	Earl K. Eastmond, Middletown.
Millstone Twp.	Edward C. Noller, Cream Ridge	David L. Baird, Englishtown.
Monmouth Beach Bor.	Roy Olsen, Monmouth Beach	Raymond M. Tierney, Monmouth Beach.
Neptune City Bor. ..	F. Leroy Garrabrant, Jr., Neptune	Harold J. Rowland, Neptune City.
Neptune Twp.	William C. Hogan, Neptune	Harold A. Smith, Neptune.
New Shrewsbury Bor..	Andrew G. Shepard, Lincroft	Mrs. Ruth B. Crawford, New Shrewsbury.
Ocean Twp.	Mrs. Florence E. Moor, Oakhurst	Melvin Worth, Oakhurst.
Oceanport Bor.	Byron G. Briggs, Sec., Oceanport Ernest G. Hoffman, Oceanport Benjamin G. Pascucci, Oceanport	George C. D. Hurley, Jr., Oceanport.
Raritan Twp.	William R. Greene, West Keansburg ..	
Red Bank Bor.	Edwin O. Lomerson, Red Bank	
Roosevelt Bor.	Mrs. Jeanette Koffler, Roosevelt	Mrs. Louise Prezant, Roosevelt.
Rumson Bor.	John W. Carton, Jr., Rumson	Mrs. Irene C. Posey, Rumson.
Sea Bright Bor.	Arthur O. Axelsen, Sea Bright	Mrs. Mary Larson, Sea Bright.
Sea Girt Bor.	Lester S. Naylor, Sec., Sea Girt Henry J. Kupiec, Sea Girt Rudolph F. Schreitmuller, Sea Girt	Mrs. Helen B. Brash, Sea Girt.
Shrewsbury Bor.	Bernard J. Marx, Shrewsbury	
Shrewsbury Twp. ...	Mrs. Anne C. Switek, Eatontown	
South Belmar Bor. ..	Mrs. Harriet A. Thompson, Belmar ...	Mrs. Claire Haggerty, So. Belmar.
Spring Lake Bor. ...	Benjamin G. Patterson, Spring Lake ...	Marvin Megill, Spring Lake.
Spring Lake Heights Bor.	Charles W. Riley, Spring Lake Heights.	Mrs. Ida C. Beebe, Spring Lake Heights.
Union Beach Bor. ...	George R. Ross, Union Beach	Mrs. Greta Barker, Union Beach.
Upper Freehold Twp..	John C. Field, Allentown	Charles S. Bullock, Allentown.
Wall Twp.	Joseph A. Montana, Wall	Mrs. Bertha Doey, Wall.
West Long Branch Bor.	Richard J. Cavalier, Sec., West Long Branch Laurus A. Follansbee, W. Long Branch Leo C. Bizzarro, West Long Branch ...	Miss Frances L. Townsend, West Long Branch.

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton, Town	Edward W. Guiton, Sec., Boonton Arthur J. Higgins, Boonton Walter A. Peterson, Boonton	Robert L. Wahrenbrock, Boonton.
Boonton Twp.	Homer L. Stickle, Boonton	
Butler Bor.	Richard Aeby, Sec., Butler Augustine F. Bergen, Butler Floyd V. Decker, Butler	
Chatham Bor.	Kenneth J. Hume, Sec., Chatham Robert G. Huntington, Jr., Chatham ... William B. Lerf, Chatham	John H. Mowen, Chatham.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Chatham Twp.	Mrs. Millicent Underwood, Chatham ..	E. A. Alpaugh, Chatham.
Chester Bor.	Charles A. Williamson, Chester	Harold Waters, Chester.
Chester Twp.	Peyton W. Rochelle, Chester	Richard E. Shotwell, Chester.
Denville Twp.	John F. Hogan, Denville	Robert W. Gantert, Denville.
Dover Town	George F. Schoeck, Dover	Earl C. Nelson, Dover.
East Hanover Twp.	Gordon W. Gould, Sec., Hanover	Dayton M. Darlington, Hanover.
	Arthur W. Caccia, Hanover	
	Roswell N. Hait, Hanover	
Florham Park Bor. ..	Thomas H. Green, Sec., Florham Park ..	Mrs. Helen Scanlan, Florham Park.
	Alfred E. Vreeland, Florham Park	
	John R. Massarano, Florham Park	
Hanover Twp.	Ralph T. Meloro, IV, Sec., Whippany ..	Louis B. Dombroski, Whippany.
	Andrew J. Woytas, Whippany	
	Arthur G. Read, Whippany	
Harding Twp.	William A. Thompson, Madison	Mrs. Florence V. Young, New Vernon.
Jefferson Twp.	Floyd L. Smith, Lake Hopatcong	Margaret B. Knoth, Lake Hopatcong.
Kinnelon Bor.	Edward M. Nevius, Sec., Kinnelon	Lois T. Charles, Kinnelon.
	Norman Van Broekhoven, Butler	
	John H. Bott, Butler	
Lincoln Park Bor. ..	Harold C. Krulder, Jr., Sec., Lincoln ..	George E. Newton, Lincoln Park.
	Park	
	Philip Schneider, Lincoln Park	
	Elwood E. McQuilkin, Lincoln Park	
Madison Bor.	Floyd S. Zukswert, Madison	Mrs. Myra A. Aindow, Madison.
	William I. Bate, Jr., Madison	
	Jordon G. Vancleve, Madison	
Mendham Bor.	Harold W. Traudt, Mendham	Mrs. Elizabeth Emmons, Mendham.
Mendham Twp.	Thor B. Gustafson, Brookside	Sanford C. Fleury, Brookside.
Mine Hill Twp.	John F. Gaynor, Dover	Frank Rinaldo, Mine Hill.
Montville Twp.	Ernest Hawksworth, Pine Brook	Albert Barth, Montville.
Morris Twp.	Charles E. Wickliffe, Sec., Morristown ..	Harold E. Saunders, Jr., Convent.
	Keith M. Quimby, Morristown	
	Charles E. Dabinett, Morristown	
Morris Plains Bor. ..	Kenneth K. Gorry, Sec., Morris Plains ..	Arthur A. Olin, Morris Plains.
	Herbert M. Cannon, Morris Plains	
	Charles J. Smith, Morris Plains	
Morristown, Town ..	Sidney E. Margolin, Chm., Morristown ..	Raymond Dechiara, Morristown.
	John P. Koyce, Morristown	
	Ralph A. D'Olivo, Morristown	
Mountain Lakes Bor. ..	James L. Hiss, Mountain Lakes	Leo T. Powell, Mountain Lakes.
Mt. Arlington Bor. ..	Frank A. Menne, Sec., Ledgewood	Mrs. Laura D. Speaker, Mt. Arlington.
	Lawrence M. D'Agostino, Mt. Arlington ..	
Mt. Olive Twp.	John C. Bartholomae, Sec., Budd Lake ..	Mary A. Hopler, Budd Lake.
	Nelson T. Walters, Flanders	
	Barney Gorman, Budd Lake	
Netcong Bor.	Augustine A. Amendola, Netcong	Joseph S. Gladys, Netcong.
Parsippany-Troy Hills Twp.	Charles W. Fouquet, Parsippany	Arthur Everly, Parsippany.
Passaic Twp.	Hamilton A. Strang, Sec., Millington ..	Armando Rossi, Millington.
	Lester G. Pyle, Gillette	
	Henry J. Payne, Gillette	
Pequannock Twp.	John R. Wilson, Sec., Pompton Plains ..	Mrs. Isabelle M. Verkaart, Pompton Plains.
	Edward P. Godfrey, Pompton Plains	
	David P. Ramsey, Pompton Plains	
Randolph Twp.	Frank Thorburn, Sec., Mt. Freedom	Mrs. Marjorie Polsbroek, Mt. Freedom.
	Frank Novak, Dover	
	Seymour M. Winer, Dover	
Riverdale Bor.	Joseph A. DeStefanio, Riverdale	Mrs. Mary E. Harding, Riverdale.
	William R. Kehoe, Riverdale	
	Michael W. Reiss, Riverdale	
Rockaway Bor.	John R. Budd, Rockaway	Charles T. Nichols, Rockaway.
Rockaway Twp.	Harold Baumwoll, Sec., Rockaway	Mrs. Mary L. Hocking, Rockaway.
	Robert S. Halprin, Rockaway	
	Haakon Ostevik, Rockaway	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Roxbury Twp.	James A. Hodgson, Sec., Succasunna ... Albert Fuge, Ledgewood Douglas Haugk, Succasunna	Cook Conkling, II, Succasunna.
Victory Gardens Bor..	Gerald F. Hartmann, Sr., Dover	Mrs. Patricia E. Moran, Dover.
Washington Twp. ..	Robert H. Williams, R. D. Long Valley.	John A. Lance, Long Valley.
Wharton Bor.	Wilfred J. Keats, Sec., Wharton Stephen B. Pedrick Francis W. Duplissis, Wharton	Mrs. Emily L. Colligan, Wharton.

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Bor...	Carr R. Leonard, Barnegat Light Stephen Dickerson, Barnegat Light Carl E. Bjornberg, Barnegat Light	Mrs. Mary L. Rose, Barnegat Light.
Bay Head Bor.	Martin J. Burns, Jr., Sec., Bay Head ... Robert L. Johnson, Bay Head Raymond Van Schoick, Bay Head	Julius Foster, Jr., Bay Head.
Beach Haven Bor. ..	Arthur C. Lockwood, Beach Haven	Mrs. Muriel Tooker, Beach Haven.
Beachwood Bor.	M. Gilbert Jacobus, Sec., Beachwood ... William R. Davis, Beachwood John A. Keogh, Beachwood	Mrs. Maude L. Voigt, Beachwood.
Berkeley Twp.	Miss Lorraine A. Effenberger, Sec., Bayville James R. Wolfe, Bayville Arthur H. Kaschel, Bayville	Mrs. Elizabeth Shriver, Bayville.
Brick Twp.	George H. Goetz, Bricktown	Mrs. Helen C. Schaefer, Bricktown.
Dover Twp.	Ralph P. Franke, Sec., Toms River Kenneth H. Beck, Toms River Thomas McCandless, Toms River	Carl F. Heagey, Toms River.
Eagleswood Twp. ...	Milton E. Salmons, West Creek	Watson L. Pharo, West Creek.
Harvey Cedars Bor...	Mrs. Elsie Vosseller, Harvey Cedars ...	Mrs. Amelia Maxwell, Harvey Cedars.
Island Heights Bor...	Mrs. Lola Reinhardt, Island Heights ...	Mrs. Catherine Wilberscheid, Island Heights.
Jackson Twp.	William W. Morrison, Vanhiseville	Philip Ruppel, Jackson.
Lacey Twp.	Leroy W. Pierce, Sec., Forked River ... Hans N. Hendrickson, Forked River Z. R. Compton, Forked River	John Roberts, Forked River.
Lakehurst Bor.	Dominic A. Volante, Lakehurst	Mrs. Kathleen A. Saunderson, Lakehurst.
Lakewood Twp.	Leonard F. Turtora, Sec., Lakewood ... Sol Kramer, Lakewood Harry Freese, Lakewood	Amory J. Parmentier, Lakewood.
Lavallette Bor.	J. Carleton Esty, Sec., Lavallette Donald C. Flammer, Lavallette Robert H. Schlosser, Lavallette	Mrs. Lottie Pelser, Lavallette.
Little Egg Harbor Twp.	Joseph D. Rider, Sec., Tuckerton Raymond Eick, Tuckerton Ralph H. Cummings, Tuckerton	Mrs. Mildred Cummings, Parkertown.
Long Beach Twp. ...	Bernard J. Tool, Jr., Brant Beach	Mrs. Florence Gorman, Brant Beach.
Manchester Twp. ...	Richard R. Herring, Sec., Manchester ... John Novak, Manchester Albert Moltenbray, Manchester	Mrs. Ruth B. Roberts, Whiting.
Mantoloking Bor. ...	George N. Auerbacher, Sec., Mantoloking } James J. Turner, Jr., Mantoloking August St. John, Mantoloking	William R. Wesson, Mantoloking.
Ocean Twp.	Max W. Eckelmann, Sec., Waretown ... Herbert Fritsche, Waretown Orren J. Turner, Sr., Waretown	Mrs. Margaret Gale, Waretown.
Ocean Gate Bor.....	Carl L. Bach, Ocean Gate	Mrs. Carolyn E. Dunn, Ocean Gate.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Pine Beach Bor.	Robert J. Anderson, Pine Beach	Benjamin H. Mabie, Pine Beach.
Plumsted Twp.	William H. Gollnick, Jr., New Egypt ...	C. Ferdinand Van Horn, New Egypt.
Pt. Pleasant Bor.	James L. Anderson, Sec., Point Pleasant } Harvey D. Bennette, Point Pleasant } John Scott, Pt. Pleasant	Harry E. Odell, Point Pleasant.
Pt. Pleasant Beach Bor.	Burnet B. Lynch, Sec., Pt. Pleasant } Beach } Owen H. Truex, Pt. Pleasant Beach } John L. Ballou, Point Pleasant Beach }	Mrs. Esther Winckhofer, Pt. Pleasant Beach.
Seaside Heights Bor.	James E. Snively, Seaside Heights	August Speier, Seaside Heights.
Seaside Park Bor. ..	Harold G. Gorman, Sec., Seaside Park } Harold J. Armstrong, Seaside Park } Mrs. Linda Mescoe, Seaside Park }	Mrs. Florence A. Mitchell, Seaside Pk.
Ship Bottom Bor.	Mrs. Virginia E. May, Sec., Ship Bottom } George McVey, Ship Bottom } Lawrence H. Cline, Ship Bottom }	Mrs. Lillian H. Douglas, Ship Bottom.
S. Toms River Bor.	Frederick A. Ottenbacher, S. Toms River	Nana D. Moraitinis, So. Toms River.
Stafford Twp.	Melvin C. Cranmer, Manahawkin	Franklin B. Southgate, Manahawkin.
Surf City Bor.	H. Elvin Smith, Sec., Surf City } C. Reed Vennel, Surf City } Richard M. Warren, Jr., Surf City }	H. Elvin Smith, Surf City.
Tuckerton Bor.	Harry J. Richmond, Sec., Tuckerton } Ralph Courtney, Tuckerton } C. Ira Mathis, Tuckerton }	Mrs. Thelma Seaman, Tuckerton.
Union Twp.	John V. Lewis, Sr., Sec., Barnegat } Orest Caselli, Barnegat } Charles Cramer, Barnegat }	Edward A. Stromborn, Barnegat.

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomingtondale Bor. ..	Lawrence W. Bennett, Sec., Bloomingtondale } Clayton F. Schulster, Bloomingtondale } John B. Tonjann, Jr., Bloomingtondale }	Mrs. Josephine Bennett, Bloomingtondale.
Clifton City	Alfred J. Greene, Jr., Clifton	John T. Murphy, Clifton.
Haledon Bor.	Robert G. Gillespie, Haledon	Joseph Garbaccio, Haledon.
Hawthorne Bor.	Clarence C. Choyce, Hawthorne	Victor Verberckmoes, Hawthorne.
Little Falls Twp.	Mrs. Margaret G. Poster, Sec., Little Falls } Martin Van Ostenbridge, Chm., } Little Falls } James Morano, Jr., Little Falls }	Philip E. Stainton, Little Falls.
North Haledon Bor.	Louis C. Pisacane, North Haledon	Louis A. Vanderspiegel, North Haledon.
Passaic City	Albert R. Galik, Passaic	Edward A. Ancukatis, Passaic.
Paterson City	Edward F. Furrey, Pres., Paterson } Elmo Valle, Paterson } Anthony J. Grossi, Paterson } Noah Krieger, Paterson } George J. Sokalski, Paterson } Arthur L. Guillermain, Paterson }	Miss Ruth O'Byrne, Paterson.
Pompton Lakes Bor.	Charles H. Taylor, Sec., Pompton Lakes } Cornelius J. Grennan, Pompton Lakes }	Willis H. Young, Pompton Lakes.
Prospect Park Bor.	Bert Nawyn, Prospect Park	Donald E. Van Heemst, Prospect Park.
Ringwood Bor.	Ralph V. Colfax, Ringwood	Edwin M. Tresize, Ringwood.
Totowa Bor.	John W. Masklee, Totowa	Mrs. Emma H. Walker, Totowa.
Wanaque Bor.	Joseph Gilabert, Jr., Sec., Midvale } Mrs. Ethel M. Linder, Wanaque } Joseph F. Juliano, Wanaque }	Mrs. Margaret Cisco, Wanaque.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Wayne Twp.	Frank E. Osborne, Sec., Wayne	Vincent Rinaldo, Wayne.
	David Garvey, Wayne	
	Jonathan R. Shepherd, Wayne	
West Milford Twp.	Leslie D. Freeland, Sec., West Milford ..	Harry H. Michelfelder, West Milford.
	Donald Sly, West Milford	
	Richard B. Curtis, W. Milford	
West Paterson Bor.	Andrew Allu, Sec., West Paterson	Charles Ulrich, West Paterson.
	James J. Egan, West Paterson	
	Benjamin Cavaliore, West Paterson	

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp.	Mr. Loren Hitchner, Bridgeton	Mrs. Jessie B. Mowers, Alloway.
Elmer Bor.	Harold H. Hofmann, Elmer	Earl W. Buzby, Elmer.
Elsinboro Twp.	James Lane, Salem	Dallas R. Smith, Jr., Salem.
Lower Alloways Creek Twp.	Mrs. Elizabeth C. Wood, Salem	Merwin H. Horner, Salem.
Lower Penns Neck Twp.	James T. Shidner, Pennsville	Leon H. Kellmyer, Pennsville.
Mannington Twp.	David F. Grier, Salem	John L. Stewart, Salem.
Oldmans Twp.	Henry G. Newman, Jr., Pedricktown ..	Melvin Sparks, Pedricktown.
Penns Grove Bor.	Arthur S. Smith, Penns Grove	Mrs. Emma D. Mallett, Penns Grove.
Pilesgrove Twp.	Mrs. Mabel Jarman, Woodstown	Elmer C. Brown, Woodstown.
Pittsgrove Twp.	Arthur P. Schalick, Norma	Everett M. Hitchner, Elmer.
Quinton Twp.	Oliver J. Henderson, Quinton	Henry R. Howell, Quinton.
Salem City	Henry N. Nelson, Pres., Salem	David A. Cawman, Salem.
Upper Penns Neck Twp.	Norman C. Stout, Carney's Point	Mrs. Eleanor M. Mulhern, Carney's Point.
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer	Harold Smith, Daretown.
Woodstown Bor.	Howard C. Flitcraft, Woodstown	Harold K. Urion, Woodstown.

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bedminster Twp.	Robert E. Smith, Bedminster	John T. Jestrzinski, Pluckemin.
Bernards Twp.	Harold W. Heimbach, Basking Ridge ...	Warren M. Craft, Jr., Basking Ridge.
Bernardsville Bor.	Samuel J. Conklin, Bernardsville	Michael A. Dubus, Bernardsville.
Bound Brook Bor.	Edgar H. Cregar, Bound Brook	Mrs. Mildred G. Du Four, Bound Brook.
Branchburg Twp.	Mrs. Ida A. Blaufuss, N. Branch Station	Mrs. Blanche D. Mathers, Somerville.
Bridgewater Twp.	Noel A. Haywood, Somerville	Richard S. Hamilton, Somerville.
Far Hills Bor.	Wesley P. Crane, Far Hills	Mrs. Joan F. Layton, Far Hills.
Franklin Twp.	Stephen C. Reid, Somerset	Mrs. Alice J. Hageman, Middlebush.
Green Brook Twp.	Henry E. Brain, Dunellen	Walter T. Pritchard, Plainfield.
Hillsborough Twp.	Donald J. Crum, Neshanic	Ernest A. Snyder, Neshanic.
Manville Bor.	Joseph Fiduk, Sec., Manville	Edward J. Marshall, Manville.
	Frank J. Gnatek, Manville	
	Dominic M. Rock, Manville	
Millstone Bor.	Alexander Felice, Millstone	Mrs. Roberta Daw, Millstone.
Montgomery Twp.	J. Lester Drake, Belle Mead	Mrs. Myrtle T. Hoagland, Blawen- burg.
N. Plainfield Bor.	August J. Church, N. Plainfield	Mrs. Magdalen S. Servis, N. Plainfield.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Peapack-Gladstone Bor.	Paul R. Hess, Peapack	Harold L. Crater, Peapack.
Raritan Bor.	James J. Del Monte, Raritan	Anthony J. Santora, Raritan.
Rocky Hill Bor.	Wilbur L. Lowe, Rocky Hill	Jack O. Nicholson, Rocky Hill.
Somerville Bor.	John M. Conover, Somerville	J. Harold Gernert, Somerville.
South Bound Brook Bor.	John H. Mehlenbeck, S. Bound Brook ..	William E. Hartpence, S. Bound Brook.
Warren Twp.	Erich Lange, Plainfield	Mrs. Myrtle Conover, Plainfield.
Watchung Bor.	Philip H. Weisbecker, Plainfield	Mrs. Hazel Roberts, Plainfield.

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Bor.	John M. Albora, Andover	Mrs. Dorothy B. Puffer, Andover.
Andover Twp.	Raymond J. Conter, Newton	Mrs. Mida L. Smith, Lafayette.
Branchville Bor.	Glenn Lantz, Jr., Branchville	Clyde M. Fish, Branchville.
Byram Twp.	George I. Beers, Andover	John H. Engelhardt, Andover.
Frankford Twp.	Vincent E. Mulhall, Newton	Mrs. Frances P. Ayers, Augusta.
Franklin Bor.	Alberta A. Saleeby, Franklin	Mrs. Elizabeth McGovern, Franklin.
Fredon Twp.	Mrs. Alice L. Roy, Newton	Alfred M. Snook, Newton.
Green Twp.	Carlton Daly, Tranquility	Mrs. Elizabeth G. Orr, Andover.
Hamburg Bor.	Peter E. Scovern, Hamburg	Verner R. Cole, Hamburg.
Hampton Twp.	George P. Zink, Newton	Paul Cummins, Newton.
Hardyston Twp.	Harry Kinnard, Stockholm	Harold D. Lewis, Sr., Hamburg.
Hopatcong Bor.	Leslie L. Madison, Sec., Hopatcong Angelo Tenore, Stanhope	Mrs. Anne M. Iaroli, Hopatcong.
	Mrs. Virginia B. Gonzalez, Andover	
Lafayette Twp.	De Forest D. Schurich, Lafayette	John C. Snook, Jr., Augusta.
Montague Twp.	William D. Dickson, Port Jervis, N. Y.	Mrs. Dorothy B. Reinhardt, Port Jervis, N. Y.
Newton Town	Dana T. Whitman, Jr., Newton	Mrs. Marion R. De Vore, Newton.
Ogdensburg Bor.	Joseph J. Keslo, Jr., Ogdensburg	Joseph P. Fitzgibbons, Sr., Ogdensburg.
Sandyston Twp.	S. Thomas Kinney, Branchville	Benjamin Jager, Port Jervis, N. Y.
Sparta Twp.	Mrs. Marguerite G. Hixon, Sparta	Walter K. Winkelmann, Sparta.
Stanhope Bor.	Mrs. Anna M. McConnell, Stanhope	Mrs. Janice D. Kelly, Stanhope.
Stillwater Twp.	John F. Honness, Newton	Robert H. Dalling, Stillwater.
Sussex Bor.	Benjamin W. Williams, Sussex	Earl L. Snook, Sussex.
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon	Samuel B. Edsall, Sussex.
Walpack Twp.	Paul E. Darrone, Walpack	Richard A. Martin, Walpack.
Wantage Twp.	William Fielden, Sussex	Mrs. Florence Lockburner, Sussex.

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Berkeley Heights Twp.	John Rohall, Jr., Berkeley Heights	Mrs. Olga Curtis, Berkeley Heights.
Clark Twp.	Frank W. Naples, Clark	Joseph Tankel, Clark.
Cranford Twp.	Edward P. Markowich, Cranford	Harold Seymour, Cranford.
Elizabeth City	John G. Lloyd, Elizabeth	Paul V. Farley, Elizabeth.
Fanwood Bor.	George B. Draper, Fanwood	John H. Campbell, Jr., Fanwood.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Garwood Bor.	John Accardi, Sec., Garwood	William J. Gilbert, Garwood.
	Leonard J. Di Stefano, Garwood	
	Eugene M. Hart, Garwood	
Hillside Twp.	Samuel Katz, Sec., Hillside	John C. Pozar, Hillside.
	Rubin Ritz, Hillside	
	Kenneth M. Ross, Hillside	
Kenilworth Bor.	Richard Weber, Sec., Kenilworth	Mrs. Adolpha A. Rein, Kenilworth
	Max J. Berzin, Kenilworth	
	John Graf, Kenilworth	
Linden City	Milford E. Levenson, Pres., Linden ...	John J. Fitzpatrick, Linden.
	John F. Blewett, Linden	
	Frank J. Pakulski, Linden	
Mountainside Bor. ..	Robert Koser, Sec., Mountainside	Elmer A. Hoffarth, Mountainside.
	Walter W. Young, Jr., Mountainside ...	
	Frank Torma, Mountainside	
New Providence Bor..	William P. Cucco, Sec., New Providence ..	Mrs. Jane K. Parcels, New Providence.
	Stanwood C. Slack, New Providence ...	
	Alois P. Dill, New Providence	
Plainfield City	Daniel P. Kiely, Jr., Plainfield	John W. Regan, Plainfield.
Rahway City	Anthony F. Boresch, Rahway	James J. Kinneally, Rahway.
Roselle Bor.	Sangston O. Sullivan, Roselle	Louis R. Bass, Roselle.
Roselle Park Bor. ...	Paul J. Endler, Roselle Park	Bernard H. Dreifoos, Roselle Park.
Scotch Plains Twp. ..	Theodore F. Swarer, Sec., Scotch Plains ..	Mrs. Patrena C. Thinnies, Scotch Plains.
	Lloyd Koppe, Scotch Plains	
	Louis R. De Cavalcante, Scotch Plains ...	
Springfield Twp.	Wilbert W. Layng, Sec., Springfield ...	Fred L. Braun, Springfield.
	John E. Longfield, Springfield	
	Charles A. Remlinger, Springfield	
Summit City	Gordon A. Pott, Sec., Summit	Mrs. Ethel V. Martin, Summit.
	J. Henry Negus, Summit	
	Roland E. Levesque, Summit	
Union Twp.	Charles W. Sommer, Sec., Union	Howard R. Leary, Union.
	Homer F. Dukes, Union	
	Francis A. Kopecky, Union	
Westfield Town	G. Alden Barnard, Chm., Westfield	Steven W. Bogart, Westfield.
	Clarence R. Potts, Westfield	
	James R. Crawford, Westfield	
Winfield Twp.	Francis A. Kelley, Winfield	Joseph Dictom, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	Robert W. Grover, Andover	Mrs. Grace L. Stang, Allamuchy.
Alpha Boro.	Joseph L. Dyrek, Jr., Alpha	Michael Rinak, Alpha.
Belvidere Town	Russell A. Parsons, Belvidere	George P. Green, Belvidere.
Blairstown Twp.	Floyd A. Read, Blairstown	Mrs. Anna Fodera, Blairstown.
Franklin Twp.	Wilbur E. Oberly, Asbury	Howard L. Vliet, Stewartsville.
Frelinghuysen Twp...	Henry Natyzak, Johnsonburg	John M. Jones, Blairstown.
Greenwich Twp. ...	Morris L. Stewart, Stewartsville	Miss Marian F. Frey, Stewartsville.
Hackettstown Town .	David E. Johnson, Hackettstown	Wilbur C. Willis, Hackettstown.
Hardwick Twp.	Lewis A. Mott, Blairstown	Jack R. Cooper, Blairstown.
Harmony Twp.	John M. Smith, Jr., Phillipsburg	DeWitt P. Buchman, Phillipsburg.
Hope Twp.	Joseph S. Zorn, Hope	Raymond Huff, Hope.
Independence Twp...	Phares P. Dinger, Vienna	Earl S. Harris, Vienna.
Knowlton Twp.	Martin N. Frey, Columbia	Clarence Labarre, Blairstown.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Liberty Twp.	Howard Gruver, Great Meadows	C. Leroy Titus, Oxford.
Lopatcong Twp.	Raymond L. Koch, Phillipsburg	Herman L. Beers, Phillipsburg.
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford ..	Mrs. Kathryn MacMurray, Port Murray.
	Williard M. Carpenter, Port Murray ...	
	Ray Baldwin, Port Murray	
Oxford Twp.	Richard J. Collins, Oxford	Wayne Hissim, Oxford.
Pahaquarry Twp. ...	Pasquale G. Megliola, Columbia	Mrs. Viola F. Blasi, Columbia.
Phillipsburg Town ...	Enrico D. Angelozzi, Phillipsburg	Alfred R. Bates, Phillipsburg.
Pohatcong Twp.	Kenneth M. Kreidler, Milford	Joseph H. Huff, Milford.
Washington Bor.	Robert Kuebler, Washington	Mrs. Anna Mae Spangenberg, Washington.
Washington Twp. ...	Walter G. Gross, Washington	Carlyle Marlatt, Washington.
White Twp.	Charles W. Hunt, Buttzville	Vernon D. Smith, Buttzville.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Absecon City	\$2,689,250	\$9,619,150	\$12,308,400	\$6,163	\$88,934	\$264,006		\$607	\$353,547
2 Atlantic City	44,931,535	110,412,820	155,344,355	443,078	3,201,700	9,790,000			12,991,700
3 Brigantine City	5,924,675	15,415,265	21,339,940		34,089	249,841			283,930
4 Buena Bor.	1,068,625	5,926,550	6,995,175	413	76,543	208,100	\$5,472	13,898	304,013
5 Buena Vista Twp.	2,987,875	7,000,325	9,988,200	769	16,425	424,275	17,550	15,650	473,900
6 Corbin City	121,339	380,673	502,012	77	1,712	19,355		258	21,325
7 Egg Harbor City	1,170,571	5,546,067	6,716,638	1,000	145,768	486,999			632,767
8 Egg Harbor Twp.	3,589,200	10,657,595	14,246,795	17	80,515	1,241,901		7,035	1,329,451
9 Estell Manor	901,645	526,015	1,427,660	30	1,474	39,884	3,943	7,326	52,627
10 Folsom Bor.	719,700	1,694,942	2,414,642	338	28,894	308,175	14	852	337,935
11 Galloway Twp.	4,433,600	11,259,480	15,693,080	19,247	202,190	828,320	4,788	13,580	1,048,878
12 Hamilton Twp.	8,802,975	13,813,875	22,616,850	345	160,125	1,142,150	6,450	20,250	1,328,975
13 Hammonton	7,343,180	18,063,255	25,406,435	35,679	394,960	1,446,415	3,320	28,085	1,872,780
14 Linwood	2,123,631	12,406,040	14,529,671	19	30,825	210,150	630	3,370	244,975
15 Longport	2,349,990	6,044,930	8,394,920		17,380	66,725			84,105
16 Margate	11,697,900	30,683,850	42,381,750		99,250	511,100			610,350
17 Mullica Twp.	2,774,850	4,772,675	7,547,525	654	168,847	179,039	621	10,240	358,747
18 Northfield	2,306,200	13,647,650	15,953,850	72	50,960	282,630	130	50	333,770
19 Pleasantville	3,657,135	20,130,305	23,787,440	20,632	353,530	1,305,630			1,659,160
20 Port Republic	292,750	749,400	1,042,150		2,905	45,633			48,538
21 Somers Point	3,479,020	11,752,020	15,231,040	87	93,345	535,865			629,210
22 Ventnor City	8,946,905	23,663,995	32,610,900		105,657	741,093			846,750
23 Weymouth Twp.	554,105	1,132,670	1,686,775		3,450	56,800	100	8,460	68,810
24 Totals	\$122,866,656	\$335,299,577	\$458,166,233	\$528,620	\$5,359,478	\$20,384,086	\$43,018	\$129,661	\$25,916,243

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Absecon City	\$12,668,110	\$5.72	\$2.80	.....
2 Atlantic City	168,779,133	7.53	6.36	.....
3 Brigantine City	21,623,870	5.16	3.19	.....
4 Buena Bor.	7,299,601	4.93	8.91	\$4.77
5 Buena Vista Twp.	10,462,869	4.40	4.02	.....
6 Corbin City	523,414	5.99	4.99	.....
7 Egg Harbor City	7,350,405	9.83	10.05	9.82
8 Egg Harbor Twp.	15,576,263	6.91	4.42	.....
9 Estell Manor	1,480,317	6.85	12.71	6.64
10 Folsom Bor.	2,752,915	3.94	4.20	3.92
11 Galloway Twp.	16,761,205	6.87	5.14	.....
12 Hamilton Twp.	23,946,170	5.43	8.55	5.25
13 Hammonton	27,314,924	6.25	8.55	6.09
14 Linwood	14,774,665	6.00	5.73	.....
15 Longport	8,479,025	5.33	5.94	5.33
16 Margate	42,992,100	5.42	8.97	5.38
17 Mullica Twp.	7,906,926	5.75	10.01	5.56
18 Northfield	16,287,692	5.93	8.02	5.90
19 Pleasantville	25,467,232	8.60	8.47	.....
20 Port Republic	1,090,688	6.88	8.83	6.80
21 Somers Point	15,860,337	4.86	7.31	4.77
22 Ventnor City	33,457,650	6.42	6.76	6.42
23 Weymouth Twp.	1,755,585	6.20	14.63	5.86
24 Totals	\$484,611,096	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1965—(Continued)

TAXING DISTRICT		9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
								(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
								Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1	Absecon City	44.73	50.00		\$15,562,248	\$28,230,358	\$183,655.87			\$196.02	
2	Atlantic City	49.75	50.00		169,897,303	338,076,436	2,203,298.78			17,819.92	
3	Brigantine City	49.03	49.00		22,479,828	44,103,698	286,921.72			1,504.53	
4	Buena Bor.	56.42	47.00		5,746,041	13,045,642	84,869.94			1,799.02	
5	Buena Vista Twp.	60.15	50.00		7,091,185	17,554,054	114,199.94			1,168.29	
6	Corbin City	63.53	50.00		309,508	832,922	5,418.68			23.70	
7	Egg Harbor City	48.46	50.00		7,776,297	15,126,702	98,408.52			93.87	
8	Egg Harbor Twp.	38.52	37.00		25,002,312	40,578,575	263,988.62			482.27	
9	Estell Manor	34.13	38.00		2,841,209	4,321,526	28,114.19			31.84	
10	Folsom Bor.	42.38	50.00		3,620,889	6,373,804	41,465.53				
11	Galloway Twp.	49.74	50.00		16,906,018	33,667,223	219,026.02			815.17	
12	Hamilton Twp.	67.51	50.00		12,213,605	36,159,775	235,241.60			2,955.58	
13	Hammonton	50.51	50.00		26,766,185	54,081,109	351,830.92			2,061.80	
14	Linwood	50.69	50.00		14,379,084	29,153,749	189,663.09			51.56	
15	Longport	47.16	47.00		9,500,852	17,979,877	116,970.17			31.75	
16	Margate	50.24	50.00		42,587,177	85,579,277	556,745.90			497.96	
17	Mullica Twp.	51.08	50.00		7,587,111	15,494,037	100,798.25			739.61	
18	Northfield	47.62	50.00		17,882,333	34,170,025	222,297.05			183.00	
19	Pleasantville	51.25	50.00		24,286,236	49,753,468	323,676.91			369.35	
20	Port Republic	37.33	50.00		1,798,109	2,888,797	18,793.40				
21	Somers Point	55.46	50.00		12,861,277	28,721,614	186,851.79				
22	Ventnor City	52.63	50.00		30,198,417	63,656,067	414,121.92			3,154.21	
23	Weymouth Twp.	41.44	46.00		2,464,402	4,219,987	27,453.61			42.56	
24	Totals				\$479,757,626	\$904,368,722	\$6,273,812.45			\$34,022.01	

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1965—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES								
		Section A—Cont'd III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
				I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CII, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)
				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
1	Absecon City	\$183,459.85	\$1,810.87	\$334,879.00		\$12,689.50	\$147,917.66	\$680,756.88	\$43,220.00	\$723,976.88
2	Atlantic City	2,185,478.86		2,666,630.00		2,347.00	7,631,691.25	12,486,147.11	221,055.00	12,707,202.11
3	Brigantine City	285,417.19	2,829.08	354,495.00		24,402.75	408,796.33	1,075,940.35	39,760.00	1,115,700.35
4	Buena Bor.	83,070.92	836.82	201,820.45			51,327.90	337,056.09	23,053.00	360,109.09
5	Buena Vista Twp.	113,031.65	1,126.02	318,114.30			3,299.19	435,571.16	24,120.00	459,691.16
6	Corbin City	5,394.98	53.43	22,123.00			885.25	28,456.66	2,865.00	31,321.66
7	Egg Harbor City	98,314.65	970.32	194,435.50	\$223,871.15	2,130.00	170,578.84	690,300.46	32,480.00	722,780.46
8	Egg Harbor Twp.	263,506.35	2,602.95	430,983.72	336,094.94			1,033,187.96	42,710.00	1,075,897.96
9	Estell Manor	28,082.35	277.21	68,917.80			89.21	97,366.57	4,100.00	101,466.57
10	Folsom Bor.	41,465.53	408.85	58,753.00			2,500.00	103,127.38	5,560.00	108,687.38
11	Galloway Twp.	218,210.85	2,159.61	372,656.50	334,562.20		177,303.25	1,104,892.41	45,940.00	1,150,832.41
12	Hamilton Twp.	232,286.02	2,319.50	431,054.00	379,777.57		209,317.74	1,254,754.83	45,790.00	1,300,544.83
13	Hammonton	349,769.12	3,469.09	979,827.38			309,278.89	1,642,344.48	65,145.00	1,707,489.48
14	Linwood	189,611.53	1,870.09	269,795.01	189,826.36	39,769.00	154,619.60	845,491.59	40,410.00	885,901.59
15	Longport	116,938.42	1,153.34	41,500.00			281,120.41	440,712.17	11,360.00	452,072.17
16	Margate	556,247.94	5,489.56	655,616.00		51,141.50	998,986.93	2,267,481.93	65,790.00	2,333,271.93
17	Mullica Twp.	100,058.64	993.88	133,473.00	178,638.14		15,961.05	429,124.71	26,290.00	455,414.71
18	Northfield	222,114.05	2,191.87	263,552.50	223,889.27	26,320.50	169,444.99	907,513.18	59,870.00	967,383.18
19	Pleasantville	323,307.59	3,191.49	880,452.45		23,878.75	865,684.55	2,096,514.83	91,700.00	2,188,214.83
20	Port Republic	18,793.40	185.30	42,568.00		3,862.50	4,162.05	69,571.25	5,570.00	75,141.25
21	Somers Point	186,851.79	1,842.37	199,590.50	156,098.29		183,077.35	727,460.30	44,220.00	771,680.30
22	Ventnor City	410,967.71	4,083.28	536,043.60		30,650.00	1,103,051.06	2,084,795.65	65,300.00	2,150,095.65
23	Weymouth Twp.	27,411.05	270.69	69,931.00			3,883.53	101,496.27	7,360.00	108,856.27
24	Totals	\$6,239,790.44	\$40,135.62	\$9,527,211.71	\$2,022,757.92	\$217,191.50	\$12,892,977.03	\$30,940,064.22	\$1,013,668.00	\$31,953,732.22

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Absecon City	\$2,063.81	.....	\$813,675	\$64,000.00	\$97,885.00	\$22,500.00	\$184,385.00
2 Atlantic City	31,627.56	.....	29,546,340	900,000.00	4,509,340.00	950,000.00	6,359,340.00
3 Brigantine City	895.15	.....	1,421,725	75,000.00	89,740.00	52,000.00	216,740.00
4 Buena Bor.	2,074.49	.....	748,525	50,000.00	52,629.00	35,000.00	137,629.00
5 Buena Vista Twp.	453.53	.....	507,725	82,500.00	86,101.00	80,000.00	248,601.00
6 Corbin City .....	.....	.....	29,658	11,000.00	5,815.00	500.00	17,315.00
7 Egg Harbor City	2,731.02	.....	1,155,866	80,000.00	71,254.00	28,000.00	179,254.00
8 Egg Harbor Twp.	2,778.18	.....	554,605	200,000.00	268,427.00	110,000.00	578,427.00
9 Estell Manor .....	.....	.....	143,970	45,000.00	18,262.00	6,000.00	69,262.00
10 Folsom Bor. ....	.....	.....	45,550	15,000.00	29,700.00	6,196.07	50,896.07
11 Galloway Twp.	751.53	.....	500,145	90,000.00	125,848.00	65,000.00	280,848.00
12 Hamilton Twp.	1,592.71	.....	4,689,875	160,000.00	205,476.00	70,000.00	435,476.00
13 Hammonton	3,786.22	.....	1,749,900	150,000.00	147,787.00	85,000.00	382,787.00
14 Linwood	1,173.37	.....	1,809,522	110,000.00	80,130.50	22,000.00	212,130.50
15 Longport .....	.....	.....	792,890	30,000.00	34,340.00	14,000.00	78,340.00
16 Margate	3,887.03	.....	2,776,900	150,000.00	177,164.00	80,000.00	407,164.00
17 Mullica Twp. ....	.....	.....	533,425	130,500.00	57,338.00	15,000.00	202,838.00
18 Northfield	947.58	.....	1,750,450	65,000.00	122,383.50	22,000.00	209,383.50
19 Pleasantville	2,903.17	.....	2,745,810	240,000.00	264,645.00	160,000.00	664,645.00
20 Port Republic .....	.....	.....	68,250	8,000.00	17,274.16	7,000.00	32,274.16
21 Somers Point	1,415.30	.....	1,672,930	116,792.90	137,366.00	51,000.00	305,158.90
22 Ventnor City	3,189.46	.....	2,604,370	150,000.00	167,030.00	65,000.00	382,030.00
23 Weymouth Twp. ....	.....	.....	113,950	31,253.93	23,538.00	8,500.00	63,291.93
24 Totals	\$62,270.11	.....	\$56,776,056	\$2,954,046.83	\$6,789,473.16	\$1,954,696.07	\$11,698,216.06
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget				*Adjustments (Net Total 12 A IIb) +			
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes				Total County Taxes Apportioned (including Adjustments— Total 12 A I)			
Total County Taxes Appropriated				***Bank Stock Tax Due Municipality			
Less: Bank Stock Taxes Due County				Bank Stock Tax Due County			
Net County Taxes Apportioned (12 A III)				Total Bank Stock Tax			

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

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Allendale Bor.	\$9,903,400	\$28,850,200	\$38,753,600	\$9,032	\$130,410	\$445,007		\$415	\$575,832
2 Alpine Bor.	7,624,150	8,555,450	16,179,600		1,90	63,326			65,234
3 Bergenfield Bor.	50,806,200	113,011,400	163,817,600	3,321	795,598	2,390,271	\$1,428	535	3,187,832
4 Bogota Bor.	11,648,220	30,677,550	42,325,770	8,559	443,412	1,496,592			1,940,004
5 Carlstadt Bor.	19,205,200	46,458,650	65,663,850	22,264	1,760,100	4,626,100	100	4,500	6,390,800
6 Cliffside Park Bor.	21,777,300	63,838,800	85,616,100		307,249	2,271,853			2,579,102
7 Closter Bor.	16,290,740	43,313,468	59,604,208	7,365	315,351	2,101,591		1,992	2,448,934
8 Cresskill Bor.	15,136,950	38,354,900	53,491,850	22	256,400	971,580			1,227,980
9 Demarest Bor.	5,754,930	24,026,600	29,781,530	2,000	7,185	124,712			131,897
10 Dumont Bor.	24,641,570	72,024,586	96,666,156	5,682	166,930	1,704,191			1,871,121
11 East Paterson Bor.	45,376,350	82,820,300	128,196,650	2,236	961,888	4,697,030	3,213	1,793	5,663,924
12 East Rutherford Bor.	10,766,340	43,737,200	54,503,540	23,828	2,819,878	4,604,972			7,424,850
13 Edgewater Bor.	11,144,310	42,572,983	53,717,323	599,055	2,729,997	7,121,971			9,851,968
14 Emerson Bor.	17,490,300	34,343,100	51,833,400	1,101	122,158	644,923	11		767,092
15 Englewood City	48,720,050	144,985,250	193,705,300	28,481	4,934,598	10,321,490			15,259,088
16 Englewood Cliffs Bor.	29,066,400	44,062,600	73,129,000		990,247	2,092,753			3,083,000
17 Fair Lawn Bor.	63,316,680	184,272,190	247,588,870	75,003	3,325,703	10,054,364			13,380,067
18 Fairview Bor.	12,816,950	38,671,550	51,488,500	3,609	358,553	3,078,491			3,437,044
19 Fort Lee Bor.	63,245,052	129,992,926	193,237,978		418,468	2,986,105			3,404,573
20 Franklin Lakes Bor.	17,332,125	34,119,500	51,451,625		76,408	738,486	558	1,706	817,158
21 Garfield City	26,118,725	104,624,475	130,743,200	3,150	3,233,433	6,979,719			10,223,152
22 Glen Rock Bor.	22,432,200	65,445,600	87,877,800	9,018	390,010	888,318		1,060	1,279,388
23 Hackensack City	68,825,700	154,420,400	223,252,100	150,013	4,802,393	14,343,247			19,145,640
24 Harrington Park Bor.	9,992,950	21,734,350	31,727,300	1,503	15,485	182,760		497	198,742
25 Hasbrouck Heights Bor.	27,402,320	57,784,220	85,186,540	3,084	403,594	944,124			1,347,718
26 Haworth Bor.	5,339,600	16,574,450	21,914,050	3,320	12,234	86,471	297	165	99,167
27 Hillsdale Bor.	19,199,970	45,788,206	64,988,176	7,549	123,853	1,615,365			1,739,218
28 Ho-Ho-Kus Bor.	14,159,650	31,469,100	45,628,750	10,530	76,081	436,010			512,091
29 Leonia Bor.	18,119,200	38,664,800	56,784,000	5,941	86,683	446,279			532,962
30 Little Ferry Bor.	11,316,985	29,242,710	40,559,695		406,348	1,256,871			1,663,219
31 Lodi Bor.	33,876,900	78,814,150	112,691,050	8,421	2,434,737	4,983,657			7,418,394
32 Lyndhurst Twp.	26,954,800	81,979,500	108,934,300	86,817	1,828,255	3,597,254			5,425,509
33 Mahwah Twp.	22,017,425	62,328,698	84,346,123	283,347	507,734	5,361,343	2,869	6,016	5,877,962
34 Maywood Bor.	17,548,530	50,665,640	68,214,170	1,112	507,885	1,380,360			1,888,245
35 Midland Park Bor.	11,172,550	34,956,050	46,128,600	1,637	607,484	1,192,360			1,799,844

N=Northern Valley Regional High School District
Amount to be Apportioned \$2,236,323.50

P=Pascack Valley Regional High School District
Amount to be Apportioned \$1,863,176.75

R=Ramapo Regional High School District
Amount to be Apportioned \$1,881,035.50

O=Oradell-River Edge Regional High School District
Amount to be Apportioned \$1,710,241.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1965—(Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
36 Montvale Bor.	\$12,865,300	\$27,476,200	\$40,341,500	\$2,453	\$68,116	\$427,934	\$969	\$1,148	\$498,167
37 Moonachie Bor.	10,619,500	15,606,650	26,226,150	6,482	649,974	1,940,793			2,590,767
38 New Milford Bor.	30,868,190	69,382,270	100,250,460		136,010	684,691	207	3,267	824,175
39 North Arlington Bor.	22,059,900	67,314,145	89,374,045	1,671	447,789	2,000,944			2,448,733
40 Northvale Bor.	7,190,500	20,485,400	27,675,900	2,375	198,734	521,891			720,625
41 Norwood Bor.	6,947,120	18,997,165	25,944,285	1,469	106,925	549,162	42	521	656,650
42 Oakland Bor.	17,673,150	55,822,300	73,495,450	120	137,586	1,237,635			1,375,221
43 Old Tappan Bor.	7,714,700	15,933,800	23,648,500		23,706	210,390	479	2,845	237,420
44 Oradell Bor.	27,827,685	48,255,030	76,082,715	1,943	114,850	769,360			884,210
45 Palisades Park Bor.	16,486,103	53,350,390	69,836,493	1,062	635,151	1,570,839			2,205,990
46 Paramus Bor.	93,209,005	174,686,100	267,895,105		5,808,210	10,545,733	262	1,636	16,355,841
47 Park Ridge Bor.	11,388,350	33,987,680	45,376,030	740	318,289	986,166		477	1,305,273
48 Ramsey Bor.	25,352,100	59,270,000	84,622,100	11,011	437,171	1,886,768	1,184	5,337	2,330,460
49 Ridgefield Bor.	22,836,520	62,247,065	85,083,585	603,974	1,377,804	4,366,599			5,744,403
50 Ridgefield Park Twp.	18,082,200	46,640,500	64,722,700	21,685	620,962	2,457,634			3,078,596
51 Ridgewood Twp.	60,836,600	160,799,600	221,636,200	33,611	952,415	4,034,115			5,036,530
52 River Edge Bor.	21,787,685	56,847,425	78,635,110	3,144	271,587	1,846,896			2,118,483
53 River Vale Twp.	15,004,225	37,338,025	52,342,250		41,396	329,069	101	524	371,090
54 Rochelle Park Twp.	11,822,700	29,545,100	41,367,800	3,115	187,269	921,682			1,108,951
55 Rockleigh Bor.	1,539,600	4,410,260	5,949,860		605,721	346,332			952,053
56 Rutherford Bor.	29,943,600	82,261,000	112,204,600	14,241	621,251	2,712,788			3,334,039
57 Saddle Brook Twp.	22,485,500	59,670,800	82,156,300	21,274	590,817	2,930,329			3,521,146
58 Saddle River Bor.	17,806,200	19,855,000	37,661,200		48,168	328,218			376,386
59 South Hackensack Twp.	12,140,000	22,534,800	34,674,800	848	2,522,216	4,326,496			6,848,712
60 Teaneck Twp.	67,115,240	209,338,260	276,453,500	15,519	933,462	4,726,550			5,660,012
61 Tenafly Bor.	30,773,800	86,249,975	117,023,775	250	308,849	1,565,315			1,874,164
62 Teterboro Bor.	9,105,770	26,161,104	35,266,874	19,496	7,155,964	9,184,532			16,340,496
63 Upper Saddle River Bor.	16,192,900	36,626,000	52,818,900		106,292	733,199	2,430	8,270	850,191
64 Waldwick Bor.	12,321,800	42,212,800	54,534,600	35,713	265,120	575,520			840,640
65 Wallington Bor.	12,110,185	33,804,120	45,914,305	385	293,392	1,951,248	581	1,511	2,246,732
66 Washington Twp.	8,476,000	38,460,300	46,936,300		24,348	230,903			255,251
67 Westwood Bor.	24,649,550	46,219,350	70,868,900	11,544	645,148	1,663,035			2,308,183
68 Woodcliff Lake Bor.	7,841,500	21,866,900	29,708,400	5,823	16,128	209,524	756	4,262	230,670
69 Wood-Ridge Bor.	17,453,250	58,970,500	76,423,750	6,888	818,231	4,762,652	27	56	5,580,966
70 Wyckoff Twp.	27,199,200	81,513,700	108,712,900		257,523	1,196,922	5,076	8,427	1,467,948
71 Totals	\$1,594,266,380	\$4,047,327,266	\$5,641,593,646	\$2,196,845	\$64,135,224	\$181,024,810	\$20,931	\$56,960	\$245,237,925

NH—Northern Highlands Regional High School District
Amount to be Apportioned \$652,640.50

W—Consolidated School District: Washington Township-Westwood Borough
Amount to be Apportioned \$2,480,942.00

Washington Township \$1,122,161.17
Westwood Borough 1,358,780.83
\$2,480,942.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
		(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Allendale Bor.					\$39,338,464	*2.88	\$5.51	\$2.84
2 Alpine Bor.					16,244,834	*2.15	18.04	2.08
3 Bergenfield Bor.					167,008,753	*3.03	3.97	3.02
4 Bogota Bor.					44,274,333	*3.13	13.64	2.65
5 Carlstadt Bor.					72,076,914	*1.55	2.16	1.49
6 Cliffside Park Bor.					88,195,202	*2.86	6.60	2.75
7 Closter Bor.					62,060,507	*3.12	3.32	3.11
8 Cresskill Bor.					54,719,852	*2.95	2.98	2.95
9 Demarest Bor.					29,915,427	*3.49	8.12	3.47
10 Dumont Bor.					98,542,959	*3.34	5.19	3.30
11 East Paterson Bor.					133,862,810	*2.53	5.98	2.38
12 East Rutherford Bor.					61,952,218	*2.56	4.11	2.35
13 Edgewater Bor.					64,168,346	*2.38	2.61	2.33
14 Emerson Bor.					52,601,593	*3.34	5.17	3.32
15 Englewood City					208,992,869	2.91	*2.62	*2.93
16 Englewood Cliffs Bor.					76,212,000	*2.12	5.45	1.98
17 Fair Lawn Bor.	\$8,100				261,052,040	*2.94	5.05	2.82
18 Fairview Bor.					54,929,153	*2.37	4.02	2.26
19 Fort Lee Bor.	358,000				197,000,551	1.86	*1.84	*1.86
20 Franklin Lakes Bor.					52,268,783	*2.57	4.06	2.55
21 Garfield City					140,969,511	*2.55	3.79	2.46
22 Glen Rock Bor.					89,166,206	*3.78	4.38	3.77
23 Hackensack City					242,547,753	*2.93	6.90	2.59
24 Harrington Park Bor.					31,927,545	*2.92	3.46	2.92
25 Hasbrouck Heights Bor.					86,537,342	*2.49	4.59	2.46
26 Haworth Bor.					22,016,537	*4.16	6.27	4.15
27 Hillsdale Bor.					66,734,943	*3.26	8.25	3.13
28 Ho-Ho-Kus Bor.					46,151,371	*2.20	5.76	2.16
29 Leonia Bor.					57,322,903	*2.95	8.39	2.90
30 Little Ferry Bor.					42,222,914	*2.32	3.21	2.28
31 Lodi Bor.	133,000				120,250,865	*2.82	3.00	2.81
32 Lyndhurst Twp.					114,446,626	*2.56	3.74	2.50
33 Mahwah Twp.	105,040				90,612,472	*2.62	3.96	2.53
34 Maywood Bor.					70,163,527	*2.67	3.25	2.65
35 Midland Park Bor.					47,930,081	*3.12	5.42	3.03

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personal Tax Rate (Applicable to Tangible Personal Prop. Used in Business Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Business Personal Prop. Where (b) is Greater Than (a))
36 Montvale Bor.					\$40,842,120	*\$3.09	\$8.73	\$3.02
37 Moonachie Bor.	\$287,250				29,110,649	1.74	*.99	*1.81
38 New Milford Bor.			\$1,000	\$1,000	101,073,635	*3.01	6.63	2.98
39 North Arlington Bor.					91,824,449	*2.48	5.23	2.41
40 Northvale Bor.					28,398,900	*2.94	7.93	2.81
41 Norwood Bor.					26,602,404	*2.65	3.16	2.63
42 Oakland Bor.					74,870,781	*3.44	4.52	3.41
43 Old Tappan Bor.					23,885,920	*2.77	10.46	2.69
44 Oradell Bor.					76,968,868	*2.30	4.27	2.27
45 Palisades Park Bor.					72,043,545	2.59	*1.77	*2.62
46 Paramus Bor.					284,250,946	*2.40	4.44	2.27
47 Park Ridge Bor.					46,682,043	*3.32	3.73	3.31
48 Ramsey Bor.					86,963,571	*2.94	6.83	2.83
49 Ridgefield Bor.					91,431,962	*.84	2.17	.75
50 Ridgefield Park Twp.					67,825,981	*3.16	5.48	3.05
51 Ridgewood Twp.			2,000	2,000	226,704,341	*3.42	5.01	3.39
52 River Edge Bor.	11,806				80,768,543	*3.13	5.04	3.08
53 River Vale Twp.					52,713,340	*3.25	7.89	3.22
54 Rochelle Park Twp.					42,479,866	*2.64	6.00	2.55
55 Rockleigh Bor.					6,901,913	.77	*.75	*.78
56 Rutherford Bor.					115,552,880	*2.82	4.33	2.77
57 Saddle Brook Twp.			1,000	1,000	85,697,720	*3.09	7.21	2.91
58 Saddle River Bor.					38,037,586	*1.50	1.85	1.50
59 South Hackensack Twp.					41,524,360	*1.89	2.61	1.75
60 Teaneck Twp.					282,129,031	*3.01	4.80	2.98
61 Tenafly Bor.	45,475		2,000	2,000	118,941,664	*3.48	5.29	3.45
62 Teterboro Bor.					51,626,866	.60	*.31	*.73
63 Upper Saddle River Bor.					53,669,091	*2.58	5.74	2.53
64 Waldwick Bor.					55,410,953	*3.79	6.04	3.76
65 Wallington Bor.					48,161,422	*2.50	3.75	2.44
66 Washington Twp.					47,191,551	*3.36	7.66	3.34
67 Westwood Bor.					73,188,627	3.00	*2.79	*3.01
68 Woodcliff Lake Bor.					29,944,893	*3.47	4.95	3.46
69 Wood-Ridge Bor.					82,011,604	*2.13	4.16	1.98
70 Wyckoff Twp.					110,180,848	*2.93	5.18	2.90
71 Totals	\$948,671		\$6,000	\$6,000	\$5,889,971,087			

* Not to be used for computation of local taxes.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1965—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
								Deduct Over- payment	Add Under- payment	Deduct Over- payment
1Allendale Bor.	102.31	96.00	\$851,003		\$38,487,461	\$130,569.56			\$106.00	
2Alpine Bor.	87.95	76.00		\$2,237,363	18,482,197	62,701.26			181.76	
3Bergenfield Bor.	95.13	95.00		8,554,112	175,562,865	595,600.90			2,147.46	
4Bogota Bor.	89.46	87.00		5,276,623	49,550,956	168,102.71			2,932.54	
5Carlstadt Bor.	97.71	92.00		2,094,665	74,171,579	251,628.72			4.58	
6Cliffside Park Bor.	86.58	85.00			101,920,932	345,769.01				
7Closter Bor.	92.71	92.00			66,960,274	227,164.21			1,624.98	
8Cresskill Bor.	101.05	100.00	555,828		54,164,021	183,752.65			1,253.85	
9Demarest Bor.	81.09	72.00		6,996,277	36,911,701	125,223.77			429.45	
10Dumont Bor.	85.43	85.00		16,816,513	115,359,472	391,359.56				\$8.01
11East Paterson Bor.	99.74	100.00			334,180	455,266.26				11,203.78
12East Rutherford Bor.	78.91	69.00			17,902,773	270,909.82			2,112.11	
13Edgewater Bor.	112.91	72.00	2,310,655		61,857,691	209,853.58			11,045.53	
14Emerson Bor.	101.41	101.00	720,689		51,880,904	176,007.11			2,154.22	
15Englewood City	95.83	95.00		9,232,110	218,224,979	740,333.07			2,027.19	
16Englewood Cliffs Bor.	93.87	85.00		5,319,608	81,531,608	276,597.78			1,525.71	
17Fair Lawn Bor.	98.93	91.00		4,001,157	265,053,197	899,198.83			1,352.00	
18Fairview Bor.	88.41	82.00		7,504,294	62,433,447	211,806.85			2,672.10	
19Fort Lee Bor.	97.23	91.00		5,722,499	202,723,050	687,742.43			44,038.63	
20Franklin Lakes Bor.	95.40	93.00		2,542,403	54,811,186	185,948.16			434.13	
21Garfield City	98.11	86.00		4,182,884	145,152,395	492,432.71			1,655.33	
22Glen Rock Bor.	93.92	93.00		5,785,151	94,951,357	322,124.58			2,880.82	
23Hackensack City	95.37	91.00		12,731,915	255,279,668	866,041.92			19,680.20	
24Harrington Park Bor.	94.62	94.00		1,816,669	33,744,214	114,477.99			2,209.08	
25Hasbrouck Heights Bor.	93.00	91.00		6,545,181	93,082,523	315,784.52			1,452.13	
26Haworth Bor.	75.45	69.00		7,174,971	29,191,508	99,032.84			89.67	
27Hillsdale Bor.	95.33	88.00		3,420,789	70,155,732	238,004.87			707.86	
28Ho-Ho-Kus Bor.	98.89	100.00		512,164	46,663,535	158,307.07			280.52	
29Leonia Bor.	91.40	90.00		3,427,761	60,750,664	206,097.97			1,887.45	
30Little Ferry Bor.	90.48	89.00		4,473,121	46,696,035	158,417.33			238.95	
31Lodi Bor.	98.16	97.00		2,341,817	122,592,682	415,898.38			3,470.31	
32Lyndhurst Twp.	83.93	80.00		22,213,927	136,060,553	463,623.95			805.49	
33Mahwah Twp.	91.43	91.00		8,487,346	99,099,818	336,198.32			2,100.71	
34Maywood Bor.	94.75	90.00		3,989,483	74,093,010	251,362.17			2,557.07	
35Midland Park Bor.	94.50	91.00		2,862,740	50,792,821	172,315.77			961.03	

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1965—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
							(a)—County Equalization Table Appeals (R. S. 54:2-37)			
							Deduct Over- payment	Add Under- payment		Deduct Over- payment
36 Montvale Bor.	98.37	84.00		\$763,351	\$41,605,471	\$141,147.48				\$871.24
37 Moonachie Bor.	128.28	100.00	\$5,781,693		23,328,956	79,144.00				\$418.05
38 New Milford Bor.	95.39	93.00		4,906,931	105,980,566	359,541.41				18,667.20
39 North Arlington Bor.	84.12	81.00		17,446,242	109,270,691	370,703.23				963.75
40 Northvale Bor.	91.54	89.00		2,646,834	31,045,734	105,323.34				620.94
41 Norwood Bor.	87.75	85.00		3,737,731	30,340,135	102,929.58				494.59
42 Oakland Bor.	96.30	92.00		2,943,398	77,814,189	263,986.36				19.10
43 Old Tappan Bor.	95.84	90.00		1,052,859	24,938,779	84,605.36				44.81
44 Oradell Bor.	100.25	95.00	143,194		76,825,674	260,632.80				2,011.84
45 Palisades Park Bor.	80.10	72.00		18,208,025	90,251,570	306,180.45				3,106.90
46 Paramus Bor.	101.35	94.00	2,524,420		281,726,526	955,763.47				1,726.23
47 Park Ridge Bor.	92.41	86.00		3,939,400	50,621,443	171,734.36				22.10
48 Ramsey Bor.	97.54	95.00		2,256,861	89,220,432	302,682.29				1,611.05
49 Ridgefield Bor.	91.12	78.00		9,911,945	101,343,907	343,811.44				699.91
50 Ridgefield Park Twp.	93.42	90.00		4,900,784	72,726,765	246,727.16				1,136.46
51 Ridgewood Twp.	95.71	94.00		10,255,859	236,960,200	803,892.72				1,718.74
52 River Edge Bor.	91.78	90.00		7,278,104	88,046,647	298,700.20				254.65
53 River Vale Twp.	95.50	83.00		2,542,396	55,255,736	187,456.31				240.24
54 Rochelle Park Twp.	93.23	91.00		3,113,645	45,593,511	154,676.99				130.71
55 Rockleigh Bor.	90.11	100.00		653,025	7,554,938	25,630.29				
56 Rutherford Bor.	88.67	88.00		14,791,825	130,344,705	442,197.29				4,653.61
57 Saddle Brook Twp.	87.27	85.00		12,605,448	98,303,168	333,495.67				3,972.15
58 Saddle River Bor.	103.93	97.00	1,412,476		36,625,110	124,251.50				218.80
59 South Hackensack Twp.	91.95	100.00		3,035,695	44,560,055	151,170.97				5.83
60 Teaneck Twp.	92.87	90.00		21,853,327	303,982,358	1,031,266.87				3,977.56
61 Tenafly Bor.	78.92	75.00		31,882,466	150,824,130	511,674.20				1,923.70
62 Teterboro Bor.	112.85	100.00	4,015,767		47,611,099	161,521.71				79.03
63 Upper Saddle River Bor.	100.43	93.00	162,155		53,506,936	181,523.46				70.07
64 Waldwick Bor.	85.91	85.00		9,092,505	64,503,458	218,829.41				347.00
65 Wallington Bor.	94.81	93.00		2,682,507	50,843,929	172,489.15				44.91
66 Washington Twp.	78.00	65.00		13,375,887	60,567,438	205,476.37				299.57
67 Westwood Bor.	99.84	100.00		113,572	73,302,199	248,679.33				237.30
68 Woodcliff Lake Bor.	94.87	90.00		1,632,083	31,576,976	107,125.59				725.67
69 Wood-Ridge Bor.	83.78	84.00		15,858,855	97,870,459	332,027.70				340.15
70 Wyckoff Twp.	98.13	91.00		2,216,853	112,397,701	381,311.69				701.64
71 Totals			\$18,477,880	\$428,824,406	\$6,300,317,613	\$21,373,966.78			\$165,020.90	\$18,660.34

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1965—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—Cont'd	Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
	III Net County Taxes Apportioned	County Library Taxes	I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CII, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
1 Allendale Bor.	\$130,463.56		\$499,006.80	NH\$321,369.14		\$149,563.56	\$1,100,403.06	\$30,100.00	\$1,130,503.06
2 Alpine Bor.	62,519.50		226,482.50			53,489.28	342,491.28	5,160.00	347,651.28
3 Bergenfield Bor.	593,453.44		3,113,727.25			1,176,334.81	4,883,515.50	176,170.00	5,059,685.50
4 Bogota Bor.	165,170.17		712,175.00			450,100.85	1,327,446.02	54,870.00	1,382,316.02
5 Carlstadt Bor.	251,624.14		527,848.00			297,100.78	1,076,572.92	35,410.00	1,111,982.92
6 Cliffside Park Bor.	344,144.03		1,197,985.00			891,845.83	2,433,974.86	85,560.00	2,519,534.86
7 Closter Bor.	225,910.36		694,077.51	N591,544.76		359,801.54	1,871,334.17	60,730.00	1,932,064.17
8 Cresskill Bor.	183,323.20		1,114,194.75			259,921.42	1,557,439.37	56,150.00	1,613,589.37
9 Demarest Bor.	125,231.78		429,921.85	N327,848.92		127,902.41	1,010,904.96	31,840.00	1,042,744.96
10 Dumont Bor.	388,264.47		2,069,686.60			693,024.46	3,150,975.53	135,560.00	3,286,535.53
11 East Paterson Bor.	466,470.04		1,813,783.30			997,285.09	3,277,538.43	108,810.00	3,386,348.43
12 East Rutherford Bor.	268,797.71		735,036.50			537,723.55	1,541,557.76	39,710.00	1,581,267.76
13 Edgewater Bor.	198,808.05		442,372.00			863,680.58	1,504,860.63	16,010.00	1,520,870.63
14 Emerson Bor.	173,852.89		1,176,993.04			352,257.53	1,703,103.46	53,310.00	1,756,413.46
15 Englewood City	738,305.88		2,682,938.50		\$314,178.25	2,230,612.10	5,966,034.73	102,750.00	6,068,784.73
16 Englewood Cliffs Bor.	275,072.07		1,042,721.00			269,140.48	1,586,933.55	25,790.00	1,612,723.55
17 Fair Lawn Bor.	897,846.83		4,914,516.00			1,596,493.54	7,408,856.37	243,170.00	7,652,026.37
18 Fairview Bor.	200,134.75		654,098.00			385,483.22	1,248,715.97	51,800.00	1,300,515.97
19 Fort Lee Bor.	643,703.80		1,746,085.00			1,182,299.91	3,572,088.71	83,360.00	3,655,448.71
20 Franklin Lakes Bor.	185,514.03		609,713.75	R341,305.89		178,037.76	1,314,571.43	28,160.00	1,342,731.43
21 Garfield City	490,777.38		1,592,837.50		205,291.00	1,137,558.87	3,426,464.75	163,770.00	3,590,234.75
22 Glen Rock Bor.	319,243.76		2,402,064.00			558,743.50	3,280,051.26	85,050.00	3,365,101.26
23 Hackensack City	846,361.72		3,075,029.00		300,003.38	2,751,862.58	6,973,256.68	122,470.00	7,095,726.68
24 Harrington Park Bor.	112,268.91		382,227.75	N294,133.12		115,351.91	903,981.69	27,100.00	931,081.69
25 Hasbrouck Heights Bor.	314,332.39		1,169,162.81			589,418.95	2,072,914.15	78,070.00	2,150,984.15
26 Haworth Bor.	98,943.17		360,231.50	N259,036.47		177,517.23	895,728.37	19,790.00	915,518.37
27 Hillsdale Bor.	237,297.01		858,752.50	P657,018.89		347,233.99	2,100,302.39	73,310.00	2,173,612.39
28 Ho-Ho-Kus Bor.	158,026.55		672,805.80			152,925.68	983,758.03	28,730.00	1,012,488.03
29 Leonia Bor.	204,210.52		947,555.95			497,808.78	1,649,575.25	36,830.00	1,686,405.25
30 Little Ferry Bor.	158,178.38		557,401.00			218,426.63	934,006.01	41,980.00	975,986.01
31 Lodi Bor.	412,428.07		1,689,572.00			1,193,788.69	3,275,788.76	114,560.00	3,390,348.76
32 Lyndhurst Twp.	462,818.46		1,553,767.50			781,325.45	2,797,911.41	129,950.00	2,927,861.41
33 Mahwah Twp.	334,097.61		1,434,435.45			561,239.46	2,329,772.52	43,970.00	2,373,742.52
34 Maywood Bor.	248,805.10		572,908.00			974,442.90	1,796,156.00	70,670.00	1,866,826.00
35 Midland Park Bor.	171,354.74		1,099,915.87			169,977.65	1,441,248.06	52,560.00	1,493,808.06

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1965—(Continued)

12—APPORTIONMENT OF TAXES									
TAXING DISTRICT	Section A—Cont'd	Section B County Library Taxes	Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
	III Net County Taxes Apportioned		I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CIIa, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
36 Montvale Bor.	\$142,018.72		\$571,934.00	P\$393,214.58		\$120,912.87	\$1,228,080.17	\$31,400.00	\$1,259,480.17
37 Moonachie Bor.	78,725.95		326,013.75			81,601.71	486,341.41	18,420.00	504,761.41
38 New Milford Bor.	340,874.21		1,978,089.22			607,556.23	2,928,519.66	108,210.00	3,034,729.66
39 North Arlington Bor.	369,739.48		1,107,761.75			707,546.38	2,185,047.61	90,400.00	2,275,447.61
40 Northvale Bor.	104,702.40		322,633.50	N274,186.09		103,289.28	804,791.27	27,770.00	832,561.27
41 Norwood Bor.	102,434.99		247,219.77	N268,217.30		61,532.04	679,404.10	22,970.00	702,374.10
42 Oakland Bor.	263,967.26		1,133,825.00	R649,955.75		447,001.69	2,494,749.70	73,350.00	2,568,099.70
43 Old Tappan Bor.	84,560.55		335,160.00	N221,376.84			641,097.39	19,610.00	660,707.39
44 Oradell Bor.	258,620.96		455,752.59	O716,134.16		277,585.37	1,708,093.08	56,170.00	1,764,263.08
45 Palisades Park Bor.	303,073.55		953,478.00			552,015.18	1,808,566.73	56,420.00	1,864,986.73
46 Paramus Bor.	954,037.24		4,486,223.00			1,187,685.82	6,627,946.06	173,690.00	6,801,636.06
47 Park Ridge Bor.	171,712.26		1,064,782.06			262,573.90	1,499,068.22	49,330.00	1,548,398.22
48 Ramsey Bor.	301,071.24		1,650,158.35			531,453.62	2,482,683.21	66,930.00	2,549,613.21
49 Ridgeland Bor.	343,111.53		370,510.53				713,622.06	51,600.00	765,222.06
50 Ridgeland Park Twp.	245,590.70		1,228,112.92			603,354.60	2,077,058.22	66,180.00	2,143,238.22
51 Ridgewood Twp.	802,173.98		4,891,406.00			1,893,798.12	7,587,378.10	160,660.00	7,748,038.10
52 River Edge Bor.	298,445.55		650,741.44	O994,106.84		495,635.65	2,438,929.48	84,240.00	2,523,169.48
53 River Vale Twp.	187,216.07		783,101.06	P518,360.21		170,137.97	1,658,815.31	51,640.00	1,710,455.31
54 Rochelle Park Twp.	154,546.28		621,991.40			299,795.68	1,076,333.36	43,680.00	1,120,013.36
55 Rockleigh Bor.	25,630.29		22,420.00			4,104.00	52,154.29	790.00	52,944.29
56 Rutherford Bor.	446,850.90		1,675,480.00			1,024,873.90	3,147,204.80	107,080.00	3,254,284.80
57 Saddle Brook Twp.	329,523.52		1,530,911.75			677,117.22	2,537,552.49	103,820.00	2,641,372.49
58 Saddle River Bor.	124,032.70		298,905.84			136,546.77	559,485.31	10,000.00	569,485.31
59 South Hackensack Twp.	151,165.14		293,169.00			326,467.13	770,801.27	11,370.00	782,171.27
60 Teaneck Twp.	1,027,289.31		4,561,189.95			2,658,496.12	8,246,975.38	240,000.00	8,486,975.38
61 Tenafly Bor.	513,597.90		2,480,300.00			1,050,436.63	4,044,334.53	84,370.00	4,128,704.53
62 Teterboro Bor.	181,442.68		2,015.00			142,422.67	305,880.35		305,880.35
63 Upper Saddle River Bor.	181,453.39		662,223.44	NH331,271.36		181,909.57	1,356,857.76	26,470.00	1,383,327.76
64 Waldwick Bor.	218,482.41		1,417,387.74			379,202.41	2,015,072.56	84,770.00	2,099,842.56
65 Wallington Bor.	172,444.24		576,198.50			389,535.60	1,138,178.34	62,980.00	1,201,158.34
66 Washington Twp.	205,176.80			W1,122,161.17		203,145.41	1,530,483.38	54,660.00	1,585,143.38
67 Westwood Bor.	248,442.03			W1,358,780.83		519,210.95	2,126,433.81	64,540.00	2,190,973.81
68 Woodcliff Lake Bor.	106,399.92		474,800.00	P294,583.07		137,983.34	1,013,766.33	23,030.00	1,036,796.33
69 Wood-Ridge Bor.	331,687.55		835,447.90			516,536.02	1,683,671.47	57,530.00	1,741,201.47
70 Wyckoff Twp.	380,610.05		1,340,648.00	R889,773.86		527,364.38	3,138,396.29	87,670.00	3,226,066.29
71 Totals	\$21,227,606.22		\$84,102,020.24	\$10,824,359.25	\$819,472.63	\$40,558,549.20	\$157,532,007.54	\$4,784,980.00	\$162,316,987.54

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1965—(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 (Cols. a + b + c)
1 Allendale Bor.	\$1,466.33		\$1,422,550	\$65,000.00	\$95,295.00	\$27,000.00	\$187,295.00
2 Alpine Bor.			54,637,285	40,000.00	57,019.00	23,000.00	120,049.00
3 Bergenfield Bor.	6,003.17		18,893,500	280,000.00	343,611.00	49,000.00	672,611.00
4 Bogota Bor.	5,089.86		4,472,150	180,000.00	100,785.18	13,000.00	302,785.18
5 Carlstadt Bor.	1,985.13		2,672,700	55,000.00	173,730.00	40,000.00	268,730.00
6 Cliffside Park Bor.	4,603.26		6,492,500	200,000.00	209,655.75	63,000.00	472,655.75
7 Closter Bor.	3,696.00		4,361,948	80,000.00	195,586.00	25,000.00	300,586.00
8 Cresskill Bor.	1,664.85		5,491,300	75,000.00	233,708.00	22,000.00	331,808.00
9 Demarest Bor.	94.99		3,904,180	60,000.00	104,937.00	14,800.00	179,737.00
10 Dumont Bor.	4,414.57		12,942,925	220,200.00	240,788.18	43,000.00	503,988.18
11 East Paterson Bor.	2,985.60		7,421,200	40,000.00	244,788.28	45,000.00	329,788.28
12 East Rutherford Bor.	2,179.96		4,581,200	85,000.00	242,970.30	68,000.00	435,970.30
13 Edgewater Bor.	2,991.49		4,134,110	110,000.00	134,338.00	30,000.00	274,338.00
14 Emerson Bor.	665.34		7,063,100	55,000.00	126,454.00	30,000.00	211,454.00
15 Englewood City	18,032.09		27,719,800	440,000.00	630,957.02	140,000.00	1,210,957.02
16 Englewood Cliffs Bor.	1,601.28		24,189,950	225,000.00	173,300.00	40,000.00	438,300.00
17 Fair Lawn Bor.	6,402.98		41,896,060	700,000.00	649,015.00	75,000.00	1,424,015.00
18 Fairview Bor.	949.72		4,314,395	90,000.00	139,130.60	33,000.00	262,130.60
19 Fort Lee Bor.	10,600.09		53,942,732	166,000.00	489,000.00	135,000.00	790,000.00
20 Franklin Lakes Bor.	1,368.11		6,353,050	90,000.00	129,936.00	37,500.00	257,436.00
21 Garfield City	14,209.36		20,141,950	25,812.36	561,456.40	131,600.00	718,868.76
22 Glen Rock Bor.	3,772.51		8,452,500	355,000.00	204,576.56	52,000.00	611,576.56
23 Hackensack City	41,448.99		54,256,150	440,000.00	864,314.00	198,000.00	1,502,314.00
24 Harrington Park Bor.	154.09		2,664,900	50,000.00	90,408.00	6,000.00	146,408.00
25 Hasbrouck Heights Bor.	3,487.54		8,358,850	57,000.00	226,568.00	43,000.00	326,568.00
26 Haworth Bor.	311.57		2,107,900	40,000.00	84,994.05	9,500.00	134,494.05
27 Hillsdale Bor.	**6,651.52		6,626,450	93,000.00	229,608.49	50,000.00	372,608.49
28 Ho-Ho-Kus Bor.	2,309.24		4,598,375	45,000.00	71,943.00	17,000.00	133,943.00
29 Leonia Bor.	4,798.34		7,062,700	128,000.00	143,496.23	25,000.00	291,496.23
30 Little Ferry Bor.	1,202.14		7,849,695	342,200.00	133,508.00	20,000.00	495,708.00
31 Lodi Bor.	4,239.31		10,966,850	100,000.00	311,473.00	100,000.00	511,473.00
32 Lyndhurst Twp.	4,907.55		7,150,806	200,000.00	239,402.00	45,000.00	484,402.00
33 Mahwah Twp.	251.82		14,963,940	159,000.00	197,046.00	50,000.00	406,046.00
34 Maywood Bor.	880.94		4,495,320	155,000.00	162,002.81	25,000.00	342,002.81
35 Midland Park Bor.	1,772.76		5,622,751	220,000.00	80,344.00	21,000.00	321,344.00
Total County Taxes Appropriated			\$21,524,487.66				
Less: Bank Stock Taxes Due County			296,881.44				
Net County Taxes Apportioned (12 A III)			\$21,227,606.22				
Adjustments (Net Total 12 A IIb) +			146,360.56				
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)			\$21,373,966.78				
				Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget			
				\$9,006,989.00			
				Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes			
				\$0.3392522107			
				***Bank Stock Tax Due Municipality			
				\$296,881.44			
				Bank Stock Tax Due County			
				296,881.44			
				Total Bank Stock Tax			
				\$593,762.88			
				** Including Adjustments 1963 and 1964			

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
36 Montvale Bor.	\$929.09		\$5,658,400	\$111,600.00	\$156,773.83	\$55,000.00	\$323,373.83
37 Moonachie Bor.	547.86		7,697,900	50,000.00	147,989.00	21,000.00	218,989.00
38 New Milford Bor.	2,175.38		9,696,360	175,000.00	255,908.00	22,000.00	452,908.00
39 North Arlington Bor.	2,290.54		13,035,475	50,000.00	230,340.00	35,000.00	315,340.00
40 Northvale Bor.	1,145.92		1,579,250	70,000.00	79,247.00	22,000.00	171,247.00
41 Norwood Bor.	278.19		2,782,895	55,000.00	111,063.68	32,000.00	198,063.68
42 Oakland Bor.	1,039.28		9,385,100	106,002.92	157,562.80	58,000.00	321,565.72
43 Old Tappan Bor.	**550.13		4,649,200	87,693.00	139,207.00	22,000.00	250,700.00
44 Oradell Bor.	3,324.70		10,059,925	100,000.00	354,835.29	29,000.00	483,835.29
45 Palisades Park Bor.	3,313.30		4,231,900	100,000.00	180,520.00	14,000.00	294,520.00
46 Paramus Bor.	8,378.89		41,637,675	400,000.00	867,570.00	110,000.00	1,377,570.00
47 Park Ridge Bor.	2,272.98		6,644,500	105,000.00	184,083.00	25,000.00	314,083.00
48 Ramsey Bor.	4,269.12		9,140,800	185,000.00	191,260.00	55,000.00	431,260.00
49 Ridgefield Bor.	6,919.01		9,217,435	700,000.00	1,687,318.00	5,000.00	2,392,318.00
50 Ridgefield Park Twp.	3,294.87		6,211,500	137,500.00	174,398.00	49,000.00	360,898.00
51 Ridgewood Twp.	16,994.25		30,916,400	165,341.15	614,467.23	175,000.00	954,808.38
52 River Edge Bor.	2,929.16		10,622,825	150,000.00	229,558.73	20,000.00	399,558.73
53 River Vale Twp.	581.03		2,112,187	80,000.00	165,572.00	35,000.00	280,572.00
54 Rochelle Park Twp.	1,744.82		2,373,600	70,000.00	85,640.00	2,000.00	157,640.00
55 Rockleigh Bor.			3,390,450	12,000.00	7,733.00		19,733.00
56 Rutherford Bor.	15,518.89		13,996,700	135,000.00	346,508.00	60,000.00	541,508.00
57 Saddle Brook Twp.	1,959.36		11,955,507	7,560.00	220,302.08	122,700.00	350,562.08
58 Saddle River Bor.	1,218.23		2,095,000	70,000.00	37,810.00	14,000.00	121,810.00
59 South Hackensack Twp.	1,053.87		2,819,700		90,809.44	12,000.00	102,809.44
60 Teaneck Twp.	16,154.70		42,176,630	500,000.00	767,965.00	100,000.00	1,367,965.00
61 Tenafly Bor.	10,928.35		19,120,300	245,000.00	295,292.65	33,000.00	573,292.65
62 Teterboro Bor.	671.73		14,543,927	40,000.00	48,086.60		88,086.60
63 Upper Saddle River Bor.			2,885,900	60,000.00	120,411.00	34,450.00	214,861.00
64 Waldwick Bor.	1,434.53		5,451,100	90,000.00	151,950.00	11,000.00	252,950.00
65 Wallington Bor.	2,427.45		3,107,450	40,000.00	131,168.00	35,000.00	206,168.00
66 Washington Twp.	274.59		6,242,700	100,000.00	141,800.00	28,000.00	269,800.00
67 Westwood Bor.	7,246.57		12,026,050	118,000.00	229,828.00	51,000.00	398,828.00
68 Woodcliff Lake Bor.	422.31		1,436,650	80,000.00	89,721.00	27,500.00	197,221.00
69 Wood-Ridge Bor.	4,294.40		6,542,500	80,000.00	119,328.00	30,000.00	229,328.00
70 Wyckoff Twp.	2,985.44		10,654,300	190,000.00	188,528.00	60,000.00	438,528.00
71 Totals	\$296,881.44		\$808,323,960	\$10,327,509.43	\$17,365,729.18	\$3,152,850.00	\$30,846,088.61

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Bass River Twp.	\$1,516,400	\$2,623,050	\$4,139,450		\$7,388	\$162,833	\$1,998	\$3,526	\$175,745
2 Beverly City	1,531,750	8,242,020	9,776,770	\$1,790	212,069	355,240			567,309
3 Bordentown City	1,883,425	13,714,250	15,597,675	4,015	265,225	591,600			856,825
4 Bordentown Twp.	7,822,280	26,694,773	34,517,053	1,992	637,682	2,376,714	1,617	6,398	3,022,411
5 Burlington City	11,675,750	38,059,225	49,734,975	47,996	2,002,600	4,379,500			6,382,100
6 Burlington Twp.	8,692,300	31,505,000	40,197,300	7,111	746,976	6,533,974	690	17,810	7,299,450
7 Chesterfield Twp.	3,659,215	7,620,280	11,279,495		21,888	299,559	2,844	94,000	418,291
8 Cinnaminson Twp.	21,888,650	63,508,800	85,397,450		619,025	4,936,728	1,933	2,414	5,560,098
9 Delanco Twp.	2,627,100	12,537,250	15,164,350		368,930	1,415,731		1,998	1,786,659
10 Delran Twp.	7,760,200	30,066,600	37,826,800		2,557,238	1,278,961	7,791	18,377	3,862,367
11 Eastampton Twp.	1,978,650	4,727,200	6,705,850	896	37,690	202,010	10,127	9,531	259,358
12 Edgewater Park Twp.	5,371,350	19,521,550	24,892,900	4,074	279,471	594,799	166	4,100	878,536
13 Evesham Twp.	14,177,100	25,952,000	40,162,300		76,361	757,942	4,260	50,694	889,257
14 Fieldsboro Bor.	386,900	1,703,750	2,090,650	34	2,613	601,505			604,118
15 Florence Twp.	3,313,450	34,353,750	37,667,200	5,297	1,373,805	5,608,673	18,432	12,662	7,013,572
16 Hainesport Twp.	3,192,625	9,248,950	12,441,575	488	113,725	655,125	50	8,725	777,625
17 Lumberton Twp.	4,328,720	10,443,455	14,772,175	953	428,965	1,194,141	17,547	74,807	1,715,460
18 Mansfield Twp.	3,745,980	8,217,870	11,963,850	1,215	46,325	247,550	84,150	75,175	453,200
19 Maple Shade Twp.	9,976,950	39,279,100	49,256,050	3,498	499,272	1,478,250			1,977,522
20 Medford Twp.	11,799,300	26,381,200	38,180,500	95	353,085	1,101,975	9,550	80,100	1,544,710
21 Medford Lakes Bor.	4,393,325	17,459,850	21,853,175		12,199	139,174			151,373
22 Moorestown Twp.	27,832,200	82,075,300	109,907,500	3,346	1,388,695	6,385,015	9,525	9,280	7,790,515
23 Mount Holly Twp.	8,158,900	34,959,800	43,118,700	20,459	543,729	2,949,492			3,493,221
24 Mount Laurel Twp.	8,050,325	26,837,650	34,887,975	392	72,700	746,601	5,619	38,179	863,099
25 New Hanover Twp.	516,430	553,025	1,069,455	2,880	28,069	1,615,745	19	2,283	1,646,116
26 North Hanover Twp.	3,148,300	5,302,820	8,451,120	120	17,525	318,876	43,746	51,525	491,672
27 Palmyra Bor.	5,155,400	19,899,250	25,054,650	505	220,940	627,919			848,859
28 Pemberton Bor.	544,500	3,171,300	3,715,800		36,099	415,658			451,757
29 Pemberton Twp.	8,033,447	23,745,825	31,779,272	7,484	233,094	1,214,639	235	121,206	1,569,174
30 Riverside Twp.	3,805,585	26,752,285	30,557,870	8,605	719,015	3,255,205			3,974,220
31 Riverton Bor.	2,527,150	10,615,000	13,142,150	1,260	56,746	200,165			256,911
32 Shamong Twp.	1,885,555	2,248,125	4,133,680		13,608	254,402	74	21,135	289,219
33 Southampton Twp.	5,000,600	10,084,950	15,085,550	126	143,300	564,350	3,350	147,200	858,200
34 Springfield Twp.	12,292,055	7,476,820	19,768,875	36	60,511	427,795	3,694	171,569	663,569
35 Tabernacle Twp.	2,050,050	4,373,100	6,423,150		5,275	157,575	175	40,625	203,650
36 Washington Twp.	1,009,042	2,914,880	3,923,922		44,282	197,510		11,899	253,691
37 Westampton Twp.	2,294,200	8,906,800	11,201,000		50,200	286,175	27,550	18,525	382,450
38 Willingboro Twp.	11,732,943	82,866,622	94,599,565		235,228	1,950,868			2,186,096
39 Woodland Twp.	2,864,025	1,681,850	4,545,875	101	8,717	153,840		13,287	175,844
40 Wrightstown Bor.	558,800	3,601,500	4,160,300	203	140,600	1,286,900		800	1,427,800
41 Totals	\$239,183,927	\$789,960,025	\$1,029,143,952	\$124,971	\$14,738,865	\$57,920,712	\$255,142	\$1,107,830	\$74,022,049

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personal Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Bass River Twp.					\$1,315,195	\$3.00	\$8.18	\$2.88
2 Beverly City					10,345,869	3.00	3.13	3.00
3 Bordentown City					16,458,515	3.41	3.67	3.40
4 Bordentown Twp.	\$65,800				37,607,256	2.51	2.84	2.48
5 Burlington City					56,165,071	1.58	1.84	1.55
6 Burlington Twp.					47,503,861	3.03	3.45	2.96
7 Chesterfield Twp.					11,697,786	2.38	6.09	2.25
8 Cinnaminson Twp.					90,957,548	2.52	3.26	2.48
9 Delanco Twp.					16,951,009	3.50	2.59	3.60
10 Delran Twp.					41,689,167	2.60	2.91	2.57
11 Eastampton Twp.					6,966,104	3.13	4.32	3.09
12 Edgewater Park Twp.					25,775,510	2.88	5.06	2.81
13 Evesham Twp.					41,051,557	2.30	4.13	2.26
14 Fieldsboro Bor.					2,694,802	3.25	5.26	2.68
15 Florence Twp.					44,686,069	3.17	3.29	3.16
16 Hainesport Twp.					13,219,688	3.15	4.63	3.07
17 Lumberton Twp.					16,488,588	3.30	1.57	3.49
18 Mansfield Twp.					12,418,265	2.33	2.76	2.32
19 Maple Shade Twp.					51,237,070	3.22	3.64	3.21
20 Medford Twp.					39,725,305	2.47	3.44	2.44
21 Medford Lakes Bor.					22,004,548	2.92	5.10	2.91
22 Moorestown Twp.					117,701,361	2.99	3.54	2.96
23 Mount Holly Twp.					46,632,380	4.02	6.88	3.79
24 Mount Laurel Twp.					35,751,466	3.27	8.27	3.15
25 New Hanover Twp.					2,718,451	.48	.42	.55
26 North Hanover Twp.					8,942,912	1.97	3.31	1.90
27 Palmyra Bor.					25,904,014	3.28	4.63	3.24
28 Pemberton Bor.					4,167,557	3.28	3.67	3.24
29 Pemberton Twp.					33,355,930	2.02	2.31	2.01
30 Riverside Twp.					34,540,695	3.01	4.47	2.83
31 Riverton Bor.					13,400,321	3.49	6.59	3.43
32 Shamong Twp.					4,422,899	2.93	3.80	2.87
33 Southampton Twp.	2,700				15,946,576	2.96	3.85	2.92
34 Springfield Twp.					20,432,480	1.90	4.30	1.82
35 Tabernacle Twp.					6,626,800	2.75	2.85	2.75
36 Washington Twp.					4,177,613	2.63	3.67	2.57
37 Westampton Twp.					11,553,450	3.27	8.40	3.10
38 Willingboro Twp.					96,785,661	3.72	8.33	3.72
39 Woodland Twp.					4,721,820	2.32	8.23	2.29
40 Wrightstown Bor.					5,588,303	1.55	2.03	1.40
41 Totals	\$68,500				\$1,103,359,472			

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1965—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S. 54:4-11)	(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	Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
							Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Buss River Twp.	100.00	100.00			\$4,315,195	\$18,741.30				
2 Beverly City	100.00	100.00			10,345,869	44,933.12			\$35.78	
3 Bordentown City	100.00	100.00			16,458,515	71,480.94			27.32	
4 Bordentown Twp.	100.00	100.00			37,607,256	163,331.99			116.94	
5 Burlington City	107.00	100.00	\$3,253,690		52,911,381	229,799.30			2,273.18	
6 Burlington Twp.	90.60	89.00		\$5,072,761	52,576,022	228,345.41			208.32	
7 Chesterfield Twp.	100.00	100.00			11,697,786	50,804.63			26.43	
8 Cinnaminson Twp.	100.00	100.00			90,957,548	395,637.53			592.05	
9 Delanco Twp.	100.00	100.00			16,951,009	73,619.89			63.22	
10 Delran Twp.	100.00	100.00			41,689,167	181,060.13			491.03	
11 Eastampton Twp.	97.65	97.00		169,401	7,135,505	30,990.20			179.13	
12 Edgewater Park Twp.	100.00	100.00			25,775,510	111,945.56			258.77	
13 Evesham Twp.	100.00	100.00			41,051,557	178,290.93			359.03	
14 Fieldsboro Bor.	111.66	100.00	218,314		2,476,488	10,755.63			39.08	
15 Florence Twp.	85.76	100.00		6,254,442	50,940,511	221,239.62			18.77	
16 Hainesport Twp.	100.00	100.00			13,219,688	57,414.40			142.40	
17 Lumberton Twp.	100.00	100.00			16,488,588	71,611.55			268.44	
18 Mansfield Twp.	100.00	100.00			12,418,265	53,933.74			186.92	
19 Maple Shade Twp.	100.00	100.00			51,237,070	222,527.61			734.17	
20 Medford Twp.	100.00	100.00			39,725,305	172,530.89			103.56	
21 Medford Lakes Bor.	100.00	100.00			22,004,548	95,567.90			74.27	
22 Moorestown Twp.	100.00	100.00			117,701,361	511,188.52			8,914.10	
23 Mount Holly Twp.	100.21	100.00	90,360		46,542,020	202,136.55			957.36	
24 Mount Laurel Twp.	84.27	100.00		6,512,256	42,263,722	183,555.48			502.50	
25 New Hanover Twp.	100.00	100.00			2,718,451	11,806.50				
26 North Hanover Twp.	106.10	100.00	485,880		8,457,032	36,729.72			158.96	
27 Palmyra Bor.	100.00	100.00			25,904,014	112,503.67			37.56	
28 Pemberton Bor.	100.00	100.00			4,167,557	18,100.10			101.74	
29 Pemberton Twp.	100.00	100.00			33,355,930	144,868.07			1,756.26	
30 Riverside Twp.	100.00	100.00			34,540,695	150,013.62			360.39	
31 Riverton Bor.	93.77	94.00		889,551	14,289,872	62,062.31			47.32	
32 Shamong Twp.	100.00	100.00			4,422,899	19,209.08			2.07	
33 Southampton Twp.	82.93	97.00		3,131,695	19,078,271	82,858.80				\$21.98
34 Springfield Twp.	100.00	100.00			20,432,480	88,740.26				
35 Tabernacle Twp.	100.00	100.00			6,626,800	28,780.84			115.53	
36 Washington Twp.	60.51	100.00		2,560,828	6,738,441	29,265.70				
37 Westampton Twp.	100.00	100.00			11,583,450	50,308.06			70.45	
38 Willingboro Twp.	100.00	100.00			96,785,661	420,349.59				.30
39 Woodland Twp.	100.00	100.00			4,721,820	20,507.33			166.85	
40 Wrightstown Bor.	100.00	100.00			5,588,303	24,270.55			10.80	
41 Totals			\$4,048,244	\$24,590,934	\$1,123,902,162	\$4,881,217.02			\$19,400.70	\$22.23
R=Rancocas Valley Regional High School			\$1,045,223.43		B=Bordentown Regional High School		\$266,491.00			
L=Lenape Regional High School			\$1,257,550.00		N=Northern Burlington County Regional High School		\$509,584.00			

TAXING DISTRICT	12—APPORTIONMENT OF TAXES									
	Section A—Cont'd III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D—Tax Levy			
			I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CIIa, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)	
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget					
1 Bass River Twp.	\$18,741.30	\$1,029.26	\$83,296.00			\$20,730.00	\$123,796.56	\$9,730.00	\$133,526.56	
2 Beverly City	44,897.34	2,465.85	193,334.50			50,079.59	290,777.28	20,070.00	310,847.28	
3 Bordentown City	71,453.62	3,924.27	213,818.50	B\$100,621.84	\$32,552.00	113,427.76	535,797.99	25,690.00	561,487.99	
4 Bordentown Twp.	163,215.05	8,964.04	408,152.00	B165,869.16	44,645.80	107,645.20	898,491.25	44,060.00	942,551.25	
5 Burlington City	227,526.12	12,503.60	576,528.00				816,557.72	70,650.00	887,207.72	
6 Burlington Twp.	228,137.09	12,529.84	868,743.00		174,010.50	105,405.73	1,388,826.16	49,270.00	1,438,096.16	
7 Chesterfield Twp.	50,778.20	2,788.80	79,230.00	N115,290.11		20,807.00	268,894.11	9,630.00	278,524.11	
8 Cinnaminson Twp.	394,445.48	21,664.72	1,549,492.00			236,053.41	2,201,655.64	94,900.00	2,296,555.64	
9 Delanco Twp.	73,556.67	4,039.89	391,589.00			95,000.00	564,185.56	28,010.00	592,225.56	
10 Delran Twp.	180,569.10	9,918.45	725,863.50			100,000.00	1,016,351.05	66,820.00	1,083,171.05	
11 Eastampton Twp.	30,811.07	1,692.76	91,498.93	R78,425.11		6,523.00	208,950.87	9,150.00	218,100.87	
12 Edgewater Park Twp.	111,686.79	6,134.67	552,231.75			43,251.00	713,304.21	29,240.00	742,544.21	
13 Evesham Twp.	177,931.90	9,773.15	412,940.00	L269,676.21		27,689.12	998,010.38	44,790.00	942,800.38	
14 Fieldsboro Bor.	10,716.55	588.68	62,044.00			10,000.00	83,349.23	4,330.00	87,679.23	
15 Florence Twp.	221,220.85	12,149.31	783,501.00			332,739.22	1,349,610.38	68,270.00	1,417,880.38	
16 Hainesport Twp.	57,272.00	3,145.83	162,348.00	R145,647.44		28,800.00	397,213.27	19,760.00	416,973.27	
17 Lumberton Twp.	71,343.11	3,919.18	217,064.50	R181,490.50		51,143.53	524,960.82	17,680.00	542,640.82	
18 Mansfield Twp.	53,746.82	2,952.30	86,600.00	N133,808.95			277,108.07	12,390.00	289,498.07	
19 Maple Shade Twp.	221,793.44	12,183.31	950,574.00			368,096.40	1,552,647.15	98,700.00	1,651,347.15	
20 Medford Twp.	172,427.33	9,469.97	412,810.00	L277,534.24		72,016.80	944,258.34	36,980.00	981,238.34	
21 Medford Lakes Bor.	95,493.63	5,244.70	270,146.00	L176,487.82		68,330.21	615,702.36	26,980.00	642,682.36	
22 Moorestown Twp.	502,274.42	27,624.46	2,228,975.00			673,760.44	3,432,634.32	90,390.00	3,523,024.32	
23 Mount Holly Twp.	201,179.19	11,051.99	745,555.05	R443,928.84		398,875.30	1,800,590.37	74,260.00	1,874,850.37	
24 Mount Laurel Twp.	183,052.98	10,054.90	596,519.54	L264,442.33		77,571.23	1,131,640.98	35,310.00	1,166,950.98	
25 New Hanover Twp.	11,806.50	648.40					12,454.90	380.00	12,834.90	
26 North Hanover Twp.	36,570.76	2,009.08	12,994.00	N117,996.46			169,570.30	6,770.00	176,340.30	
27 Palmyra Bor.	112,466.11	6,176.68	524,948.25			155,229.75	798,820.79	51,250.00	850,070.79	
28 Pemberton Bor.	17,998.36	988.72	83,885.00			26,225.83	129,097.91	7,690.00	136,787.91	
29 Pemberton Twp.	143,111.81	7,865.81	276,833.00			203,602.02	631,412.64	42,310.00	673,722.64	
30 Riverside Twp.	149,653.23	8,220.11	652,339.64			168,505.81	978,718.79	61,160.00	1,039,878.79	
31 Riverton Bor.	62,014.99	3,405.98	287,352.78			94,322.66	447,096.41	20,010.00	467,106.41	
32 Shamong Twp.	19,207.01	1,054.84	69,798.00	L35,183.01			125,242.86	4,280.00	129,522.86	
33 Southampton Twp.	82,880.78	4,551.67	203,844.95	L160,301.13			451,578.53	20,830.00	472,408.53	
34 Springfield Twp.	88,740.26	4,873.54	110,137.75	N142,488.48		31,703.00	377,943.03	9,230.00	387,173.03	
35 Tabernacle Twp.	28,665.31	1,574.68	67,958.96	L73,925.26			172,124.21	10,250.00	182,374.21	
36 Washington Twp.	29,265.70	1,607.25	64,927.00			10,200.00	105,999.95	3,790.00	109,789.95	
37 Westampton Twp.	50,237.61	2,759.26	181,408.75	R127,721.31			362,126.93	16,520.00	378,646.93	
38 Willingboro Twp.	420,349.89		2,559,273.00			476,099.67	3,455,722.56	135,430.00	3,591,152.56	
39 Woodland Twp.	20,310.48	1,117.68	84,412.95				105,871.11	3,600.00	109,471.11	
40 Wrightstown Bor.	24,259.75	1,332.37	33,630.10			25,799.57	85,021.79	1,780.00	86,801.79	
41 Totals	\$4,861,838.60	\$244,000.00	\$17,876,598.40	\$3,010,838.20	\$251,208.30	\$4,199,633.28	\$30,444,116.78	\$1,382,370.00	\$31,826,486.78	
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget			\$1,789,310.00	Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes						\$0.0023851923
Rate per \$100 to be applied to Col. 11 for apportionment of County Budget			\$0.43430978	Total County Taxes Appropriated						\$4,923,828.98
County Percentage Level of Taxable Value of Real Property, 100%.				Less: Bank Stock Taxes Due County						61,990.38

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Bass River Twp.			\$378,225	\$13,000.00	\$25,011.00	\$17,797.60	\$55,808.60
2 Beverly City	\$2,030.40		1,739,600	14,000.00	66,266.49	34,000.00	114,266.49
3 Bordentown City	4,270.24		5,943,200	28,000.00	167,000.00	41,500.00	236,500.00
4 Bordentown Twp.	1,209.00		4,281,775	100,000.00	153,400.00	33,100.00	286,500.00
5 Burlington City	8,375.06		23,324,100	289,120.00	1,864,211.50	41,153.50	2,194,485.00
6 Burlington Twp.	594.27		4,729,800	83,000.00	213,709.68	57,387.53	354,097.21
7 Chesterfield Twp.			1,339,300	20,000.00	49,700.00	24,000.00	93,700.00
8 Cinnaminson Twp.	862.63		8,435,500	104,000.00	259,570.00	73,000.00	436,570.00
9 Delanco Twp.			965,000	37,532.00	64,000.00	42,000.00	143,532.00
10 Delran Twp.			2,729,700	100,900.00	208,250.00	64,650.66	373,800.66
11 Eastampton Twp.			341,100	20,000.00	41,912.00	16,000.00	77,912.00
12 Edgewater Park Twp.			1,315,925	23,273.96	81,004.00	88,500.00	195,777.96
13 Evesham Twp.	2,310.88		3,839,500	135,000.00	130,000.00	50,000.00	315,000.00
14 Fieldsboro Bor.			43,100	33,300.00	12,350.00	7,007.76	52,657.76
15 Florence Twp.	1,819.92		3,904,600	44,000.00	132,450.00	64,009.07	240,459.07
16 Hainesport Twp.			1,325,185	45,000.00	39,498.03	45,400.00	129,898.03
17 Lumberton Twp.	2,502.47		1,123,490	38,000.00	51,554.00	42,000.00	131,554.00
18 Mansfield Twp.	872.41		3,293,337	47,590.00	91,100.00	16,000.00	157,690.00
19 Maple Shade Twp.	1,903.60		4,997,450	102,000.00	237,986.50	50,000.00	389,986.50
20 Medford Twp.	3,883.20		8,076,000	103,122.26	121,300.00	78,000.00	302,422.26
21 Medford Lakes Bor.			1,331,750	50,000.00	85,092.00	12,000.00	147,092.00
22 Moorestown Twp.	6,239.56		20,357,170	98,857.91	280,328.72	170,000.00	549,186.63
23 Mount Holly Twp.	6,491.46		8,629,500	23,000.00	204,053.01	97,000.00	324,053.01
24 Mount Laurel Twp.	528.77		2,200,250	88,000.00	152,731.00	72,510.43	313,241.43
25 New Hanover Twp.			30,023,250	28,587.50	50,000.00		78,587.50
26 North Hanover Twp.			8,351,700	40,688.33	84,340.00	18,000.00	143,028.33
27 Palmyra Bor.	1,608.37		5,484,050	52,500.00	177,786.23	37,000.00	267,286.23
28 Pemberton Bor.	1,174.17		1,533,500	19,000.00	19,600.00	14,000.00	52,600.00
29 Pemberton Twp.	1,199.83		10,567,480	91,000.00	205,904.00	45,000.00	344,904.00
30 Riverside Twp.	5,494.19		5,953,045	45,000.00	122,809.00	55,000.00	222,809.00
31 Riverton Bor.	2,817.96		2,833,400	15,000.00	56,897.00	10,500.00	82,397.00
32 Shamong Twp.			1,349,350	29,646.00	23,450.00	15,000.00	68,096.00
33 Southampton Twp.	1,251.23		404,250	60,000.00	92,504.00	40,000.00	192,504.00
34 Springfield Twp.			802,350	30,000.00	50,127.00	31,000.00	111,127.00
35 Tabernacle Twp.			626,150	50,000.00	22,143.00	31,000.00	103,143.00
36 Washington Twp.			99,500	7,244.96	16,754.00	7,000.00	30,998.96
37 Westampton Twp.			660,100	45,457.04	91,000.00	22,000.00	161,457.04
38 Willingboro Twp.	3,900.33		7,683,043	170,000.00	266,000.00	40,000.00	476,000.00
39 Woodland Twp.			3,213,500	20,450.75	26,293.10	18,000.00	64,743.85
40 Wrightstown Bor.	600.43		842,000	16,750.00	34,700.00	3,670.28	55,120.28
41 Totals	\$61,990.38		\$195,071,225	\$2,365,020.71	\$6,081,785.26	\$1,624,186.81	\$10,070,992.78
Net County Taxes Apportioned (12 A III)				***Bank Stock Tax Due Municipality			
† Adjustments (Net Total 12 A Iib) ±				Bank Stock Tax Due County			
Total County Taxes Apportioned (including Adjustments - Total 12 A I)				Total Bank Stock Tax			
\$4,881,217.02				\$123,980.76			

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Audubon Bor.	\$4,676,850	\$19,639,525	\$24,316,375	\$1,550	\$350,025	\$629,225			\$1,009,250
2 Audubon Park Bor.	73,553	649,176	722,729			8,261			8,261
3 Barrington Bor.	2,303,750	14,103,100	16,406,850	50	192,447	1,179,193			1,371,640
4 Bellmawr Bor.	2,644,030	16,785,525	19,429,555			59,004			336,571
5 Berlin Bor.	1,281,150	7,311,350	8,592,500	2,610	146,407	401,749			548,156
6 Berlin Twp.	778,885	4,526,690	5,305,575		9,249	56,801	\$105	\$1,957	68,112
7 Brooklawn Bor.	981,350	3,599,275	4,580,625	320	60,125	201,275			261,400
8 Camden City	24,180,630	120,508,230	144,688,860	1,838,055	8,652,810	21,910,165			30,562,975
9 Cherry Hill Twp.	27,095,300	107,648,017	134,743,317	284	2,485,213	4,713,716	4,021	14,077	7,217,027
10 Chesilhurst Bor.	116,730	767,610	884,340		3,953	22,072			26,025
11 Clementon Bor.	1,353,475	6,141,630	7,495,105	1,112	76,331	245,200			321,531
12 Collingswood Bor.	6,450,950	29,528,600	35,979,550	3,694	286,625	935,275			1,221,900
13 Gibbsboro Bor.	556,509	4,082,240	4,638,749		155,716	400,316			556,032
14 Gloucester City	4,913,000	19,729,875	24,642,875	11,901	606,430	4,315,029			4,921,459
15 Gloucester Twp.	8,501,275	29,800,250	38,301,525	1,094	70,500	826,467	3,000	5,000	904,967
16 Haddon Twp.	9,045,560	30,786,175	39,831,735	2,144	239,404	677,110			916,514
17 Haddonfield Bor.	10,246,900	27,748,250	37,995,150	6,438	310,430	1,494,870			1,805,300
18 Haddon Heights Bor.	3,165,675	15,473,575	18,639,250	1,000	88,712	285,733			374,445
19 Hi-Nella Bor.	130,775	617,975	748,750	15	13	2,601		1,000	3,614
20 Laurel Springs Bor.	620,075	3,397,275	4,017,350	140	14,873	395,082	17		409,972
21 Lawnside Bor.	573,750	2,661,450	3,235,200		30,055	198,065			228,120
22 Lindenwood Bor.	1,653,128	9,496,525	11,149,651	849	19,574	137,945	99	402	158,020
23 Magnolia Bor.	963,150	6,202,250	7,165,400	50	43,375	139,850			183,225
24 Merchantville Bor.	1,549,250	7,399,275	8,948,525	3,514	69,291	796,365			865,656
25 Mt. Ephraim Bor.	2,554,940	8,134,940	10,689,880		57,650	251,345			308,995
26 Oaklyn Bor.	1,911,975	7,602,475	9,514,450	3,174	82,521	137,159			219,680
27 Pennsauken Twp.	21,223,250	74,766,500	95,989,750	31,214	2,345,950	4,036,000			6,381,950
28 Pine Hill Bor.	933,425	5,160,825	6,094,250	23	9,802	56,665			66,467
29 Pine Valley Bor.	169,122	206,463	375,585		2,198	5,052			7,250
30 Runnemede Bor.	3,321,725	12,895,200	16,216,925		106,500	343,325			449,825
31 Somerdale Bor.	1,120,983	7,797,179	8,918,162	25	38,811	138,060			176,871
32 Stratford Bor.	3,960,925	14,815,880	18,776,805	355	101,523	372,040			473,563
33 Tavistock Bor.	141,000	214,000	355,000		2,515	50,272			52,787
34 Voorhees Twp.	2,441,525	8,605,775	11,047,300	597	42,375	193,150	800	2,850	235,975
35 Waterford Twp.	1,176,953	5,353,465	6,530,418	180	30,431	170,243	186	3,235	218,095
36 Winslow Twp.	3,382,100	10,973,375	14,355,475	3,678	50,485	1,658,974	1,794	18,829	1,730,082
37 Woodlynne Bor.	523,775	3,416,800	3,940,575		22,067	40,203			62,270
38 Totals	\$156,720,396	\$648,546,720	\$805,267,116	\$1,914,066	\$16,902,390	\$47,702,420	\$10,022	\$47,150	\$64,661,982

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$4,155,000.00

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.722949617
County Percentage Level of Taxable Value of Real Property, 50%.

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Audubon Bor.					\$25,327,175		\$10.50	\$5.46
2 Audubon Park Bor.					730,990	\$14.52	8.56	
3 Barrington Bor.					17,778,510		14.36	6.66
4 Bellmawr Bor.					19,766,126		10.12	6.58
5 Berlin Bor.					9,143,266		9.24	5.98
6 Berlin Twp.					5,373,687		15.02	7.26
7 Brooklawn Bor.					4,842,345		5.84	5.44
8 Camden City	\$63,725				177,153,615		9.68	9.00
9 Cherry Hill Twp.					141,960,628	5.96	4.70	
10 Chesilhurst Bor.					910,365		24.50	7.06
11 Clementon Bor.					7,820,748	6.84	4.42	
12 Collingswood Bor.					37,205,144		8.64	6.34
13 Gibbsboro Bor.		\$8,253		\$8,253	5,186,528		9.92	7.92
14 Gloucester City					29,576,235	7.24	4.87	
15 Gloucester Twp.					39,207,586		9.80	5.96
16 Haddon Twp.					40,750,393	6.70	5.70	
17 Haddonfield Bor.					39,806,888	6.82	6.64	
18 Haddon Heights Bor.					19,014,695		8.40	7.20
19 Hi-Nella Bor.					752,379		28.92	6.64
20 Laurel Springs Bor.					4,427,462		7.48	5.68
21 Lawnside Bor.					3,463,320	7.24	5.82	
22 Lindenwold Bor.					11,308,520		9.20	7.82
23 Magnolia Bor.					7,348,675		9.68	8.22
24 Merchantville Bor.					9,817,695		9.20	6.42
25 Mt. Ephraim Bor.					10,998,875		7.86	5.96
26 Oaklyn Bor.					9,737,304	6.34	4.88	
27 Pennsauken Twp.					102,402,914		7.92	4.84
28 Pine Hill Bor.					6,160,740	9.46	9.14	
29 Pine Valley Bor.					382,835	5.90	1.24	
30 Runnemede Bor.			\$1,000	1,000	16,665,750		11.46	5.94
31 Somerdale Bor.					9,095,058		11.90	7.82
32 Stratford Bor.					19,250,723		6.34	5.94
33 Tavistock Bor.					407,787	2.72	.53	
34 Voorhees Twp.					11,286,872	7.12	5.33	
35 Waterford Twp.					6,743,693	7.46	3.98	
36 Winslow Twp.					16,089,235	6.70	3.29	
37 Woodlynne Bor.					4,002,845	8.44	6.02	
38 Totals	\$63,725	\$8,253	\$1,000	\$9,253	\$871,897,636			

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						1 Total County Taxes Apportioned (Including Total Net Adjustments)	11—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
							Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Audubon Bor.	47.79	50.00		\$27,576,147	\$52,903,322	\$382,464.36			\$669.35	
2 Audubon Park Bor.	50.00	50.00		730,990	1,461,980	10,569.38				
3 Barrington Bor.	40.12	48.00		25,973,585	43,752,125	316,305.82			5,355.04	
4 Bellmawr Bor.	44.72	44.00		24,445,935	44,212,061	319,630.93			1,537.93	
5 Berlin Bor.	45.65	43.00		10,956,054	20,099,320	145,307.96			168.18	
6 Berlin Twp.	41.05	42.00		7,713,150	13,086,837	94,611.24			83.72	
7 Brooklawn Bor.	50.90	49.00		4,689,884	9,532,229	68,913.21			276.62	
8 Camden City	49.32	50.00		181,143,413	358,297,028	2,590,306.99			11,020.71	
9 Cherry Hill Twp.	49.95	46.00		143,485,519	285,446,147	2,063,631.83			25,361.35	
10 Chesilhurst Bor.	48.96	50.00		947,935	1,858,300	13,434.57			84.61	
11 Clementon Bor.	48.03	49.00		8,447,539	16,268,287	117,611.52			1,180.99	
12 Collingswood Bor.	41.97	47.00		51,123,024	88,328,168	638,568.15			4,869.07	
13 Gibbsboro Bor.	46.33	50.00		5,929,692	11,116,220	80,364.67			164.59	
14 Gloucester City	48.67	50.00		30,923,062	60,499,297	437,379.44			34,809.35	
15 Gloucester Twp.	51.98	50.00		36,290,105	75,497,691	545,810.27			2,074.39	
16 Haddon Twp.	48.51	50.00		43,197,282	83,947,675	606,899.39			8,230.89	
17 Haddonfield Bor.	42.14	50.00		53,980,684	93,787,572	678,036.89			318.94	
18 Haddon Heights Bor.	41.85	42.00		26,417,073	45,431,768	328,448.79			293.48	
19 Hi-Nella Bor.	52.90	50.00		670,285	1,422,664	10,285.14			21.22	
20 Laurel Springs Bor.	51.33	50.00		4,219,277	8,646,739	62,511.57			16.12	
21 Lawnside Bor.	45.94	43.00		4,108,275	7,571,595	54,738.82			43.81	
22 Lindenwold Bor.	42.67	47.00		15,158,684	26,467,204	191,344.55			449.78	
23 Magnolia Bor.	47.62	42.00		8,134,714	15,483,389	111,937.10			49.16	
24 Merchantville Bor.	41.07	47.00		13,816,232	23,633,927	170,861.38			225.36	
25 Mt. Ephraim Bor.	47.57	50.00		12,091,009	23,089,884	166,928.23			49.16	
26 Oaklyn Bor.	46.07	45.00		11,408,050	21,145,354	152,870.26				\$67.45
27 Pennsauken Twp.	44.71	48.00		125,649,383	228,052,297	1,648,703.21			14,627.30	
28 Pine Hill Bor.	40.96	46.00		8,862,340	15,023,080	108,609.30			281.02	
29 Pine Valley Bor.	30.55	50.00		861,076	1,243,911	8,992.85				
30 Runnemede Bor.	48.30	50.00		17,808,314	34,474,064	249,230.12			2,377.31	
31 Somerdale Bor.	43.77	44.00		11,682,028	20,777,086	150,207.86			541.38	
32 Stratford Bor.	54.18	50.00		16,353,453	35,604,176	257,400.26			1,992.46	
33 Tavistock Bor.	47.07	50.00		451,983	859,770	6,215.70				
34 Voorhees Twp.	14.78	45.00		13,914,360	25,201,232	182,192.22			221.68	
35 Waterford Twp.	46.91	50.00		7,604,021	14,347,714	103,726.74			127.64	
36 Winslow Twp.	40.45	48.00		23,011,890	39,101,125	282,681.43			636.00	
37 Woodlynne Bor.	43.21	50.00		5,241,285	9,244,130	66,830.40			8.55	
38 Totals				\$985,017,732	\$1,856,915,368	\$13,424,562.55			\$118,167.16	\$67.45
Total County Taxes Apportioned				\$13,448,240.45						
Less: Bank Stock Taxes Due County				141,777.61						
Net County Taxes Apportioned (12 A III)				\$13,306,462.84						
† Adjustments (Net Total 12 A IIb) ±				118,099.71						
Total County Taxes Apportioned (including Adjustments— Total 12 A I)				\$13,424,562.55						
						***Bank Stock Tax Due Municipality				
						Bank Stock Tax Due County				
						Total Bank Stock Tax				
						† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.				
						§ Includes equalization of Tangible Personal Property Used in Business.				
						** Class 2 RR. Adjustment added to Column 10-B				

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1965—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—Cont'd III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
			I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CII, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
1 Audubon Bor.	\$381,795.01	\$5,635.87	\$706,851.00	.....	.....	\$257,649.38	\$1,351,931.26	\$82,130.00	\$1,434,061.26
2 Audubon Park Bor.	10,569.38	155.75	71,985.00	.....	.....	23,500.00	106,210.13	.....	106,210.13
3 Barrington Bor.	310,950.78	4,660.98	705,048.70	.....	.....	219,527.37	1,240,187.83	49,560.00	1,289,747.83
4 Bellmawr Bor.	318,093.00	4,709.97	371,720.00	B\$305,357.73	.....	242,728.65	1,242,609.35	71,010.00	1,313,619.35
5 Berlin Bor.	145,139.78	2,141.21	158,102.00	D167,921.84	.....	61,866.13	535,170.96	29,927.33	565,098.29
6 Berlin Twp.	94,527.52	1,394.16	91,419.50	A148,810.98	.....	37,600.00	373,752.16	21,840.00	395,592.16
7 Brooklawn Bor.	68,636.59	1,015.48	151,126.00	.....	.....	25,667.92	246,445.99	18,040.00	264,485.99
8 Camden City	2,579,286.28	.....	5,441,500.00	.....	\$28,307.50	7,572,176.22	15,621,270.00	533,850.00	16,155,120.00
9 Cherry Hill Twp.	2,038,270.48	.....	5,163,742.45	.....	.....	992,782.54	8,194,795.47	255,120.00	8,449,915.47
10 Chesilhurst Bor.	13,349.96	197.97	26,846.00	A23,087.69	.....	3,500.00	66,981.62	1,850.00	68,831.62
11 Clementon Bor.	116,430.53	1,733.08	115,104.50	A202,118.51	.....	69,784.68	505,171.30	29,620.00	534,791.30
12 Collingswood Bor.	633,699.08	.....	1,216,692.00	.....	.....	436,585.70	2,286,976.78	100,200.00	2,387,176.78
13 Gibbsboro Bor.	80,200.08	1,184.23	164,372.00	D120,796.57	.....	39,900.00	406,452.88	15,230.00	421,682.88
14 Gloucester City	402,570.09	6,445.08	934,852.98	.....	.....	709,952.32	2,053,820.47	88,170.00	2,141,990.47
15 Gloucester Twp.	543,735.88	8,042.88	990,961.65	B509,066.57	.....	186,548.43	2,238,355.41	131,770.00	2,370,125.41
16 Haddon Twp.	598,668.50	8,943.07	1,653,847.25	.....	.....	350,000.00	2,611,458.82	115,110.00	2,726,568.82
17 Haddonfield Bor.	677,717.95	.....	1,384,690.00	.....	.....	568,757.04	2,631,164.99	86,653.77	2,717,818.76
18 Haddon Heights Bor.	328,155.31	.....	750,887.50	.....	.....	228,654.56	1,307,697.37	66,880.00	1,374,577.37
19 Hi-Nella Bor.	10,263.92	151.56	34,849.50	.....	.....	1,900.00	47,164.98	3,550.00	50,714.98
20 Laurel Springs Bor.	62,495.45	921.15	164,170.41	.....	.....	15,099.84	242,686.85	16,260.00	258,946.85
21 Lawnside Bor.	54,695.01	806.62	130,970.54	.....	.....	52,300.00	238,772.17	12,220.00	250,992.17
22 Lindenwold Bor.	190,894.77	2,819.59	205,435.00	A328,830.62	.....	103,333.33	831,313.31	54,925.00	886,238.31
23 Magnolia Bor.	111,887.94	1,049.46	204,660.50	C193,345.57	.....	67,540.95	579,084.42	27,940.00	607,024.42
24 Merchantville Bor.	170,636.02	2,517.76	286,682.58	.....	.....	170,460.26	630,298.62	24,245.00	654,541.62
25 Mt. Ephraim Bor.	166,879.07	2,459.79	314,236.00	.....	.....	136,693.83	620,268.69	40,940.00	661,208.69
26 Oaklyn Bor.	152,937.71	2,252.64	333,607.00	.....	.....	96,415.73	585,213.08	32,070.00	617,283.08
27 Pennsauken Twp.	1,634,075.91	24,294.74	2,562,581.77	.....	.....	701,593.48	4,922,545.90	230,400.00	5,152,945.90
28 Pine Hill Bor.	108,328.28	1,600.43	155,081.75	A186,647.87	.....	99,233.00	550,891.33	32,310.00	583,201.33
29 Pine Valley Bor.	8,992.85	132.52	.....	.....	.....	13,475.00	22,600.37	.....	22,600.37
30 Runnemede Bor.	246,852.81	3,672.57	299,417.00	B262,206.67	.....	133,296.13	945,445.18	68,360.00	1,013,805.18
31 Somerdale Bor.	149,666.48	2,213.41	232,161.00	C207,945.67	.....	90,405.05	682,391.61	36,890.00	719,281.61
32 Stratford Bor.	255,407.80	3,792.96	433,700.00	C284,953.46	.....	117,893.05	1,095,747.27	50,260.01	1,146,007.28
33 Tavistock Bor.	6,215.70	91.59	700.00	.....	.....	4,070.00	11,077.29	.....	11,077.29
34 Voorhees Twp.	181,970.54	2,684.72	341,065.50	D224,676.59	.....	23,152.75	773,550.10	29,590.00	803,140.10
35 Waterford Twp.	103,599.10	1,528.48	139,007.12	A178,257.02	.....	50,048.51	472,440.23	30,210.00	502,650.23
36 Winslow Twp.	282,045.43	4,165.49	206,956.50	A485,795.31	.....	66,000.00	1,044,962.73	33,210.00	1,078,172.73
37 Woodlynne Bor.	66,821.85	984.79	170,125.00	.....	.....	76,600.00	314,531.64	23,400.00	337,931.64
38 Totals	\$13,306,462.84	\$105,000.00	\$26,315,155.70	\$3,829,818.67	\$28,307.50	\$14,046,691.85	\$57,631,436.56	\$2,443,741.11	\$60,075,177.67
A Lower Camden County Regional High School			\$1,567,328.90						
(Calendar Year Adjustment Credit, Berlin Township)			—13,780.90						
B Black Horse Pike Regional High School			1,076,630.97						
C Central Camden County Regional High School			686,244.70						
D Eastern Camden County Regional High School			513,395.00						

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Audubon Bor.	\$5,012.90		\$3,505,525	\$75,000.00	\$114,500.00	\$13,000.00	\$202,500.00
2 Audubon Park Bor.			200,078	16,786.00	4,800.00		21,586.00
3 Barrington Bor.	272.63		812,350	75,000.00	94,374.44	28,061.66	197,436.10
4 Bellmawr Bor.	1,271.35		2,338,575	100,000.00	132,858.00	50,000.00	282,858.00
5 Berlin Bor.	1,843.71		813,400	35,000.00	102,063.00	30,000.00	167,063.00
6 Berlin Twp.			108,535	40,000.00	41,683.00	19,000.00	100,683.00
7 Brooklawn Bor.			526,475	10,391.10	78,364.00	8,000.00	96,755.10
8 Camden City	79,674.28		36,723,740	1,355,000.00	2,780,503.00	725,000.00	4,860,503.00
9 Cherry Hill Twp.	7,217.46		6,950,850	723,000.00	872,000.00	200,000.00	1,795,000.00
10 Chesilhurst Bor.			79,065	8,500.00	16,365.00	9,642.00	34,507.00
11 Clementon Bor.	2,215.32		790,566	50,000.00	54,000.00	38,000.00	142,000.00
12 Collingswood Bor.	4,914.30		5,028,225	90,000.00	221,500.00	99,500.00	411,000.00
13 Gibbsboro Bor.			321,873	39,850.00	23,500.00	6,000.00	69,350.00
14 Gloucester City	2,887.78		3,651,000	70,000.00	255,325.90	93,000.00	418,325.90
15 Gloucester Twp.	2,651.57		2,688,500	280,000.00	280,800.00	80,000.00	640,800.00
16 Haddon Twp.			3,485,675	150,000.00	213,000.00	60,000.00	423,000.00
17 Haddonfield Bor.	11,465.25		5,575,350	82,000.00	222,636.00	70,000.00	374,636.00
18 Haddon Heights Bor.	2,821.99		5,303,025	180,000.00	189,558.00	6,500.00	376,058.00
19 Hll-Nella Bor.			20,183	11,500.00	16,625.00	1,675.00	29,800.00
20 Laurel Springs Bor.	1,435.35		444,815	30,917.76	69,000.00	2,500.00	102,417.76
21 Lawnside Bor.			271,325	72,000.00	41,500.00	36,500.00	150,000.00
22 Lindenwold Bor.			3,700,950	87,459.57	90,500.00	44,000.00	221,959.57
23 Magnolia Bor.			603,175	60,000.00	64,909.05	27,000.00	151,909.05
24 Merchantville Bor.	4,039.74		1,834,840	31,000.00	121,000.00	6,500.00	158,500.00
25 Mt. Ephraim Bor.	1,306.17		990,600	35,000.00	79,280.00	5,720.00	120,000.00
26 Oaklyn Bor.	2,084.27		1,060,450	52,000.00	89,000.00	10,500.00	151,500.00
27 Pennsauken Twp.	4,188.01		8,944,750	230,429.81	618,034.00	122,000.00	970,463.81
28 Pine Hill Bor.			588,775	37,000.00	53,497.00	32,500.00	122,997.00
29 Pine Valley Bor.				4,350.00			4,350.00
30 Runnemede Bor.	2,003.87		3,003,725	112,000.00	105,400.00	25,000.00	242,400.00
31 Somerdale Bor.	2,094.95		1,384,270	95,000.00	86,000.00	24,000.00	205,000.00
32 Stratford Bor.	106.95		1,078,850	100,011.11	98,548.89	28,000.00	226,560.00
33 Tavistock Bor.					370.00		370.00
34 Voorhees Twp.	347.25		1,025,850	140,000.00	90,000.00	42,000.00	272,000.00
35 Waterford Twp.	1,922.51		415,287	15,000.00	68,243.98	42,000.00	125,243.98
36 Winslow Twp.			288,100	120,000.00	120,583.00	90,000.00	330,583.00
37 Woodlynne Bor.			492,150	33,000.00	19,000.00	12,000.00	64,000.00
38 Totals	\$141,777.61		\$105,055,902	\$4,647,195.35	\$7,529,321.26	\$2,087,598.66	\$14,264,115.27

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Avalon Bor.	\$11,985,450	\$16,559,650	\$28,545,100	.....	\$43,600	\$371,875	.....	.....	\$415,475
2 Cape May City	6,516,885	19,314,865	25,831,750	\$17,784	142,236	968,531	.....	.....	1,110,767
3 Cape May Point Bor.	590,650	2,328,425	2,919,075	.....	.....	11,041	.....	.....	11,041
4 Dennis Twp.	1,741,438	5,558,532	7,299,970	417	74,643	296,134	.....	\$42,497	413,271
5 Lower Twp.	9,325,450	42,214,450	51,539,900	211	217,108	3,617,743	\$4,743	12,743	3,882,337
6 Middle Twp.	7,318,040	24,228,325	31,576,365	11,414	389,985	1,575,528	1,473	25,691	1,992,677
7 North Wildwood City	11,121,250	34,315,739	45,437,019	.....	154,342	1,333,145	.....	.....	1,487,487
8 Ocean City	7,822,285	141,982,145	119,804,430	18,285	550,760	3,425,637	.....	.....	3,976,397
9 Sea Isle City	6,206,650	15,995,200	22,201,850	.....	52,749	436,606	.....	.....	489,355
10 Stone Harbor Bor.	12,023,150	22,056,550	34,079,700	.....	75,074	488,252	.....	.....	563,326
11 Upper Twp.	4,345,350	12,427,950	16,773,300	3,119	70,946	625,425	.....	6,262	702,633
12 West Cape May Bor.	525,020	3,232,500	3,757,520	2,116	35,940	58,464	.....	8,250	102,654
13 West Wildwood Bor.	506,455	2,430,830	2,937,285	.....	6,353	36,859	.....	.....	43,215
14 Wildwood City	26,849,912	44,463,863	71,313,775	27,022	955,353	4,929,678	.....	.....	5,885,031
15 Wildwood Crest Bor.	13,337,900	33,737,400	47,075,300	.....	26,834	1,587,603	.....	.....	1,614,437
16 Woodbine Bor.	455,400	3,352,150	3,807,550	1,113	119,500	382,470	36	2,894	504,900
17 Totals	\$120,701,315	\$424,198,574	\$544,899,889	\$81,481	\$2,915,426	\$20,174,991	\$6,252	\$98,337	\$23,195,006

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
						(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Avalon Bor.					\$28,960,575	\$1.96	\$3.30	\$1.94
2 Cape May City	\$69,300				27,029,601	3.66	4.74	3.61
3 Cape May Point Bor.					2,930,116	2.85	5.86	2.83
4 Dennis Twp.					7,713,661	2.88	3.02	2.87
5 Lower Twp.	8,000				55,430,448	2.25	2.71	2.22
6 Middle Twp.	116,100	\$65,950		\$65,950	33,630,606	2.72	2.57	2.73
7 North Wildwood City	589,481				47,513,987	2.45	3.60	2.41
8 Ocean City					153,799,112	2.28	3.34	2.25
9 Sea Isle City	134,300				22,825,505	2.34	2.92	2.32
10 Stone Harbor Bor.					34,643,026	1.89	1.95	1.89
11 Upper Twp.					17,479,052	1.09	1.33	1.08
12 West Cape May Bor.					3,862,290	3.81	3.93	3.81
13 West Wildwood Bor.					2,980,500	2.77	1.56	2.79
14 Wildwood City					77,225,828	2.20	3.40	2.11
15 Wildwood Crest Bor.					48,689,737	2.15	1.58	2.17
16 Woodbine Bor.					4,313,563	3.35	3.68	3.30
17 Totals	\$917,181	\$65,950		\$65,950	\$569,027,607			

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1965—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
								Deduct Over- payment	Add Under- payment	Deduct Over- payment
1 Avalon Bor.	98.25	100.00		\$508,437	\$29,469,012	\$140,385.94				\$605.31
2 Cape May City	109.41	100.00	\$2,221,705		24,807,896	118,181.08			\$21.32	
3 Cape May Point Bor.	81.87	86.00		648,222	3,578,338	17,046.66				
4 Dennis Twp.	101.56	100.00	112,130		7,601,531	36,212.55			120.09	
5 Lower Twp.	87.07	100.00		7,653,737	63,084,185	300,523.57				116.21
6 Middle Twp.	88.75	92.00		4,175,914	37,806,520	180,104.57			16.04	
7 North Wildwood City	90.91	92.00		4,672,548	52,186,535	248,608.80			22.89	
8 Ocean City	94.42	96.00		9,018,772	162,817,884	775,639.91			1,414.94	
9 Sea Isle City	101.67	95.00	338,926		22,486,579	107,122.68			40.28	
10 Stone Harbor Bor.	84.62	85.00		6,293,522	40,936,548	195,015.56			66.73	
11 Upper Twp.	93.38	93.00		1,241,998	18,721,050	89,184.27			200.94	
12 West Cape May Bor.	107.23	98.00	251,256		3,611,034	17,202.42			24.99	
13 West Wildwood Bor.	92.66	94.00		235,434	3,215,934	15,320.23				
14 Wildwood City	100.17	99.00	61,583		77,164,245	387,598.86			193.19	
15 Wildwood Crest Bor.	92.67	91.00		3,883,226	52,572,963	250,449.69			86.72	
16 Woodbine Bor.	122.33	100.00	695,026		3,618,537	17,238.16			15.87	
17 Totals			\$3,680,626	\$38,331,810	\$603,678,791	\$2,875,834.95			\$2,224.00	\$721.52

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1965—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—Cont'd	Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
	III		I—District School Purposes			II	I	II	III
	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 (Cols. AIII + B + CII, b, c + CII)	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (Cols. I + II)
1 Avalon Bor.	\$140,991.25	\$3,285.94	\$71,812.06			\$343,497.90	\$559,587.15	\$8,700.00	\$568,287.15
2 Cape May City	118,159.76	2,756.06	169,472.18	\$149,555.47		524,767.88	964,711.35	23,530.00	988,241.35
3 Cape May Point Bor.	17,046.66	397.59	19,841.00			43,000.00	80,285.25	3,050.00	83,335.25
4 Dennis Twp.	36,092.46	842.54	166,617.40				203,552.40	18,620.00	222,172.40
5 Lower Twp.	300,639.78	7,011.65	351,906.25	407,859.04		92,215.79	1,159,632.51	89,260.00	1,248,892.51
6 Middle Twp.	180,088.53	4,200.45	631,155.00			32,556.16	848,000.14	65,590.00	913,590.14
7 North Wildwood City	248,585.91	5,798.13	224,485.64		\$21,680.00	622,296.21	1,122,845.89	40,770.00	1,163,615.89
8 Ocean City	774,224.97		742,500.00		56,725.00	1,854,653.03	3,428,103.00	79,930.00	3,508,033.00
9 Sea Isle City	107,082.40	2,497.81	95,354.07			313,250.12	518,184.40	14,730.00	532,914.40
10 Stone Harbor Bor.	194,948.83	4,547.36	116,479.72			330,755.18	646,731.09	9,460.00	656,191.09
11 Upper Twp.	88,983.33	2,076.49	78,002.50			— 868.47	168,193.85	21,970.00	190,163.85
12 West Cape May Bor.	17,177.43	400.80	48,552.00	59,509.49		14,875.00	140,514.72	6,820.00	147,334.72
13 West Wildwood Bor.	15,320.23	357.33	16,886.00			47,000.00	79,563.56	2,970.00	82,533.56
14 Wildwood City	367,405.67	8,570.49	268,389.00		18,975.00	1,006,759.82	1,670,099.98	32,030.00	1,702,129.98
15 Wildwood Crest Bor.	250,362.97	5,839.94	285,766.00			475,630.98	1,017,599.89	30,630.00	1,048,229.89
16 Woodbine Bor.	17,222.29	401.79	85,985.45			30,224.47	133,834.00	10,590.00	144,424.00
17 Totals	\$2,874,332.47	\$48,984.37	\$3,373,204.27	\$616,924.00	\$97,380.00	\$5,730,614.07	\$12,741,439.18	\$458,650.00	\$13,200,089.18

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1965—(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 Fines	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Avalon Bor.	\$636.10	.....	\$3,577,225	\$253,609.00	\$72,240.00	\$26,000.00	\$351,849.00
2 Cape May City	1,574.26	.....	6,500,053	39,000.00	164,331.00	116,152.67	319,483.67
3 Cape May Point Bor. ....	.....	.....	54,175	17,000.00	6,200.00	5,629.96	28,829.96
4 Dennis Twp. ....	.....	.....	847,494	44,180.73	74,831.00	30,000.00	149,011.73
5 Lower Twp.	784.21	.....	3,974,100	105,000.00	161,000.00	102,928.10	368,928.10
6 Middle Twp.	2,793.16	.....	5,415,100	85,000.00	156,900.68	84,000.00	325,900.68
7 North Wildwood City	461.37	.....	3,520,520	74,814.97	163,951.44	71,000.00	309,766.41
8 Ocean City	6,882.47	.....	2,630,766	342,000.00	533,720.95	103,000.00	978,720.95
9 Sea Isle City	583.16	.....	1,858,000	90,000.00	61,499.00	22,000.00	173,499.00
10 Stone Harbor Bor.	1,272.19	.....	2,912,300	190,359.67	89,876.00	15,500.00	295,735.67
11 Upper Twp.	868.47	.....	1,192,550	250,000.00	307,632.00	11,916.04	569,548.04
12 West Cape May Bor. ....	.....	.....	262,900	14,200.00	14,949.50	13,000.00	42,149.50
13 West Wildwood Bor. ....	.....	.....	28,505	15,000.00	9,300.00	6,500.00	30,800.00
14 Wildwood City	6,612.17	.....	9,095,042	2,876.62	913,967.74	157,000.00	1,073,844.36
15 Wildwood Crest Bor.	615.16	.....	2,956,900	85,500.00	100,864.00	82,000.00	268,364.00
16 Woodbine Bor.	559.44	.....	3,336,780	25,000.00	29,201.00	18,000.00	72,201.00
17 Totals	\$23,642.16	.....	\$48,162,412	\$1,633,540.99	\$2,860,464.31	\$864,626.77	\$5,358,632.07

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$1,045,399.10
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.47638496
***Bank Stock Tax Due Municipality \$23,642.16
Bank Stock Tax Due County 23,642.16
Total Bank Stock Tax \$47,284.32

Total County Taxes Appropriated \$2,897,974.63
Less: Bank Stock Taxes Due County 23,642.16
Net County Taxes Apportioned (12 A III) \$2,874,332.47
*Adjustments (Net Total 12 A IIb) ± 1,502.48
Total County Taxes Apportioned (including Adjustments—
Total 12 A I) \$2,875,834.95

* Net Overpayments are added to the Net Taxes Apportioned and Net
Underpayments are deducted.
County Percentage Level of Taxable Value of Real Property, 100%.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1. Bridgeton City	\$6,033,655	\$20,155,120	\$26,188,775	\$30,612	\$1,172,925	\$3,380,196	.....	.....	\$4,553,121
2. Commercial Twp.	\$540,462	1,997,534	2,537,996	52	16,913	345,107	\$893	\$3,861	366,774
3. Deerfield Twp.	929,850	2,591,800	3,521,650	.....	17,848	156,437	14	19,924	194,223
4. Downe Twp.	1951,470	1,416,910	2,368,380	190	3,620	177,340	10	4,360	185,330
5. Fairfield Twp.	993,375	3,056,475	4,049,850	809	11,706	125,911	579	10,036	148,232
6. Greenwich Twp.	509,411	985,310	1,494,721	.....	18,656	44,312	142	8,571	71,681
7. Hopewell Twp.	1,906,800	4,448,400	6,355,200	118	30,032	172,680	4,515	34,367	241,594
8. Lawrence Twp.	1,112,410	1,745,100	2,857,510	1,666	37,096	148,111	216	17,196	202,619
9. Maurice River Twp.	1,809,215	2,884,975	4,694,190	3,727	39,160	445,192	980	3,980	489,312
10. Millville City	4,777,875	25,407,425	30,185,300	37,268	1,021,872	3,138,713	.....	7,322	4,167,907
11. Shiloh Bor.	139,290	642,930	782,220	.....	4,546	16,122	73	7,680	28,421
12. Stow Creek Twp.	646,675	893,725	1,540,400	.....	19,054	39,067	2,350	41,832	102,303
13. Upper Deerfield Twp.	2,126,050	7,878,600	10,004,650	1,739	79,652	512,860	837	74,351	667,700
14. Vineland City	17,863,600	59,693,000	77,556,600	35,417	1,703,480	3,981,880	41,420	50,240	5,777,020
15. Totals	\$40,340,138	\$133,797,304	\$174,137,442	\$111,598	\$4,176,560	\$12,683,928	\$52,029	\$283,720	\$17,196,237

CUMBERLAND COUNTY

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(c) + 5(f) — 6(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Bridgeton City					\$30,772,508	\$9.55	\$11.49	\$9.21
2 Commercial Twp.	\$9,900		\$900	\$900	2,913,822	11.17	13.65	10.81
3 Deerfield Twp.					3,715,873	5.69	9.04	5.50
4 Downe Twp.					2,553,900	8.32	11.85	8.04
5 Fairfield Twp.					4,198,891	8.63	10.71	8.55
6 Greenwich Twp.					1,566,402	7.90	17.36	7.45
7 Hopewell Twp.					6,596,912	6.34	9.91	6.21
8 Lawrence Twp.					3,061,795	9.73	14.24	9.41
9 Maurice River Twp.	76,590				5,263,819	7.24	11.63	6.79
10 Millville City		\$10,000		10,000	34,380,475	8.47	8.31	8.49
11 Shiloh Bor.					810,641	8.75	13.56	8.57
12 Stow Creek Twp.					1,642,703	7.56	14.63	7.09
13 Upper Deerfield Twp.	5,840				10,679,929	7.09	10.19	6.88
14 Vineland City			1,300	1,300	83,367,737	6.84	11.08	6.52
15 Totals	\$92,330	\$10,000	\$2,200	\$12,200	\$191,525,407			

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1965—(Continued)

TAXING DISTRICT		9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment		Add Under- payment
1	Bridgeton City	42.50	40.00	.....	\$42,261,552	\$73,034,060	\$493,856.22	.....	.....	\$5,920.55	.....
2	Commercial Twp.	37.99	40.00	.....	4,692,856	7,606,678	51,436.35	.....	.....	706.29	.....
3	Deerfield Twp.	50.29	40.00	.....	3,772,368	7,488,241	50,635.48	.....	.....	158.40	.....
4	Downe Twp.	40.86	40.00	.....	3,705,942	6,259,842	42,329.04	.....	.....	2,148.46	.....
5	Fairfield Twp.	35.07	38.00	.....	7,739,905	11,938,796	80,730.12	.....	.....	286.36	.....
6	Greenwich Twp.	44.05	40.00	.....	2,006,035	3,572,437	24,156.81	.....	.....	405.82	.....
7	Hopewell Twp.	47.45	40.00	.....	7,400,656	13,997,568	94,651.54	.....	.....	163.71	.....
8	Lawrence Twp.	36.35	40.00	.....	5,307,516	8,369,311	56,593.27	.....	.....	3,332.11	.....
9	Maurice River Twp.	53.15	40.00	.....	4,871,744	10,135,563	68,536.67	.....	.....	286.25	.....
10	Millville City	40.78	40.00	.....	50,086,422	84,466,897	571,165.05	.....	.....	.....	.....
11	Shiloh Bor.	39.46	39.00	.....	1,244,541	2,055,182	13,897.14	.....	.....	.....	.....
12	Stow Creek Twp.	45.55	40.00	.....	1,994,830	3,637,533	24,596.99	.....	.....	21.67	.....
13	Upper Deerfield Twp.	39.44	40.00	.....	16,363,658	27,043,587	182,868.70	.....	.....	708.44	.....
14	Vineland City	44.25	40.00	.....	106,378,081	189,745,818	1,283,060.98	.....	.....	10,728.06	\$194.04
15	Totals .....	.....	.....	.....	\$257,826,106	\$449,351,513	\$3,038,514.36	.....	.....	\$24,866.12	\$194.04

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1965—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES								
		Section A—Cont'd III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
				I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CII, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)
				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
1	Bridgeton City	\$487,935.67		\$1,622,427.00		\$14,212.50	\$720,927.30	\$2,845,502.47	\$93,270.00	\$2,938,772.47
2	Commercial Twp.	50,730.06		223,473.13			32,144.01	306,347.20	19,160.00	325,507.20
3	Deerfield Twp.	50,477.08		150,387.07				200,864.15	10,480.00	211,344.15
4	Downe Twp.	40,180.58		147,831.69			10,281.93	198,294.20	14,140.00	212,434.20
5	Fairfield Twp.	80,443.76		220,533.82			43,324.15	344,301.73	18,040.00	362,341.73
6	Greenwich Twp.	23,750.99		87,915.93			7,068.52	118,735.44	5,070.00	123,805.44
7	Hopewell Twp.	94,487.83		307,983.69				402,471.52	15,940.00	418,411.52
8	Lawrence Twp.	53,261.16		177,914.83			55,620.34	286,796.33	11,180.00	297,976.33
9	Maurice River Twp.	68,250.42		200,525.09			91,000.00	359,775.51	21,260.00	381,035.51
10	Millville City	571,165.05		1,350,526.00		144,667.00	720,568.84	2,786,926.89	125,210.00	2,912,136.89
11	Shiloh Bor.	13,897.14		54,120.69				68,017.83	2,890.00	70,907.83
12	Stow Creek Twp.	24,575.32		84,754.00			10,000.00	119,329.32	4,860.00	124,189.32
13	Upper Deerfield Twp.	182,160.26		504,438.73			46,678.69	733,277.68	24,010.00	757,287.68
14	Vineland City	1,272,526.96		2,763,642.00		290,090.75	1,177,837.17	5,504,096.88	197,820.00	5,701,916.88
15	Totals	\$3,013,842.28		\$7,896,473.67		\$448,970.25	\$2,915,450.95	\$14,274,737.15	\$563,330.00	\$14,838,067.15

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Bridgeton City	\$13,860.20		\$7,246.108	\$75,000.00	\$297,000.00	\$215,000.00	\$587,000.00
2 Commercial Twp.	605.99		†274,824	50,000.00	50,400.00	36,900.00	137,300.00
3 Deerfield Twp.			191,400	20,312.67	48,350.00	30,000.00	98,662.67
4 Downe Twp.			†93,750	40,000.00	44,456.00	25,000.00	109,456.00
5 Fairfield Twp.			180,300	23,000.00	54,008.00	50,000.00	127,008.00
6 Greenwich Twp.			180,150	10,000.00	20,794.00	14,000.00	44,794.00
7 Hopewell Twp.	597.79		670,825	48,356.00	47,589.00	22,000.00	117,945.00
8 Lawrence Twp.	379.66		353,750		41,000.00	69,000.00	110,000.00
9 Maurice River Twp.			1,947,150	11,200.00	69,300.00	40,000.00	120,500.00
10 Millville City	8,158.77		7,424,330	150,591.59	461,997.00	75,000.00	687,588.59
11 Shiloh Bor.			43,900	15,231.12	1,364.00	100.00	16,695.12
12 Stow Creek Twp.			120,800	17,630.00	18,045.00	7,000.00	42,675.00
13 Upper Deerfield Twp.	386.31		1,648,725	68,633.82	96,500.00	21,000.00	186,133.82
14 Vineland City	17,233.73		21,160,500	250,000.00	1,033,081.00	360,000.00	1,643,081.00
15 Totals	\$41,222.45		\$41,538,512	\$779,955.20	\$2,283,884.00	\$965,000.00	\$4,028,839.20

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$1,617,883.32
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.676199872
***Bank Stock Tax Due Municipality \$41,222.45
Bank Stock Tax Due County 41,222.45

Total Bank Stock Tax \$82,444.90
Total County Taxes Appropriated \$3,055,064.73
Less: Bank Stock Taxes Due County 41,222.45

Net County Taxes Apportioned (12 A III) \$3,013,842.28
*Adjustments (Net Total 12 A IIb) + or - +24,866.12
-194.04

Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$3,038,514.36
County Percentage Level of Taxable Value of Real Property, 40%.

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

FIRE AND LIGHT DISTRICTS			
District	Valuation	Appropriation	Rate
Commercial Fire No. 1	\$1,316,960	\$7,175.00	\$.55
Commercial Fire No. 2	1,220,136	4,000.00	.33
Commercial Light No. 1	1,316,960	4,200.00	.32
Commercial Light No. 2	1,220,136	3,000.00	.25
FIRE AND LIGHT DISTRICTS			
District	Valuation	Appropriation	Rate
Downe Fire No. 1	\$337,110	\$3,620.00	\$1.07
Downe Fire No. 2	899,040	3,193.75	.36
Downe Fire No. 3	1,132,230	2,500.00	.23
Vineland Garbage and Trash No. 1	35,128,400	50,000.00	.15

NOTES

§§ Exclusive of \$59,514 assessed to the State of New Jersey pursuant to
R. S. 54:4-2.1.

† Includes \$59,514 transferred from Exempt Property and assessed to the
State of New Jersey pursuant to R. S. 54:4-2.1.

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

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

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Belleville, Town of	\$30,466,800	\$130,869,000	*\$13,900 161,335,800	\$101,976	\$4,025,100	\$9,225,700	.....	.....	\$13,250,800
2 Bloomfield, Town of	60,753,500	203,071,300	*29,000 263,824,800	338,241	3,361,800	10,177,800	.....	.....	13,539,600
3 Caldwell, Bor. of	10,715,900	35,574,600	46,290,500	20,243	404,700	1,712,100	.....	.....	2,116,800
4 Cedar Grove, Twp. of	23,821,600	57,461,700	*17,500 81,286,300	3,243	354,400	1,888,900	.....	.....	2,243,300
5 East Orange, City of	59,358,900	231,691,900	291,050,800	446,754	2,774,070	9,515,487	.....	.....	12,289,557
6 Essex Fells, Bor. of	6,579,600	19,991,800	26,571,400	9,879	5,900	123,600	.....	.....	129,500
7 Fairfield, Bor. of	15,764,050	34,112,850	49,876,900	.....	758,600	3,095,950	.....	.....	3,854,550
8 Glen Ridge, Bor. of	13,802,700	40,349,700	*62,600 54,152,400	30,197	52,750	561,650	.....	.....	614,400
9 Irvington, Town of	68,837,800	172,067,500	240,905,300	350,727	3,134,000	10,100,300	.....	.....	13,234,300
10 Livingston, Twp. of	42,790,550	136,252,150	179,042,700	.....	1,008,100	4,013,000	.....	.....	5,021,100
11 Maplewood, Twp. of	39,305,700	122,553,700	161,859,400	43,754	1,104,100	2,721,000	.....	.....	3,828,100
12 Millburn, Twp. of	70,275,800	181,395,700	*66,400 251,671,500	89,076	1,380,200	4,002,100	.....	.....	5,982,300
13 Montclair, Town of	49,168,000	188,267,400	*142,800 237,435,400	483,283	1,743,900	5,525,400	.....	.....	7,269,300
14 Newark, City of	294,372,700	934,686,100	*2,093,000 1,229,058,800	22,870,615	40,094,600	100,886,500	.....	.....	140,981,100
15 North Caldwell, Bor. of ..	7,618,900	25,944,400	33,563,300	.....	138,095	342,469	\$633	.....	481,197
16 Nutley, Town of	34,859,500	123,029,600	*12,800 157,889,100	21,969	1,102,400	5,124,900	.....	.....	6,227,300
17 Orange, City of	26,802,200	96,171,800	122,974,000	336,199	2,237,000	5,447,300	.....	.....	7,684,300
18 Roseland, Bor. of	8,206,700	17,594,400	25,801,100	26,943	314,400	1,797,200	11,300	.....	2,122,900
19 South Orange, Village of ..	40,690,700	88,406,400	129,097,100	288,664	724,600	2,685,400	.....	.....	3,410,000
20 Verona, Bor. of	25,719,200	65,497,300	91,216,500	2,220	653,400	1,391,400	.....	.....	2,044,800
21 West Caldwell, Bor. of	19,873,400	55,069,900	74,943,300	.....	409,300	1,331,100	.....	.....	1,740,400
22 West Orange, Town of	56,207,000	194,184,900	250,391,900	.....	2,670,700	5,819,500	1,800	.....	8,492,000
23 Totals	\$1,005,904,200	\$3,154,244,100	\$4,160,238,300	\$25,463,983	\$68,452,115	\$188,091,756	\$13,733	.....	\$256,557,604

*2,438,000

* Value of municipally owned property leased to non-exempt persons or corporations, which is equalized and included in Cols. 10 & 11.

County Percentage Level of Taxable Value of Real Property, 100%.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personal Tax Rate (Applicable to Tangible Personal Prop. Used in Business Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Business Personal Prop. Where (b) is Greater Than (a))
1 Belleville, Town of					\$174,688,576		\$5.11	\$3.97
2 Bloomfield, Town of					277,702,641		4.92	3.85
3 Caldwell, Bor. of					48,427,543		6.54	3.94
4 Cedar Grove, Twp. of					83,532,843	\$3.64		
5 East Orange, City of					303,787,111		8.70	5.13
6 Essex Fells, Bor. of	\$1,900				26,712,679		4.53	3.56
7 Fairfield, Bor. of					53,731,450		5.36	2.80
8 Glen Ridge, Bor. of					54,796,997		6.63	4.17
9 Irvington, Town of					254,490,327		5.36	3.98
10 Livingston, Twp. of					184,063,800	4.05		
11 Maplewood, Twp. of		†\$16,000		\$16,000	165,715,254		5.06	3.89
12 Millburn, Twp. of		*199,600	\$1,000	200,600	257,542,276		4.76	2.67
13 Montclair, Town of					245,187,983		5.71	4.44
14 Newark, City of		*1,020,300		1,172,100	1,391,738,415		13.25	6.47
15 North Caldwell, Bor. of		†151,800			34,044,497		3.87	3.77
16 Nutley, Town of					164,138,369		4.66	3.60
17 Orange, City of		†62,000			130,787,999		7.70	4.72
18 Roseland, Bor. of		*144,500		206,500	27,950,943	3.13		
19 South Orange, Village of					132,795,764		3.77	3.64
20 Verona, Bor. of			2,500	2,500	93,261,020		5.71	3.52
21 West Caldwell, Bor. of					76,683,700	3.68		
22 West Orange, Town of					258,883,900		6.07	4.11
23 Totals	\$1,900	\$1,594,200	\$3,500	\$1,597,700	\$4,440,664,087			

* Parsonages.
† Paraplegics.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1965—(Continued)

TAXING DISTRICT	9 Ratios		10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Deduct Over- payment	Add Under- payment
1 Belleville, Town of	81.15	80.00		\$40,805,858	\$215,494,434	\$1,870,875.08			\$15,654.61	
2 Bloomfield, Town of	93.67	89.00		19,514,714	297,217,355	2,580,375.43			11,904.99	
3 Caldwell, Bor. of	93.88	93.00		3,176,988	51,604,531	448,019.14			2,895.09	
4 Cedar Grove, Twp. of	94.70	100.00		4,567,765	*88,100,608	*764,870.02			527.16	
5 East Orange, City of	85.55	85.00		51,311,501	355,098,612	3,082,887.72			38,448.16	
6 Essex Fells, Bor. of	91.37	92.00		2,520,960	29,233,639	253,800.00			26.70	
7 Fairfield, Bor. of	89.05	81.00		7,037,248	60,768,698	527,580.41			1,528.35	
8 Glen Ridge, Bor. of	93.70	96.00		3,733,392	58,530,389	508,147.91			364.53	
9 Irvington, Town of	91.25	90.00		24,570,986	279,061,313	2,422,748.68			12,281.51	
10 Livingston, Twp. of	84.57	87.00		33,410,318	217,474,118	1,888,062.26			3,937.62	
11 Maplewood, Twp. of	93.48	92.00		11,622,173	177,337,427	1,539,604.37			2,647.14	
12 Millburn, Twp. of	96.79	93.00		8,865,463	266,407,739	2,312,893.15			2,426.74	
13 Montclair, Town of	91.48	93.00		22,816,824	268,004,807	2,326,758.54			4,819.48	
14 Newark, City of	85.43	83.00		240,252,712	1,631,991,127	14,168,586.50			230,050.47	
15 North Caldwell, Bor. of	89.42	86.00		4,048,768	38,093,265	330,717.31			980.19	
16 Nutley, Town of	81.21	81.00		38,008,147	202,146,516	1,754,991.40			11,226.88	
17 Orange, City of	100.00	100.00			130,787,999	1,135,472.53			7,681.34	
18 Roseland, Bor. of	100.18	100.00	\$46,359		27,904,584	242,261.43			94.77	
19 South Orange, Village of	97.41	97.00		3,537,980	136,333,744	1,183,619.45			1,155.36	
20 Verona, Bor. of	95.72	96.00		4,163,832	97,424,852	845,821.06			2,953.58	
21 West Caldwell, Bor. of	94.53	94.00		4,447,701	81,131,401	704,364.90			2,389.35	
22 West Orange, Town of	84.91	84.00		46,116,567	305,000,467	2,647,946.69			6,142.70	
23 Totals			\$46,359	\$574,529,897	\$5,015,147,625	\$43,540,403.98			\$360,136.72	

† One-half Cedar Grove's County Tax Rebated
Pursuant to Sec. 54:45 of Revised Statutes

†—44,050,304
\$4,971,097,321

*—382,435.01
\$43,157,968.97

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1965—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES								
		Section A—Cont'd	Section B	Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
				I—District School Purposes			II	I	II	III
				(a)	(b)	(c)				
Net County Taxes Apportioned	County Library Taxes	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)	Total Tax Levy (Cols. AIII + B + CII, b, c + CII)	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate Is Computed (Cols. I + II)		
1	Belleville, Town of	\$1,855,220.47		\$2,899,859.00		\$2,152,015.47	\$6,907,094.94	\$166,990.00	\$7,074,084.94	
2	Bloomfield, Town of	2,568,470.44		4,159,511.95		3,298,448.59	10,553,307.48	256,490.00	10,809,797.48	
3	Caldwell, Bor. of	445,124.05			J\$1,038,234.52	441,226.79	1,924,585.36	36,780.00	1,961,365.36	
4	Cedar Grove, Twp. of	*764,342.86		1,914,610.50		665,252.55	3,344,205.91	71,595.00	3,415,800.91	
5	East Orange, City of	3,014,439.56		5,439,000.00		708,551.00	6,644,786.55	15,836,777.11	180,890.00	
6	Essex Fells, Bor. of	253,773.30		271,495.00	R232,929.40	182,184.26	940,381.96	11,000.00	951,381.96	
7	Fairfield, Bor. of	526,052.06		470,436.00	R421,228.07	152,451.33	1,570,167.46	28,840.00	1,599,007.46	
8	Glen Ridge, Bor. of	507,783.38		1,156,610.98		586,212.88	2,250,607.24	45,400.00	2,296,007.24	
9	Irvington, Town of	2,410,467.17		3,704,276.50		436,729.30	3,503,948.33	10,055,421.30	234,610.00	
10	Livingston, Twp. of	1,884,124.64		4,515,372.00		882,409.07	7,281,905.71	161,150.00	7,443,055.71	
11	Maplewood, Twp. of	1,536,957.23			C2,892,905.13	1,908,213.32	6,338,075.68	139,820.00	6,477,895.68	
12	Millburn, Twp. of	2,310,466.41		3,319,839.71		1,272,942.22	6,903,248.34	92,290.00	6,995,538.34	
13	Montclair, Town of	2,321,939.06		4,870,134.85		423,956.55	10,805,964.15	163,030.00	10,968,994.15	
14	Newark, City of	13,938,536.03		34,769,535.00		2,858,058.75	47,282,475.76	98,848,605.54	741,520.00	
15	North Caldwell, Bor. of	329,737.12		430,867.25	R430,688.23	69,462.28	1,260,754.88	21,000.00	1,281,754.88	
16	Nutley, Town of	1,743,764.52		2,553,409.86		1,512,287.56	5,809,461.94	159,150.00	5,968,611.94	
17	Orange, City of	1,127,791.19		2,261,343.50		72,571.38	2,849,958.09	86,900.00	6,398,564.16	
18	Roseland, Bor. of	242,166.66		248,710.00	R273,703.51	89,714.22	854,294.39	19,030.00	873,324.39	
19	South Orange, Village of	1,182,464.09			C2,225,719.51	1,345,693.74	4,753,877.34	74,370.00	4,828,247.34	
20	Verona, Bor. of	842,867.48		1,689,454.93		710,290.48	3,242,612.89	78,690.00	3,321,302.89	
21	West Caldwell, Bor. of	701,975.55			J1,546,334.48	504,565.17	2,752,875.20	65,780.00	2,818,655.20	
22	West Orange, Town of	2,641,803.99		5,046,311.25		2,886,898.79	10,575,014.03	207,440.00	10,782,454.03	
23	Totals	\$43,180,267.26		\$79,720,778.28	\$9,061,742.85	\$5,026,743.48	\$82,131,371.14	\$219,120,903.01	\$3,042,765.00	\$222,163,668.01
		*—382,435.01					*—382,435.01		*—382,435.01	
		\$42,797,832.25					\$218,738,468.00		\$221,781,233.00	

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

R—Regional.

J—Joint—Caldwell Boro-West Caldwell.

C—Consolidated—Maplewood-South Orange.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Belleville, Town of	\$11,603.63	.....	\$23,713,000	\$400,000.00	\$629,569.00	\$115,000.00	\$1,144,569.00
2 Bloomfield, Town of	18,914.53	.....	29,811,600	760,000.00	967,252.17	115,000.00	1,842,252.17
3 Caldwell, Bor. of	8,631.38	.....	11,134,900	60,000.00	282,400.00	78,000.00	420,400.00
4 Cedar Grove, Twp. of	5,075.97	.....	30,562,500	125,000.00	180,424.00	110,000.00	415,424.00
5 East Orange, City of	28,900.78	.....	62,691,400	616,275.00	1,662,919.50	275,000.00	2,554,194.50
6 Essex Fells, Bor. of .....	.....	.....	3,741,800	138,000.00	82,822.26	9,446.43	230,268.69
7 Fairfield, Bor. of	2,039.31	.....	1,617,900	120,000.00	147,658.00	55,000.00	322,658.00
8 Glen Ridge, Bor. of	4,410.55	.....	7,256,400	163,000.00	134,992.00	27,000.00	324,992.00
9 Irvington, Town of	26,197.12	.....	33,880,300	675,000.00	2,343,580.00	180,000.00	3,198,580.00
10 Livingston, Twp. of	7,360.33	.....	19,791,350	780,929.65	599,185.00	195,000.00	1,575,114.65
11 Maplewood, Twp. of	13,956.79	.....	24,865,300	350,000.00	377,192.94	86,000.00	813,192.94
12 Millburn, Twp. of	12,008.55	.....	28,289,300	670,000.00	1,106,516.00	130,000.00	1,906,516.00
13 Montclair, Town of	28,928.86	.....	44,785,300	635,412.07	1,338,386.91	350,000.00	2,323,798.98
14 Newark, City of	392,186.07	.....	493,819,300	3,900,000.00	18,107,515.00	5,900,000.00	27,907,515.00
15 North Caldwell, Bor. of .....	.....	.....	9,096,513	67,500.00	127,138.00	26,294.00	220,932.00
16 Nutley, Town of	11,423.02	.....	13,346,950	340,000.00	526,559.71	71,500.00	938,059.71
17 Orange, City of	14,642.25	.....	26,567,300	300,000.00	730,694.62	200,000.00	1,230,694.62
18 Roseland, Bor. of .....	.....	.....	1,718,400	40,000.00	122,478.00	10,000.00	172,478.00
19 South Orange, Village of	6,000.04	.....	30,322,800	350,000.00	455,759.00	94,000.00	899,759.00
20 Verona, Bor. of	3,331.49	.....	15,808,000	127,000.00	252,183.00	70,000.00	449,183.00
21 West Caldwell, Bor. of	1,753.52	.....	6,870,688	300,000.00	165,425.00	25,000.00	490,425.00
22 West Orange, Town of	9,858.01	.....	29,357,600	210,640.00	1,091,790.00	405,000.00	1,707,430.00
23 Totals	\$607,222.20	.....	\$949,028,601	\$11,128,756.72	\$31,432,440.11	\$8,527,240.43	\$51,088,437.26

***Bank Stock Tax Due Municipality \$607,222.20
 Bank Stock Tax Due County 607,222.20

Total Bank Stock Tax \$1,214,444.40
 Total Amount of Miscellaneous Revenues (including Surplus
 Revenues Appropriated) for the support of the County
 Budget \$11,397,562.20
 Rate per \$100 to be applied to Col. 11 for apportionment of
 County Taxes \$0.868177912

Total County Taxes Appropriated \$43,405,054.45
 Less: Bank Stock Taxes Due County 607,222.20

Net County Taxes Apportioned (12 A III) \$42,797,832.25
 *Adjustments (Net Total 12 A IIb) ± 360,136.72

Total County Taxes Apportioned (including Adjustments—
 Total 12 A I) \$43,157,968.97

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

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 201, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Clayton Bor.	\$683,625	\$3,666,800	\$4,350,425	\$2,335	\$36,977	\$155,014	.....	.....	\$191,991
2 Deptford Twp.	3,428,250	16,059,550	19,487,800	50	80,053	311,247	\$12,350	\$13,250	416,900
3 East Greenwich Twp.	935,300	2,984,950	3,920,250	96	20,604	48,717	2,185	11,727	83,233
4 Elk Twp.	626,875	1,792,275	2,419,150	36	3,685	49,033	1,031	15,136	68,885
5 Franklin Twp.	1,845,600	6,666,275	8,511,875	191	45,550	215,575	1,600	23,050	285,775
6 Glassboro Bor.	2,314,750	9,759,100	12,073,850	7,555	267,570	851,395	24	1,471	1,123,460
7 Greenwich Twp.	2,080,175	29,267,880	31,348,055	7,111	816,466	1,478,472	.....	1,849	2,296,787
8 Harrison Twp.	967,200	2,148,700	3,115,900	.....	22,727	81,844	631	23,354	128,556
9 Logan Twp.	1,375,409	1,733,023	3,108,432	18	31,473	260,453	87	7,505	299,518
10 Mantua Twp.	1,658,100	6,701,350	8,359,450	264	62,450	230,350	2,000	3,700	298,500
11 Monroe Twp.	2,625,600	9,171,300	11,796,900	2,165	90,900	446,300	2,600	12,500	552,300
12 National Park Bor.	301,475	2,396,080	2,697,555	.....	8,710	41,450	.....	.....	50,160
13 Newfield Bor.	302,500	1,369,600	1,672,100	754	28,950	89,950	50	3,350	122,300
14 Paulsboro Bor.	1,146,850	6,951,300	8,098,150	603	269,520	527,680	.....	.....	797,200
15 Pitman Bor.	1,735,600	8,686,235	10,421,835	2,000	140,389	395,016	.....	.....	535,405
16 South Harrison Twp.	403,665	727,475	1,131,140	4	769	13,383	408	20,233	34,793
17 Swedesboro Bor.	367,325	2,340,400	2,707,725	2,114	124,140	452,386	182	933	577,641
18 Washington Twp.	2,318,350	8,643,645	10,961,995	.....	37,032	209,970	3,483	21,505	271,990
19 Wenonah Bor.	577,750	2,426,250	3,004,000	925	3,610	30,420	.....	.....	34,030
20 West Deptford Twp.	4,634,710	23,585,700	28,220,410	.....	360,706	499,756	538	2,918	863,918
21 Westville Bor.	978,750	4,220,450	5,199,200	5,587	68,800	157,475	.....	.....	226,275
22 Woodbury City	4,008,875	10,587,600	14,596,475	7,572	216,590	914,183	.....	.....	1,130,773
23 Woodbury Heights Bor.	480,180	3,102,928	3,583,108	107	92,402	168,288	.....	.....	260,690
24 Woolwich Twp.	605,200	1,537,600	2,142,800	140	179,279	208,021	16	17,038	404,354
25 Totals	\$36,402,114	\$166,526,466	\$202,928,580	\$39,627	\$3,009,352	\$7,839,378	\$27,185	\$179,519	\$11,055,434

County Percentage Level of Taxable Value of Real Property, 30%.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1965—(Continued)

TAXING DISTRICT		5—Cont'd	6			7	8		
		(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
			(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Business Personal Prop. Where (b) is Greater Than (a))
1	Clayton Bor.					\$4,544,751	\$13.17	\$15.81	\$13.05
2	Deptford Twp.					19,904,750	11.31	21.18	11.10
3	East Greenwich Twp.					4,003,579	8.79	24.50	8.45
4	Elk Twp.					2,488,071	12.69	22.83	12.40
5	Franklin Twp.					8,797,841	11.03	13.18	10.96
6	Glassboro Bor.					13,204,865	12.41	16.15	12.06
7	Greenwich Twp.					33,651,953	4.56	9.55	4.20
8	Harrison Twp.					3,244,456	11.88	16.48	11.69
9	Logan Twp.					3,407,968	8.44	13.44	7.96
10	Mantua Twp.					8,658,214	12.28	8.39	
11	Monroe Twp.					12,351,365	10.46	15.87	10.21
12	National Park Bor.					2,747,715	11.62	11.25	
13	Newfield Bor.					1,795,154	8.99	6.03	
14	Paulsboro Bor.					8,895,933	11.09	7.61	
15	Pitman Bor.					10,959,240	11.69	18.20	11.35
16	South Harrison Twp.	\$950				1,166,887	10.91	26.66	10.43
17	Swedesboro Bor.	600				3,288,080	10.22	14.93	9.22
18	Washington Twp.					11,233,985	11.12	6.43	
19	Wenonah Bor.					3,038,955	11.72	17.59	11.65
20	West Deptford Twp.					29,084,328	8.26	19.08	7.93
21	Westville Bor.					5,431,062	10.14	14.41	9.95
22	Woodbury City					15,734,820	10.66	15.68	10.28
23	Woodbury Heights Bor.					3,843,905	9.09	9.98	9.03
24	Woolwich Twp.					2,547,294	9.45	10.51	9.25
25	Totals	\$1,550				\$214,025,191			

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1965—(Continued)

TAXING DISTRICT		9		10§		11	12—APPORTIONMENT OF TAXES					
		Ratios		Equalization			Section A—County Taxes (Less Tax Due County on Bank Stock)					
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
									(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
								Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment	
1	Clayton Bor.	28.17	30.00	.....	\$11,546,467	\$16,091,218	\$60,823.02	.....	.....	\$46.62	.....
2	Deptford Twp.	27.88	29.00	.....	51,426,517	71,331,267	269,624.26	.....	.....	229.89	.....
3	East Greenwich Twp.	30.27	30.00	.....	9,124,483	13,128,062	49,622.61	.....	.....	316.23	.....
4	Elk Twp.	25.73	30.00	.....	7,143,723	9,631,794	36,407.11	.....	.....	242.05	.....
5	Franklin Twp.	31.81	30.00	.....	18,913,865	27,711,706	104,747.17	.....	.....	580.72	.....
6	Glassboro Bor.	29.62	30.00	.....	31,327,676	44,532,541	168,328.05	.....	.....	2,188.86	.....
7	Greenwich Twp.	30.00	30.00	.....	78,521,221	112,173,174	424,002.12	.....	.....	43.91	.....
8	Harrison Twp.	26.40	30.00	.....	**8,986,713	12,231,169	46,232.46	.....	.....	47.58	.....
9	Logan Twp.	25.95	28.00	.....	9,640,340	13,048,308	49,321.15	.....	.....	3.94	.....
10	Mantua Twp.	28.95	30.00	.....	21,213,140	29,871,354	112,910.40	.....	.....	812.63	.....
11	Monroe Twp.	29.64	30.00	.....	29,297,459	41,648,824	157,427.92	.....	.....	660.00	.....
12	National Park Bor.	27.98	30.00	.....	**7,060,495	9,808,210	37,073.94	.....	.....	2.35	.....
13	Newfield Bor.	33.96	30.00	.....	3,538,758	5,333,912	20,161.60	.....	.....	104.96	.....
14	Paulsboro Bor.	30.00	30.00	.....	20,757,221	29,653,174	112,085.70	.....	.....	41.60	.....
15	Pitman Bor.	28.37	29.00	.....	27,622,136	38,581,376	145,833.31	.....	.....	139.50	.....
16	South Harrison Twp.	26.61	30.00	.....	3,209,857	4,367,744	16,509.59	.....	.....	14.76	.....
17	Swedesboro Bor.	32.13	30.00	.....	7,072,440	10,360,520	39,161.61	.....	.....	329.28	.....
18	Washington Twp.	26.87	30.00	.....	**30,469,055	41,703,040	157,632.85	.....	.....	531.55	.....
19	Wenonah Bor.	27.38	29.00	.....	8,052,622	11,091,577	41,924.93	.....	.....	58.10	.....
20	West Deptford Twp.	24.17	30.00	.....	**90,553,403	119,637,731	452,217.32	.....	.....	439.54	.....
21	Westville Bor.	30.08	30.00	.....	12,626,385	18,057,447	68,255.14	.....	.....	.....	.....
22	Woodbury City	27.31	27.00	.....	41,910,310	57,645,189	217,892.18	.....	.....	195.75	.....
23	Woodbury Heights Bor.	29.57	27.00	.....	9,235,055	13,078,960	49,437.02	.....	.....	7,274.80	.....
24	Woolwich Twp.	21.25	25.00	.....	9,145,564	11,692,858	44,197.70	.....	.....	23.24	.....
25	Totals .....	.....	.....	.....	*\$548,385,905	\$762,411,096	\$2,881,829.16	.....	.....	\$14,327.86	.....

* This amount includes an adjustment of \$92,454 to equalize Class II Railroad property.

** No Class II Railroad property.

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1965—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES								
		Section A—Cont'd	Section B	Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
				I—District School Purposes			II	I	II	III
				(a)	(b)	(c)				
Net County Taxes Apportioned	County Library Taxes	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)	Total Tax Levy (Cols. AIII + B + CIIa, b, c + CII)	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (Cols. I + II)		
1 Clayton Bor.	\$60,776.40		\$464,767.03			\$40,784.44	\$566,327.87	\$31,890.00	\$598,217.87	
2 Deptford Twp.	269,394.37		1,671,851.75			173,725.22	2,114,971.34	135,270.00	2,250,241.34	
3 East Greenwich Twp.	49,306.38		120,749.00	K\$167,531.96		—†114.44	337,472.90	14,050.00	351,522.90	
4 Elk Twp.	36,165.06		101,158.50	\$159,797.40		2,731.25	299,852.21	15,730.00	315,582.21	
5 Franklin Twp.	104,166.45		346,526.72	\$430,223.60		39,890.79	920,812.56	48,960.00	969,772.56	
6 Glassboro Bor.	166,139.19		1,084,189.50			320,854.75	1,571,183.44	66,840.00	1,638,023.44	
7 Greenwich Twp.	423,958.21		731,284.00			341,670.31	1,496,912.52	36,150.00	1,533,062.52	
8 Harrison Twp.	46,184.88		132,494.71	C169,355.52		23,589.06	371,624.17	13,500.00	385,124.17	
9 Logan Twp.	49,317.21		228,536.00				277,853.21	9,730.00	287,583.21	
10 Mantua Twp.	112,097.77		373,590.00	C516,992.48		†—359.57	1,002,320.68	60,180.00	1,062,500.68	
11 Monroe Twp.	156,767.92		1,008,000.00			51,870.70	1,216,638.62	74,910.00	1,291,548.62	
12 National Park Bor.	37,071.59		42,676.00	G143,467.95		72,386.15	295,601.69	23,660.00	319,261.69	
13 Newfield Bor.	20,056.64		109,461.75			23,683.14	153,201.53	8,010.00	161,211.53	
14 Paulsboro Bor.	112,044.10		539,118.90			284,918.76	936,081.76	49,690.00	985,771.76	
15 Pitman Bor.	145,693.81		793,559.50			280,371.79	1,219,625.10	60,480.00	1,280,105.10	
16 South Harrison Twp.	16,494.83		44,964.00	K55,907.81		6,000.00	123,366.64	3,940.00	127,306.64	
17 Swedesboro Bor.	38,832.33		84,582.51	K132,903.09		68,467.47	324,785.40	11,140.00	335,925.40	
18 Washington Twp.	157,101.30		1,042,034.00				1,199,135.30	49,200.00	1,248,335.30	
19 Wenonah Bor.	41,866.83		110,559.50	G128,120.47		60,699.61	341,246.41	14,660.00	355,906.41	
20 West Deptford Twp.	451,777.78		1,636,853.00			232,849.96	2,321,480.74	78,905.00	2,400,385.74	
21 Westville Bor.	68,255.14		106,997.50	G204,850.64		133,797.33	513,900.61	36,540.00	550,440.61	
22 Woodbury City	217,696.43		937,321.50		\$26,820.75	426,063.93	1,607,902.61	68,200.00	1,676,102.61	
23 Woodbury Heights Bor.	42,162.22		126,971.70	G145,018.94		19,211.42	333,364.28	16,000.00	349,364.28	
24 Woolwich Twp.	44,174.46		93,640.69	K98,513.14			236,328.29	4,340.00	240,668.29	
25 Totals	\$2,867,501.30		\$11,931,887.76	\$2,352,688.00	\$26,820.75	\$2,603,092.07	\$19,781,989.88	\$931,975.00	\$20,713,964.88	

Additional Rates in the following District

	Valuation	Appropriation	Rate
Harrison Township for Garbage Removal	\$775,000	\$1,745.00	\$.23
Harrison Township for Fire	775,000	2,000.00	.26
† Municipal Purpose Levy "0."			

S Southern Regional High School—Elk Township, Franklin Township.
 C Clearview Regional High School—Harrison Township, Mantua Township.
 K Kingsway Regional High School—East Greenwich Township, South
 Harrison Township, Swedesboro Borough, Woolwich Township.
 G Gateway Regional High School—National Park Borough, Wenonah
 Borough, Westville Borough, Woodbury Heights Borough.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Clayton Bor.	\$2,573.87		\$1,415,475	\$68,016.82	\$78,447.00	\$48,900.00	\$195,363.82
2 Deptford Twp.	836.07		6,236,475	196,000.00	245,326.00	125,256.75	566,582.75
3 East Greenwich Twp.	114.44		463,600	40,000.00	81,702.00	20,630.00	142,332.00
4 Elk Twp.			147,150	35,000.00	35,000.00	36,000.00	106,000.00
5 Franklin Twp.			1,123,725	65,000.00	150,366.00	145,700.00	361,066.00
6 Glassboro Bor.	3,422.55		1,890,000	70,000.00	305,685.20	90,000.00	465,685.20
7 Greenwich Twp.	228.88		522,700	173,000.00	149,800.00	8,000.00	330,800.00
8 Harrison Twp.	1,422.42		627,700	8,000.00	51,614.00	40,000.00	99,614.00
9 Logan Twp.			118,900	71,654.48	61,514.00	30,000.00	163,168.48
10 Mantua Twp.	4,359.57		1,141,850	121,839.85	114,700.00	50,000.00	286,539.85
11 Monroe Twp.	1,721.30		1,490,150	225,000.00	220,200.00	100,000.00	545,200.00
12 National Park Bor.	581.29		326,685	12,600.00	22,702.56	23,000.00	58,302.56
13 Newfield Bor.	1,372.96		232,900	19,302.06	18,067.00	13,000.00	50,369.06
14 Paulsboro Bor.	1,716.63		1,199,450	35,000.00	75,908.00	78,000.00	188,908.00
15 Pitman Bor.	5,566.35		1,709,490	50,000.00	100,241.86	30,500.00	180,741.86
16 South Harrison Twp.			50,700	13,345.24	13,811.00	15,000.00	42,156.24
17 Swedesboro Bor.	2,336.93		384,500	12,207.93	47,870.00	26,000.00	86,077.93
18 Washington Twp.			572,875	103,691.39	157,600.00	57,000.00	318,291.39
19 Wenonah Bor.	300.39		373,900	23,900.00	31,705.00	8,000.00	63,605.00
20 West Deptford Twp.	228.88		2,155,850	120,000.00	162,564.00	45,000.00	327,564.00
21 Westville Bor.	2,964.27		547,550	32,000.00	121,066.48	19,000.00	172,066.48
22 Woodbury City	15,589.32		2,698,230	40,000.00	269,904.17	48,000.00	357,904.17
23 Woodbury Heights Bor. ...	1,162.58		175,736	20,000.00	95,087.00	15,000.00	130,087.00
24 Woolwich Twp.			466,700	76,565.00	36,715.00	10,000.00	123,280.00
25 Totals	\$46,498.70		\$26,072,291	\$1,632,122.77	\$2,647,596.27	\$1,081,986.75	\$5,361,705.79

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$1,078,829.78
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.377988879
***Bank Stock Tax Due Municipality \$46,498.70
Bank Stock Tax Due County 46,498.70
Total Bank Stock Tax \$92,997.40

Total County Taxes Appropriated \$2,914,000.00
Less: Bank Stock Taxes Due County 46,498.70
Net County Taxes Apportioned (12 A III) \$2,867,501.30
* Adjustments (Net Total 12 A IIb) ± 14,327.86
Total County Taxes Apportioned (including Adjustments—
Total 12 A I) \$2,881,829.16

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

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Bayonne City	\$44,609,200	\$76,851,700	\$121,460,900	\$1,187,632	\$2,287,969	\$4,813,148	.....	.....	\$7,101,117
2 East Newark Bor.	636,000	1,989,800	2,625,800	.....	554,647	643,683	.....	.....	1,198,330
3 Guttenberg Town	3,282,621	12,738,470	16,021,091	.....	166,102	1,433,823	.....	.....	1,599,925
4 Harrison Town	5,862,550	22,798,600	28,661,150	554,887	2,364,679	4,300,526	.....	.....	6,665,205
5 Hoboken City	21,966,000	38,651,400	60,617,400	9,368,499	2,305,305	10,076,829	.....	.....	12,382,134
6 Jersey City	107,539,870	236,982,100	344,521,970	59,329,684	8,679,766	22,259,633	.....	.....	30,939,399
7 Kearny Town	13,321,850	64,844,350	78,166,200	2,725,683	3,835,665	6,778,686	.....	.....	10,613,751
8 North Bergen Twp.	20,993,050	56,905,400	77,898,450	724,344	1,209,359	3,784,030	.....	.....	4,993,389
9 Secaucus Town	7,889,065	10,220,350	18,109,415	731,401	172,182	657,183	.....	.....	829,365
10 Union City	21,345,100	42,178,800	63,523,900	20,879	1,435,857	5,261,253	.....	.....	6,697,110
11 Weehawken Twp.	7,848,887	12,624,600	20,473,487	15,153,843	155,493	722,014	.....	.....	877,507
12 West New York Town ...	16,661,400	27,803,250	44,464,650	6,602,114	765,743	2,392,013	.....	.....	3,157,756
13 Totals	\$271,955,593	\$604,588,820	\$876,544,413	\$96,398,966	\$23,932,767	\$63,122,221	.....	.....	\$87,054,988

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$9,103,953.93

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$1.050263996
County Percentage Level of Taxable Value of Real Property, 100%.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6 Deductions			7	8 Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Bayonne City .....	.....	.....	.....	.....	\$129,749,649	\$10.963	\$32.047	\$9.743
2 East Newark Bor. ....	.....	.....	.....	.....	3,824,130	12.122	16.842	9.967
3 Guttenberg Town .....	.....	.....	.....	.....	17,621,016	4.367	4.597	4.344
4 Harrison Town .....	.....	.....	.....	.....	35,881,242	7.732	14.825	6.114
5 Hoboken City	\$14,200	.....	.....	.....	82,382,233	11.991	10.562	.....
6 Jersey City	38,800	.....	\$28,900	\$28,900	434,800,953	11.800	21.551	11.053
7 Kearny Town .....	.....	.....	.....	.....	91,505,634	8.147	14.007	7.378
8 North Bergen Twp. ....	.....	.....	.....	.....	83,616,183	12.246	13.399	12.173
9 Secaucus Town .....	.....	.....	.....	.....	19,670,181	11.259	22.224	10.777
10 Union City .....	.....	.....	.....	.....	70,241,889	13.329	15.782	13.074
11 Weehawken Twp. ....	.....	.....	.....	.....	36,504,837	11.312	19.601	11.108
12 West New York Town ...	.....	.....	.....	.....	54,224,520	13.398	22.451	12.838
13 Totals	\$53,000	.....	\$28,900	\$28,900	\$1,060,022,467	.....	.....	.....

HUDSON COUNTY

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1965—(Continued)

TAXING DISTRICT		9 Ratios		10§ Equalization		11	12—APPORTIONMENT OF TAXES				
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used In Business (R.S. 54:4-11)	(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	Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	Section A—County Taxes (Less Tax Due County on Bank Stock)				
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)			
								Deduct Over- payment	Add Under- payment		Deduct Over- payment
1	Bayonne City	39.65	32.00		\$199,961,633	\$329,711,282	\$3,462,838.89			\$79,880.94	
2	East Newark Bor.	35.77	23.00		8,726,787	12,550,917	131,817.76			2,087.15	
3	Guttenberg Town	82.02	81.00		3,887,350	21,508,366	225,894.62			1,537.09	
4	Harrison Town	53.65	32.00		38,924,869	74,806,111	785,661.65			254.93	
5	Hoboken City	56.29	54.00		57,618,031	140,000,264	1,470,372.37			11,671.63	
6	Jersey City	43.82	42.00		484,424,701	919,225,654	9,651,296.09			319,576.40	
7	Kearny Town	29.97	24.00		216,258,824	307,764,458	3,232,339.29			26,746.52	
8	North Bergen Twp.	33.30	27.00		169,531,472	253,147,655	2,658,718.68			4,987.21	
9	Secaucus Town	14.44	13.00		112,852,410	132,522,591	**1,391,837.06			†648.44	
10	Union City	47.97	48.00		76,155,524	146,397,413	1,537,559.32			10,521.76	
11	Weehawken Twp.	34.00	29.00		41,891,028	78,395,865	823,363.54			30,102.06	
12	West New York Town	38.95	34.00		75,823,390	130,047,910	1,365,846.38			8,703.36	
13	Totals				\$1,486,056,019	\$2,546,078,486	\$26,740,545.65 **1,004,658.67 †\$25,735,886.98			\$496,717.49	

† Credits pursuant to R. S. 54:4-5 reflected.

** Rebate pursuant to R. S. 54:4-5.

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1965—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—Con.	Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
	III		I—District School Purposes			II	I	II	III
	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 (Cols. AIII + B + CII, b, c + CII)	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (Cols. I + II)
1 Bayonne City	\$3,382,957.95	.....	\$4,182,148.00	.....	\$63,755.00	\$6,352,010.33	\$13,980,871.28	\$243,560.00	\$14,224,431.28
2 East Newark Bor.	129,730.61	.....	150,151.50	.....	.....	176,412.36	456,294.47	7,230.00	463,524.47
3 Guttenberg Town	224,357.53	.....	301,208.75	.....	1,033.50	225,827.27	752,427.05	16,950.00	769,377.05
4 Harrison Town	785,406.72	.....	1,033,200.00	.....	166,216.15	757,225.37	2,742,048.24	32,190.00	2,774,238.24
5 Hoboken City	1,458,700.74	.....	3,084,367.84	.....	309,291.25	4,977,648.26	9,830,008.09	47,720.00	9,877,728.09
6 Jersey City	9,334,719.69	.....	13,922,000.00	.....	748,426.50	26,675,127.18	50,680,273.32	625,060.00	51,305,333.32
7 Kearny Town	3,205,592.77	.....	2,752,533.50	.....	428,886.50	912,455.32	7,299,468.09	154,880.00	7,454,348.09
8 North Bergen Twp.	2,653,731.47	.....	2,659,554.00	.....	321,623.90	4,436,409.71	10,071,319.08	168,150.00	10,239,469.08
9 Secaucus Town	†386,529.95	.....	807,912.00	.....	77,430.47	882,756.02	2,154,628.44	59,980.00	2,214,608.44
10 Union City	1,527,037.56	.....	3,384,403.50	.....	63,460.38	4,275,471.74	9,250,373.18	111,800.00	9,362,173.18
11 Weehawken Twp.	793,261.48	.....	1,156,050.00	.....	38,815.13	2,106,067.34	4,094,193.95	34,930.00	4,129,123.95
12 West New York Town	1,357,143.02	.....	2,426,872.50	.....	183,144.25	3,218,353.55	7,185,513.32	79,210.00	7,264,723.32
13 Totals	\$25,239,169.49	.....	\$35,860,401.59	.....	\$2,402,083.03	\$54,995,764.40	\$118,497,418.51	\$1,581,660.00	\$120,079,078.51

† Credits pursuant to R. S. 54:4-5 reflected.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)
1 Bayonne City	\$18,728.93	.....	\$64,454,700	.....	\$1,820,228.50	\$400,000.00	\$2,220,228.50
2 East Newark Bor.	944.07	.....	164,500	\$5,174.02	46,115.00	9,000.00	60,289.02
3 Guttenberg Town	4,298.69	.....	3,335,740	60,000.00	88,600.00	40,000.00	188,600.00
4 Harrison Town	5,154.09	.....	6,049,300	380,000.00	1,567,465.00	35,000.00	1,982,465.00
5 Hoboken City	11,363.27	.....	55,494,100	375,000.00	1,091,418.30	500,000.00	1,966,418.30
6 Jersey City	92,673.57	.....	171,425,794	5,600,000.00	13,252,646.50	2,100,000.00	20,952,646.50
7 Kearny Town	8,683.03	.....	9,587,550	1,000,000.00	2,878,270.00	86,000.00	3,964,270.00
8 North Bergen Twp.	7,923.17	.....	11,774,550	700,000.00	824,481.00	250,000.00	1,774,481.00
9 Secaucus Town	2,801.15	.....	8,252,550	80,000.00	255,574.00	50,000.00	385,574.00
10 Union City	33,449.52	.....	13,762,400	280,000.00	888,916.19	470,000.00	1,638,916.19
11 Weehawken Twp.	1,716.87	.....	11,918,512	.....	176,486.62	82,000.00	258,486.62
12 West New York Town	5,932.92	.....	13,186,200	150,000.00	553,819.50	315,000.00	1,018,819.50
13 Totals	\$193,669.28	.....	\$369,405,896	\$8,630,174.02	\$23,444,020.61	\$4,337,000.00	\$36,411,194.63

Tot: 1 County Taxes Appropriated \$25,432,838.78
 Less: Bank Stock Taxes Due County 193,669.29

Net County Taxes Apportioned (12 A III) \$25,239,169.49
 *Adjustments (Net Total 12 A IIb) ± +496,717.49

Total County Taxes Apportioned (including Adjustments—
 Total 12 A I) \$25,735,886.98

***Bank Stock Tax Due Municipality \$193,669.28
 Bank Stock Tax Due County 193,669.29

Total Bank Stock Tax \$387,338.57

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

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Alexandria Twp.	\$3,955,150	\$7,693,600	\$11,648,750	\$110	\$35,494	\$194,683	\$5,797	\$144,476	\$380,450
2 Bethlehem Twp.	3,451,665	5,121,321	8,572,986	4,585	12,373	207,056	374	78,039	297,842
3 Bloomsbury Bor.	380,860	2,786,300	3,167,160	2,283	242,172	120,028	2,930	4,265	369,393
4 Califon Bor.	662,174	2,695,937	3,358,111	56	42,632	156,915		38	199,585
5 Clinton, Town of	1,503,650	6,106,075	7,609,725	4,295	232,211	332,085	3,850	1,902	570,048
6 Clinton Twp.	4,264,700	19,493,840	23,758,540	5,519	215,518	1,714,362		91,556	2,021,436
7 Delaware Twp.	6,278,700	16,760,900	23,039,600	475	40,036	633,086	4,585	220,978	898,685
8 East Amwell Twp.	4,588,850	10,086,537	14,675,387	900	17,672	199,276	1,493	207,796	426,237
9 Flemington Bor.	4,561,900	18,047,700	22,609,600	4,504	580,787	1,789,683		2,603	2,373,073
10 Franklin Twp.	4,698,475	10,758,925	15,457,400	4,336	36,688	174,474	2,194	113,663	327,019
11 Frenchtown Bor.	686,400	5,029,900	5,716,300	2,871	144,312	990,574			1,134,886
12 Glen Gardner Bor.	395,345	1,898,775	2,294,120	430	8,758	61,502	303	4,459	75,022
13 Hampton Bor.	529,700	3,513,475	4,043,175	6,157	23,061	143,765		2,953	169,779
14 High Bridge Bor.	1,209,850	10,180,225	11,390,075	14,399	82,685	1,568,983	3,948	3,258	1,658,874
15 Holland Twp.	3,720,660	19,373,800	23,094,460	8,027	246,557	1,774,246	530	87,260	2,108,593
16 Kingwood Twp.	6,049,800	9,847,700	15,897,500	871	39,000	423,370	1,294	145,339	609,003
17 Lambertville, City of	1,466,910	9,472,150	10,939,060	11,536	302,814	753,631			1,056,445
18 Lebanon Bor.	670,075	3,920,550	4,590,625	2,883	20,505	165,298		13,234	199,037
19 Lebanon Twp.	5,050,150	15,129,356	20,179,506	117	38,256	377,775	4,569	68,360	488,960
20 Milford Bor.	1,129,110	11,008,218	12,137,328	4,584	427,255	4,172,457			4,599,712
21 Raritan Twp.	12,254,150	40,359,593	52,613,743	3,906	973,221	5,108,814	8,431	222,427	6,312,893
22 Readington Twp.	14,539,300	34,019,900	48,559,200	8,887	126,904	1,004,154	107,886	116,547	1,355,491
23 Stockton Bor.	444,400	2,255,000	2,699,400	1,439	42,183	102,866			145,049
24 Tewksbury Twp.	10,580,030	13,717,966	24,297,996		65,373	486,940	2,987	120,171	675,471
25 Union Twp.	1,916,900	8,263,852	10,180,752	3,412	82,096	397,351	1,129	66,488	547,064
26 West Amwell Twp.	3,747,185	10,555,551	14,302,736	33	190,421	119,484	2,078	95,246	407,229
27 Totals	\$98,736,089	\$298,097,146	\$396,833,235	\$96,615	\$4,268,984	\$23,172,856	\$154,378	\$1,811,058	\$29,407,276

County Percentage Level of Taxable Value of Real Property, 100%.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
		(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Alexandria Twp.					\$12,029,310		\$6.27	\$2.62
2 Bethlehem Twp.					8,875,413		5.26	2.25
3 Bloomsbury Bor.					3,538,836	\$2.70		
4 Califon Bor.					3,557,752		5.89	2.86
5 Clinton, Town of					8,184,068		5.20	3.01
6 Clinton Twp.					25,785,495		2.79	2.69
7 Delaware Twp.	\$12,800				23,951,560		5.11	1.90
8 East Amwell Twp.	2,100		\$1,000	\$1,000	15,103,624		8.71	2.77
9 Flemington Bor.					24,987,177		4.00	3.13
10 Franklin Twp.	17,150		1,000	1,000	15,804,905		8.22	1.87
11 Frenchtown Bor.					6,854,057	3.58		
12 Glen Gardner Bor.	200				2,369,772		6.37	2.80
13 Hampton Bor.	21,000				4,240,111		3.65	2.95
14 High Bridge Bor.					13,063,348		4.55	2.93
15 Holland Twp.	22,000				25,233,080		1.22	.83
16 Kingwood Twp.	8,100				16,515,474		3.93	2.22
17 Lambertville, City of					12,007,041		6.76	4.09
18 Lebanon Bor.	600				4,793,145		4.96	2.18
19 Lebanon Twp.	317,245				20,985,828		8.08	1.93
20 Milford Bor.					16,741,624		2.56	1.97
21 Raritan Twp.	39,050				58,969,592		3.73	2.12
22 Readington Twp.	4,300				49,927,878		3.04	2.82
23 Stockton Bor.	3,600				2,849,488		4.75	2.22
24 Tewksbury Twp.					24,973,467		5.95	2.21
25 Union Twp.					10,731,228		4.08	2.22
26 West Amwell Twp.	2,650				14,712,648	2.48		
27 Totals	\$450,795		\$2,000	\$2,000	\$426,785,921			

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1965—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
							Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Alexandria Twp.	87.34	100.00	.....	\$1,688,495	\$13,717,805	\$52,655.60	.....	.....	\$11.60	.....
2 Bethlehem Twp.	112.00	100.00	\$918,534	.....	7,956,879	30,542.36	.....	.....	46.35	.....
3 Bloomsbury Bor.	83.19	100.00	.....	639,980	4,178,816	16,040.32	.....	.....	9.77	.....
4 Califon Bor.	83.31	100.00	.....	672,750	4,230,502	16,238.72	.....	.....	.....	.....
5 Clinton, Town of	84.96	100.00	.....	1,347,107	9,531,175	36,585.28	.....	.....	16.67	.....
6 Clinton Twp.	79.42	100.00	.....	6,156,519	31,942,014	122,608.96	.....	.....	33.01	.....
7 Delaware Twp.	101.09	100.00	248,424	.....	23,703,136	90,984.15	.....	.....	144.47	.....
8 East Amwell Twp.	76.25	100.00	.....	4,571,022	19,674,646	75,520.84	.....	.....	278.98	.....
9 Flemington Bor.	93.37	100.00	.....	1,605,458	26,592,635	102,075.45	.....	.....	63.79	.....
10 Franklin Twp.	111.80	100.00	1,631,461	.....	14,173,444	54,404.56	.....	.....	163.33	.....
11 Frenchtown Bor.	100.46	100.00	26,175	.....	6,827,882	26,208.73	.....	.....	.....	.....
12 Glen Gardner Bor.	97.36	100.00	.....	62,207	2,431,979	9,335.12	.....	.....	45.91	.....
13 Hampton Bor.	94.70	100.00	.....	226,281	4,466,392	17,144.18	.....	.....	23.29	.....
14 High Bridge Bor.	100.53	100.00	63,430	.....	12,999,918	49,900.00	.....	.....	.....	.....
15 Holland Twp.	87.50	100.00	.....	3,299,208	28,532,288	109,520.78	.....	.....	.....	.....
16 Kingwood Twp.	108.55	100.00	1,252,176	.....	15,263,298	58,587.95	.....	.....	58.17	.....
17 Lambertville, City of	101.18	100.00	127,576	.....	11,879,465	45,599.15	.....	.....	30.91	.....
18 Lebanon Bor.	111.32	100.00	466,816	.....	4,326,329	16,606.55	.....	.....	.....	.....
19 Lebanon Twp.	110.37	100.00	1,896,000	.....	19,089,828	73,276.03	.....	.....	24.50	.....
20 Milford Bor.	102.74	100.00	323,694	.....	16,417,930	63,019.99	.....	.....	.....	.....
21 Raritan Twp.	104.95	100.00	2,481,544	.....	56,488,048	216,828.56	.....	.....	20.11	.....
22 Readington Twp.	87.16	100.00	.....	7,153,512	57,081,390	219,106.09	.....	.....	.....	\$236.39
23 Stockton Bor.	137.41	100.00	734,915	.....	2,114,573	8,116.76	.....	.....	.....	.....
24 Tewksbury Twp.	92.92	100.00	.....	1,851,375	26,824,842	102,966.77	.....	.....	192.65	.....
25 Union Twp.	105.05	100.00	489,413	.....	10,241,815	39,313.06	.....	.....	40.78	.....
26 West Amwell Twp.	79.33	100.00	.....	3,726,680	18,439,328	70,779.09	.....	.....	82.94	.....
27 Totals .....	.....	.....	\$10,660,158	\$33,000,594	\$449,126,357	\$1,723,965.05	.....	.....	\$1,287.23	\$236.39

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

\$648,020.00
\$0.383848559

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1965—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—Cont'd III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for			Section D—Tax Levy		
			I—District School Purposes			I Total Tax Levy (Cols. A III + B + C Ia, b, c + C II)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
1 Alexandria Twp.	\$52,644.00	\$1,683.77	\$138,345.50	\$103,438.76	.....	\$21,749.66	\$317,861.69	\$328,311.69
2 Bethlehem Twp.	30,496.01	976.65	84,078.63	51,990.46	.....	33,574.54	201,116.29	208,406.29
3 Bloomsbury Bor.	16,030.55	512.92	56,046.00	.....	.....	16,121.51	88,713.98	95,483.98
4 Califon Bor.	16,238.72	519.27	42,179.50	27,680.30	.....	16,206.98	102,824.77	107,654.77
5 Clinton, Town of	36,568.61	1,169.89	86,791.00	62,337.29	.....	63,872.73	250,739.52	258,739.52
6 Clinton Twp.	122,575.95	3,920.68	308,452.00	208,947.11	.....	28,456.97	672,352.71	694,682.71
7 Delaware Twp.	90,839.68	2,909.41	198,107.00	149,575.62	.....	22,038.53	463,470.24	482,670.24
8 East Amwell Twp.	75,241.86	2,414.94	15,656.98	109,439.52	\$168,843.02	57,006.18	428,602.50	442,812.50
9 Flemington Bor.	102,011.66	.....	304,463.81	154,668.89	.....	224,095.74	785,240.10	802,480.10
10 Franklin Twp.	51,241.23	1,739.70	107,309.66	92,487.70	.....	44,955.56	300,733.85	315,403.85
11 Frenchtown Bor.	26,208.73	838.08	88,569.00	65,314.32	.....	55,072.05	236,002.18	244,742.18
12 Glen Gardner Bor.	9,289.21	298.51	31,696.00	15,842.36	.....	7,000.00	64,126.08	68,836.08
13 Hampton Bor.	17,120.89	548.22	51,761.00	29,188.16	.....	20,000.00	118,618.27	126,178.27
14 High Bridge Bor.	49,900.00	1,595.66	272,563.75	.....	.....	69,858.83	393,918.24	408,568.24
15 Holland Twp.	109,520.78	3,502.16	53,292.00	30,000.00	.....	.....	196,314.94	215,554.94
16 Kingwood Twp.	58,529.78	1,873.47	134,063.75	118,213.24	.....	49,398.77	362,079.01	376,639.01
17 Lambertville, City of	45,568.24	.....	106,930.00	221,130.20	.....	117,954.54	491,582.98	518,982.98
18 Lebanon Bor.	16,606.55	531.03	47,323.00	28,307.30	.....	12,008.61	104,776.49	109,676.49
19 Lebanon Twp.	73,251.53	2,343.15	216,035.45	124,867.85	.....	495.73	416,993.71	434,193.71
20 Milford Bor.	63,019.99	.....	132,723.00	91,325.53	.....	60,734.60	347,803.12	356,253.12
21 Raritan Twp.	216,808.45	6,933.55	581,724.79	328,694.81	.....	181,695.53	1,315,857.13	1,348,017.13
22 Readington Twp.	219,342.48	7,006.38	629,390.53	349,783.71	.....	160,116.85	1,365,639.95	1,408,193.95
23 Stockton Bor.	8,116.76	259.55	20,097.50	28,572.47	.....	4,300.14	62,346.42	66,666.42
24 Tewksbury Twp.	102,774.12	3,292.58	233,027.00	175,221.66	.....	46,931.29	561,246.65	575,006.65
25 Union Twp.	39,272.28	1,257.12	115,123.00	66,950.19	.....	17,257.42	239,860.01	248,050.01
26 West Amwell Twp.	70,696.15	2,263.31	101,819.00	154,362.33	.....	24,425.28	353,566.07	364,146.07
27 Totals	\$1,722,914.21	\$48,390.00	\$4,157,568.85	\$2,789,339.78	\$168,843.02	\$1,355,331.04	\$10,242,386.90	\$10,606,350.90

Total County Taxes Appropriated \$1,749,286.00
Less: Bank Stock Taxes Due County 26,871.79

Net County Taxes Apportioned (12 A III) \$1,722,914.21
*Adjustments (Net Total 12 A IIb) ± 1,050.84

Total County Taxes Apportioned (including Adjustments—
Total 12 A I) \$1,723,965.05

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

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1965—(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 Fines	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Alexandria Twp.			\$470,700	\$25,000.00	\$52,691.00	\$32,000.00	\$109,691.00
2 Bethlehem Twp.			164,500	17,500.00	30,833.00	21,000.00	69,333.00
3 Bloomsbury Bor.	\$966.16		295,750	15,750.00	8,850.00	1,000.00	25,600.00
4 Califon Bor.	1,649.35		48,710	6,000.00	8,700.00	10,000.00	24,700.00
5 Clinton, Town of	4,127.27		912,000	21,571.00	47,415.00	10,000.00	78,986.00
6 Clinton Twp.			5,117,900	58,000.00	81,518.00	25,000.00	164,518.00
7 Delaware Twp.			702,650	30,000.00	51,953.00	40,000.00	121,953.00
8 East Amwell Twp.	9.75		512,809	31,500.00	36,353.08	35,000.00	102,853.08
9 Flemington Bor.	8,922.06		5,764,725	85,000.00	98,990.00	38,500.00	222,490.00
10 Franklin Twp.	7.76		560,450	21,000.00	42,378.00	21,000.00	84,378.00
11 Frenchtown Bor.	1,300.95		4,861,500		17,177.00	10,000.00	27,177.00
12 Glen Gardner Bor.			90,500	5,521.00	14,468.00	6,100.00	26,089.00
13 Hampton Bor.			597,000	6,502.00	15,273.00	7,500.00	29,275.00
14 High Bridge Bor.	774.84		805,825	25,000.00	26,364.00	10,000.00	61,364.00
15 Holland Twp.	78.48		1,849,000	350,000.00	267,287.00	3,678.22	620,965.22
16 Kingwood Twp.			679,550	15,000.00	37,000.00	42,500.00	94,500.00
17 Lambertville, City of	3,469.46		2,622,000	30,000.00	98,468.00	55,000.00	183,468.00
18 Lebanon Bor.	35.30		463,500	4,000.00	9,040.00	8,500.00	21,540.00
19 Lebanon Twp.			21,195,000	37,500.00	149,463.00	39,000.00	225,963.00
20 Milford Bor.	3,336.63		666,900	25,000.00	7,376.00	7,500.00	39,876.00
21 Raritan Twp.	360.37		9,610,600	40,000.00	123,107.00	50,000.00	213,107.00
22 Readington Twp.	945.55		2,051,300	50,000.00	87,044.00	103,000.00	240,044.00
23 Stockton Bor.	55.74		332,300	6,500.00	8,668.00	5,300.00	20,468.00
24 Tewksbury Twp.	332.12		743,900	60,000.00	44,991.00	24,500.00	129,491.00
25 Union Twp.			2,186,900	59,216.27	44,377.00	26,600.00	130,193.27
26 West Amwell Twp.			2,332,200	25,000.00	46,201.00	29,000.00	100,201.00
27 Totals	\$26,371.79		\$65,638,169	\$1,050,560.27	\$1,455,985.08	\$661,678.22	\$3,168,223.57

***Bank Stock Tax Due Municipality \$26,371.79
 Bank Stock Tax Due County 26,371.79
 Total Bank Stock Tax \$52,743.58

REGIONAL SCHOOL BUDGETS
 Delaware Valley Regional High School \$578,031.00
 Hunterdon Central Regional High School 1,092,162.55
 North Hunterdon Regional High School 883,820.38
 South Hunterdon Regional High School 405,065.00
 Flemington-Raritan School †886,188.60
 † In district school column C-1a.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 East Windsor Twp.	\$5,734,500	\$13,258,450	\$18,992,950	\$6	\$293,825	\$1,110,950	\$550	\$25,700	\$1,431,025
2 Ewing Twp.	15,383,270	60,564,840	75,948,110	71,212	2,055,460	9,035,470	.....	840	11,091,770
3 Hamilton Twp.	30,828,725	124,056,850	154,885,575	102,477	2,681,645	9,233,892	26,028	2,683	11,944,248
4 Hightstown Bor.	1,454,000	7,977,400	9,431,400	9,028	279,667	619,379	.....	.....	899,046
5 Hopewell Bor.	756,650	4,197,050	4,953,700	10,919	126,425	304,140	55	2,618	433,238
6 Hopewell Twp.	6,481,200	21,424,350	27,905,550	1,053	76,050	1,154,450	3,050	63,650	1,297,200
7 Lawrence Twp.	9,710,875	41,939,500	51,650,375	6,146	665,480	3,553,695	6,000	12,400	4,237,575
8 Pennington Bor.	1,110,725	5,033,750	6,144,475	8,324	71,825	197,178	1,028	1,588	271,619
9 Princeton Bor.	15,329,900	28,968,500	44,298,400	21,383	373,783	1,481,511	.....	.....	1,855,294
10 Princeton Twp.	19,278,600	40,722,900	60,001,500	5,022	192,199	581,311	1,684	4,227	779,421
11 Washington Twp.	2,833,120	5,228,880	8,062,000	1,901	106,247	239,142	280	21,970	367,639
12 West Windsor Twp.	6,321,600	22,472,650	28,794,250	161,157	316,050	2,480,520	2,070	30,190	2,828,830
13 City of Trenton	31,289,875	121,843,925	153,133,800	1,331,404	5,466,906	12,912,307	.....	.....	18,379,213
14 Totals	\$146,513,040	\$497,689,045	\$644,202,085	\$1,730,032	\$12,705,562	\$42,903,945	\$40,745	\$165,866	\$55,816,118

County Percentage Level of Taxable Value of Real Property, 50%.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
						(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 East Windsor Twp. ....	.....	.....	.....	.....	\$20,423,981	\$5.46	\$5.52	\$5.46
2 Ewing Twp. ....	.....	.....	.....	.....	87,111,092	5.96	9.04	5.51
3 Hamilton Twp. ....	.....	.....	.....	.....	166,932,300	5.51	5.82	5.49
4 Hightstown Bor. ....	.....	.....	.....	.....	10,339,474	7.70	9.95	7.49
5 Hopewell Bor. ....	.....	\$11,580	.....	\$11,580	5,386,277	6.72	5.00	.....
6 Hopewell Twp. ....	.....	.....	.....	.....	29,203,803	6.57	10.81	6.37
7 Lawrence Twp. ....	.....	.....	.....	.....	55,894,096	5.93	8.13	5.75
8 Pennington Bor. ....	.....	.....	.....	.....	6,424,418	7.07	9.39	6.97
9 Princeton Bor.	\$38,100	.....	.....	.....	46,213,177	4.24	6.81	4.13
10 Princeton Twp.	141,700	.....	\$3,000	3,000	60,924,643	5.98	14.31	5.83
11 Washington Twp. ....	.....	.....	.....	.....	8,431,540	4.98	9.61	4.77
12 West Windsor Twp. ....	.....	.....	.....	.....	31,784,237	4.07	5.04	3.98
13 City of Trenton ....	.....	.....	.....	.....	172,844,417	11.85	16.97	11.24
14 Totals	\$179,800	\$11,580	\$3,000	\$14,580	\$701,913,455	.....	.....	.....

MERCER COUNTY

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1965—(Continued)

TAXING DISTRICT		9		10§		11	12—APPORTIONMENT OF TAXES				
		Ratios		Equalization			Section A—County Taxes (Less Tax Due County on Bank Stock)				
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)				II—Adjustments Resulting from				
				(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		I Total County Taxes Apportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
								Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1	East Windsor Twp.	51.06	48.00		\$19,754,649	\$40,178,630	\$246,768.86		\$7,287.89		
2	Ewing Twp.	44.90	50.00		104,364,336	191,475,428	1,176,002.57		9,780.04		
3	Hamilton Twp.	47.51	47.00		184,692,207	351,624,507	2,159,605.18		25,415.59		
4	Hightstown Bor.	46.40	50.00		11,802,967	22,142,441	135,991.30				
5	Hopewell Bor.	43.77	44.00		6,926,182	12,312,459	75,620.58				
6	Hopewell Twp.	42.97	42.00		38,828,810	68,032,613	417,842.27		95.59		
7	Lawrence Twp.	48.06	50.00		60,063,953	115,958,049	712,190.41		1,070.85		
8	Pennington Bor.	46.11	50.00		7,461,156	13,885,574	85,282.33		52.33		
9	Princeton Bor.	51.31	50.00		43,913,105	90,126,282	553,537.04		396.05		
10	Princeton Twp.	46.28	50.00		70,431,819	131,356,462	806,764.29		784.71		
11	Washington Twp.	44.98	50.00		10,231,062	18,662,602	114,621.85		36.15		
12	West Windsor Twp.	57.01	50.00		24,703,103	56,487,340	346,933.59		3,800.28		
13	City of Trenton	43.81	45.00		220,099,105	392,943,522	2,413,378.04		19,180.05	\$94.98	
14	Totals				\$803,272,454	\$1,505,185,909	\$9,244,541.31		\$67,899.53	\$94.98	

Total County Taxes Appropriated \$9,304,895.00
Less: Bank Stock Taxes Due County 128,158.24

Net County Taxes Apportioned (12 A III) \$9,176,736.76
*Adjustments (Net Total 12 A IIb) 67,804.55

Total County Taxes Apportioned (including Adjustments—
Total 12 A I) \$9,244,541.31

County Library Taxes Appropriated (including Adjust-
ments) \$122,882.70
Less Total Adjustments 882.70

\$122,000.00

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

§ Includes equalization of Tangible Personal Property Used in Business.

† Total includes \$1,730,018—Second Class Railroad.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1965—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—Cont'd	Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
	III		I—District School Purposes			II	I	II	III
	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 (Cols. AIII + B + CII, b, c + CII)	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (Cols. I + II)
1 East Windsor Twp.	\$239,480.97	\$9,334.00		*\$785,223.48		\$71,434.08	\$1,105,472.53	\$10,620.00	\$1,116,092.53
2 Ewing Twp.	1,166,222.53	45,480.00	\$2,868,028.59			928,657.24	5,008,388.36	180,070.00	5,188,458.36
3 Hamilton Twp.	2,134,189.59		5,911,821.58			656,587.14	8,702,598.31	494,270.00	9,196,868.31
4 Hightstown Bor.	135,904.30	5,304.59		*444,884.30		187,585.12	773,768.31	22,690.00	796,458.31
5 Hopewell Bor.	75,620.58		214,356.27	11,333.17		48,918.56	350,228.58	11,580.00	361,808.58
6 Hopewell Twp.	417,746.68	16,294.53		†1,286,391.97		145,695.78	1,866,128.96	52,360.00	1,918,488.96
7 Lawrence Twp.	711,119.56	27,736.89	1,872,462.00			612,652.82	3,223,971.37	89,760.00	3,313,731.37
8 Pennington Bor.	85,230.00			†285,268.34		69,561.96	440,060.30	14,120.00	454,180.30
9 Princeton Bor.	553,140.99		898,028.38			481,518.38	1,932,687.75	25,500.00	1,958,187.75
10 Princeton Twp.	805,979.58		2,161,223.50			636,931.57	3,604,134.65	42,190.00	3,646,324.65
11 Washington Twp.	114,585.70	4,469.49	253,529.24			34,655.84	407,240.27	12,580.00	419,820.27
12 West Windsor Twp.	343,133.31	13,380.50	805,442.50			110,280.50	1,272,236.81	21,900.00	1,294,136.81
13 City of Trenton	2,394,292.97		7,388,135.92		\$408,087.50	9,763,249.52	19,953,765.91	524,300.00	20,478,065.91
14 Totals	\$9,176,736.76	\$122,000.00	\$22,373,027.98	\$2,813,101.26	\$408,087.50	\$13,747,728.61	\$48,640,682.11	\$1,501,940.00	\$50,142,622.11

County Library Apportioned Rate per \$100.00 Assessed Valuation (Applied to Column 11) \$0.0239566799
 Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$1,846,205.00
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.6141793684

Joint School Adjustments:
 * E. Windsor Township \$22,042.61
 * Hightstown Borough
 Total \$22,042.61
 † Hopewell Township \$347.04
 † Pennington Borough 190.08
 Total \$537.12

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 East Windsor Twp.	\$964.92	.....	\$230,400	\$170,000.00	\$129,660.00	\$36,500.00	\$336,160.00
2 Ewing Twp.	5,075.16	.....	132,427,154	213,000.00	1,110,525.00	284,000.00	1,607,525.00
3 Hamilton Twp.	7,149.86	.....	20,075,625	1,372,500.00	3,180,330.00	400,000.00	4,952,830.00
4 Hightstown Bor.	7,653.96	.....	4,155,600	46,000.00	96,319.00	33,000.00	175,319.00
5 Hopewell Bor.	1,874.44	.....	287,950	10,400.00	28,989.00	10,000.00	49,389.00
6 Hopewell Twp.	328.40	.....	6,043,150	55,000.00	215,400.00	118,500.00	388,900.00
7 Lawrence Twp.	1,858.08	.....	40,291,820	180,000.00	616,293.00	136,000.00	932,293.00
8 Pennington Bor.	1,588.52	.....	3,885,090	54,600.00	49,204.00	20,000.00	123,804.00
9 Princeton Bor.	20,761.62	.....	67,344,300	160,000.00	529,358.55	28,000.00	717,358.55
10 Princeton Twp.	1,401.90	.....	8,208,200	125,000.00	339,473.00	125,000.00	589,473.00
11 Washington Twp.	1,490.16	.....	300,656	35,000.00	93,322.00	40,000.00	168,322.00
12 West Windsor Twp.	814.50	.....	1,125,300	70,000.00	160,600.00	59,000.00	289,600.00
13 City of Trenton	77,196.72	.....	78,867,250	1,100,000.00	4,257,341.27	1,250,000.00	6,607,341.27
14 Totals	\$128,158.24	.....	\$363,242,495	\$3,591,500.00	\$10,806,814.82	\$2,540,000.00	\$16,938,314.82

***Bank Stock Tax Due Municipality \$128,158.24
 Bank Stock Tax Due County 128,158.24
 Total Bank Stock Tax \$256,316.48

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Carteret Bor.	\$4,273,115	\$11,835,415	\$16,108,530	\$3,481	\$279,784	\$1,219,644			\$1,499,428
2 Cranbury Twp.	3,754,625	9,415,240	13,169,865	637	229,231	1,185,400	\$3,975	\$18,850	1,437,456
3 Dunellen Bor.	5,395,530	14,659,825	20,055,355	43,261	189,514	1,560,713			1,750,227
4 East Brunswick Twp.	21,812,310	54,459,325	76,271,635	1,516	696,228	2,603,549	2,781	9,255	3,311,813
5 Edison Twp.	46,851,860	135,703,834	182,555,694	192,291	3,344,860	10,190,575	1,125	742	13,537,302
6 Helmetta Bor.	552,715	2,468,200	3,020,915		135,910	503,745			639,655
7 Highland Park Bor.	7,008,750	31,408,600	38,417,350	4,036	335,698	916,860			1,252,558
8 Jamesburg Bor.	2,489,700	5,695,500	8,185,200	8,875	76,275	150,200			226,475
9 Madison Twp.	19,486,660	60,529,440	80,016,100	56,027	290,410	1,228,990	1,100	5,490	1,525,990
10 Metuchen Bor.	9,098,420	33,739,510	42,837,930	306,532	494,230	1,679,440			2,173,670
11 Middlesex Bor.	7,270,660	31,866,150	39,136,810	4,307	475,580	1,913,010	690	530	2,389,810
12 Milltown Bor.	3,478,825	16,263,125	19,741,950	2,665	277,225	500,000			777,225
13 Monroe Twp.	5,608,575	9,049,646	14,658,221	1,671	73,000	375,175	21,700	62,600	532,475
14 New Brunswick City	21,518,775	77,095,950	98,614,725	299,970	2,473,325	9,491,800			11,965,125
15 North Brunswick Twp.	35,303,475	44,319,150	79,622,625	63,179	3,049,219	4,590,188	1,539	2,422	7,643,368
16 Perth Amboy City	18,183,420	37,419,030	55,602,450	366,793	1,694,045	6,289,490			7,983,535
17 Piscataway Twp.	8,577,645	45,247,135	53,824,780	637	663,238	3,158,055		13,133	3,834,426
18 Plainsboro Twp.	1,500,745	6,792,830	8,293,575	2,644	45,446	887,314	15,300	73,106	1,021,166
19 Sayreville Bor.	4,086,760	92,735,525	96,822,285	92,114	1,995,645	10,100,500			12,096,145
20 South Amboy City	4,365,875	14,790,425	19,156,300	3,006,348	165,600	564,400			730,000
21 South Brunswick Twp.	12,563,705	32,310,375	44,874,080	138,005	796,984	4,042,140	15,293	38,653	4,893,070
22 South Plainfield Bor.	6,228,675	38,486,850	44,715,525	109,232	644,900	2,435,445	5	535	3,080,885
23 South River Bor.	7,347,344	28,112,170	35,459,514	1,596	297,334	634,480			931,814
24 Spotswood Bor.	2,350,500	14,638,080	16,988,580	50,544	140,360	1,857,700	260	160	1,998,480
25 Woodbridge Twp.	39,608,290	177,270,663	216,878,953	1,519,781	1,700,396	12,359,497		12,107	14,072,000
26 Totals	\$298,716,954	\$1,026,311,993	\$1,325,028,947	\$6,276,142	\$20,564,437	\$80,438,310	\$63,768	\$237,583	\$101,304,098

County Percentage Level of Taxable Value of Real Property, 50%.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Business Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Business Personal Prop. Where (b) is Greater Than (a))
1 Carteret Bor. ....	.....	.....	.....	.....	\$17,611,439	\$25.52	\$45.85	\$23.62
2 Cranbury Twp. ....	.....	.....	.....	.....	14,607,958	3.89	2.13	.....
3 Dunellen Bor. ....	.....	.....	.....	.....	21,848,843	5.95	8.15	5.76
4 East Brunswick Twp.	\$40,350	.....	.....	.....	79,625,314	6.86	12.54	6.61
5 Edison Twp.	198,975	.....	.....	.....	196,484,262	4.65	4.43	.....
6 Helmetta Bor. ....	.....	.....	.....	.....	3,660,570	4.34	9.12	3.32
7 Highland Park Bor. ....	.....	.....	.....	.....	39,673,944	6.15	7.71	6.10
8 Jamesburg Bor. ....	.....	.....	.....	.....	8,420,550	6.42	13.37	6.23
9 Madison Twp.	42,970	.....	.....	.....	81,641,087	5.81	12.81	5.68
10 Metuchen Bor. ....	.....	.....	.....	.....	45,318,132	6.65	10.91	6.43
11 Middlesex Bor. ....	.....	.....	\$1,000	\$1,000	41,529,927	5.68	6.86	5.61
12 Milltown Bor. ....	.....	.....	.....	.....	20,521,840	4.50	8.49	4.34
13 Monroe Twp.	89,000	.....	.....	.....	15,281,367	6.01	8.70	5.91
14 New Brunswick City ....	.....	.....	.....	.....	110,879,820	6.14	9.33	5.75
15 North Brunswick Twp. ....	.....	.....	.....	.....	87,329,172	3.60	8.71	3.11
16 Perth Amboy City	800	.....	.....	.....	63,953,578	12.73	17.22	12.09
17 Piscataway Twp. ....	.....	.....	.....	.....	57,659,843	7.67	7.69	7.67
18 Plainsboro Twp. ....	.....	.....	.....	.....	9,317,385	3.06	4.06	2.93
19 Sayreville Bor.	1,500	.....	.....	.....	109,012,044	3.94	8.69	3.35
20 South Amboy City ....	.....	.....	.....	.....	22,892,648	3.77	5.27	3.72
21 South Brunswick Twp.	317,280	.....	1,500	1,500	50,220,935	5.40	7.09	5.21
22 South Plainfield Bor. ....	.....	.....	.....	.....	47,905,642	7.86	9.26	7.76
23 South River Bor.	26,800	.....	.....	.....	36,419,724	5.87	11.50	5.72
24 Spotswood Bor. ....	.....	.....	.....	.....	19,037,604	6.31	10.40	5.83
25 Woodbridge Twp.	2,824	.....	.....	.....	232,473,558	5.84	12.91	5.39
26 Totals	\$720,499	.....	\$2,500	\$2,500	\$1,433,327,186	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1965—(Continued)

TAXING DISTRICT		9		10§		11	12—APPORTIONMENT OF TAXES				
		Ratios		Equalization			Section A—County Taxes (Less Tax Due County on Bank Stock)				
		(a)	(b)				I—Adjustments Resulting from				
							(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
		County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(a)	(b)**		Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
		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								
1	Carteret Bor.	11.00	11.00		\$142,370,138	\$159,981,577	\$776,392.45			\$41,805.83	
2	Cranbury Twp.	50.00	50.00		14,607,957	29,215,915	141,785.38			240.48	
3	Dunellen Bor.	50.00	50.00		21,848,842	43,697,685	212,065.57			489.89	
4	East Brunswick Twp.	50.00	50.00		79,584,962	159,210,276	772,649.32			4,073.58	
5	Edison Twp.	50.00	50.00		196,285,284	392,769,546	1,906,114.79			20,920.67	
6	Helmetta Bor.	50.00	50.00		3,660,570	7,321,140	35,529.82				
7	Highland Park Bor.	50.00	50.00		39,673,943	79,347,887	385,076.35			388.49	
8	Jamesburg Bor.	50.00	50.00		8,420,549	16,841,099	81,730.27			145.85	
9	Madison Twp.	50.00	50.00		81,598,115	163,239,202	792,201.75			2,330.35	
10	Metuchen Bor.	50.00	50.00		45,318,131	90,636,263	439,858.94			1,110.33	
11	Middlesex Bor.	50.00	50.00		41,530,925	83,060,852	403,095.40			272.34	
12	Milltown Bor.	50.00	50.00		20,521,839	41,043,679	199,185.64			30.86	
13	Monroe Twp.	50.00	50.00		15,192,366	30,473,733	147,889.57			42.35	
14	New Brunswick City	50.00	50.00		110,879,817	221,759,637	1,076,201.99			36,424.19	
15	North Brunswick Twp.	50.00	50.00		87,329,170	174,658,342	847,618.93			94.09	
16	Perth Amboy City	24.00	24.00		202,211,472	266,165,050	1,291,701.90			3,078.64	
17	Piscataway Twp.	33.00	33.00		117,032,240	174,692,083	847,782.68			3,466.56	
18	Plainsboro Twp.	50.00	50.00		9,317,385	18,634,770	90,434.98				
19	Sayreville Bor.	50.00	50.00		109,010,540	218,022,584	1,058,066.03				\$60.55
20	South Amboy City	50.00	50.00		22,892,646	45,785,294	222,196.70			368.10	
21	South Brunswick Twp.	50.00	50.00		49,905,155	100,126,090	485,913.18			287.58	
22	South Plainfield Bor.	40.00	40.00		71,858,462	119,764,104	581,216.65				2,764.37
23	South River Bor.	50.00	50.00		36,392,924	72,812,648	353,360.76			2,559.96	
24	Spotswood Bor.	50.00	50.00		19,037,603	38,075,207	184,779.61			60.59	
25	Woodbridge Twp.	40.00	40.00		348,706,101	581,179,659	2,820,470.95			33,066.86	
26	Totals				\$1,895,187,136	\$3,328,514,322	\$16,153,319.61			\$151,257.59	\$2,824.92

§ Includes equalization of Tangible Personal Property Used in Business.

** Includes \$7,604,909 to Equalize Second Class Railroad Property.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1965—(Continued)

TAXING DISTRICT		12 APPORTIONMENT OF TAXES								
		Section A—Cont'd	Section B	Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
				I—District School Purposes			II	I	II	III
				(a)	(b)	(c)				
Net County Taxes Apportioned	County Library Taxes	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)	Total Tax Levy (Cols. AIII + B + CII, b, c + CII)	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate Is Computed (Cols. I + II)		
1 Carteret Bor.	\$734,586.62		\$1,891,290.52			\$1,720,444.26	\$4,346,321.40	\$146,620.00	\$4,492,941.40	
2 Cranbury Twp.	141,544.90		336,959.50			79,449.84	557,954.24	9,750.00	567,704.24	
3 Dunellen Bor.	211,575.68		725,252.50			313,766.90	1,250,595.08	48,130.00	1,298,725.08	
4 East Brunswick Twp.	708,575.74		3,768,600.25			756,556.54	5,293,732.53	163,480.00	5,457,212.53	
5 Edison Twp.	1,885,194.12		5,191,511.00		\$814,564.50	906,427.47	8,797,697.09	326,050.00	9,123,747.09	
6 Helmetta Bor.	35,529.82		87,101.00			31,500.00	154,130.82	4,400.00	158,530.82	
7 Highland Park Bor.	384,687.86		1,617,610.50			373,739.34	2,376,037.70	61,540.00	2,437,577.70	
8 Jamesburg Bor.	81,584.42		317,341.00			121,177.75	520,103.17	20,280.00	540,383.17	
9 Madison Twp.	789,871.40		3,050,892.42			677,553.56	4,518,317.38	223,600.00	4,741,917.38	
10 Metuchen Bor.	438,748.61		1,724,957.00			753,273.03	2,916,978.64	94,010.00	3,010,988.64	
11 Middlesex Bor.	402,823.06		1,460,345.34			409,627.29	2,272,795.69	83,460.00	2,356,255.69	
12 Milltown Bor.	199,154.78		636,551.40			46,003.46	881,709.64	40,790.00	922,499.64	
13 Monroe Twp.	147,847.22		729,001.00			14,822.48	891,670.70	25,650.00	917,320.70	
14 New Brunswick City	1,039,777.80		2,900,600.34		84,839.75	2,620,737.23	6,645,955.12	151,780.00	6,797,735.12	
15 North Brunswick Twp.	847,524.84		2,025,556.00			192,920.35	3,066,001.19	69,930.00	3,135,931.19	
16 Perth Amboy City	1,288,623.26		2,951,371.29		83,469.07	3,635,713.12	7,959,176.74	181,590.00	8,140,766.74	
17 Piscataway Twp.	844,316.12		2,996,839.88			438,229.74	4,279,385.74	139,950.00	4,419,335.74	
18 Plainsboro Twp.	90,434.98		189,945.16			280,380.14	14,087.08	284,477.22	284,477.22	
19 Sayreville Bor.	1,058,126.58		2,708,000.70			358,158.64	4,124,285.92	169,280.00	4,293,565.92	
20 South Amboy City	221,828.60		311,808.00		29,082.50	241,570.48	804,289.58	57,060.00	861,349.58	
21 South Brunswick Twp.	485,625.60		2,030,312.48			112,405.22	2,628,343.30	79,000.00	2,707,343.30	
22 South Plainfield Bor.	583,981.02		2,371,992.51			671,405.58	3,627,379.11	133,650.00	3,761,029.11	
23 South River Bor.	350,800.80		1,208,613.90			477,388.94	2,036,803.64	97,810.00	2,134,613.64	
24 Spotswood Bor.	184,719.02		746,849.50			221,616.02	1,153,184.54	46,790.00	1,199,974.54	
25 Woodbridge Twp.	2,787,404.09		8,925,229.97			1,252,667.52	12,965,301.58	605,180.00	13,570,481.58	
26 Totals	\$16,004,886.94		\$50,904,533.16		\$1,011,955.82	\$16,427,154.76	\$84,348,530.68	\$2,983,877.08	\$87,332,407.76	

† Less \$32.92 Bank Stock Taxes due Municipality.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Carteret Bor.	\$4,855.74		\$7,150,635	\$112,000.00	\$322,406.00	\$65,000.00	\$499,406.00
2 Cranbury Twp.	4,356.16		643,400	46,000.00	72,183.00	22,000.00	140,183.00
3 Dunellen Bor.	6,171.70		1,491,550	29,000.00	119,781.00	56,000.00	204,781.00
4 East Brunswick Twp.	2,269.28		8,666,615	154,321.56	529,532.00	250,000.00	933,853.56
5 Edison Twp.	14,920.48		217,182,300	1,300,000.00	3,036,315.50	180,000.00	4,516,315.50
6 Helmetta Bor.			175,460	11,000.00	15,400.00	2,000.00	28,400.00
7 Highland Park Bor.	4,505.68		9,574,900	200,000.00	272,583.00	52,000.00	524,583.00
8 Jamesburg Bor.	1,386.28		334,700	30,000.00	50,633.00	40,000.00	120,633.00
9 Madison Twp.	1,364.92		12,681,900	200,000.00	509,061.00	170,000.00	879,061.00
10 Metuchen Bor.	6,869.26		6,487,580	278,000.00	231,976.00	74,000.00	583,976.00
11 Middlesex Bor.	544.46		4,575,410	193,000.00	312,000.00	66,000.00	571,000.00
12 Milltown Bor.	3,364.70		2,736,350	55,000.00	238,950.00	18,000.00	311,950.00
13 Monroe Twp.	32.52		2,624,500	194,000.00	130,673.00	148,000.00	472,673.00
14 New Brunswick City	22,594.88		49,671,050	385,000.00	1,747,855.75	175,000.00	2,307,855.75
15 North Brunswick Twp.	5,314.00		5,149,720	480,000.00	450,053.00	39,000.00	969,053.00
16 Perth Amboy City	12,286.88		16,573,266	755,000.00	754,647.09	160,000.00	1,669,647.09
17 Piscataway Twp.	580.26		12,307,480	320,000.00	895,472.00	175,000.00	1,390,472.00
18 Plainsboro Twp.	32.92		3,101,440	65,369.00	65,943.00	2,000.00	133,312.00
19 Sayreville Bor.	1,841.36		7,691,325	465,000.00	1,772,462.00	80,000.00	2,317,462.00
20 South Amboy City	4,398.22		7,849,325	150,000.00	437,234.50	30,000.00	617,234.50
21 South Brunswick Twp.	435.00		9,421,200	245,000.00	319,169.00	50,000.00	614,169.00
22 South Plainfield Bor.	1,269.62		5,375,600	250,000.00	528,438.00	87,000.00	865,438.00
23 South River Bor.	7,804.12		4,821,963	110,000.00	294,983.00	90,000.00	494,983.00
24 Spotswood Bor.	883.98		1,233,810	100,000.00	72,350.00	24,000.00	196,350.00
25 Woodbridge Twp.	8,332.48		41,219,045	1,300,000.00	4,544,014.68	270,000.00	6,114,014.68
26 Totals	\$116,384.88		\$438,740,524	\$7,427,690.56	\$17,724,115.52	\$2,325,000.00	\$27,476,806.08

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$3,404,120.00
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.485301
***Bank Stock Tax Due Municipality \$116,384.88
Bank Stock Tax Due County 116,384.88
Total Bank Stock Tax \$232,769.76

Total County Taxes Appropriated \$16,121,271.52
Less: Bank Stock Taxes Due County 116,384.88
Net County Taxes Apportioned (12 A III) \$16,004,886.64
*Adjustments (Net Total 12 A II) + 148,432.67
Total County Taxes Apportioned (including Adjustments—
Total 12 A I) \$16,153,319.61

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

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Allenhurst Borough	\$2,351,200	\$6,782,517	\$9,133,717	\$17,220	\$52,847	\$204,719			\$257,566
2 Allentown Bor.	644,000	4,079,900	4,723,900		21,369	179,706	\$167		201,242
3 Ashbury Park City	21,303,675	53,561,715	74,865,390	133,400	1,840,985	7,330,348			9,191,333
4 Atlantic Highlands Bor.	4,069,250	17,997,900	22,067,150	20,007	155,065	651,697			807,362
5 Avon-by-the-Sea Bor.	165,050	16,735,210	16,900,260	14,747	94,564	271,423			365,987
6 Belmar Bor.	10,860,266	29,102,700	39,962,966	11,416	397,005	891,151			1,288,156
7 Bradley Beach Bor.	5,403,255	18,721,977	24,125,232	18,077	212,623	535,046			747,669
8 Brielle Bor.	6,612,550	18,616,100	25,228,650	421	129,380	535,768			665,148
9 Colts Neck Twp.	8,780,610	19,165,730	27,946,340		13,198	829,005	8,926	\$65,352	916,481
10 Deal Bor.	7,366,400	16,607,100	23,973,500		32,584	313,885			346,469
11 Eatontown Bor.	2,367,975	41,468,625	43,836,600	4,500	1,088,269	2,611,584	200		3,700,053
12 Englishtown Bor.	426,132	2,840,540	3,266,672	60	89,552	316,613			406,165
13 Fair Haven Bor.	7,009,850	25,003,875	32,013,725		81,056	212,163			293,219
14 Farmingdale Bor.	827,990	3,910,800	4,738,790	11,933	150,110	428,621	263		578,994
15 Freehold Bor.	9,557,850	36,535,665	46,093,515	36,980	812,379	3,817,130			4,629,509
16 Freehold Twp.	16,008,290	32,779,990	48,786,280	5,936	489,697	1,631,851	26,027	68,257	2,215,832
17 Highlands Bor.	2,593,225	10,726,475	13,319,700		43,667	292,887			336,554
18 Holmdel Twp.	11,348,950	43,535,800	54,884,750		1,076,528	9,054,172	17,866	27,036	10,175,602
19 Howell Twp.	15,931,225	51,208,625	67,139,850	2,765	501,203	1,973,695	82,062	108,625	2,665,585
20 Interlaken Bor.	1,982,612	7,396,988	9,379,600			34,725			34,725
21 Keansburg Bor.	6,213,550	22,141,700	28,355,250	4,041	157,651	547,715			705,366
22 Keyport Bor.	6,411,180	22,002,380	28,413,560	5,189	536,943	1,873,723			2,410,666
23 Little Silver Bor.	7,055,000	30,450,300	37,505,300	4,404	206,987	474,416	4	1,289	682,696
24 Loch Arbour Village	679,400	1,783,050	2,462,450		2,210	78,382			80,592
25 Long Branch City	20,921,800	97,905,700	118,827,500	215,222	1,315,263	3,940,141	712	175	5,256,291
26 Manalapan Twp.	8,640,675	18,392,030	27,032,705	377	65,907	510,996	385	59,010	666,298
27 Manasquan Bor.	10,127,200	26,905,350	37,032,550	9,090	682,783	263,950			946,733
28 Marlboro Twp.	12,660,225	20,469,361	33,129,586	2,255	316,333	550,059	11,070	23,398	930,860
29 Matawan Bor.	7,604,705	26,620,406	34,225,111	13,084	186,741	664,840			851,581
30 Matawan Twp.	10,347,750	53,835,600	64,183,350	8,076	221,709	1,431,627			1,653,336

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1965—(Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1911; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
31 Middletown Twp.	\$41,047,800	\$184,255,000	\$225,302,800	\$3,555	\$796,525	\$4,086,981			\$4,883,506
32 Millstone Twp.	3,322,553	7,235,737	10,558,290		13,130	233,711	\$773	\$86,651	334,265
33 Monmouth Beach Bor.	2,628,040	6,891,241	9,519,281		13,971	83,539			97,510
34 Neptune Twp.	34,011,825	92,869,375	126,881,200	31,547	918,635	2,819,370	3,983	2,904	3,744,892
35 Neptune City Bor.	3,775,380	15,707,925	19,483,305		336,684	678,105			1,014,789
36 New Shrewsbury Bor.	10,138,750	26,333,900	36,472,650		236,174	984,532	1,403	6,969	1,229,078
37 Ocean Twp.	18,391,235	67,793,250	86,184,485		435,766	1,656,876	103	1,796	2,094,541
38 Oceanport Bor.	5,217,480	22,930,450	28,147,930	6,576	9,532	455,472			465,004
39 Raritan Twp.	12,144,350	53,932,400	66,076,750	983	499,291	1,354,814	495	3,282	1,857,882
40 Red Bank Bor.	17,640,800	49,007,800	66,648,600	170,383	1,383,602	3,771,922			5,155,524
41 Roosevelt Bor.	224,775	2,571,441	2,796,216		1,724	36,708	389	1,371	40,192
42 Rumson Bor.	14,678,450	39,536,000	54,214,450		33,215	365,152			398,367
43 Sea Bright Bor.	3,501,440	6,882,510	10,383,950		91,895	235,714			327,609
44 Sea Girt Bor.	11,324,420	18,913,360	30,237,780	11,310	26,558	265,439			291,997
45 Shrewsbury Bor.	5,798,350	17,004,550	22,802,900		827,838	521,475	400	219	1,349,932
46 Shrewsbury Twp.	102,088	595,000	697,088		7,090				7,090
47 South Belmar Bor.	1,672,450	6,348,550	8,021,000		31,461	173,888			205,349
48 Spring Lake Bor.	16,514,175	28,820,150	45,334,325	14,250	119,856	1,401,725			1,521,581
49 Spring Lake Heights Bor.	4,068,180	12,360,576	16,428,756	1,418	41,416	263,547			304,963
50 Union Beach Bor.	3,621,995	15,133,300	18,755,295	730	643,380	754,434			1,397,814
51 Upper Freehold Twp.	3,780,300	8,464,800	12,245,100	721	12,183	735,771		158,329	906,283
52 Wall Twp.	19,273,575	59,288,750	78,562,325	329	452,284	1,704,125	18,053	23,793	2,198,255
53 West Long Branch Bor.	5,535,820	27,491,970	33,027,790		965,113	886,720	12,906	1,404	1,866,143
54 Totals	\$464,744,071	\$1,547,652,144	\$2,012,396,215	\$781,092	\$18,952,531	\$65,922,058	\$186,187	\$639,860	\$85,700,636

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Allenhurst Borough					\$9,408,503	\$2.6319	\$2.1187	
2 Allentown Bor.					4,925,142	4.5263	2.1604	
3 Asbury Park City					84,190,123	3.9099	5.4424	\$3.7221
4 Atlantic Highlands Bor.					22,924,519	3.3921	4.2964	3.3590
5 Avon-by-the-Sea Bor.					17,280,994	2.2480	2.5601	2.2412
6 Belmar Bor.					41,262,538	2.5754	2.8864	2.5654
7 Bradley Beach Bor.					24,890,978	3.5218	2.5638	
8 Brielle Bor.					25,894,219	2.9816	2.4574	
9 Colts Neck Twp.					28,862,821	2.3770	2.9981	2.3566
10 Deal Bor.					24,319,969	3.0499	3.2595	3.0469
11 Eatontown Bor.					47,541,243	2.7309	4.3123	2.5974
12 Englishtown Bor.					3,672,897	5.0379	4.6036	
13 Fair Haven Bor.					32,306,944	4.0662	7.9349	4.0307
14 Farmingdale Bor.					5,329,717	3.4406	1.7949	
15 Freehold Bor.					50,760,004	3.6653	4.0311	3.6286
16 Freehold Twp.					51,008,048	3.0437	3.3349	3.0305
17 Highlands Bor.					13,656,254	3.9148	4.0688	3.9109
18 Holmdel Twp.					65,060,352	2.3120	1.0571	
19 Howell Twp.					69,808,200	3.0707	2.6016	
20 Interlaken Bor.					9,414,325	2.6117	3.8914	2.6069
21 Keansburg Bor.					29,094,657	3.5173	6.1419	3.4520
22 Keyport Bor.					30,829,415	3.8828	4.0489	3.8887
23 Little Silver Bor.					38,192,400	3.0298	5.7213	2.9808
24 Loch Arbour Village					2,543,042	4.3893	4.0804	
25 Long Branch City					124,299,013	3.5384	3.2086	
26 Manalapan Twp.					27,699,380	3.4030	5.8745	3.3421
27 Manasquan Bor.					37,988,373	2.5764	2.6853	2.5736
28 Marlboro Twp.					34,062,701	3.1334	3.6563	3.1187
29 Matawan Bor.					35,089,776	3.1343	3.8551	3.1164
30 Matawan Twp.					65,844,762	3.3209	5.7680	3.2579

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personal Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
31 Middletown Twp.	\$50,080				\$230,239,941	\$3.3928	\$4.2079	\$3.3751
32 Millstone Twp.					10,892,555	3.1402	3.4554	3.1289
33 Monmouth Beach Bor.					9,616,791	4.1250	6.0157	4.1056
34 Neptune Twp.					130,657,639	3.2254	3.3121	3.2229
35 Neptune City Bor.					20,498,094	3.2181	3.5201	3.2024
36 New Shrewsbury Bor.			\$2,000	\$2,000	37,699,728	3.7157	5.1214	3.6681
37 Ocean Twp.					88,279,026	3.5675	2.8714	
38 Oceanport Bor.					28,619,510	3.1280	5.1230	3.0951
39 Raritan Twp.					67,935,615	4.1871	6.5001	4.1221
40 Red Bank Bor.					71,974,507	3.4216	6.2600	3.2026
41 Roosevelt Bor.					2,836,408	4.7873	6.4524	4.7634
42 Rumson Bor.					54,612,817	3.2569	7.1317	3.2284
43 Sea Bright Bor.					10,711,559	2.7809	3.4298	2.7604
44 Sea Girt Bor.					30,541,087	1.8862	4.1497	1.8643
45 Shrewsbury Bor.					24,152,832	2.9340	3.6379	2.8923
46 Shrewsbury Twp.					704,178	8.6276	16.8748	8.5437
47 South Belmar Bor.					8,226,349	3.3026	3.2049	
48 Spring Lake Bor.					46,870,156	1.6081	2.4968	1.5783
49 Spring Lake Heights Bor.					16,735,137	3.2964	1.6285	
50 Union Beach Bor.					20,153,839	4.0018	.9692	
51 Upper Freehold Twp.					13,152,104	3.0139	3.9889	2.9418
52 Wall Twp.					80,760,909	3.1973	2.9153	
53 West Long Branch Bor.					34,893,933	3.2024	2.0052	
54 Totals	\$50,080		\$2,000	\$2,000	\$2,098,926,023			

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1965—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
							Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Allenhurst Borough	96.32	98.00		\$353,850	\$9,762,353	\$44,440.14				
2 Allentown Bor.	86.11	86.00		794,749	5,719,891	26,038.06			\$10.60	
3 Asbury Park City	101.54	95.00	\$662,051		83,528,072	380,236.10			12,063.45	\$727.93
4 Atlantic Highlands Bor.	82.65	83.00		4,802,847	27,727,366	126,220.39			29.15	10.60
5 Avon-by-the-Sea Bor.	89.75	87.00		1,984,799	19,265,793	87,701.65			320.57	
6 Belmar Bor.	106.77	*106.00	2,533,945		38,728,593	176,300.12			304.92	
7 Bradley Beach Bor.	95.06	90.00		1,177,611	20,068,589	118,669.31			74.67	
8 Brielle Bor.	85.14	82.00		4,519,316	30,443,535	138,584.92			156.00	
9 Colts Neck Twp.	77.63	70.00		8,445,843	37,308,664	169,836.32			202.79	
10 Deal Bor.	101.89	*104.00	444,695		23,875,274	108,684.91			1,035.30	
11 Eatontown Bor.	96.13	91.00		2,125,464	49,666,707	226,092.55			491.03	274.48
12 Englishtown Bor.	83.21	89.00		708,810	4,381,707	19,946.38			11.87	
13 Fair Haven Bor.	81.66	81.00		7,258,237	39,565,181	180,108.44			46.71	
14 Farmingdale Bor.	102.79	98.00	116,809		5,212,908	23,730.17			6.30	
15 Freehold Bor.	97.31	95.00		1,512,801	52,272,805	237,956.02			414.40	
16 Freehold Twp.	90.48	93.00		5,297,111	56,305,159	256,312.08			410.59	83.64
17 Highlands Bor.	92.67	99.00		1,056,639	14,712,893	66,975.96			216.00	120.60
18 Holmdel Twp.	89.13	87.00		8,214,053	73,274,405	333,559.40			335.41	
19 Howell Twp.	101.98	*108.00	1,303,559		68,504,641	311,846.50			1,063.37	600.82
20 Interlaken Bor.	96.60	95.00		331,927	9,746,252	44,366.84				
21 Keansburg Bor.	95.09	96.00		1,495,069	30,589,726	139,250.41			682.47	
22 Keyport Bor.	92.64	94.00		2,411,252	33,240,667	151,318.01			1,651.54	
23 Little Silver Bor.	85.56	84.00		6,458,529	44,650,929	203,259.75			73.84	26.00
24 Loch Arbour Village	106.79	*117.00	156,570		2,386,472	10,863.69			18.40	
25 Long Branch City	100.32	98.00	271,765		124,027,248	564,596.26			1,640.31	
26 Manalapan Twp.	107.05	*116.00	1,780,295		25,919,085	117,988.74			235.48	178.40
27 Manasquan Bor.	89.09	90.00		4,640,213	42,628,586	194,053.65			224.00	
28 Marlboro Twp.	75.51	86.00		10,896,383	44,959,084	204,662.53			1,985.98	75.50
29 Matawan Bor.	91.75	95.00		3,121,302	38,211,078	173,944.29			265.77	
30 Matawan Twp.	89.92	92.00		7,338,698	73,183,460	333,145.40			1,760.08	47.53

§ Includes equalization of Tangible Personal Property Used in Business.
County Percentage Level of Taxable Value of Real Property, 100%.

* Denotes municipalities in which common level of 100.00% is applied.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1965—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Deduct Over- payment	Add Under- payment
31 Middletown Twp.	88.21	88.00	.....	\$30,779,524	\$261,019,465	\$1,188,211.58	.....	.....	\$3,138.50	.....
32 Millstone Twp.	95.54	*109.00	.....	492,882	11,385,437	51,828.73	.....	.....	467.33	\$3.15
33 Monmouth Beach Bor. ...	75.97	75.00	.....	3,043,372	12,660,163	57,631.53	.....	.....	61.04	.....
34 Neptune Twp.	98.89	98.00	.....	1,500,613	132,158,252	601,610.17	.....	.....	1,905.05	296.80
35 Neptune City Bor.	88.00	85.00	.....	2,834,243	23,332,337	106,213.35	.....	.....	139.64	.....
36 New Shrewsbury Bor. ...	96.18	94.00	.....	1,526,961	39,226,689	178,567.55	.....	.....	968.51	738.13
37 Ocean Twp.	96.79	93.00	.....	3,015,923	91,294,949	415,592.44	.....	.....	1,205.41	5.17
38 Oceanport Bor.	86.86	74.00	.....	4,421,631	33,041,141	150,409.73	.....	.....	20.91	.....
39 Raritan Twp.	89.65	89.00	.....	7,855,535	75,791,150	345,016.12	.....	.....	613.94	118.33
40 Red Bank Bor.	97.36	82.00	.....	2,938,933	74,913,440	341,020.61	.....	.....	4,348.94	35.88
41 Roosevelt Bor.	87.09	82.00	.....	423,324	3,259,732	14,838.94	.....	.....	321.47	.....
42 Rumson Bor.	82.23	74.00	.....	11,815,708	66,428,525	302,395.62	.....	.....	118.83	17.34
43 Sea Bright Bor.	85.97	93.00	.....	1,718,858	12,430,417	56,585.69	.....	.....	701.25	10.20
44 Sea Girt Bor.	86.80	82.00	.....	4,662,468	35,203,555	160,253.46	.....	.....	64.22	.....
45 Shrewsbury Bor.	85.80	85.00	.....	4,008,665	28,161,497	128,196.63	.....	.....	208.80	5.35
46 Shrewsbury Twp.	97.85	100.00	.....	15,316	719,494	3,275.28	.....	.....	.....	.....
47 South Belmar Bor.	85.78	86.00	.....	1,363,091	9,589,440	43,653.00	.....	.....	.....	.....
48 Spring Lake Bor.	93.73	91.00	.....	3,181,501	50,051,657	227,844.92	.....	.....	23.95	.....
49 Spring Lake Heights Bor.	86.33	84.00	.....	2,659,513	19,394,650	88,288.23	.....	.....	.....	.....
50 Union Beach Bor.	90.13	95.00	.....	2,125,365	22,279,204	101,419.29	.....	.....	25.76	2.30
51 Upper Freehold Twp.	89.26	*107.00	.....	1,473,362	14,625,466	66,577.98	.....	.....	36.23	.....
52 Wall Twp.	90.03	90.00	.....	8,944,308	89,705,217	408,355.67	.....	.....	432.99	.....
53 West Long Branch Bor. .	93.82	90.00	.....	2,382,915	37,276,848	169,691.49	.....	.....	69.13	.....
54 Totals .....	.....	.....	\$7,269,689	\$188,159,514	\$2,279,815,848	\$10,378,167.00	.....	.....	\$40,602.90	\$3,378.15

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1965—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—Cont'd III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
			I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CIIa, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
1 Allenhurst Borough	\$44,410.14	\$1,322.93	\$51,000.00			\$147,790.84	\$244,553.91	\$3,070.00	\$247,623.91
2 Allentown Bor.	26,027.46	774.92		R\$139,778.30		48,118.92	214,699.60	8,230.00	222,929.60
3 Asbury Park City	368,900.58		1,177,196.97			1,699,062.64	3,245,160.19	46,650.00	3,291,810.19
4 Atlantic Highlands Bor.	126,201.84	3,757.08	176,558.00	R294,325.85		148,221.74	749,064.51	28,560.00	777,624.51
5 Avon-by-the-Sea Bor.	87,381.08		134,922.25			151,300.00	373,603.33	14,880.00	388,483.33
6 Belmar Bor.	175,995.20	5,240.98	444,394.00			402,122.26	1,027,752.44	34,940.00	1,062,692.44
7 Bradley Beach Bor.	118,594.64		417,018.96			318,489.56	854,103.16	22,510.00	876,613.16
8 Brielle Bor.	138,428.92	4,122.50	366,402.00			240,862.55	749,815.97	22,260.00	772,075.97
9 Colts Neck Twp.	169,633.53	5,052.13	291,671.50	R163,554.69		40,880.04	670,791.89	15,280.00	686,071.89
10 Deal Bor.	107,649.61	3,209.65	381,990.50			237,875.53	730,725.29	11,030.00	741,755.29
11 Eatontown Bor.	225,876.00	6,725.89	398,840.32	R366,013.25		267,370.92	1,264,826.38	33,490.00	1,298,316.38
12 Englishtown Bor.	19,934.51	593.56	R85,474.83	R55,552.84		18,061.41	179,617.15	5,420.00	185,037.15
13 Fair Haven Bor.	180,061.73	5,360.74	519,994.00	R376,064.11		193,718.96	1,275,199.54	38,470.00	1,313,669.54
14 Farmingdale Bor.	23,723.87	706.27	75,813.45	R59,476.96		16,865.30	176,585.85	6,790.00	183,375.85
15 Freehold Bor.	237,541.62		653,094.92	R464,682.60		451,784.80	1,807,103.94	53,450.00	1,860,553.94
16 Freehold Twp.	255,985.13	7,622.10	765,651.00	R346,516.78		136,924.76	1,512,699.77	39,860.00	1,552,559.77
17 Highlands Bor.	66,880.56	1,991.67	104,925.00	R175,640.40		164,462.67	513,900.30	20,720.00	534,620.30
18 Holmdel Twp.	333,223.99	9,922.80	926,240.00			211,417.63	1,480,804.42	23,400.00	1,504,204.42
19 Howell Twp.	311,383.95	9,272.78	985,200.50	R753,247.07			2,059,104.30	84,500.00	2,143,604.30
20 Interlaken Bor.	44,366.84	1,320.75	103,290.00			88,446.55	237,424.14	8,450.00	245,874.14
21 Keansburg Bor.	138,567.94	4,129.94	460,604.50			377,994.32	981,296.70	42,050.00	1,023,346.70
22 Keyport Bor.	149,666.47		644,451.50			361,534.84	1,155,652.81	41,410.00	1,197,062.81
23 Little Silver Bor.	203,211.91	6,049.87	691,251.15			218,192.88	1,118,705.81	38,480.00	1,157,185.81
24 Loch Arbour Village	10,845.29			J51,627.29		47,420.00	109,892.58	1,730.00	111,622.58
25 Long Branch City	562,955.95		2,595,799.41			1,127,840.62	4,286,585.98	111,690.00	4,398,285.98
26 Manalapan Twp.	117,931.66	3,510.95	R521,773.17	R271,478.33		3,214.98	917,909.09	24,720.00	942,629.09
27 Manasquan Bor.	193,829.65	5,772.26	456,792.00			284,523.31	940,917.22	37,840.00	978,757.22
28 Marlboro Twp.	202,752.05	6,052.51	458,712.00	R270,539.73		101,323.29	1,039,379.58	27,950.00	1,067,329.58
29 Matawan Bor.	173,678.52			R626,824.58		263,970.50	1,064,473.60	35,370.00	1,099,843.60
30 Matawan Twp.	331,432.85			R1,295,254.67		484,530.28	2,111,217.80	75,470.00	2,186,687.80

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1965—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—Cont'd III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
			I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CII, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
31 Middletown Twp.	\$1,185,073.08		\$5,154,598.00			\$1,193,339.88	\$7,533,010.96	\$278,570.00	\$7,811,580.96
32 Millstone Twp.	51,364.55	\$1,533.14	244,013.50			31,900.00	328,811.19	13,240.00	342,051.19
33 Monmouth Beach Bor.	57,570.49	1,714.53	120,819.41	R\$68,839.85		138,481.79	387,426.07	9,270.00	396,696.07
34 Neptune Twp.	600,001.92	17,872.97	2,709,490.05			716,373.10	4,043,738.04	170,620.00	4,214,358.04
35 Neptune City Bor.	106,073.71	3,159.12	359,826.50			158,679.44	627,738.77	31,920.00	659,658.77
36 New Shrewsbury Bor.	178,337.17	5,310.91	R531,812.52	R447,441.08		193,222.19	1,356,123.87	44,700.00	1,400,823.87
37 Ocean Twp.	414,392.20	12,346.14		J1,975,011.86		648,758.47	3,050,508.67	98,930.00	3,149,438.67
38 Oceanport Bor.	150,388.82	4,477.10	331,237.75	R199,756.54		185,435.93	871,296.14	23,940.00	895,236.14
39 Raritan Twp.	344,520.51	10,260.69	1,936,025.62			435,277.66	2,726,084.48	118,510.00	2,844,594.48
40 Red Bank Bor.	336,707.55		1,193,829.00			876,313.65	2,406,850.20	55,860.00	2,462,710.20
41 Roosevelt Bor.	14,517.47	435.31	96,097.00			19,080.00	130,129.78	5,660.00	135,789.78
42 Rumson Bor.	302,294.13	8,999.96	548,377.50	R522,046.22		351,410.17	1,733,127.98	45,590.00	1,778,717.98
43 Sea Bright Bor.	55,894.64	1,670.93	58,954.00	R50,014.65		125,178.67	291,712.89	6,170.00	297,882.89
44 Sea Girt Bor.	160,189.24	4,769.32	181,832.50			215,199.06	561,490.12	14,590.00	576,080.12
45 Shrewsbury Bor.	127,993.18	3,812.16	416,917.50			135,763.50	684,486.34	24,160.00	708,646.34
46 Shrewsbury Twp.	3,275.28		R9,754.48	R8,201.57		39,522.59	60,753.92		60,753.92
47 South Belmar Bor.	43,653.00	1,299.50	142,951.00			71,100.00	259,003.50	12,680.00	271,683.50
48 Spring Lake Bor.	227,820.97		155,478.00			351,964.47	735,263.44	18,480.00	753,743.44
49 Spring Lake Heights Bor.	88,288.23	2,628.23	320,117.00			115,978.20	527,011.66	24,650.00	551,661.66
50 Union Beach Bor.	101,395.83	3,018.62	470,379.00			186,356.50	761,149.95	45,370.00	806,519.95
51 Upper Freehold Twp.	66,541.75	1,981.23		R272,661.32		45,450.00	386,634.30	9,770.00	396,404.30
52 Wall Twp.	407,922.68	12,147.76	1,607,123.85			459,268.93	2,486,463.22	95,760.00	2,582,223.22
53 West Long Branch Bor.	169,622.36	5,050.10	427,139.25	R318,100.94		158,242.69	1,078,155.34	39,300.00	1,117,455.34
54 Totals	\$10,340,942.25	\$195,000.00	\$30,905,335.36	\$9,572,651.48		\$15,106,618.99	\$66,120,548.08	\$2,146,410.00	\$68,266,958.08

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1965—(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 (Cols. a + b + c)
1 Allenhurst Borough	\$5,129.64	.....	\$596,735	\$47,000.00	\$167,515.00	\$1,600.00	\$216,115.00
2 Allentown Bor.	1,881.08	.....	244,250	23,500.00	12,000.00	11,500.00	47,000.00
3 Asbury Park City	18,054.14	.....	7,453,200	149,000.00	1,124,068.13	260,000.00	1,533,068.13
4 Atlantic Highlands Bor.	1,126.93	.....	865,800	150,000.00	116,145.58	35,000.00	301,145.58
5 Avon-by-the-Sea Bor. ....	.....	.....	516,850	76,200.00	131,590.00	15,600.00	223,390.00
6 Belmar Bor.	2,977.74	.....	7,416,850	179,000.00	379,542.00	48,000.00	606,542.00
7 Bradley Beach Bor.	4,910.44	.....	3,519,610	70,000.00	218,900.00	29,100.00	318,000.00
8 Brielle Bor.	135.45	.....	776,100	69,379.00	45,800.00	29,000.00	144,179.00
9 Colts Neck Twp.	90.30	.....	1,655,000	65,000.00	212,548.00	12,000.00	289,548.00
10 Deal Bor.	500.82	.....	803,900	73,000.00	292,260.12	19,000.00	384,260.12
11 Eatontown Bor.	2,669.50	.....	7,918,175	175,000.00	139,322.00	55,000.00	369,322.00
12 Englishtown Bor.	429.59	.....	245,800	12,000.00	10,191.00	12,009.00	34,200.00
13 Fair Haven Bor.	903.01	.....	2,036,450	75,000.00	65,116.00	52,000.00	192,116.00
14 Farmingdale Bor.	1,992.32	.....	867,750	11,800.00	13,621.00	11,000.00	36,421.00
15 Freehold Bor.	14,490.20	.....	15,017,500	40,000.00	120,652.00	181,000.00	341,652.00
16 Freehold Twp.	75.24	.....	2,225,750	150,000.00	142,477.00	100,000.00	392,477.00
17 Highlands Bor. ....	.....	.....	3,176,200	85,000.00	65,531.00	75,000.00	225,531.00
18 Holmdel Twp.	451.50	.....	3,715,500	140,000.00	129,799.00	28,000.00	297,799.00
19 Howell Twp.	300.12	.....	9,708,200	400,000.00	398,614.00	210,000.00	1,008,614.00
20 Interlaken Bor. ....	.....	.....	139,400	8,000.00	21,618.00	5,000.00	34,618.00
21 Keansburg Bor.	2,525.30	.....	2,655,550	50,000.00	225,712.00	100,000.00	375,712.00
22 Keyport Bor.	5,365.16	.....	4,731,880	90,000.00	84,528.00	75,000.00	249,528.00
23 Little Silver Bor.	1,226.97	.....	1,485,200	57,000.00	90,345.00	40,000.00	187,345.00
24 Loch Arbour Village .....	.....	.....	128,019	16,000.00	19,157.00	4,400.00	39,557.00
25 Long Branch City	13,859.38	.....	22,732,875	350,000.00	1,042,370.00	275,000.00	1,667,370.00
26 Manalapan Twp.	50.02	.....	1,017,640	120,000.00	144,499.00	91,000.00	355,499.00
27 Manasquan Bor.	3,160.53	.....	6,023,182	60,000.00	262,117.60	24,000.00	346,117.60
28 Marlboro Twp.	101.42	.....	9,686,570	113,437.40	160,549.22	161,000.00	434,986.62
29 Matawan Bor.	5,831.56	.....	2,081,116	100,000.00	103,076.00	55,000.00	258,076.00
30 Matawan Twp.	503.08	.....	3,748,500	215,000.00	134,336.00	75,000.00	424,336.00

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
31 Middletown Twp.	\$3,086.49		\$11,623,572	\$550,000.00	\$813,968.00	\$260,000.00	\$1,623,968.00
32 Millstone Twp.			187,900	67,163.00	54,967.00	55,000.00	177,130.00
33 Monmouth Beach Bor.			909,390	63,000.00	74,239.00	16,000.00	153,239.00
34 Neptune Twp.	6,495.07		29,128,070	185,000.00	485,852.00	255,000.00	925,852.00
35 Neptune City Bor.			1,301,550	70,000.00	74,822.00	35,000.00	179,822.00
36 New Shrewsbury Bor.	556.11		21,232,650	190,000.00	91,381.00	55,000.00	336,381.00
37 Ocean Twp.	1,074.75		4,737,055	293,268.24	264,910.06	153,629.00	711,807.30
38 Oceanport Bor.	364.07		3,610,150	115,250.00	62,600.00	24,000.00	201,850.00
39 Raritan Twp.	796.84		8,357,950	210,000.00	176,545.00	60,000.00	446,545.00
40 Red Bank Bor.	21,849.85		13,811,180	190,000.00	220,863.00	117,000.00	527,863.00
41 Roosevelt Bor.			335,855	15,000.00	10,128.00	6,000.00	31,128.00
42 Rumson Bor.	374.52		4,917,850	100,000.00	148,256.00	80,000.00	328,256.00
43 Sea Bright Bor.	856.66		801,960	60,000.00	93,512.00	48,000.00	201,512.00
44 Sea Girt Bor.	1,000.94		1,594,740	92,058.60	62,300.00	14,000.00	168,358.60
45 Shrewsbury Bor.	510.35		1,324,600	85,000.00	42,400.00	24,000.00	151,400.00
46 Shrewsbury Twp.			56,260	43,000.00	3,794.00		46,794.00
47 South Belmar Bor.			348,050	31,000.00	25,550.00	12,000.00	68,550.00
48 Spring Lake Bor.	2,335.53		5,051,100	178,317.25	129,602.00	20,000.00	327,919.25
49 Spring Lake Heights Bor.			1,549,000	42,000.00	55,729.00	28,000.00	125,729.00
50 Union Beach Bor.			1,373,800	70,000.00	78,892.00	80,000.00	228,892.00
51 Upper Freehold Twp.			373,000	43,500.00	45,000.00	25,000.00	113,500.00
52 Wall Twp.	1,031.07		10,143,250	260,000.00	234,000.00	160,000.00	654,000.00
53 West Long Branch Bor.	686.96		10,210,460	35,000.00	96,020.00	48,000.00	179,020.00
54 Totals	\$129,760.65		\$256,166,944	\$6,158,873.49	\$9,419,329.71	\$3,665,838.00	\$19,244,041.20

Total County Taxes Appropriated \$10,470,702.90
Less: Bank Stock Taxes Due County 129,760.65

Net County Taxes Apportioned (12 A III) \$10,340,942.25
*Adjustments (Net Total 12 A IIb) ± -37,224.75

Total County Taxes Apportioned (including Adjustments—
Total 12 A I) \$10,378,167.00

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

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$2,727,390.00
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.45521953
R—Denotes Regional School.
J—Denotes Joint School.
***Bank Stock Tax Due Municipality \$129,760.65
Bank Stock Tax Due County 129,760.65
Total Bank Stock Tax \$259,521.30

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Boonton Town	\$4,068,500	\$14,634,800	\$18,703,300	\$34,534	\$923,065	\$2,332,177			\$3,255,242
2 Boonton Twp.	2,275,740	6,892,850	9,168,590		294,810	376,171	\$232	\$249	671,462
3 Butler Bor.	4,417,000	12,088,075	16,505,075	6,146	147,089	909,718			1,056,807
4 Chatham Bor.	12,710,500	24,605,100	37,315,600	35,024	126,156	446,760			572,916
5 Chatham Twp.	3,775,900	17,553,500	21,329,400		6,214	155,267		4,003	165,484
6 Chester Bor.	484,401	2,247,160	2,731,561		19,132	159,281			178,413
7 Chester Twp.	3,230,550	6,137,700	9,368,250		10,898	367,208	11,089	17,338	406,533
8 Denville Twp.	11,106,700	28,732,350	39,839,050	60,522	323,828	1,512,503	32	4,475	1,840,838
9 Dover Town	10,314,800	27,112,250	37,427,050	44,219	975,132	2,422,665			3,397,797
10 East Hanover Twp.	4,698,010	19,799,115	24,497,125	1,331	638,395	1,335,085		4,285	1,977,765
11 Florham Park Bor.	7,626,000	20,088,800	27,714,800		164,504	1,374,794			1,539,298
12 Hanover Twp.	9,953,100	39,677,500	49,630,600	7,165	968,600	10,172,100	300	700	11,141,700
13 Harding Bor.	5,877,451	13,183,810	19,061,261		21,812	142,807	5,667	934	171,220
14 Jefferson Twp.	7,231,103	21,541,300	28,772,403	383	62,079	460,821	625	185	523,170
15 Kinnelon Bor.	6,125,850	17,941,275	24,067,125	75	30,950	279,345	75	75	310,445
16 Lincoln Park Bor.	3,327,850	10,541,850	13,869,700	2,005	23,700	133,175		1,725	158,600
17 Madison Bor.	11,001,100	38,190,900	49,192,000	26,509	273,671	931,568			1,205,239
18 Mendham Bor.	1,845,440	7,170,500	9,015,940		30,647	215,236	2,286	4,959	253,128
19 Mendham Twp.	4,024,300	9,148,800	13,173,100		871	276,149	3,751	6,511	287,282
20 Mine Hill Twp.	1,734,100	5,448,900	7,183,000		8,078	165,641			173,719
21 Montville Twp.	7,099,341	19,458,155	26,557,496	6,984	199,867	594,642	3,369	10,109	807,987
22 Morris Twp.	16,440,900	53,285,900	69,726,800	5,338	261,542	1,801,971	522	281	2,064,316
23 Morris Plains Bor.	4,384,630	19,110,800	23,495,430	5,135	584,451	2,248,815			2,833,266
24 Morristown Town	13,107,550	38,165,450	51,273,000	91,406	1,020,750	4,026,550			5,047,300
25 Mountain Lakes Bor.	4,411,125	12,303,900	16,715,025	5,026	20,805	173,916			194,721

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1965—(Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
26 Mt. Arlington Bor.	\$1,723,275	\$4,088,380	\$5,811,655	\$256	\$9,170	\$132,268	.....	.....	\$141,438
27 Mt. Olive Twp.	7,733,500	10,838,400	18,571,900	490	54,379	359,521	\$646	\$29,922	444,468
28 Netcong Bor.	846,000	4,080,750	4,926,750	19,070	99,166	311,522	.....	.....	410,688
29 Parsippany-Troy Hills Twp.	21,266,138	62,843,994	84,110,132	1,879	576,654	2,327,290	3,307	4,258	2,911,509
30 Passaic Twp.	3,984,435	14,535,775	18,520,210	3,707	143,637	793,117	694	1,570	939,018
31 Pequannock Twp.	5,644,150	23,540,500	29,184,650	1,038	174,725	587,325	650	3,400	766,100
32 Randolph Twp.	5,150,200	18,953,190	24,103,390	3,651	258,300	871,200	4,600	900	1,135,000
33 Riverdale Bor.	2,754,550	6,574,800	9,329,350	2,277	112,936	1,070,449	.....	.....	1,183,385
34 Rockaway Bor.	4,462,400	12,264,300	16,726,700	2,018	389,357	1,022,303	.....	.....	1,411,660
35 Rockaway Twp.	9,378,975	32,428,600	41,807,575	2,629	339,431	1,169,801	1,254	1,122	1,511,608
36 Roxbury Twp.	5,882,515	26,344,820	32,227,335	201,412	399,407	2,116,708	2,253	1,955	2,520,323
37 Victory Gardens Bor.	167,850	1,012,378	1,180,228	.....	1,137	11,725	.....	.....	12,862
38 Washington Twp.	2,993,500	11,203,600	14,197,100	742	65,490	453,095	2,910	31,917	553,412
39 Wharton Bor.	1,734,135	7,546,450	9,280,585	2,128	130,129	440,106	.....	.....	570,235
40 Totals	\$234,993,564	\$721,316,677	\$956,310,241	\$573,099	\$9,890,964	\$44,680,795	\$44,262	\$130,873	\$54,746,894

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
						(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Boonton Town					\$21,993,076	\$6.72	\$9.27	\$8.28
2 Boonton Twp.			\$1,000	\$1,000	9,839,052	4.70	4.07	
3 Butler Bor.					17,568,028	7.07	13.70	6.64
4 Chatham Bor.					37,923,540	5.80	14.55	5.67
5 Chatham Twp.					21,494,884	8.22	8.57	8.22
6 Chester Bor.					2,909,974	7.47	11.87	7.18
7 Chester Twp.					9,774,783	6.98	10.58	6.82
8 Denville Twp.					41,740,410	5.69	8.31	5.57
9 Dover Town					40,869,066	6.36	8.74	6.14
10 East Hanover Twp.					26,476,221	4.29	3.04	
11 Florham Park Bor.					29,254,098	5.76	5.38	
12 Hanover Twp.	\$3,300		300	300	60,782,465	5.21	3.61	
13 Harding Bor.					19,232,481	3.52	8.21	3.48
14 Jefferson Twp.					29,296,496	8.75	14.13	8.66
15 Kinnelon Bor.					24,377,645	7.14	7.88	7.13
16 Lincoln Park Bor.					14,030,305	8.63	16.59	8.55
17 Madison Bor.					50,423,748	6.80	12.03	6.67
18 Mendham Bor.			1,000	1,000	9,268,068	6.75	10.06	6.67
19 Mendham Twp.	1,000				13,461,382	5.62	5.30	
20 Mine Hill Twp.					7,356,719	8.37	34.26	7.75
21 Montville Twp.					27,372,467	6.72	9.03	6.65
22 Morris Twp.					71,796,454	5.45	8.24	5.37
23 Morris Plains Bor.					26,333,831	5.26	4.25	
24 Morristown Town	11,200				56,422,906	6.84	8.92	6.64
25 Mountain Lakes Bor.			200	200	16,914,572	8.40	13.22	8.34

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
26 Mt. Arlington Bor.	\$5,953,349	\$6.24	\$14.60	\$6.04
27 Mt. Olive Twp.	19,016,858	5.53	11.87	5.38
28 Netcong Bor.	5,356,508	7.15	9.13	6.99
29 Parsippany-Troy Hills Twp.	\$900	\$900	87,022,620	5.89	6.62	5.87
30 Passaic Twp.	19,462,935	8.17	8.95	8.13
31 Pequannock Twp.	29,951,788	7.17	9.52	7.11
32 Randolph Twp.	25,242,041	7.59	8.20	7.56
33 Riverdale Bor.	10,515,012	5.94	10.62	5.35
34 Rockaway Bor.	18,140,378	6.45	9.43	6.20
35 Rockaway Twp.	43,321,812	7.02	10.98	6.87
36 Roxbury Twp.	34,949,070	7.36	15.89	6.70
37 Victory Gardens Bor.	1,193,090	9.51	10.75	9.50
38 Washington Twp.	14,751,254	7.11	13.55	6.86
39 Wharton Bor.	\$2,250	.....	2,250	9,850,698	8.69	9.92	8.61
40 Totals	\$15,500	\$2,250	\$3,400	\$5,650	\$1,011,640,084	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1965—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES			
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)			
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
						Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Boonton Town	39.20	40.00		*\$33,926,596	\$55,919,672	\$199,012.03		\$177.61	
2 Boonton Twp.	41.37	43.00		13,883,900	23,722,952	84,427.40		236.32	
3 Butler Bor.	43.51	46.00		*22,675,652	40,243,680	143,222.88		512.03	
4 Chatham Bor.	52.14	50.00		*34,860,425	72,783,965	259,030.21		15.75	
5 Chatham Twp.	37.07	50.00		36,374,255	57,869,139	205,949.97		91.96	
6 Chester Bor.	43.15	50.00		3,777,237	6,687,211	23,799.06		20.67	
7 Chester Twp.	42.49	50.00		13,086,412	22,861,195	81,360.51		169.88	
8 Denville Twp.	45.21	48.00		*50,335,709	92,076,119	327,688.89		321.36	
9 Dover Town	54.74	50.00		*34,387,362	75,256,428	267,829.44		234.12	
10 East Hanover Twp.	39.02	40.00		*41,251,799	67,728,020	241,036.65		25.17	
11 Florham Park Bor.	45.54	50.00		34,682,645	63,936,743	227,543.91		119.44	
12 Hanover Twp.	47.16	50.00		*66,757,025	127,539,490	453,899.17			\$2,645.50
13 Harding Bor.	47.07	50.00		21,605,521	40,838,002	145,338.01		211.02	
14 Jefferson Twp.	38.77	50.00		*45,964,746	75,261,242	267,846.57		263.69	
15 Kinnelon Bor.	44.85	50.00		*29,904,767	54,282,412	193,185.20		366.41	
16 Lincoln Park Bor.	37.05	37.00		*23,837,441	37,867,746	134,767.19		19.93	
17 Madison Bor.	46.70	50.00		*57,375,936	107,799,684	383,647.34		1,194.98	
18 Mendham Bor.	41.75	50.00		12,832,254	22,100,322	78,652.64		563.78	
19 Mendham Twp.	48.96	50.00		14,020,024	27,481,406	97,803.33		612.77	
20 Mine Hill Twp.	35.63	38.00		13,260,414	20,617,133	73,374.13		14.92	
21 Montville Twp.	38.34	40.00		*43,929,846	71,302,313	253,757.17		207.44	
22 Morris Twp.	48.02	50.00		*77,546,517	149,342,971	531,495.38		2,956.57	
23 Morris Plains Bor.	47.46	50.00		*28,848,723	55,182,554	196,388.70		316.04	
24 Morristown Town	49.77	50.00		*56,885,596	113,308,502	403,252.63		1,208.96	
25 Mountain Lakes Bor.	45.92	47.00		*19,909,895	36,824,467	131,054.27		48.24	

§ Includes equalization of Tangible Personal Property Used in Business.

* Includes equalization of Second-class Railroad Property.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1965—(Continued)

TAXING DISTRICT		9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment		Add Under- payment
26	Mt. Arlington Bor.	40.28	50.00	.....	*\$8,758,179	\$14,711,528	\$52,356.73	.....	.....	\$287.28	.....
27	Mt. Olive Twp.	57.11	50.00	.....	*14,392,582	33,409,440	118,900.56	.....	.....	8,068.59	.....
28	Netcong Bor.	36.73	39.00	.....	*9,148,099	14,504,607	51,620.32	.....	.....	29.25	.....
29	Parsippany-Troy Hills Twp.	41.71	50.00	.....	*120,457,852	207,480,472	738,400.42	.....	.....	1,136.90	.....
30	Passaic Twp.	41.04	50.00	.....	*27,549,731	47,012,666	167,312.96	.....	.....	195.25	.....
31	Pequannock Twp.	38.09	50.00	.....	*48,202,730	78,154,518	278,143.42	.....	.....	305.35	.....
32	Randolph Twp.	40.55	42.00	.....	*36,908,799	62,150,840	221,188.08	.....	.....	454.05	.....
33	Riverdale Bor.	48.18	50.00	.....	*11,219,845	21,734,857	77,351.99	.....	.....	222.61	.....
34	Rockaway Bor.	45.48	50.00	.....	*21,465,122	39,605,500	140,951.66	.....	.....	416.84	.....
35	Rockaway Twp.	38.68	40.00	.....	*68,548,233	111,870,045	398,133.32	.....	.....	781.97	.....
36	Roxbury Twp.	41.38	50.00	.....	*48,375,825	83,324,895	296,544.23	.....	.....	534.93	.....
37	Victory Gardens Bor.	44.08	50.00	.....	1,510,102	2,703,192	9,620.37	.....	.....	.....	.....
38	Washington Twp.	41.86	50.00	.....	*20,272,723	35,023,977	124,646.52	.....	.....	689.76	.....
39	Wharton Bor.	38.75	42.00	.....	*15,458,907	25,309,605	90,074.13	.....	.....	428.04	.....
40	Totals .....	.....	.....	.....	\$1,284,189,426	\$2,295,829,510	\$8,170,607.39	.....	.....	\$23,459.88	\$2,645.50

§ Includes equalization of Tangible Personal Property Used in Business.

* Includes equalization of Second-class Railroad Property.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1965—(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A--Cont'd	Section B County Library Taxes	Section C--Local Taxes to Be Raised for				Section D--Tax Levy		
	III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CII, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
1 Boonton Town	\$198,834.42	\$11,103.63	\$754,721.00	.....	.....	\$471,931.11	\$1,436,590.16	\$40,630.00	\$1,477,220.16
2 Boonton Twp.	84,191.08	4,702.71	309,266.83	.....	.....	50,508.04	448,663.66	13,770.00	462,433.66
3 Butler Bor.	142,710.85	7,972.32	901,551.23	.....	.....	150,975.23	1,203,209.63	37,760.00	1,240,969.63
4 Chatham Bor.	259,014.46	.....	1,429,203.00	.....	.....	456,345.18	2,144,562.64	54,980.00	2,199,542.64
5 Chatham Twp.	205,558.01	11,495.19	1,272,792.00	.....	.....	234,823.25	1,724,968.45	40,640.00	1,765,608.45
6 Chester Bor.	23,778.39	1,327.87	99,917.38	\$43,623.45	.....	42,844.57	211,491.66	5,760.00	217,251.66
7 Chester Twp.	81,190.63	4,534.69	341,221.85	148,974.30	.....	91,204.22	667,185.69	14,570.00	681,755.69
8 Denville Twp.	327,367.53	18,281.61	920,219.80	608,461.15	.....	424,721.61	2,299,051.70	74,490.00	2,373,541.70
9 Dover Town	267,595.32	.....	1,532,104.37	.....	.....	723,273.93	2,522,973.62	73,360.00	2,596,333.62
10 East Hanover Twp.	241,011.48	13,457.57	512,000.00	337,544.95	.....	.....	1,104,014.00	31,770.00	1,135,784.00
11 Florham Park Bor.	227,424.47	.....	710,174.20	343,924.33	.....	359,784.13	1,641,307.13	43,670.00	1,684,977.13
12 Hanover Twp.	456,544.67	25,472.76	1,241,684.00	625,225.13	.....	749,679.73	3,098,606.29	62,680.00	3,161,286.29
13 Harding Bor.	145,126.99	8,105.01	425,886.36	.....	.....	83,143.96	662,262.32	14,570.00	676,832.32
14 Jefferson Twp.	267,582.88	14,942.99	1,802,714.89	.....	.....	414,902.75	2,500,143.51	63,970.00	2,564,113.51
15 Kinnelon Bor.	192,818.79	10,769.11	1,229,532.10	.....	.....	272,789.04	1,705,909.04	32,390.00	1,738,299.04
16 Lincoln Park Bor.	134,747.26	7,524.04	768,447.50	.....	.....	259,760.40	1,170,479.20	40,490.00	1,210,969.20
17 Madison Bor.	382,452.36	.....	1,984,526.25	.....	.....	982,529.58	3,319,508.19	78,020.00	3,427,528.19
18 Mendham Bor.	78,088.86	4,365.85	282,125.40	138,894.69	.....	108,880.00	612,354.80	13,600.00	625,954.80
19 Mendham Twp.	97,190.56	5,431.32	318,488.88	137,597.31	.....	183,356.94	742,060.01	13,510.00	755,570.01
20 Mine Hill Twp.	73,359.21	4,096.28	400,116.30	.....	.....	113,120.07	590,691.86	24,990.00	615,681.86
21 Montville Twp.	253,549.73	14,159.01	1,215,020.00	.....	.....	306,300.75	1,789,029.49	49,970.00	1,838,999.49
22 Morris Twp.	523,538.81	29,531.70	2,361,519.71	.....	.....	916,795.16	3,836,085.38	72,970.00	3,909,055.38
23 Morris Plains Bor.	193,072.66	10,950.45	824,399.50	.....	.....	320,107.49	1,351,530.10	31,560.00	1,383,090.10
24 Morristown Town	402,013.67	22,457.74	2,045,723.50	.....	.....	1,336,430.86	3,806,655.77	49,370.00	3,856,025.77
25 Mountain Lakes Bor.	131,006.03	7,315.34	993,825.50	.....	.....	260,489.03	1,395,635.90	24,510.00	1,420,145.90

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1965—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES								
		Section A—Cont'd III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
				I—District School Purposes			II Local Munici- pal Purposes (Less Tax Due Municipality on Rank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CIIa, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)
				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
26	Mt. Arlington Bor.	\$52,069.45	\$2,909.51	\$222,736.24			\$83,980.23	\$361,695.43	\$9,590.00	\$371,285.43
27	Mt. Olive Twp.	110,831.97	6,247.63	337,692.68	\$271,253.58		294,597.53	1,020,623.39	30,490.00	1,051,113.39
28	Netcong Bor.	51,591.07	2,880.91	253,289.00			56,991.28	364,752.26	18,090.00	382,842.26
29	Parsippany-Troy Hills Twp.	737,263.52	41,174.93	3,559,587.50			642,803.44	4,980,829.39	141,550.00	5,122,379.39
30	Passaic Twp.	167,117.71	9,332.80	683,423.50	369,774.96		319,986.71	1,549,635.68	39,670.00	1,589,305.68
31	Pequannock Twp.	277,838.07		1,405,635.00			383,433.16	2,066,906.23	79,260.00	2,146,166.23
32	Randolph Twp.	220,734.03	12,328.47	1,431,541.00			200,281.00	1,864,884.50	49,450.00	1,914,334.50
33	Riverdale Bor.	77,129.38	4,308.20	427,326.45			96,760.43	605,524.46	19,050.00	624,574.46
34	Rockaway Bor.	140,534.82		509,360.50	261,233.95		219,468.39	1,130,597.66	37,960.00	1,168,557.66
35	Rockaway Twp.	397,351.35	22,192.65	1,309,890.85	737,466.18		500,614.84	2,967,515.87	70,380.00	3,037,895.87
36	Roxbury Twp.	298,009.30	16,532.22	1,768,783.50			410,539.52	2,491,864.54	78,430.00	2,570,294.54
37	Victory Gardens Bor.	9,620.37	537.17	81,607.50			16,870.17	108,635.21	4,800.00	113,435.21
38	Washington Twp.	123,956.76	6,926.44	458,963.19	216,513.17		218,895.20	1,025,254.76	23,100.00	1,048,354.76
39	Wharton Bor.	89,646.09		307,484.00	166,655.72		260,417.34	824,203.15	31,080.00	855,283.15
40	Totals	\$8,149,793.01	\$363,368.12	\$37,437,497.46	\$4,407,142.87		\$13,020,091.27	\$63,377,892.73	\$1,636,900.00	\$65,014,792.73

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1965—(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 (Cols. a + b + c)
1 Boonton Town	\$6,336.42	.....	\$2,776,350	\$123,220.00	\$108,453.78	\$30,000.00	\$261,673.78
2 Boonton Twp. ....	.....	.....	731,150	56,000.00	25,425.00	15,000.00	96,425.00
3 Butler Bor.	1,203.22	.....	1,154,000	100,000.00	245,829.14	70,000.00	415,829.14
4 Chatham Bor.	7,494.39	.....	5,938,500	301,000.00	128,805.29	50,000.00	479,805.29
5 Chatham Twp.	248.86	.....	1,779,000	190,000.00	201,491.00	46,000.00	437,491.00
6 Chester Bor.	597.91	.....	1,051,275	23,000.00	16,878.15	7,000.00	46,878.15
7 Chester Twp. ....	.....	.....	543,950	60,000.00	75,100.00	30,000.00	165,100.00
8 Denville Twp.	3,445.08	.....	6,997,950	170,000.00	273,633.95	90,000.00	533,633.95
9 Dover Town	14,782.19	.....	7,291,350	120,000.00	230,817.00	75,000.00	425,817.00
10 East Hanover Twp.	369.28	.....	2,257,400	130,000.00	444,311.45	16,114.55	590,426.00
11 Florham Park Bor.	1,592.87	.....	8,858,720	117,000.00	134,913.00	26,187.00	278,100.00
12 Hanover Twp.	3,727.68	.....	2,788,900	275,000.00	211,049.15	60,000.00	546,049.15
13 Harding Bor. ....	.....	.....	955,075	73,000.00	60,335.00	17,000.00	150,335.00
14 Jefferson Twp.	631.19	.....	2,451,420	230,000.00	259,824.06	135,000.00	624,824.06
15 Kinnelon Bor.	147.90	.....	2,430,375	180,000.00	67,740.00	75,000.00	322,740.00
16 Lincoln Park Bor.	683.33	.....	1,096,275	95,000.00	97,455.00	60,000.00	252,455.00
17 Madison Bor.	8,891.68	.....	10,201,850	250,000.00	582,411.00	50,000.00	882,411.00
18 Mendham Bor. ....	.....	.....	2,791,925	63,000.00	35,053.24	18,000.00	116,053.24
19 Mendham Twp.	7.80	.....	1,574,300	80,000.00	31,931.00	22,000.00	133,931.00
20 Mine Hill Twp.	71.78	.....	351,500	65,000.00	38,541.00	16,000.00	119,581.00
21 Montville Twp.	413.22	.....	1,825,880	125,000.00	136,541.86	70,000.00	331,541.86
22 Morris Twp.	108.42	.....	10,592,200	316,000.00	269,243.00	70,000.00	655,243.00
23 Morris Plains Bor.	1,839.83	.....	1,763,150	135,000.00	104,572.85	20,000.00	259,572.85
24 Morristown Town	21,801.42	.....	15,321,550	208,000.00	466,178.48	105,000.00	779,178.48
25 Mountain Lakes Bor.	497.97	.....	3,276,765	205,000.00	57,000.00	27,000.00	289,000.00

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
26 Mt. Arlington Bor.	\$155.28		\$555,300	\$46,800.00	\$28,506.00	\$18,000.00	\$93,306.00
27 Mt. Olive Twp.	168.47		916,400	50,500.00	76,119.00	110,000.00	236,619.00
28 Netcong Bor.	3,190.62		1,407,250	30,000.00	35,461.00	18,000.00	83,461.00
29 Parsippany-Troy Hills Twp.	1,136.77		41,045,600	625,576.00	367,532.97	125,000.00	1,118,108.97
30 Passaic Twp.	327.08		1,772,005	145,000.00	168,941.33	54,000.00	367,941.33
31 Pequannock Twp.	659.80		2,695,450	207,000.00	203,242.86	40,000.00	450,242.86
32 Randolph Twp.	523.09		2,449,300	219,000.00	116,832.50	12,000.00	347,832.50
33 Riverdale Bor.			253,400	30,000.00	58,530.00	7,000.00	95,530.00
34 Rockaway Bor.	3,348.18		3,721,200	60,000.00	93,500.00	60,000.00	213,500.00
35 Rockaway Twp.	405.16		40,757,595	174,000.00	263,896.00	111,000.00	548,896.00
36 Roxbury Twp.	2,070.39		3,440,825	200,000.00	187,990.00	110,000.00	497,990.00
37 Victory Gardens Bor.			32,500	20,500.00	6,062.00	2,000.00	28,562.00
38 Washington Twp.	135.97		549,200	50,000.00	70,605.00	55,000.00	175,605.00
39 Wharton Bor.	1,274.24		1,621,850	48,000.00	48,988.00	20,000.00	116,988.00
40 Totals	\$88,290.49		\$198,018,685	\$5,596,596.00	\$6,027,783.06	\$1,942,301.55	\$13,566,680.61

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$2,567,920.00
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.355889118
 ***Bank Stock Tax Due Municipality \$88,290.49
 Bank Stock Tax Due County 88,290.49
 Total Bank Stock Tax \$176,580.98

Total County Taxes Appropriated \$8,238,083.50
 Less: Bank Stock Taxes Due County 88,290.49
 Net County Taxes Apportioned (12 A III) \$8,149,793.01
 *Adjustments (Net Total 12 A IIb) + 20,814.38
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) \$8,170,607.39

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

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Barnegat Light Bor.	\$3,810,805	\$5,062,150	\$8,872,955		\$6,397	\$76,519			\$82,916
2 Bay Head Bor.	5,626,975	8,888,025	14,515,000	\$507,839	111,854	147,986			259,840
3 Beach Haven Bor.	6,260,775	17,035,940	23,296,715		119,910	528,968			648,878
4 Beachwood Bor.	4,005,295	13,504,641	17,509,936		37,214	214,126			251,340
5 Berkeley Twp.	18,292,230	26,555,980	44,848,210	24	146,516	2,603,711	\$1,118	\$2,507	2,753,852
6 Brick Twp.	46,766,050	114,512,875	161,278,925		613,620	2,704,299		318	3,318,287
7 Dover Twp.	74,296,200	161,752,800	236,049,000	1,325	4,939,231	13,152,159	10,005	56,080	18,157,475
8 Eagleswood Twp.	2,152,590	2,900,300	5,052,890		22,875	152,689			175,564
9 Harvey Cedars Bor.	3,850,036	4,812,935	8,663,021		4,008	65,666			69,674
10 Island Beach Bor.									
11 Island Heights Bor.	1,913,750	5,170,800	7,084,550		1,594	58,667			60,261
12 Jackson Twp.	17,902,470	43,209,775	61,112,245	858	103,813	1,635,546	28,164	46,723	1,814,246
13 Lacey Twp.	19,368,759	19,546,330	38,915,089	48	85,278	799,775		13,471	898,524
14 Lakehurst Bor.	1,224,700	4,515,560	5,740,260	3,042	42,334	293,886		96	336,316
15 Lakewood Twp.	13,873,250	69,226,640	83,099,890	7,622	735,496	3,199,701	1,647	30,294	3,967,138
16 Lavallette Bor.	8,859,250	14,437,350	23,296,600		64,597	647,620			712,217
17 Little Egg Harbor Twp.	7,110,800	12,668,100	19,778,900		121,048	1,286,493	50	822	1,408,413
18 Long Beach Twp.	25,694,568	44,367,935	70,062,503		110,370	560,780			671,150
19 Manchester Twp.	4,770,110	8,558,375	13,328,485	1,310	57,900	675,300		7,275	740,475
20 Mantoloking Bor.	5,127,200	9,452,842	14,580,042		335	45,844			46,179
21 Ocean Twp.	5,954,980	10,306,415	16,261,395	12	28,568	265,534			294,102
22 Ocean Gate Bor.	2,425,315	4,603,850	7,029,165		3,413	73,108			76,521
23 Pine Beach Bor.	2,680,076	5,659,538	8,339,614		8,722	64,240			72,962
24 Plumsted Twp.	2,549,200	11,032,050	13,581,250	4,238	93,429	808,650	23,105	30,267	955,451
25 Point Pleasant Bor.	15,986,675	58,786,075	74,772,750		184,919	1,952,923			2,137,842
26 Pt. Pleasant Beach Bor.	18,553,310	31,429,980	49,983,290	10,658	727,620	1,239,881			1,967,501
27 Seaside Heights Bor.	6,741,150	14,415,100	21,156,250		138,397	881,184			1,019,581
28 Seaside Park Bor.	7,189,100	15,579,764	22,768,864		64,535	509,700			574,235
29 Ship Bottom Bor.	6,295,740	11,870,735	18,166,475		71,928	468,949			540,877
30 South Toms River Bor.	2,599,570	8,514,725	11,114,295	6,059	128,457	237,265			365,722
31 Stafford Twp.	9,085,845	14,872,440	23,958,285		198,543	2,057,176	700	3,184	2,259,603
32 Surf City Bor.	6,548,500	13,278,300	19,826,800		50,439	222,304			272,743
33 Tuckerton Bor.	2,663,358	7,825,930	10,489,288		71,573	330,443			402,016
34 Union Twp.	3,828,080	4,182,580	8,011,260	5,956	38,973	421,135	50	1,489	461,647
35 Totals	\$364,007,392	\$798,536,835	\$1,162,544,227	\$548,991	\$9,133,906	\$38,382,227	\$64,839	\$192,526	\$47,773,498
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget					Total County Taxes Appropriated				\$5,940,017.31
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes					Less: Bank Stock Taxes Due County				65,177.32
Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes					Net County Taxes Apportioned (12 A III)				\$5,874,839.99
County Percentage Level of Taxable Value of Real Property, 100%.					Adjustments (Net Total 12 A IIB) ±				23,421.71
					Total County Taxes Apportioned (Including Adjustments—Total of 12 A I)				\$5,898,261.70

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(c) + 5(f) — 6(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Barnegat Light Bor.					\$8,955,871	\$2.24	\$3.37	\$2.23
2 Bay Head Bor.	\$3,500				15,286,179	2.27	2.53	2.26
3 Beach Haven Bor.					23,945,593	2.22	2.08	
4 Beachwood Bor.					17,761,276	2.92	3.51	2.91
5 Berkeley Twp.					47,602,086	3.16	2.95	
6 Brick Twp.					164,597,162	2.89	3.00	2.89
7 Dover Twp.					254,207,800	2.60	1.87	
8 Eagleswood Twp.					5,228,454	2.23	2.24	2.23
9 Harvey Cedars Bor.					8,732,695	2.26	3.02	2.26
10 Island Beach Bor.								
11 Island Heights Bor.					7,144,811	3.95	4.74	3.95
12 Jackson Twp.					62,927,349	3.44	6.13	3.36
13 Lacey Twp.	20,570				39,834,231	1.79	2.94	1.77
14 Lakehurst Bor.					6,079,618	3.17	2.73	
15 Lakewood Twp.					87,074,650	3.78	4.63	3.74
16 Lavallette Bor.					24,008,817	1.83	2.03	1.82
17 Little Egg Harbor Twp.					21,187,313	1.63	1.65	1.63
18 Long Beach Twp.					70,733,653	1.90	2.35	1.90
19 Manchester Twp.					14,070,270	2.71	2.85	2.70
20 Mantoloking Bor.					14,626,221	1.42	3.22	1.42
21 Ocean Twp.					16,555,509	1.80	2.96	1.78
22 Ocean Gate Bor.					7,105,716	2.99	3.92	2.98
23 Pine Beach Bor.					8,412,576	2.70	3.85	2.69
24 Plumsted Twp.					14,540,939	2.61	3.15	2.57
25 Point Pleasant Bor.					76,910,592	3.11	4.24	3.08
26 Pt. Pleasant Beach Bor.					51,961,449	2.66	2.79	2.65
27 Seaside Heights Bor.					22,175,831	1.71	1.36	
28 Seaside Park Bor.					23,343,099	2.16	1.20	
29 Ship Bottom Bor.					18,707,352	2.41	3.10	2.39
30 South Toms River Bor.					11,486,076	2.45	3.46	2.41
31 Stafford Twp.					26,217,888	2.04	3.13	1.94
32 Surf City Bor.					20,099,543	1.93	1.76	
33 Tuckerton Bor.					10,891,304	2.43	2.78	2.41
34 Union Twp.					8,478,863	2.95	3.09	2.94
35 Totals	\$24,070				\$1,210,890,786			
***Bank Stock Due Municipality \$65,177.32								
Bank Stock Tax Due County 65,177.32								
Total Bank Stock Tax \$130,354.64								
Fire Tax Rate per \$100 Valuation								
Dover Township \$0.04								
Brick Township—								
Fire District No. 1 0.05								
Fire District No. 2 0.08								
Fire District No. 3 0.23								

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1965—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11	12—APPORTIONMENT OF TAXES					
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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	Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	Section A—County Taxes (Less Tax Due County on Bank Stock)					
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)			
								Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Barnegat Light Bor.	90.12	84.00		\$988,550	\$9,944,421	\$47,171.26				\$25.04	
2 Bay Head Bor.	77.42	75.00		4,319,400	19,605,579	92,998.87					
3 Beach Haven Bor.	100.13	99.00	\$24,351		23,921,242	113,470.18				454.21	
4 Beachwood Bor.	94.34	100.00		1,050,522	18,811,798	89,233.58				48.72	
5 Berkeley Twp.	110.82	100.00	4,378,791		43,223,295	205,029.28				1,595.91	
6 Brick Twp.	95.55	100.00		7,511,158	172,108,320	816,394.14				950.11	
7 Dover Twp.	94.06	97.00		15,446,982	269,654,782	1,279,104.83				2,211.98	
8 Eagleswood Twp.	106.69	100.00	316,842		4,911,612	23,298.18				140.17	
9 Harvey Cedars Bor.	109.17	100.00	727,672		8,005,023	37,971.75				6.49	
10 Island Beach Bor.											
11 Island Heights Bor.	103.75	100.00	256,068		6,888,743	32,676.68				359.51	
12 Jackson Twp.	101.71	100.00	1,027,450		61,899,899	293,621.57				7,225.63	
13 Lacey Twp.	103.94	100.00	3,518,428		36,315,803	172,263.66				702.63	
14 Lakehurst Bor.	106.85	100.00	368,000		5,711,618	27,093.00				105.91	
15 Lakewood Twp.	94.84	89.00		5,011,572	92,086,222	436,810.10				1,124.51	
16 Lavallette Bor.	94.87	94.00		1,305,201	25,314,018	120,076.80				8.85	
17 Little Egg Harbor Twp.	111.23	100.00	1,996,917		19,190,396	91,029.46				6,219.45	
18 Long Beach Twp.	103.49	100.00	2,362,722		68,370,931	324,316.84				96.50	
19 Manchester Twp.	97.58	99.00		338,029	14,408,299	68,345.63					
20 Mantoloking Bor.	70.97	69.00		5,984,580	20,610,801	97,767.13					
21 Ocean Twp.	104.86	100.00	753,675		15,801,834	74,955.85				35.18	
22 Ocean Gate Bor.	101.02	100.00	70,974		7,034,742	33,369.23				14.80	
23 Pine Beach Bor.	96.28	100.00		322,220	8,734,796	41,433.42					
24 Plumsted Twp.	105.19	100.00	670,089		13,870,850	65,796.24				219.72	
25 Point Pleasant Bor.	96.43	97.00		2,834,331	79,744,923	378,269.26				142.63	
26 Pt. Pleasant Beach Bor.	90.15	90.00		5,679,903	57,641,352	273,421.19				560.30	
27 Seaside Heights Bor.	95.54	100.00		987,616	23,163,447	109,875.59				140.59	
28 Seaside Park Bor.	97.39	97.00		627,953	23,971,052	113,706.45				22.96	
29 Ship Bottom Bor.	100.17	100.00	30,831		18,676,521	88,591.90				511.04	
30 South Toms River Bor.	93.21	96.00		824,874	12,310,950	58,396.87				9.00	
31 Stafford Twp.	105.95	100.00	1,345,463		24,872,425	117,982.11				78.84	
32 Surf City Bor.	107.64	100.00	1,407,253		18,692,290	88,666.70					
33 Tuckerton Bor.	111.19	100.00	1,055,627		9,835,677	46,655.44				390.39	
34 Union Twp.	104.83	100.00	369,116		8,109,747	38,468.51				20.64	
35 Totals			\$20,680,269	\$53,232,891	\$1,243,443,408	\$5,898,261.70				\$23,421.71	

* Apportionment of Taxes Consolidated School District of Toms River
School Tax to be apportioned \$4,310,565.00
Plus Adjustments for Appeals, etc. 6,576.29

Total Amount to be apportioned \$4,317,141.29
Apportioning Rate per \$100 of Equalized Valuation \$1.55636492

§ Includes equalization of Tangible Personal Property Used in Business

† Apportionment of Taxes Consolidated School District of Long Beach
Island
School Tax to be apportioned \$287,357.25
Plus Adjustments for Appeals, etc. 295.84

Total Amount to be apportioned \$287,653.09
Apportioning Rate per \$100 of Equalized Valuation \$0.23256122

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1965—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—Cont'd		Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
	III Net County Taxes Apportioned	Section B County Library Taxes	I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CIIa, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
1 Barnegat Light Bor.	\$47,146.22	\$1,862.90		\$1,866,979.32		\$80,500.00	\$196,488.44	\$3,280.00	\$199,768.44
2 Bay Head Bor.	92,998.87	3,674.66	\$136,340.00			105,170.70	338,184.23	7,930.00	346,114.23
3 Beach Haven Bor.	113,015.97		90,032.00	\$105,143.91		210,301.00	518,492.88	13,020.00	531,512.88
4 Beachwood Bor.	89,184.86	3,523.96		*292,639.09		101,200.00	486,547.91	31,750.00	518,297.91
5 Berkeley Twp.	203,433.37	8,038.50	475,711.00	†488,267.48		278,360.06	1,453,810.41	49,020.00	1,502,830.41
6 Brick Twp.	815,444.03	32,220.75	3,196,081.00			492,565.83	4,536,311.61	210,980.00	4,747,291.61
7 Dover Twp.	1,276,892.85			*4,190,403.35		950,185.17	6,417,481.37	190,700.00	6,608,181.37
8 Eagleswood Twp.	23,158.01	915.07	78,372.00			6,303.00	108,748.08	7,830.00	116,578.08
9 Harvey Cedars Bor.	37,965.26	1,500.13		†53,935.91		100,800.00	194,201.30	2,930.00	197,131.30
10 Island Beach Bor.									
11 Island Heights Bor.	32,317.17	1,277.02	64,750.00	†121,874.66		49,802.44	270,021.29	12,120.00	282,141.29
12 Jackson Twp.	286,395.91	11,316.59	1,443,049.81			343,236.33	2,083,998.67	75,680.00	2,159,678.67
13 Lacey Twp.	171,501.03	6,779.00	136,045.50	†231,319.39		132,696.87	678,401.79	34,200.00	712,601.79
14 Lakehurst Bor.	26,987.09	1,066.37	101,548.00			49,746.06	179,347.52	12,790.00	192,137.52
15 Lakewood Twp.	435,685.59		1,818,896.00			937,904.49	3,192,486.08	92,310.00	3,284,796.08
16 Lavallette Bor.	120,067.95	4,744.24	112,178.00			187,000.00	423,990.19	13,750.00	437,740.19
17 Little Egg Harbor Twp.	84,810.01	3,352.26	193,077.00			50,043.30	331,282.57	13,400.00	344,682.57
18 Long Beach Twp.	324,220.34	12,810.91		†1460,609.27		522,000.00	1,319,640.52	23,900.00	1,343,540.52
19 Manchester Twp.	68,345.63	2,700.54	255,019.54			38,230.46	364,296.17	16,060.00	380,356.17
20 Mantoloking Bor.	97,767.13	3,863.07	32,800.00			71,800.00	206,230.20	1,360.00	207,590.20
21 Ocean Twp.	74,920.67	2,960.35	151,377.00			51,148.00	280,406.02	17,070.00	297,476.02
22 Ocean Gate Bor.	33,354.43	1,317.94	38,144.69	†63,243.73		65,000.00	201,060.79	11,210.00	212,270.79
23 Pine Beach Bor.	41,433.42	1,637.16		*135,945.31		32,010.00	211,025.89	15,460.00	226,485.89
24 Plumsted Twp.	65,576.52	2,591.16	291,535.60			2,535.13	362,258.41	16,410.00	378,668.41
25 Point Pleasant Bor.	378,126.63	14,940.91	1,503,386.00			370,033.39	2,266,486.93	120,870.00	2,387,356.93
26 Pt. Pleasant Beach Bor.	272,860.89	10,781.64	660,154.75			396,241.13	1,340,038.41	37,600.00	1,377,638.41
27 Seaside Heights Bor.	109,735.00	4,335.98	67,295.00	†104,890.84		78,506.01	364,762.86	12,380.00	377,142.86
28 Seaside Park Bor.	113,683.49	4,491.97	68,350.00	†110,164.99		189,850.00	486,540.45	16,850.00	503,390.45
29 Ship Bottom Bor.	88,080.86	3,480.31		†125,132.11		221,836.75	438,530.03	11,370.00	449,900.03
30 South Toms River Bor.	58,387.87	2,307.08		*191,577.25		8,215.41	260,487.61	20,050.00	280,537.61
31 Stafford Twp.	117,903.27	4,658.72	188,735.00	†109,695.36		90,431.26	511,423.61	21,800.00	533,223.61
32 Surf City Bor.	88,666.70	3,503.48		†125,965.87		160,900.00	379,035.55	7,857.00	386,892.55
33 Tuckerton Bor.	46,265.05	1,828.14	189,506.00			10,788.98	248,388.17	15,235.00	263,623.17
34 Union Twp.	38,447.87	1,519.19	176,655.00			20,254.75	236,876.81	12,660.00	249,536.81
35 Totals	\$5,874,839.99	\$160,000.00	\$11,469,058.89	\$6,977,787.34		\$6,405,596.55	\$30,887,282.77	\$1,149,832.00	\$32,037,114.77
† Apportionment of Taxes Southern Regional School District									
School Tax to be apportioned			\$760,104.00						\$225,310.00
Plus Adjustments for Appeals, etc.			1,111.46						1,001.72
Total Amount to be apportioned			\$761,215.46						\$226,311.81
Apportioning Rate per \$100 of Equalized Valuation			\$0.44132819						\$0.16096479
† Apportionment of Taxes Central Regional School District									
Debt Service Certification									\$225,310.00
Plus Adjustment for Appeals, etc.									1,001.72
Total Debt Service apportioned									\$226,311.81
Apportioning Rate per \$100 Equalized Valuation									\$0.16096479

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Barnegat Light Bor.			\$874,320	\$52,690.00	\$23,205.00	\$16,000.00	\$91,895.00
2 Bay Head Bor.	\$1,329.30		599,125	55,000.00	23,100.00	9,000.00	87,100.00
3 Beach Haven Bor.	2,817.00		2,081,525	20,302.79	105,925.21	25,000.00	151,228.00
4 Beachwood Bor.			433,770	59,257.21	47,230.00	17,000.00	123,487.21
5 Berkeley Twp.	2,615.86		3,364,270	125,000.00	178,747.00	105,000.00	408,747.00
6 Brick Twp.	4,418.82		5,975,475	204,000.00	441,550.00	225,000.00	870,550.00
7 Dover Twp.	20,485.50		19,734,900	650,000.00	941,904.75	380,000.00	1,971,904.75
8 Eagleswood Twp.			126,450	13,600.00	34,529.00	20,000.00	68,129.00
9 Harvey Cedars Bor.			420,845	30,000.00	12,961.00	11,000.00	53,961.00
10 Island Beach Bor.							
11 Island Heights Bor.	77.56		231,825	15,000.00	26,350.00	24,000.00	65,350.00
12 Jackson Twp.	503.82		812,685	211,500.00	203,455.00	130,000.00	544,955.00
13 Lacey Twp.	916.87		4,285,450	80,000.00	84,531.00	47,000.00	211,531.00
14 Lakehurst Bor.	1,152.13		2,086,730	4,000.00	23,672.00	34,000.00	61,672.00
15 Lakewood Twp.	11,631.65		14,108,752	417,500.00	341,304.00	260,000.00	1,018,804.00
16 Lavallette Bor.			708,860	70,000.00	133,000.00	16,000.00	219,000.00
17 Little Egg Harbor Twp.			590,900	45,500.00	68,988.00	23,000.00	137,488.00
18 Long Beach Twp.			4,069,700	95,000.00	162,270.00	55,000.00	312,270.00
19 Manchester Twp.			5,475,309	53,000.00	101,655.50	30,000.00	184,655.50
20 Mantoloking Bor.			144,900	19,000.00	20,050.00	750.00	39,800.00
21 Ocean Twp.			570,075	25,000.00	50,566.00	28,000.00	103,566.00
22 Ocean Gate Bor.			388,400	11,400.00	32,538.00	10,000.00	53,938.00
23 Pine Beach Bor.			279,873	25,000.00	36,707.00	10,000.00	71,707.00
24 Plumsted Twp.	2,029.27		883,230	37,000.00	58,000.00	33,000.00	128,000.00
25 Point Pleasant Bor.	2,658.61		5,609,175	190,000.00	197,553.00	100,000.00	487,553.00
26 Pt. Pleasant Beach Bor.	4,874.12		6,702,200	20,000.00	140,624.00	68,000.00	228,624.00
27 Seaside Heights Bor.	2,733.96		2,104,095	30,000.00	447,894.00	24,000.00	501,894.00
28 Seaside Park Bor.			2,539,004	45,000.00	284,084.01	23,000.00	352,084.01
29 Ship Bottom Bor.	1,863.25		438,800	60,000.00	47,739.00	27,500.00	135,239.00
30 South Toms River Bor.	594.59		183,960	30,000.00	43,960.00	8,000.00	81,960.00
31 Stafford Twp.	1,068.74		2,217,350	110,000.00	107,274.00	41,000.00	258,274.00
32 Surf City Bor.			1,033,400	145,000.00	32,100.00	8,000.00	185,100.00
33 Tuckerton Bor.	1,461.02		752,038	56,000.00	44,517.00	25,000.00	125,517.00
34 Union Twp.	1,945.25		988,680	30,000.00	42,314.00	40,500.00	112,814.00
35 Totals	\$65,177.32		\$90,816,071	\$3,034,750.00	\$1,540,297.47	\$1,873,750.00	\$9,448,797.47

OCEAN COUNTY

295

COUNTY OF OCEAN

Municipality	Total School Tax Apportioned to District	Credits for Appeals, Vet. Exempt. and Cor. Errors	Net Consolidated School Tax Due From District
Beachwood Bor.	\$292,780.23	\$141.14	\$292,639.09
Dover Twp.	4,196,812.44	6,409.09	4,190,403.35
Pine Beach Bor.	135,945.31	.....	135,945.31
South Toms River Bor.	191,603.31	26.06	191,577.25
Totals	\$4,817,141.29	\$6,576.29	\$4,810,565.00

Municipality	Total School Tax Apportioned to District	Credits for Appeals, Vet. Exempt. and Cor. Errors	Net Consolidated School Tax Due From District
Barnegat Light Bor.	\$23,126.87	\$11.68	\$23,115.19
Harvey Cedars Bor.	18,616.58	3.03	18,613.55
Long Beach Twp.	159,004.27	45.02	158,959.25
Ship Bottom Bor.	43,434.35	236.11	43,198.24
Surf City Bor.	43,471.02	.....	43,471.02
Totals	\$287,653.09	\$295.84	\$287,357.25

Municipality	Total School Tax Apportioned to District	Credits for Appeals, Vet. Exempt. and Cor. Errors	Net Regional School Tax Due From District
Beach Haven Bor.	\$105,571.19	\$427.28	\$105,143.91
Stafford Twp.	109,769.03	73.67	109,695.36
Long Beach Consolidated			
Barnegat Light Bor.	43,887.53	23.40	43,864.13
Harvey Cedars Bor.	35,328.42	6.06	35,322.36
Long Beach Twp.	301,740.19	90.17	301,650.02
Ship Bottom Bor.	82,424.75	490.88	81,933.87
Surf City Bor.	82,494.35	.....	82,494.35
Totals	\$761,215.46	\$1,111.46	\$760,104.00

Municipality	Total Debt Service Apportioned to District	Credits for Appeals, Vet. Exempt. and Cor. Errors	Net Amount Debt Service Due From District
Berkeley Twp.	\$69,574.20	\$563.16	\$69,011.13
Island Heights Bor.	11,088.45	127.32	10,961.13
Lacey Twp.	58,455.66	248.05	58,207.61
Ocean Gate Bor.	11,323.46	5.24	11,318.22
Seaside Heights Bor.	37,285.00	49.81	37,235.19
Seaside Park Bor.	38,584.95	8.14	38,576.81
Totals	\$226,311.81	\$1,001.72	\$225,310.09

Operating Budget Only As Required
By Chapter 95, Laws 1956 R. S. 18:8-17
Total Amount of Operating Budget to be Apportioned.... \$894,451.00

Municipality	1963-1964 A.D.E. Cert. By Commissioner of Education	Per Cent of A.D.E.	Total Amount of Tax for Operating Budget Due From District
Berkeley Twp.	522.4	46.8730372	\$419,256.35
Island Heights Bor.	138.2	12.4001795	110,913.53
Lacey Twp.	215.7	19.3539704	173,111.78
Ocean Gate Bor.	64.7	5.8052939	51,925.51
Seaside Heights Bor.	84.3	7.5639300	67,655.65
Seaside Park Bor.	89.2	8.0035890	71,588.18
Totals	1114.5	100.0000000	\$894,451.00

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Bloomingdale Bor.	\$7,309,075	\$27,772,400	\$35,081,475	\$366	\$247,637	\$810,569			\$1,058,206
2 Clifton City	174,913,800	413,715,600	588,629,400	114,938	16,621,400	40,788,900	\$1,500	\$1,300	57,413,100
3 Haledon Bor.	8,955,125	23,823,775	32,778,900		433,879	1,112,215			1,546,094
4 Hawthorne Bor.	23,485,800	97,137,500	120,623,300	49,065	1,280,328	4,842,725		832	6,123,885
5 Little Falls Twp.	18,914,500	54,429,900	73,344,400	8,338	1,062,400	4,514,800			5,577,200
6 North Haledon Bor.	10,484,900	33,629,300	44,114,200		63,650	382,750	550	2,400	449,350
7 Passaic City	53,574,750	151,940,000	207,514,750	644,409	6,391,300	18,522,100			24,913,400
8 Paterson City	106,394,633	352,685,827	459,080,460	769,480	11,716,023	36,075,706			47,791,729
9 Pompton Lakes Bor.	20,358,700	40,488,000	60,846,700	451	852,378	1,725,640			2,578,018
10 Prospect Park Bor.	3,723,000	18,688,100	22,411,100		147,600	685,050			832,650
11 Ringwood Bor.	17,892,100	31,802,200	49,694,300		14,263	399,787		337	414,387
12 Totowa Bor.	24,022,600	55,348,800	79,371,400	1,525	1,416,367	2,680,441	3,495		4,100,303
13 Wanaque Bor.	9,391,125	26,918,905	36,310,030	15,411	431,052	1,436,980			1,868,032
14 Wayne Twp.	89,138,900	207,368,400	296,507,300	4,526	1,173,000	7,750,800	10,400	17,800	8,952,000
15 West Milford Twp.	48,753,175	68,423,500	117,176,675	2,357	147,069	1,727,060	900	2,035	1,877,064
16 West Paterson Bor.	15,787,200	41,862,500	57,649,700		1,038,264	4,304,438	551		5,343,253
17 Totals	\$635,099,383	\$1,646,034,707	\$2,281,134,090	\$1,610,866	\$43,036,610	\$127,759,961	\$17,396	\$24,704	\$170,838,671

County Percentage Level of Taxable Value of Real Property, 100%.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Bloomingdale Bor. ....	.....	.....	.....	.....	\$36,140,047	.....	\$5.41	\$3.11
2 Clifton City	\$11,200	.....	.....	.....	646,168,638	.....	3.12	1.98
3 Haledon Bor.	2,400	.....	.....	.....	34,327,394	.....	2.78	2.43
4 Hawthorne Bor. ....	.....	.....	.....	.....	126,796,250	.....	2.56	2.41
5 Little Falls Twp. ....	.....	.....	.....	.....	78,929,938	.....	3.53	2.38
6 North Haledon Bor. ....	.....	.....	.....	.....	44,563,550	.....	7.44	2.84
7 Passaic City .....	.....	.....	\$1,300	\$1,300	233,071,259	.....	9.20	3.69
8 Paterson City .....	.....	.....	.....	.....	507,641,669	.....	5.11	4.34
9 Pompton Lakes Bor. ....	.....	.....	.....	.....	63,425,169	.....	9.54	2.93
10 Prospect Park Bor. ....	.....	.....	.....	.....	23,243,750	.....	4.43	2.19
11 Ringwood Bor. ....	.....	.....	.....	.....	50,108,687	.....	3.36	2.80
12 Totowa Bor. ....	.....	.....	.....	.....	83,473,228	.....	2.42	2.34
13 Wanaque Bor. ....	.....	.....	.....	.....	38,193,473	.....	4.55	3.04
14 Wayne Twp. ....	.....	.....	.....	.....	305,463,826	.....	3.63	2.82
15 West Milford Twp.	3,000	.....	.....	.....	119,059,096	.....	4.04	2.52
16 West Paterson Bor. ....	.....	.....	.....	.....	62,992,953	\$2.62	1.36	.....
17 Totals	\$16,600	.....	\$1,300	\$1,300	\$2,453,598,927	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1965—(Continued)

TAXING DISTRICT		9		10§		11	12—APPORTIONMENT OF TAXES					
		Ratios		Equalization			Section A—County Taxes (Less Tax Due County on Bank Stock)					
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)				II—Adjustments Resulting from					
				(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		I Total County Taxes Apportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
								Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment	
1	Bloomingtondale Bor.	95.99	99.00		\$1,476,223	\$37,616,270	\$186,738.54			\$118.99		
2	Clifton City	99.07	91.00		11,203,860	657,372,498	3,263,395.96			20,501.44		
3	Haledon Bor.	86.49	84.00		5,414,657	39,742,051	197,291.56			860.69		
4	Hawthorne Bor.	100.63	93.00	\$294,231		126,502,019	627,994.29			4,973.57		
5	Little Falls Twp.	97.68	96.00		1,974,388	80,904,326	401,633.55			1,539.83		
6	North Haledon Bor.	95.39	93.00		2,165,769	46,729,319	231,978.48			1,485.12		
7	Passaic City	94.33	73.00		21,687,867	254,759,126	1,264,701.37			14,186.00		
8	Paterson City	92.35	86.00		45,800,503	553,442,172	2,747,454.37			17,097.15		
9	Pompton Lakes Bor.	95.03	96.00		3,289,656	66,714,825	331,192.57			1,597.97		
10	Prospect Park Bor.	98.21	102.00		408,470	23,652,220	117,416.78			35.23		
11	Ringwood Bor.	100.00	100.00			50,108,687	248,754.68				\$19.65	
12	Totowa Bor.	95.18	87.00		4,632,127	88,105,355	437,381.64			252.48		
13	Wanaque Bor.	95.10	93.00		2,011,469	40,204,942	199,589.50			816.97		
14	Wayne Twp.	85.05	84.00		53,824,885	359,288,711	1,783,617.86			826.77		
15	West Milford Twp.	105.70	104.00	6,318,894		112,740,202	559,676.47			3,295.52		
16	West Paterson Bor.	93.85	96.00		4,000,427	66,993,380	332,575.41			1,522.79		
17	Totals			\$6,613,125	\$157,890,301	\$2,604,876,103	\$12,931,393.03			\$69,110.52	\$19.65	

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1965—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—Cont'd	Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
	III		I—District School Purposes			II	I	II	III
	Net County Taxes Apportioned		(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy (Cols. AIII + B + CIIa, b, c + CII)	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (Cols. I + II)
1 Bloomingdale Bor.	\$186,619.55		\$703,049.35			\$219,052.28	\$1,108,721.18	\$39,160.00	\$1,147,881.18
2 Clifton City	3,242,894.52		5,260,328.98		\$829,190.50	3,584,445.80	12,916,859.80	479,639.00	13,396,498.80
3 Haledon Bor.	196,430.87		255,493.45	\$251,973.79		99,235.21	803,153.32	36,380.00	839,533.32
4 Hawthorne Bor.	623,020.72		1,752,447.97			575,890.58	2,951,359.27	111,373.00	3,062,732.27
5 Little Falls Twp.	400,093.72		569,510.35	465,219.57		443,592.73	1,878,416.37	62,330.00	1,940,746.37
6 North Haledon Bor.	230,493.36		502,426.50	355,978.81		154,447.57	1,213,346.24	42,955.00	1,256,301.24
7 Passaic City	1,250,515.37		3,876,483.94		295,629.00	4,404,318.85	9,826,947.16	145,465.00	9,972,412.16
8 Paterson City	2,730,357.22		9,534,901.00		518,498.63	9,173,451.55	21,957,211.40	435,150.00	22,392,361.40
9 Pompton Lakes Bor.	329,594.60		1,146,366.00			484,606.44	1,960,567.04	67,380.00	2,027,947.04
10 Prospect Park Bor.	117,381.55		170,213.00	174,680.40		38,058.05	500,333.00	26,630.00	526,963.00
11 Ringwood Bor.	248,774.33		561,331.95	253,123.06		305,022.80	1,368,252.14	35,490.00	1,403,742.14
12 Totowa Bor.	437,129.16		610,785.25	508,293.20		321,228.44	1,877,436.05	77,350.00	1,954,786.05
13 Wanaque Bor.	198,772.53		402,966.50	359,104.94		173,727.48	1,134,571.45	53,310.00	1,187,881.45
14 Wayne Twp.	1,782,791.09		5,239,656.50			1,418,079.93	8,440,527.52	222,790.00	8,663,317.52
15 West Milford Twp.	556,380.95		1,758,141.98			626,708.26	2,941,231.19	79,338.00	3,020,569.19
16 West Paterson Bor.	331,052.62		647,890.09	384,986.98		225,339.34	1,589,269.03	57,430.00	1,646,699.03
17 Totals	\$12,862,302.16		\$32,991,992.81	\$2,753,360.75	\$1,643,318.13	\$22,247,228.31	\$72,498,202.16	\$1,972,170.00	\$74,470,372.16

Passaic County

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Bloomingdale Bor.	\$3,298.57	.....	\$2,452,000	\$50,000.00	\$98,879.00	\$30,000.00	\$178,879.00
2 Clifton City	26,484.83	.....	63,140,300	2,000,000.00	1,457,830.00	290,000.00	3,747,830.00
3 Haledon Bor.	2,692.78	.....	8,785,100	50,000.00	157,127.00	10,000.00	217,127.00
4 Hawthorne Bor.	3,010.87	.....	11,772,500	350,000.00	212,470.00	45,000.00	607,470.00
5 Little Falls Twp.	3,926.36	.....	7,238,200	200,000.00	221,298.00	50,000.00	471,298.00
6 North Haledon Bor.	497.43	.....	4,733,000	110,000.00	104,336.00	19,000.00	233,336.00
7 Passaic City	47,611.32	.....	21,834,500	396,600.00	1,054,264.48	250,000.00	1,700,864.48
8 Paterson City	86,555.12	.....	124,333,220	350,800.00	4,252,565.45	1,150,000.00	5,753,365.45
9 Pompton Lakes Bor.	2,784.56	.....	14,446,120	71,600.00	208,746.72	31,000.00	311,346.72
10 Prospect Park Bor.	25,998.09	.....	2,615,800	60,000.00	35,801.00	6,000.00	101,801.00
11 Ringwood Bor.	253.58	.....	3,621,600	110,000.00	123,730.00	45,000.00	278,730.00
12 Totowa Bor.	1,574.50	.....	21,024,300	116,000.00	237,196.67	33,000.00	386,196.67
13 Wanaque Bor.	1,051.34	.....	16,644,151	60,000.00	148,298.00	50,000.00	258,298.00
14 Wayne Twp.	7,513.43	.....	27,095,360	475,000.00	770,869.00	150,000.00	1,395,869.00
15 West Milford Twp.	1,163.04	.....	10,805,500	300,000.00	284,400.00	260,000.00	844,400.00
16 West Paterson Bor.	1,076.42	.....	9,064,600	200,000.00	103,816.00	67,500.00	371,316.00
17 Totals	\$215,522.24	.....	\$349,606,251	\$4,900,000.00	\$9,501,627.32	\$2,486,500.00	\$16,888,127.32

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$3,288,820.00
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.496430253
***Bank Stock Tax Due Municipality \$215,522.24
Bank Stock Tax Due County 215,522.23
Total Bank Stock Tax \$431,044.47

Total County Taxes Appropriated \$13,077,824.39
Less: Bank Stock Taxes Due County 215,522.23
Net County Taxes Apportioned (12 A III) \$12,862,302.16
*Adjustments (Net Total 12 A IIb) ± 69,090.87
Total County Taxes Apportioned (including Adjustments—
Total 12 A I) \$12,931,393.03

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

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Alloway Twp.	\$837,890	\$1,890,500	\$2,728,390	.....	\$8,311	\$10,633	\$1,510	\$53,469	\$103,923
2 Elmer Bor.	235,610	1,248,450	1,484,060	\$4,305	48,525	98,350	.....	200	147,075
3 Elsinboro Twp.	371,438	1,032,837	1,404,275	.....	3,079	20,821	193	7,113	31,206
4 L. Alloway Creek Twp.	467,650	951,400	1,419,050	.....	1,314	32,469	338	18,082	52,203
5 L. Penns Neck Twp.	1,299,017	17,563,963	18,863,010	1,337	1,883,205	6,844,115	.....	10,725	8,738,045
6 Mannington Twp.	817,100	1,812,000	2,629,100	1,080	89,262	214,576	451	29,874	334,163
7 Oldmans Twp.	821,038	1,463,678	2,284,716	449	21,046	258,710	96	9,607	292,439
8 Penns Grove Bor.	868,670	3,976,250	4,844,920	4,118	176,000	360,846	.....	.....	536,846
9 Pilesgrove Twp.	1,195,950	3,054,600	4,250,550	187	21,175	128,674	1,469	57,783	209,101
10 Pittsgrove Twp.	1,574,300	3,840,075	5,414,375	30	36,000	143,600	29,100	34,300	243,000
11 Quinton Twp.	743,075	2,063,625	2,806,700	.....	27,510	100,260	4,560	8,500	140,830
12 Salem City	1,288,550	6,740,420	8,028,970	6,099	274,675	930,505	.....	.....	1,205,180
13 U. Penns Neck Twp.	696,166	6,148,934	6,845,100	.....	161,764	629,500	780	6,860	798,964
14 U. Pittsgrove Twp.	1,140,025	2,429,250	3,569,275	25	50,887	102,957	1,234	101,245	256,323
15 Woodstown Bor.	594,900	3,248,600	3,843,500	830	47,304	154,181	1,653	2,310	205,448
16 Totals	\$12,951,409	\$57,464,582	\$70,415,991	\$18,460	\$2,853,057	\$10,060,257	\$41,384	\$340,068	\$13,294,766

County Percentage Level of Taxable Value of Real Property, 30%.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) - 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Alloway Twp.	\$22,700	.....	.....	.....	\$2,855,013	\$9.58	\$18.86	\$9.23
2 Elmer Bor. ....	.....	.....	.....	.....	1,635,440	10.70	12.42	10.53
3 Elsinboro Twp.	500	.....	.....	.....	1,435,981	9.97	11.51	9.94
4 L. Alloway Creek Twp.	8,400	.....	.....	.....	1,479,653	10.13	25.34	9.57
5 L. Penns Neck Twp. ....	.....	.....	.....	.....	27,602,392	11.16	17.18	8.38
6 Mannington Twp. ....	.....	.....	.....	.....	2,964,343	10.91	21.56	9.60
7 Oldmans Twp. ....	.....	.....	.....	.....	2,577,624	10.96	8.81	11.24
8 Penns Grove Bor.	23,000	.....	.....	.....	5,408,884	11.93	18.87	11.16
9 Pittsgrove Twp. ....	.....	.....	.....	.....	4,459,838	8.03	9.56	7.95
10 Pittsgrove Twp. ....	.....	.....	.....	.....	5,657,405	7.89	11.19	7.74
11 Quinton Twp. ....	.....	.....	.....	.....	2,947,530	9.25	15.75	8.92
12 Salem City ....	.....	.....	.....	.....	9,240,249	13.35	18.47	12.50
13 U. Penns Neck Twp. ....	.....	.....	.....	.....	7,644,064	12.96	31.00	10.85
14 U. Pittsgrove Twp. ....	.....	.....	.....	.....	3,825,623	9.70	6.46	9.94
15 Woodstown Bor. ....	.....	.....	.....	.....	4,049,778	9.37	8.99	9.39
16 Totals	\$51,600	.....	.....	.....	\$83,783,817	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1965—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
							(a)—County Equalization Table Appeals (R. S. 54:2-37)			
							Deduct Over- payment	Add Under- payment		Deduct Over- payment
1 Alloway Twp.	29.05	30.00	.....	\$6,906,144	\$9,761,157	\$60,974.51	\$238.29	.....	\$77.10	.....
2 Elmer Bor.	32.52	30.00	.....	**3,432,690	5,068,130	31,658.82	131.27	.....	.....	.....
3 Elsinboro Twp.	29.08	30.00	.....	3,497,544	4,933,525	30,817.99	132.20	.....	19.91	.....
4 L. Alloway Creek Twp.	37.81	30.00	.....	2,455,865	3,935,518	24,583.80	108.33	.....	67.27	.....
5 L. Penns Neck Twp.	21.02	20.00	.....	**105,830,681	133,433,073	833,509.44	2,960.54	.....	2,058.25	.....
6 Mannington Twp.	25.44	23.00	.....	**8,826,652	11,790,995	73,654.20	311.83	.....	138.59	.....
7 Oldmans Twp.	24.65	30.00	.....	**7,667,361	10,244,985	63,996.82	250.11	.....	107.83	.....
8 Penns Grove Bor.	32.92	30.00	.....	**11,134,581	16,543,465	103,341.20	444.81	.....	2,055.95	.....
9 Pilesgrove Twp.	33.42	29.00	.....	**8,980,406	13,440,244	83,956.48	373.42	.....	664.42	.....
10 Pittsgrove Twp.	35.77	30.00	.....	**10,289,329	15,946,734	99,613.63	445.05	.....	565.91	.....
11 Quinton Twp.	33.89	30.00	.....	5,803,696	8,751,226	54,665.83	245.84	.....	155.61	.....
12 Salem City	33.59	30.00	.....	**18,700,202	27,940,451	174,534.16	716.95	.....	1,509.17	.....
13 U. Penns Neck Twp.	28.35	30.00	.....	19,164,121	26,808,185	167,461.38	.....	\$6,990.70	160.74	.....
14 U. Pittsgrove Twp.	30.25	30.00	.....	**8,828,128	12,653,751	79,043.53	309.67	.....	93.42	.....
15 Woodstown Bor.	35.57	30.00	.....	**7,443,270	11,493,048	71,793.03	322.39	.....	140.87	.....
16 Totals .....	.....	.....	.....	\$228,960,670	\$312,744,487	\$1,953,604.82	\$6,990.70	\$6,990.70	\$7,815.04	.....

§ Includes equalization of Tangible Personal Property Used in Business.

** These amounts have been adjusted to reflect the equalized value of Class

II Railroad Property.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1965—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—Cont'd	Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
	III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CII, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
1 Alloway Twp.	\$60,659.12		\$177,114.00			\$25,000.00	\$262,773.12	\$13,500.00	\$276,273.12
2 Elmer Bor.	31,527.55		108,211.00			25,154.19	164,892.74	10,000.00	174,892.74
3 Elsinboro Twp.	30,665.88		80,060.00			25,910.00	136,635.88	6,480.00	143,115.88
4 L. Alloway Creek Twp.	24,408.20		106,335.16			10,000.00	140,743.36	9,040.00	149,783.36
5 L. Penns Neck Twp.	828,490.65		2,174,565.71			27,314.91	3,030,371.27	49,340.00	3,079,711.27
6 Mannington Twp.	73,203.78		235,020.00			7,767.83	315,991.61	8,290.00	324,281.61
7 Oldmans Twp.	63,638.88		202,672.50			6,550.77	272,862.15	9,580.00	282,442.15
8 Penns Grove Bor.	100,840.44			\$314,524.98		199,761.67	615,127.09	29,660.00	644,787.09
9 Pilesgrove Twp.	82,918.64			262,972.10			315,890.74	11,990.00	357,880.74
10 Pittsgrove Twp.	98,602.67		326,747.25				425,349.92	22,130.00	447,479.92
11 Quinton Twp.	54,264.38		183,955.04			21,415.02	259,634.44	12,720.00	272,354.44
12 Salem City	172,308.04		708,843.00		\$11,949.00	305,932.41	1,199,032.45	34,550.00	1,233,582.45
13 U. Penns Neck Twp.	174,291.34			539,877.15		227,268.81	941,437.30	48,630.00	990,067.30
14 U. Pittsgrove Twp.	78,640.44		280,326.00				358,966.44	12,110.00	371,076.44
15 Woodstown Bor.	71,329.77			224,916.76		66,629.21	362,875.74	16,530.00	379,405.74
16 Totals	\$1,945,789.78		\$4,583,849.66	\$1,342,290.99	\$11,949.00	\$948,704.82	\$8,832,584.25	\$294,550.00	\$9,127,134.25

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Alloway Twp.			\$756,384	\$37,454.00	\$41,351.00	\$10,000.00	\$118,805.00
2 Elmer Bor.	\$1,845.81		546,000	18,879.72	24,244.00	11,000.00	54,123.72
3 Elsinboro Twp.				9,100.00	14,145.00	15,000.00	38,245.00
4 L. Alloway Creek Twp.			131,000	40,513.00	28,871.00	16,000.00	85,384.00
5 L. Penns Neck Twp.	1,362.60		773,995	141,000.00	962,008.00	71,580.79	1,174,588.79
6 Mannington Twp.	232.17		662,200	63,706.25	65,883.00	15,000.00	144,589.25
7 Oldmans Twp.	1,449.23		200,448	24,077.00	40,523.00	17,000.00	81,600.00
8 Penns Grove Bor.	4,934.71		1,003,500	20,000.00	104,658.00	47,000.00	171,658.00
9 Pilesgrove Twp.			79,700	72,715.00	81,510.00	18,000.00	172,225.00
10 Pittsgrove Twp.			822,250	50,000.00	98,905.00	54,000.00	202,905.00
11 Quinton Twp.			187,125	44,929.00	53,696.50	33,000.00	131,625.50
12 Salem City	6,258.75		2,237,850	333,888.74	173,859.00	70,000.00	577,747.74
13 U. Penns Neck Twp.			322,800	80,000.00	119,793.00	54,000.00	253,793.00
14 U. Pittsgrove Twp.			438,300	48,426.00	73,224.00	20,000.00	141,650.00
15 Woodstown Bor.	4,370.79		1,025,000	48,138.41	40,602.00	15,000.00	103,740.41
16 Totals	\$23,454.06		\$9,186,552	\$1,032,827.12	\$1,923,272.50	\$496,580.79	\$3,452,680.41

Total County Taxes Appropriated \$1,969,243.84
 Less: Bank Stock Taxes Due County 23,454.06
 Net County Taxes Apportioned (12 A III) \$1,945,789.78
 *Adjustments (Net Total 12 A IIb) ± 7,815.04
 Total County Taxes Apportioned (including Adjustments—
 Total 12 A I) \$1,953,604.82

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

Total Amount of Miscellaneous Revenues (including Surplus
 Revenues Appropriated) for the support of the County
 Budget \$874,536.26
 Rate per \$100 to be applied to Col. 11 for apportionment of
 County Taxes \$0.6246648
 Penns Grove-Upper Penns Neck School District \$854,402.13
 Pilesgrove-Woodstown School District \$487,888.86
 ***Bank Stock Tax Due Municipality \$23,454.06
 Bank Stock Tax Due County 23,454.06
 Total Bank Stock Tax \$46,908.12

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Bedminster Twp.	\$4,852,050	\$8,331,900	\$13,183,950		\$22,270	\$327,750	\$1,945	\$50,505	\$402,470
2 Bernards Twp.	8,161,750	24,015,300	32,177,050	\$1,567	53,690	397,650	3,240	13,460	468,040
3 Bernardsville Bor.	7,914,725	19,126,100	27,040,825	42,740	153,960	673,258	247	4,416	831,881
4 Bound Brook Bor.	4,891,100	18,314,600	23,205,700	75,972	275,726	1,000,093			1,275,819
5 Branchburg Twp.	3,760,550	11,677,050	15,437,600	4,440	161,870	490,480	400	52,840	705,590
6 Bridgewater Twp.	15,102,100	70,058,300	85,160,400	22,132	3,799,240	8,880,410	485	10,615	12,690,750
7 Far Hills Bor.	1,677,100	2,395,275	4,072,375	5,643	47,210	55,435	390	1,050	104,115
8 Franklin Twp.	8,917,800	42,420,125	51,337,925	2,269	142,440	1,542,080	1,630	47,760	1,733,910
9 Green Brook Twp.	4,733,400	9,888,300	14,621,700		101,166	349,013			450,179
10 Hillsborough Twp.	8,196,000	22,524,645	30,720,645	4,609	131,255	944,935	1,515	106,050	1,183,755
11 Manville Bor.	4,697,400	23,128,150	27,825,550	79,760	808,064	4,037,216			4,845,280
12 Millstone Bor.	271,650	967,950	1,239,600		810	9,300		140	10,250
13 Montgomery Twp.	4,990,225	11,528,650	16,518,875	32,237	94,380	415,770	540	41,610	552,300
14 North Plainfield Bor.	8,329,750	38,846,500	47,176,250		287,995	582,855	310	370	871,530
15 Peapack-Gladstone Bor.	2,007,450	4,904,050	6,911,500	4,461	83,730	143,370	820	4,200	232,120
16 Raritan Bor.	2,741,400	13,537,975	16,279,375	67,333	263,862	733,092			996,954
17 Rocky Hill Bor.	332,875	2,302,025	2,634,900		2,340	77,370			79,710
18 Somerville Bor.	8,050,100	27,966,700	36,016,800	82,150	773,380	1,932,520			2,705,900
19 South Bound Brook Bor.	904,300	6,344,850	7,249,150	677	93,041	386,538			479,579
20 Warren Twp.	5,911,380	18,075,050	23,986,430		140,880	512,075	10	11,930	664,885
21 Watchung Bor.	7,826,900	17,205,800	25,032,700		412,350	1,156,050			1,568,400
22 Totals	\$114,270,005	\$393,559,295	\$507,829,300	\$425,090	\$7,849,689	\$24,047,260	\$11,532	\$344,946	\$32,853,427

County Percentage Level of Taxable Value of Real Property, 50%.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personal Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Bedminster Twp.	\$25,500	.....	.....	.....	\$13,611,920	\$4.05	\$4.56	\$4.01
2 Bernards Twp. ....	.....	.....	.....	.....	32,646,657	6.56	7.50	6.54
3 Bernardsville Bor.	4,000	.....	.....	.....	27,919,446	4.75	9.61	4.60
4 Bound Brook Bor. ....	.....	.....	.....	.....	24,557,491	6.84	8.10	6.77
5 Branchburg Twp. ....	.....	.....	.....	.....	16,147,630	5.77	5.73	.....
6 Bridgewater Twp. ....	.....	\$25,000	.....	\$25,000	97,848,282	5.11	10.49	4.31
7 Far Hills Bor. ....	.....	.....	.....	.....	4,182,133	3.85	7.52	3.76
8 Franklin Twp. ....	.....	.....	.....	.....	53,074,104	7.26	4.80	.....
9 Green Brook Twp. ....	.....	.....	.....	.....	15,071,879	5.16	7.99	5.08
10 Hillsborough Twp.	16,800	.....	.....	.....	31,925,809	5.54	8.59	5.42
11 Manville Bor. ....	.....	.....	.....	.....	32,750,590	5.88	10.17	5.13
12 Millstone Bor. ....	.....	.....	.....	.....	1,249,850	6.87	9.06	6.85
13 Montgomery Twp.	2,600	.....	.....	.....	17,106,012	4.69	6.74	4.62
14 North Plainfield Bor. ....	.....	.....	.....	.....	48,047,780	6.14	10.47	6.06
15 Peapack-Gladstone Bor.	5,550	.....	.....	.....	7,153,631	4.98	8.57	4.86
16 Raritan Bor. ....	.....	.....	.....	.....	17,343,662	6.23	15.57	5.66
17 Rocky Hill Bor. ....	.....	.....	.....	.....	2,714,610	5.09	15.79	4.77
18 Somerville Bor. ....	.....	.....	.....	.....	38,804,850	5.82	8.41	5.63
19 South Bound Brook Bor. ....	.....	.....	.....	.....	7,729,406	8.68	13.67	8.35
20 Warren Twp. ....	.....	.....	.....	.....	24,651,325	6.22	7.52	6.18
21 Watchung Bor. ....	.....	.....	.....	.....	26,601,100	4.63	11.02	4.23
22 Totals	\$54,450	\$25,000	.....	\$25,000	\$541,138,167	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1965—(Continued)

TAXING DISTRICT		9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)						
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1	Bedminster Twp.	46.65	50.00		\$15,479,934	\$29,091,854	\$109,144.41			\$25.59			
2	Bernards Twp.	45.28	50.00		39,354,916	72,001,603	270,129.65			75.83			
3	Bernardsville Bor.	49.95	50.00		27,969,580	55,889,026	209,679.82			334.03			
4	Bound Brook Bor.	49.19	50.00		25,321,736	49,879,227	187,132.75			1,719.81			
5	Branchburg Twp.	45.28	50.00		19,366,069	35,513,699	133,237.35			32.91			
6	Bridgewater Twp.	47.57	50.00		106,573,713	204,421,995	766,933.50			22.01			
7	Far Hills Bor.	48.49	50.00		4,435,764	8,617,897	32,331.91						
8	Franklin Twp.	37.90	50.00		85,851,520	138,928,624	521,220.90			354.94			
9	Green Brook Twp.	50.64	50.00		14,702,294	29,774,173	111,704.27			138.00			
10	Hillsborough Twp.	44.50	50.00		39,502,875	71,428,684	267,980.22			130.50			
11	Manville Bor.	45.00	50.00		38,934,044	71,684,634	268,940.47			96.47			
12	Millstone Bor.	45.10	50.00		1,519,209	2,769,059	10,388.73				\$134.93		
13	Montgomery Twp.	47.13	50.00		19,115,259	36,221,271	135,891.96			62.34			
14	North Plainfield Bor.	48.11	50.00		51,754,415	99,802,195	374,429.61			47.71			
15	Peapack-Gladstone Bor.	49.44	50.00		7,304,651	14,458,282	54,243.38			34.19			
16	Raritan Bor.	48.43	50.00		18,399,148	35,742,810	134,096.91			251.93			
17	Rocky Hill Bor.	46.79	50.00		3,076,141	5,790,751	21,725.26						
18	Somerville Bor.	50.69	50.00		37,824,316	76,629,166	287,490.96			105.73			
19	South Bound Brook Bor.	40.59	50.00		11,090,554	18,819,960	70,607.17			51.60			
20	Warren Twp.	41.75	50.00		34,130,992	58,782,317	220,534.63			46.97			
21	Watchung Bor.	51.44	50.00		25,199,580	51,800,680	194,341.50			377.30			
22	Totals				\$626,909,740	\$1,168,047,907	\$4,382,185.36			\$3,907.86	\$134.93		

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1965—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES								
		Section A—Cont'd III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
				I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CIIa, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)
				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
1	Bedminster Twp.	\$109,118.82	\$8,378.42	\$330,000.00			\$90,411.93	\$537,909.17	\$12,900.00	\$550,809.17
2	Bernards Twp.	270,053.82	20,735.40	1,503,931.00			288,987.44	2,083,707.66	54,870.00	2,138,577.66
3	Bernardsville Bor.	209,345.79	16,073.41	788,131.50			279,251.09	1,292,801.79	32,200.00	1,325,001.79
4	Bound Brook Bor.	185,412.94		985,109.74			448,618.21	1,619,140.89	59,230.00	1,678,370.89
5	Branchburg Twp.	133,204.44	10,227.92	631,132.88			131,990.17	906,555.41	24,260.00	930,815.41
6	Bridgewater Twp.	766,911.49	58,885.84		\$3,728,032.63		311,643.36	4,865,473.32	131,700.00	4,997,173.32
7	Far Hills Bor.	32,331.91	2,482.55	83,300.00			39,863.40	157,977.86	2,790.00	160,767.86
8	Franklin Twp.	520,865.96	39,992.87	1,562,842.52			1,600,608.30	3,724,309.65	128,850.00	3,853,159.65
9	Green Brook Twp.	111,566.27	8,566.08	560,461.20			66,526.27	747,119.82	30,240.00	777,359.82
10	Hillsborough Twp.	267,849.72	20,566.03	1,290,552.69			132,503.66	1,711,472.10	54,390.00	1,765,862.10
11	Manville Bor.	268,844.00	20,642.46	1,125,767.94			435,726.30	1,850,980.70	72,200.00	1,923,180.70
12	Millstone Bor.	10,523.66	807.37	71,606.00			54.48	82,991.51	2,790.00	85,781.51
13	Montgomery Twp.	135,829.62	10,429.31	598,764.25			36,780.27	781,803.45	19,400.00	801,203.45
14	North Plainfield Bor.	374,381.90	28,746.11	1,876,988.00			561,647.72	2,841,763.73	104,950.00	2,946,713.73
15	Peapack-Gladstone Bor.	54,209.19	4,162.27	217,000.00			71,295.92	346,667.38	9,480.00	356,147.38
16	Raritan Bor.	133,844.98	10,276.43		650,572.12		236,124.21	1,030,817.74	48,610.00	1,079,427.74
17	Rocky Hill Bor.	21,725.26	1,668.13	110,560.50				133,953.89	4,100.00	138,053.89
18	Somerville Bor.	287,385.23		1,274,389.92			633,591.83	2,195,366.98	62,130.00	2,257,496.98
19	South Bound Brook Bor.	70,555.57	5,417.35	416,702.50			152,598.04	645,273.46	25,060.00	670,333.46
20	Warren Twp.	220,487.66	16,929.63	777,689.75	386,588.35		88,193.28	1,489,888.67	41,260.00	1,531,148.67
21	Watchung Bor.	193,964.20	14,892.25	552,981.83	271,983.69		174,154.45	1,207,976.42	23,000.00	1,230,976.42
22	Totals	\$4,378,412.43	\$299,879.83	\$14,757,912.22	\$5,037,176.79		\$5,780,570.33	\$30,253,951.60	\$944,410.00	\$31,198,361.60

** Including amounts added for equalization of Class II Railroad Property.

Bernards Twp.	\$1,567.00	Hillsborough Twp.	\$4,608.00
Bernardsville	42,738.00	Manville	79,753.00
Bound Brook	75,972.00	Montgomery Twp.	32,237.00
Branchburg Twp.	4,439.00	Peapack-Gladstone	4,460.00
Bridgewater Twp.	22,131.00	Raritan	67,332.00
Far Hills	5,643.00	Somerville	82,148.00
Franklin Twp.	2,269.00	South Bound Brook	677.00

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Bedminster Twp.	\$398.54	.....	\$530,000	\$92,000.00	\$48,375.04	\$15,000.00	\$155,375.04
2 Bernards Twp.	1,336.92	.....	6,854,800	320,000.00	183,112.30	85,000.00	588,112.30
3 Bernardsville Bor.	3,767.79	.....	1,643,400	142,000.00	107,894.33	50,000.00	299,894.33
4 Bound Brook Bor.	11,297.25	.....	3,379,600	145,000.00	180,912.00	38,000.00	363,912.00
5 Branchburg Twp.	317.00	.....	659,850	55,000.00	95,727.00	57,000.00	207,727.00
6 Bridgewater Twp.	2,319.14	.....	5,555,700	600,000.00	651,021.91	75,000.00	1,326,021.91
7 Far Hills Bor. ....	.....	.....	151,325	15,903.40	12,753.00	.....	28,656.40
8 Franklin Twp.	4,124.03	.....	8,565,600	390,000.00	578,174.00	170,000.00	1,138,174.00
9 Green Brook Twp. ....	.....	.....	768,200	70,000.00	82,792.00	39,000.00	191,792.00
10 Hillsborough Twp.	210.59	.....	17,495,600	225,000.00	189,543.00	70,000.00	484,543.00
11 Manville Bor.	3,035.64	.....	2,907,135	110,000.00	155,941.00	77,500.00	343,441.00
12 Millstone Bor. ....	.....	.....	88,850	11,000.00	9,265.00	2,400.00	22,665.00
13 Montgomery Twp.	817.95	.....	4,018,125	85,000.00	142,659.00	30,000.00	257,659.00
14 North Plainfield Bor.	3,352.28	.....	5,228,000	276,000.00	312,868.51	65,000.00	653,868.51
15 Peapack-Gladstone Bor.	2,564.58	.....	1,670,100	60,000.00	29,656.57	.....	89,656.57
16 Raritan Bor.	3,796.16	.....	2,489,200	75,000.00	120,987.38	17,000.00	212,987.38
17 Rocky Hill Bor. ....	.....	.....	140,600	11,300.00	22,613.00	900.00	34,813.00
18 Somerville Bor.	14,374.57	.....	10,939,100	175,000.00	305,756.00	64,000.00	544,756.00
19 South Bound Brook Bor. ....	.....	.....	527,720	50,000.00	56,900.00	17,000.00	123,900.00
20 Warren Twp.	900.07	.....	2,984,100	70,000.00	122,859.00	85,000.00	277,859.00
21 Watchung Bor.	1,546.55	.....	2,765,000	65,000.00	114,416.00	42,000.00	221,416.00
22 Totals	\$54,189.06	.....	\$79,312,005	\$3,013,203.40	\$3,524,226.04	\$999,800.00	\$7,567,229.44

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,062,207.00
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.375171715
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes (certain municipalities) \$0.028806872
 ***Bank Stock Tax Due Municipality \$54,189.06
 Bank Stock Tax Due County 54,189.06
 Total Bank Stock Tax \$108,378.12

Total County Taxes Appropriated \$4,432,601.49
 Less: Bank Stock Taxes Due County 54,189.06
 Net County Taxes Apportioned (12 A III) \$4,378,412.43
 *Adjustments (Net Total 12 A IIb) + 8,772.93
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$4,387,185.36

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

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Andover Bor.	\$699,300	\$2,239,200	\$2,938,500	\$1,567	\$13,995.34	\$179,873.28	\$15,117.50	\$9,726.50	\$218,712.62
2 Andover Twp.	4,432,210	11,207,300	15,639,510	266	59,141.00	489,787.00	9,339.00	33,861.00	592,128.00
3 Branchville Bor.	714,800	3,736,600	4,451,400	2,849	118,150.00	314,700.00	.....	.....	432,850.00
4 Byram Twp.	6,631,050	15,013,250	21,644,300	267	19,513.00	225,780.00	141.00	.....	245,434.00
5 Frankford Twp.	4,252,250	10,550,325	14,802,575	53	26,005.00	304,980.00	66.00	168,677.00	499,728.00
6 Franklin Bor.	3,158,160	11,180,900	14,339,060	12,754	197,999.00	1,174,444.00	.....	9,999.00	1,382,442.00
7 Fredon Twp.	1,774,300	5,146,750	6,921,050	.....	8,881.00	288,774.00	2,025.00	106,485.00	406,175.00
8 Green Twp.	2,833,187	4,501,956	7,335,143	775	3,229.00	63,290.00	.....	97,795.00	164,314.00
9 Hamburg Bor.	944,630	6,168,220	7,112,850	.....	106,470.00	457,590.00	.....	5,580.00	569,640.00
10 Hampton Twp.	4,605,775	7,844,850	12,450,625	.....	87,920.00	281,730.00	.....	70,058.00	439,708.00
11 Hardyston Twp.	4,429,600	11,353,200	15,782,800	391	51,736.00	346,425.00	70.00	82,523.00	480,754.00
12 Hopatcong Bor.	12,317,415	27,211,450	39,528,865	.....	25,625.00	443,750.00	.....	469,375.00	469,375.00
13 Lafayette Twp.	1,811,200	3,750,600	5,561,800	661	9,748.00	199,964.00	9.00	81,524.00	291,245.00
14 Montague Twp.	2,462,325	4,834,125	7,296,450	.....	54,650.00	242,475.00	.....	33,325.00	330,450.00
15 Newton, Town of	4,523,390	26,520,540	31,043,930	35,805	1,056,910.00	2,896,860.00	.....	.....	3,953,770.00
16 Ogdensburg Bor.	6,102,600	9,263,500	15,366,100	586	10,410.00	1,211,915.00	.....	.....	1,222,325.00
17 Sandyston Twp.	2,388,500	6,119,350	8,507,850	.....	26,738.00	147,586.00	408.00	26,773.00	201,505.00
18 Sparta Twp.	10,807,725	42,464,700	53,272,425	1,214	217,885.00	1,806,030.00	2,130.00	56,270.00	2,082,315.00
19 Stanhope Bor.	2,071,550	8,127,425	10,198,975	.....	154,187.00	480,881.00	.....	.....	635,068.00
20 Stillwater Twp.	4,775,185	11,282,020	16,057,205	.....	22,628.55	122,536.88	1,087.63	24,463.98	170,717.04
21 Sussex Bor.	1,007,000	5,876,000	6,883,000	.....	167,487.00	243,033.00	5,000.00	1,400.00	416,920.00
22 Vernon Twp.	16,706,150	25,586,250	42,292,400	582	28,277.00	264,854.00	3,451.00	146,591.00	443,173.00
23 Walpack Twp.	4,962,220	3,538,460	8,500,680	.....	3,610.00	54,391.00	5.00	10,906.00	68,912.00
24 Wantage Twp.	5,025,575	15,212,650	20,238,225	.....	147,125.00	3,116,275.00	.....	327,940.00	3,591,340.00
25 Totals	\$109,436,097	\$278,729,621	\$388,165,718	\$57,770	\$2,618,319.89	\$15,357,924.16	\$38,849.13	\$1,293,907.48	\$19,309,000.66

Sussex County

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Andover Bor.					\$3,158,779.62	\$3.009	\$5.176	\$2.848
2 Andover Twp.					16,231,904.00	3.163	4.712	3.105
3 Branchville Bor.					4,887,099.00	3.454	7.445	3.066
4 Byram Twp.					21,890,001.00	2.590	7.030	2.539
5 Frankford Twp.	\$4,200				15,306,556.00	4.113	9.012	3.948
6 Franklin Bor.	310,400				16,044,656.00	3.388	2.708	
7 Fredon Twp.	7,100				7,334,325.00	3.045	4.260	2.973
8 Green Twp.					7,500,232.00	3.323	6.242	3.258
9 Hamburg Bor.					7,682,490.00	3.270	2.158	
10 Hampton Twp.					12,890,333.00	2.993	6.344	2.875
11 Hardyston Twp.					16,263,945.00	3.279	6.657	3.176
12 Hopatecong Bor.					39,998,240.00	3.482	3.615	3.481
13 Lafayette Twp.	1,500				5,855,206.00	3.855	9.091	3.581
14 Montague Twp.					7,626,900.00	2.826	1.688	
15 Newton, Town of					35,033,505.00	3.913	5.808	3.672
16 Ogdensburg Bor.					16,589,011.00	3.219	1.135	
17 Sandyston Twp.	2,425				8,711,780.00	2.462	5.017	2.402
18 Sparta Twp.					55,355,954.00	4.055	5.199	4.010
19 Stanhope Bor.					10,834,043.00	3.721	4.747	3.657
20 Stillwater Twp.	6,200				16,234,122.04	2.487	8.315	2.425
21 Sussex Bor.					7,299,920.00	3.618	7.701	3.371
22 Vernon Twp.	71,100				42,807,255.00	2.091	5.182	2.059
23 Walpack Twp.					8,569,592.00	2.253	3.664	2.241
24 Wantage Twp.					23,829,565.00	3.174	3.101	
25 Totals	\$402,925				\$407,935,413.66			

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1965—(Continued)

TAXING DISTRICT		9		10§		11	12—APPORTIONMENT OF TAXES				
		Ratios		Equalization			Section A—County Taxes (Less Tax Due County on Bank Stock)				
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)				11—Adjustments Resulting from				
				(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		Total County Taxes Apportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
								Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1	Andover Bor.	87.93	100.00		\$403,363	\$3,562,142.62	\$21,763.84			\$22.68	
2	Andover Twp.	94.37	100.00		933,034	17,164,938.00	104,873.68			720.87	
3	Branchville Bor.	88.21	100.00		594,967	5,482,066.00	33,494.12			27.41	
4	Byram Twp.	106.47	100.00	\$1,315,287		20,574,714.00	125,706.60			1,582.23	
5	Frankford Twp.	75.88	100.00		4,705,299	20,011,855.00	122,267.66			291.23	
6	Franklin Bor.	150.11	100.00	4,786,692		11,257,964.00	68,783.48			465.75	
7	Fredon Twp.	74.65	100.00		2,350,283	9,684,608.00	59,170.65			212.38	
8	Green Twp.	82.73	100.00		1,531,221	9,031,453.00	55,180.02			203.81	
9	Hamburg Bor.	115.33	100.00	945,461		6,737,029.00	41,161.64			1,581.49	
10	Hampton Twp.	83.83	100.00		2,401,606	15,291,939.00	93,430.10			243.31	
11	Hardyston Twp.	85.97	100.00		2,575,697	18,839,461.00	115,105.72			3,143.26	
12	Hopatcong Bor.	81.70	100.00		8,854,079	48,852,319.00	298,476.03			148.22	
13	Lafayette Twp.	91.67	72.00		618,660	6,473,866.00	39,553.78			465.05	
14	Montague Twp.	66.55	100.00		3,667,412	11,294,312.00	69,005.56				
15	Newton, Town of ..	93.33	100.00		2,218,612	37,252,117.00	227,601.56			587.04	
16	Ogdensburg Bor.	109.02	100.00	1,271,347		15,317,664.00	93,587.28			10,131.75	
17	Sandyston Twp.	73.45	100.00		3,075,336	11,787,116.00	72,016.47				
18	Sparta Twp.	75.57	100.00		17,221,720	72,577,674.00	443,432.30			136.13	
19	Stanhope Bor.	90.98	100.00		1,011,154	11,845,197.00	72,371.33			256.56	
20	Stillwater Twp.	82.66	100.00		3,368,400	19,602,522.04	119,766.74			1,999.67	
21	Sussex Bor.	106.30	100.00	407,929		6,891,991.00	42,108.42			21.58	
22	Vernon Twp.	102.18	100.00	902,304		41,904,951.00	256,029.27			2,195.54	
23	Walpack Twp.	82.81	100.00		1,764,602	10,334,194.00	63,139.46			237.50	
24	Wantage Twp.	71.75	100.00		7,968,360	31,797,925.00	194,277.75			9.49	
25	Totals			\$9,629,020	\$65,263,805	\$463,570,198.66	\$2,832,303.46			\$24,682.95	

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1965—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—Cont'd	Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
	III	County Library Taxes	I—District School Purposes			II	I	II	III
	Net County Taxes Apportioned		(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy (Cols. AIII + B + CIIa, b, c + CII)	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (Cols. I + II)
1 Andover Bor.	\$21,741.16	\$885.62		\$59,866.86		\$8,062.69	\$90,556.33	\$4,480.00	\$95,036.33
2 Andover Twp.	104,152.81	4,241.73		310,421.06		80,209.09	499,024.69	14,350.00	513,374.69
3 Branchville Bor.	33,466.71	1,363.26	\$118,530.00	9,479.37			162,839.34	5,940.00	168,779.34
4 Byram Twp.	124,124.37	5,055.79	311,056.50			82,401.62	552,638.28	14,170.00	566,808.28
5 Frankford Twp.	121,976.43	4,968.64	316,795.50	25,381.95		145,166.06	614,288.58	15,180.00	629,468.58
6 Franklin Bor.	68,317.73	2,782.84	285,269.00			159,130.91	515,500.48	27,970.00	543,470.48
7 Fredon Twp.	58,958.27	2,401.48	146,427.75			10,197.36	217,984.86	5,280.00	223,264.86
8 Green Twp.	54,976.21	2,239.43	156,858.00			30,000.00	244,073.64	5,130.00	249,203.64
9 Hamburg Bor.	39,580.15	1,612.18	163,683.50			36,095.34	240,971.17	10,240.00	251,211.17
10 Hampton Twp.	93,186.79	3,795.92	249,600.00			26,151.18	372,736.89	13,030.00	385,766.89
11 Hardyston Twp.	111,962.46	4,562.39	340,031.14			60,893.20	517,449.19	15,750.00	533,199.19
12 Hopatcong Bor.	298,327.81	12,152.37	793,779.96		\$23,129.50	236,552.79	1,363,942.43	28,680.00	1,392,622.43
13 Lafayette Twp.	39,088.73	1,592.42	139,623.00	12,784.22		28,316.00	221,404.37	4,270.00	225,674.37
14 Montague Twp.	69,005.56	2,810.96	110,230.50			24,995.52	207,042.54	8,460.00	215,502.54
15 Newton, Town of	227,014.52	9,247.32	828,332.25			267,625.77	1,332,219.86	38,470.00	1,370,689.86
16 Ogdensburg Bor.	83,455.53	3,394.50	228,003.50			207,981.14	522,834.67	11,140.00	533,974.67
17 Sandyston Twp.	72,016.47	2,933.61		106,890.94		20,715.01	202,556.03	11,895.00	214,451.03
18 Sparta Twp.	443,296.17	18,057.66	1,313,002.96			414,468.15	2,188,824.94	55,360.00	2,244,184.94
19 Stanhope Bor.	72,114.77	2,937.49	262,075.67			50,735.04	387,862.97	15,250.00	403,112.97
20 Stillwater Twp.	117,767.07	4,795.25	186,715.50			79,409.62	388,687.44	14,907.00	403,594.44
21 Sussex Bor.	42,086.84	1,714.41		144,674.58		66,715.48	255,191.31	8,910.00	264,101.31
22 Vernon Twp.	253,833.73	10,338.95	390,761.37			218,533.61	873,467.66	21,405.00	894,872.66
23 Walpack Twp.	62,901.96	2,562.28		90,936.85		31,680.14	188,081.23	4,920.00	193,001.23
24 Wantage Twp.	194,268.26	7,913.55		409,300.61		126,820.55	738,302.97	17,910.00	756,212.97
25 Totals	\$2,807,620.51	\$114,369.05	\$6,370,776.10	\$1,169,736.44	\$23,129.50	\$2,412,859.27	\$12,898,481.87	\$373,097.00	\$13,271,578.87

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Andover Bor.			\$180,700	\$16,500.00	\$7,219.00	\$10,000.00	\$33,719.00
2 Andover Twp.	\$134.35		3,906,900	50,000.00	61,188.00	50,000.00	161,188.00
3 Branchville Bor.	2,867.04		234,900	23,000.00	29,191.00	4,000.00	56,191.00
4 Byram Twp.			433,015	47,000.00	38,935.00	50,000.00	135,935.00
5 Frankford Twp.			1,662,400	45,000.00	46,126.10	60,000.00	151,126.10
6 Franklin Bor.	2,213.14		4,642,475	40,000.00	88,224.00	80,000.00	208,224.00
7 Fredon Twp.			254,500	29,000.00	28,104.00	18,000.00	75,104.00
8 Green Twp.			438,700	9,411.55	23,282.00	25,000.00	57,693.55
9 Hamburg Bor.	2,365.10		134,800	20,000.00	13,578.00	20,000.00	53,578.00
10 Hampton Twp.			95,400	65,000.00	29,272.00	45,000.00	139,272.00
11 Hardyston Twp.	84.25		503,500	55,000.00	56,323.00	50,000.00	161,323.00
12 Hopatcong Bor.	113.81		1,066,049	133,000.00	78,745.64	70,000.00	301,745.64
13 Lafayette Twp.			1,489,500	26,000.00	26,444.00	30,000.00	82,444.00
14 Montague Twp.			929,500	15,000.00	21,020.00	16,000.00	52,020.00
15 Newton, Town of	7,549.85		7,494,850	95,000.00	90,967.88	50,000.00	235,967.88
16 Ogdensburg Bor.	251.15		541,000		7,806.00	10,000.00	17,806.00
17 Sandyston Twp.			1,367,400	35,000.00	25,313.00	25,000.00	85,313.00
18 Sparta Twp.	3,005.85		3,893,025	125,950.00	157,313.00	124,000.00	407,263.00
19 Stanhope Bor.	15.27		563,660	40,000.00	21,019.00	25,000.00	86,019.00
20 Stillwater Twp.			1,386,120	19,000.00	44,583.00	29,000.00	92,583.00
21 Sussex Bor.	1,797.55		1,172,975	21,000.00	25,817.00	11,000.00	57,817.00
22 Vernon Twp.	174.96		2,835,400	40,000.00	50,759.00	36,000.00	126,759.00
23 Walpack Twp.			349,170	26,000.00	18,030.00	16,000.00	60,030.00
24 Wantage Twp.	11.82		266,225	107,000.00	73,243.00	60,000.00	240,243.00
25 Totals	\$20,584.14		\$35,842,164	\$1,102,861.55	\$1,062,502.62	\$914,000.00	\$3,079,364.17
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget				*Adjustments (12 A IIb)			
				+24,682.95			
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes				Total County Taxes Apportioned (including Adjustments— 12 A I)			
				\$2,832,303.46			
Total County Taxes Appropriated				***Bank Stock Tax Due Municipalities			
Less: Bank Stock Taxes Due County				\$20,584.14			
				Bank Stock Tax Due County			
				Total Bank Stock Tax			
				\$41,168.28			
Net County Taxes Apportioned (12 A III)							
				\$2,807,620.51			

* 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 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Berkeley Heights Twp.	\$7,774,950	\$42,975,250	\$50,750,200		\$196,900	\$5,873,200	\$300	\$950	\$6,071,350
2 Clark Twp.	15,141,000	41,795,800	56,936,800	\$2,034	2,104,600	6,454,700	100	900	8,560,300
3 Cranford Twp.	10,287,600	51,504,900	61,792,500	224,910	498,500	2,069,000		400	2,567,900
4 Elizabeth, City	79,207,840	183,559,700	262,767,540	4,097,022	9,501,600	17,999,800			27,504,400
5 Fanwood Bor.	4,946,100	19,662,600	24,608,700	5,513	49,905	314,545			364,450
6 Garwood Bor.	3,400,705	11,574,075	14,974,780	10,086	404,300	1,471,400			1,875,700
7 Hillside Twp.	13,270,150	58,467,475	71,737,625	32,480	3,024,850	5,052,900	200		8,077,950
8 Kenilworth Bor.	9,276,900	22,891,400	32,168,300	19,999	935,400	3,381,200			4,316,600
9 Linden, City	51,829,200	174,152,100	225,981,300	250,173	9,350,400	19,013,200			28,363,600
10 Mountainside Bor.	11,716,800	26,666,600	38,383,400		807,000	1,332,800	100		2,139,900
11 New Providence Bor.	13,590,700	33,987,775	47,578,475	1,308	266,650	1,803,875		9,075	2,079,600
12 Plainfield, City	37,905,575	87,403,400	125,308,975	223,041	1,814,200	6,259,800			8,074,000
13 Rahway, City	9,490,000	48,724,200	58,214,200	344,753	1,385,100	5,775,300			7,160,400
14 Roselle Bor.	10,216,400	41,843,800	52,060,200	14,457	496,000	2,170,400			2,666,400
15 Roselle Park Bor.	5,150,800	22,827,700	27,978,500	19,057	223,000	513,900			736,900
16 Scotch Plains Twp.	19,657,500	49,860,700	69,518,200	45	174,200	784,700		3,800	962,700
17 Springfield Twp.	18,175,200	45,187,300	63,362,500	1,413	840,400	2,027,100		2,200	2,869,700
18 Summit, City	24,171,600	78,113,300	102,284,900	173,030	1,039,700	3,607,600	400	700	4,648,400
19 Union Twp.	53,255,170	152,518,270	205,773,440	12,389	5,359,830	11,599,760		290	16,959,880
20 Westfield, Town	31,437,850	86,499,450	117,937,300	1,629	705,925	2,186,350		25	2,892,300
21 Winfield Twp.	110,100	578,900	689,000		3,850	16,200			20,050
22 Totals	\$430,012,140	\$1,280,794,695	\$1,710,806,835	\$5,433,339	\$39,185,310	\$99,707,730	\$1,100	\$18,340	\$138,912,480

County Percentage Level of Taxable Value of Real Property, 50%.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1965—(Continued)

COUNTY	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
						(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Berkeley Heights Twp.	\$1,400	\$1,400	\$56,820,150	\$6.02	\$6.96	\$5.91
2 Clark Twp.	65,499,134	5.25	5.37	5.24
3 Cranford Twp.	64,585,310	7.62	8.35	7.59
4 Elizabeth, City	294,368,962	6.20	8.17	6.00
5 Fanwood Bor.	24,978,663	6.72	7.87	6.70
6 Garwood Bor.	16,860,566	5.44	10.42	4.82
7 Hillside Twp.	79,848,055	6.01	8.89	5.69
8 Kenilworth Bor.	36,504,899	4.60	6.47	4.34
9 Linden, City	254,595,073	3.81	7.11	3.39
10 Mountainside Bor.	40,523,300	5.08	7.12	4.96
11 New Providence Bor.	49,659,383	6.19	6.49	6.18
12 Plainfield, City	133,606,016	6.60	9.40	6.42
13 Rahway, City	65,719,353	8.61	10.30	8.40
14 Roselle Bor.	54,741,057	5.89	9.63	5.69
15 Roselle Park Bor.	28,734,457	7.13	9.01	7.08
16 Scotch Plains Twp.	70,480,945	5.98	9.01	5.93
17 Springfield Twp.	66,233,613	5.88	8.67	5.75
18 Summit, City	107,106,330	5.49	5.72	5.48
19 Union Twp.	\$38,200	.....	\$38,200	222,707,509	4.48	7.19	4.26
20 Westfield, Town	120,831,229	6.16	11.41	6.03
21 Winfield Twp.	709,050	33.78	18.04	34.24
22 Totals	\$38,200	\$1,400	\$39,600	\$1,855,113,054	.....	.....	.....

UNION COUNTY

Abstract of Ratables and Exemptions in the County of Union, for the Year 1965—(Continued)

TAXING DISTRICT		9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
								(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
								Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1	Berkeley Heights Twp.	45.93	50.00	.....	\$65,815,816	\$122,635,966	\$474,196.77	.....	.....	\$235.60	.....
2	Clark Twp.	46.45	50.00	.....	\$74,202,067	139,701,201	540,182.95	.....	.....	2,038.56	.....
3	Cranford Twp.	39.02	50.00	.....	\$99,361,405	163,946,715	633,933.13	.....	.....	241.28	.....
4	Elizabeth, City	52.71	50.00	.....	\$267,349,413	561,718,375	2,171,997.70	.....	.....	10,336.39	.....
5	Fanwood Bor.	47.70	50.00	.....	\$27,351,829	52,330,492	202,346.43	.....	.....	210.02	.....
6	Garwood Bor.	51.62	50.00	.....	\$15,920,652	32,781,218	126,755.20	.....	.....	.....	.....
7	Hillside Twp.	44.56	50.00	.....	\$97,363,883	177,211,938	685,225.80	.....	.....	85.15	.....
8	Kenilworth Bor.	46.34	50.00	.....	\$41,586,295	78,091,194	301,955.40	.....	.....	281.66	.....
9	Linden, City	50.11	50.00	.....	\$253,602,932	508,198,005	1,965,050.37	.....	.....	766.06	.....
10	Mountainside Bor.	49.45	50.00	.....	41,377,127	81,900,427	316,684.57	.....	.....	506.56	.....
11	New Providence Bor.	47.18	50.00	.....	\$55,347,017	105,006,400	406,028.48	.....	.....	90.73	.....
12	Plainfield, City	55.31	50.00	.....	\$109,136,729	242,742,745	938,613.92	.....	.....	2,479.50	.....
13	Rahway, City	37.21	50.00	.....	\$105,738,682	171,458,035	662,977.17	.....	.....	584.90	.....
14	Roselle Bor.	47.81	50.00	.....	\$59,510,428	114,251,485	441,776.47	.....	.....	1,784.87	.....
15	Roselle Park Bor.	39.05	50.00	.....	\$44,425,342	73,159,799	282,887.16	.....	.....	5,193.33	.....
16	Scotch Plains Twp.	50.31	50.00	.....	\$69,624,230	140,105,175	541,745.00	.....	.....	220.48	.....
17	Springfield Twp.	47.77	50.00	.....	\$72,149,392	138,383,005	535,085.88	.....	.....	2,140.26	.....
18	Summit, City	44.97	50.00	.....	\$129,987,939	237,094,269	916,772.94	.....	.....	547.11	.....
19	Union Twp.	45.00	50.00	.....	\$268,473,139	491,180,648	1,899,249.32	.....	.....	2,730.67	.....
20	Westfield, Town	46.67	50.00	.....	\$137,661,363	258,492,592	999,513.89	.....	.....	782.35	.....
21	Winfield Twp.	50.13	50.00	.....	705,476	1,414,526	5,469.55	.....	.....	.....	.....
22	Totals .....	.....	.....	.....	\$2,036,691,156	\$3,891,804,210	\$15,048,448.10	.....	.....	\$31,255.48	.....

§ Includes equalization of Tangible Personal Property Used in Business.

** Includes amounts added to Column 10 (b) for Second Class Railroads.

Clark	\$2,033.00	Kenilworth	\$19,998.00	Roselle Park	\$19,055.00
Cranford	224,908.00	Linden	250,168.00	Scotch Plains	44.00
Elizabeth	4,097,016.00	New Providence	1,307.00	Springfield	1,413.00
Fanwood	5,513.00	Plainfield	223,040.00	Summit	173,027.00
Garwood	10,085.00	Rahway	344,753.00	Union	12,388.00
Hillside	32,479.00	Roselle	14,466.00	Westfield	1,628.00

Abstract of Ratables and Exemptions in the County of Union, for the Year 1965—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES								
		Section A—Cont'd	Section B	Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
				I—District School Purposes			II	I	II	III
				(a)	(b)	(c)				
Net County Taxes Apportioned	County Library Taxes	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)	Total Tax Levy (Cols. A, III + B + C, IIa, b, c + CII)	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (Cols. I + II)		
1 Berkeley Heights Twp.	\$473,961.17		\$1,423,734.25	\$786,724.14		\$665,969.01	\$3,350,388.57	\$67,450.00	\$3,417,838.57	
2 Clark Twp.	538,144.39		1,383,117.50	894,429.46		510,460.19	3,326,151.54	111,490.00	3,437,641.54	
3 Cranford Twp.	633,691.85		3,223,243.50			889,848.68	4,746,784.03	169,670.00	4,916,454.03	
4 Elizabeth, City	2,161,661.31		7,589,180.59		\$289,562.50	7,843,346.26	17,883,750.66	351,450.00	18,235,200.66	
5 Fanwood Bor.	202,136.41			1,003,168.81		412,280.39	1,617,585.61	59,430.00	1,677,015.61	
6 Garwood Bor.	126,755.20		276,231.00	210,358.35		267,602.80	880,947.35	35,520.00	916,467.35	
7 Hillside Twp.	685,140.65		2,073,065.79			1,909,324.14	4,667,530.58	128,950.00	4,796,480.58	
8 Kenilworth Bor.	301,673.74		498,721.00	500,832.56		318,884.78	1,620,112.08	55,600.00	1,675,712.08	
9 Linden, City	1,964,284.31		4,324,055.00		519,164.00	2,658,559.32	9,466,062.63	215,550.00	9,681,612.63	
10 Mountainside Bor.	316,178.01		876,683.51	525,051.65		292,282.38	2,010,195.55	44,540.00	2,054,735.55	
11 New Providence Bor.	405,937.75		2,016,605.00			574,693.48	2,997,236.23	75,240.00	3,072,476.23	
12 Plainfield, City	936,134.42		4,676,553.00		470,929.97	2,541,165.29	8,624,782.68	188,720.00	8,813,502.68	
13 Rahway, City	662,392.27		2,517,766.75		107,257.50	2,195,833.51	5,483,250.03	169,660.00	5,652,910.03	
14 Roselle Bor.	439,991.60		1,831,626.13			829,060.02	3,100,677.75	118,560.00	3,219,237.75	
15 Roselle Park Bor.	277,693.83		1,308,260.00			375,953.37	1,961,907.20	85,870.00	2,047,777.20	
16 Scotch Plains Twp.	541,524.52			2,685,934.69		855,399.48	4,082,858.69	125,950.00	4,208,808.69	
17 Springfield Twp.	532,945.62		1,516,975.51	885,868.84		869,620.91	3,805,410.88	86,010.00	3,891,420.88	
18 Summit, City	916,225.83		2,990,913.00		501,201.75	1,355,339.28	5,763,679.86	109,630.00	5,873,309.86	
19 Union Twp.	1,896,518.65		5,359,575.00			2,373,531.51	9,629,625.16	335,070.00	9,964,695.16	
20 Westfield, Town	998,731.54		4,818,132.50			1,434,913.60	7,251,777.64	180,870.00	7,432,647.64	
21 Winfield Twp.	5,469.55		190,405.00			43,536.00	239,410.55	100.00	239,510.55	
22 Totals	\$15,017,192.62		\$48,894,844.03	\$7,492,368.50	\$1,888,115.72	\$29,217,604.40	\$102,510,125.27	\$2,715,330.00	\$105,225,455.27	

UNION COUNTY

Abstract of Ratables and Exemptions in the County of Union, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Berkeley Heights Twp.	\$1,854.59	.....	\$7,551,500	\$300,000.00	\$389,600.00	\$50,000.00	\$739,600.00
2 Clark Twp.	4,828.63	.....	5,876,000	200,000.00	365,500.00	15,000.00	580,500.00
3 Cranford Twp.	7,261.32	.....	11,528,960	650,000.00	555,100.00	65,000.00	1,270,100.00
4 Elizabeth, City	44,377.66	.....	59,336,260	708,334.41	2,892,809.50	500,000.00	4,101,143.91
5 Fanwood Bor.	1,862.00	.....	966,650	148,000.00	128,700.00	23,300.00	300,000.00
6 Garwood Bor.	1,331.79	.....	1,155,445	80,000.00	86,687.00	18,000.00	184,687.00
7 Hillside Twp.	6,978.86	.....	9,797,800	184,000.00	346,500.00	80,000.00	610,500.00
8 Kenilworth Bor.	1,011.45	.....	2,155,300	235,000.00	196,255.00	40,000.00	471,255.00
9 Linden, City	18,144.77	.....	21,781,400	519,576.72	2,464,310.00	85,000.00	3,068,886.72
10 Mountainside Bor.	582.26	.....	2,317,000	120,000.00	175,779.00	25,000.00	320,779.00
11 New Providence Bor.	3,721.65	.....	4,109,100	225,000.00	285,774.00	65,000.00	575,774.00
12 Plainfield, City	30,875.05	.....	19,977,000	1,100,000.00	1,329,439.11	250,000.00	2,679,439.11
13 Rahway, City	7,189.34	.....	12,553,200	268,000.00	533,986.92	125,000.00	926,986.92
14 Roselle Bor.	2,280.17	.....	12,029,800	355,000.00	299,540.00	75,000.00	729,540.00
15 Roselle Park Bor.	2,025.37	.....	3,524,500	175,000.00	160,741.13	28,000.00	363,741.13
16 Scotch Plains Twp.	5,830.17	.....	10,371,200	400,000.00	775,831.54	90,000.00	1,265,831.54
17 Springfield Twp.	2,990.36	.....	6,130,300	265,000.00	299,271.00	65,000.00	629,271.00
18 Summit, City	18,597.84	.....	18,887,400	690,000.00	892,616.82	90,000.00	1,672,616.82
19 Union Twp.	20,002.61	.....	41,252,600	870,000.00	1,208,900.00	125,000.00	2,203,900.00
20 Westfield, Town	14,631.49	.....	12,397,850	1,100,000.00	575,657.00	70,000.00	1,745,657.00
21 Winfield Twp. ....	.....	.....	247,300	3,500.00	7,542.00	.....	11,042.00
22 Totals	\$196,407.38	.....	\$263,946,565	\$8,596,411.13	\$13,970,546.02	\$1,884,300.00	\$24,451,257.15

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$3,496,060.00
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.386670225
 ***Bank Stock Tax Due Municipality \$196,407.38
 Bank Stock Tax Due County \$196,407.38
 Total Bank Stock Tax \$392,814.76

Total County Tax as Appropriated \$15,213,600.00
 Less: Bank Stock as due County 196,407.38
 Net County Taxes Apportioned (12 A III) \$15,017,192.62
 *Adjustments (Net Total 12 A Iib) ± \$31,255.48
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) \$15,048,448.10
 * Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1965

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Allamuchy Twp.	\$1,355,450	\$3,139,560	\$4,495,010	\$1,180	\$14,925	\$183,875	.....	\$103,400	\$302,200
2 Alpha Bor.	1,038,300	7,311,000	8,349,300	3,089	82,750	515,350	.....	17,925	616,025
3 Belvidere Town	1,014,027	9,579,018	10,593,045	15,163	362,875	1,758,948	.....	5,400	2,127,223
4 Blairstown Twp.	3,731,425	10,823,050	14,557,475	14,542	67,400	507,300	.....	102,000	676,700
5 Franklin Twp.	2,505,750	6,746,700	9,252,450	709	82,675	395,175	.....	176,025	653,875
6 Frelinghuysen Twp.	2,251,025	4,893,300	7,144,925	705	13,525	194,750	.....	85,100	293,375
7 Greenwich Twp.	1,803,925	5,222,025	7,025,950	1,231	38,600	309,975	.....	76,050	424,625
8 Hackettstown Town	6,555,250	23,795,175	30,350,425	6,857	\$97,425	2,722,850	.....	.....	3,620,275
9 Hardwick Twp.	1,449,200	2,333,900	3,783,100	.....	3,525	29,250	.....	38,825	71,600
10 Harmony Twp.	2,667,456	6,885,189	9,552,645	5,164	51,575	366,600	.....	137,525	555,700
11 Hope Twp.	1,475,000	4,218,800	5,693,800	.....	19,375	25,575	.....	91,650	136,600
12 Independence Twp.	1,938,985	6,640,270	8,579,255	1,319	117,675	300,575	.....	59,625	477,875
13 Knowlton Twp.	2,827,000	6,819,875	9,646,875	1,706	23,425	214,650	.....	94,800	332,875
14 Liberty Twp.	1,304,675	4,849,625	6,154,300	152	7,900	78,275	.....	18,975	105,150
15 Lopatcong Twp.	2,913,065	13,275,075	16,188,140	29,704	419,350	1,301,775	.....	76,000	1,797,125
16 Mansfield Twp.	3,445,125	9,112,000	12,557,125	793	31,225	419,775	.....	102,425	553,425
17 Oxford Twp.	933,320	3,442,355	4,375,675	397	125,625	445,975	.....	17,700	589,300
18 Pahaquarry Twp.	1,114,950	615,000	1,729,950	.....	1,000	30,875	.....	2,075	33,950
19 Phillipsburg Town	6,610,000	45,945,350	52,555,350	797,239	3,732,750	5,907,275	.....	.....	9,640,025
20 Pohatcong Twp.	2,833,550	12,530,775	15,364,325	7,743	93,400	712,175	.....	82,800	888,375
21 Washington Bor.	3,282,250	22,121,775	25,404,025	31,065	765,125	2,460,750	.....	1,950	3,227,825
22 Washington Twp.	3,497,600	14,160,490	17,658,090	1,029	116,525	591,875	.....	98,750	807,150
23 White Twp.	2,481,950	8,086,700	10,568,650	4,916	74,050	184,050	.....	124,225	382,325
24 Totals	\$50,032,878	\$232,547,007	\$291,579,885	\$924,703	\$7,142,700	\$19,657,673	.....	\$1,513,225	\$28,313,598

WARREN COUNTY

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1965—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personal Tax Rate (Applicable to Tangible Personal Prop. Used in Business Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Business Personal Prop. Where (b) is Greater Than (a))
1 Allamuchy Twp.					\$4,798,390	\$4.51	\$11.48	\$4.05
2 Alpha Bor.					8,968,414	2.68	2.19	
3 Belvidere Town					12,735,431	3.37	1.67	
4 Blairtown Twp.					15,248,717	2.31	3.91	2.25
5 Franklin Twp.					9,907,034	3.20	9.51	2.76
6 Frelinghuysen Twp.	\$24,850				7,463,855	2.72	5.13	2.63
7 Greenwich Twp.					7,451,806	2.66	5.20	2.52
8 Hackettstown Town					33,977,557	3.73	4.54	3.64
9 Hardwick Twp.					3,854,700	2.04	4.99	2.00
10 Harmony Twp.					10,113,509	3.45	5.23	3.35
11 Hope Twp.					5,830,400	3.00	7.30	2.91
12 Independence Twp.					9,058,449	3.76	2.98	
13 Knowlton Twp.					9,981,456	2.48	5.47	2.39
14 Liberty Twp.					6,259,602	3.63	6.36	3.59
15 Lopatcong Twp.					18,014,969	2.46	2.11	
16 Mansfield Twp.	10,350				13,121,693	3.63	8.20	3.44
17 Oxford Twp.					4,965,372	4.52	4.93	4.47
18 Pahaquarry Twp.					1,763,900	1.76	.81	
19 Phillipsburg Town					62,992,614	3.48	2.86	
20 Pohatcong Twp.					16,260,443	2.88	3.79	2.84
21 Washington Bor.					28,662,915	3.28	3.32	3.28
22 Washington Twp.					18,466,269	3.46	5.99	3.36
23 White Twp.					10,955,891	2.63	7.37	2.47
24 Totals	\$35,200				\$320,853,386			

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1965—(Continued)

TAXING DISTRICT		9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment		Add Under- payment
1	Allamuchy Twp.	56.16	100.00		\$3,508,925	\$8,307,315	\$55,232.45			\$143.19	
2	Alpha Bor.	101.44	100.00	\$118,523		8,849,891	60,684.82				
3	Belvidere Town	92.00	96.00		1,009,767	13,745,198	91,387.05			493.52	
4	Blairstown Twp.	81.59	91.00		3,352,149	18,600,866	123,670.70			20.73	
5	Franklin Twp.	99.15	100.00		79,320	9,986,354	66,395.80			6,060.28	
6	Frelinghuysen Twp.	76.04	90.00		2,283,941	9,747,796	64,809.72			42.90	
7	Greenwich Twp.	100.22	100.00	15,424		7,436,382	49,441.93			50.22	
8	Hackettstown Town	98.36	100.00		506,046	34,483,603	229,269.51			783.85	
9	Hardwick Twp.	81.71	100.00		846,810	4,701,510	31,258.71			10.36	
10	Harmony Twp.	87.97	100.00		1,306,335	11,419,844	75,926.58				
11	Hope Twp.	88.00	100.00		776,427	6,606,827	43,926.49			55.80	
12	Independence Twp.	79.95	100.00		2,151,520	11,209,969	74,531.19			124.85	
13	Knowlton Twp.	97.10	97.00		298,580	10,280,036	68,348.39			908.37	
14	Liberty Twp.	88.67	93.00		794,361	7,053,963	46,899.36			92.99	
15	Lopatcong Twp.	97.03	94.00		610,213	18,625,182	123,832.38			172.84	
16	Mansfield Twp.	85.47	100.00		2,134,725	15,256,418	101,434.63			90.47	
17	Oxford Twp.	81.07	89.00		1,094,994	6,060,366	40,293.27			77.02	
18	Pahaquarry Twp.	100.00	94.00		2,165	1,766,065	11,741.96			41.40	
19	Phillipsburg Town	93.59	100.00		3,599,527	66,592,141	442,748.04			242.70	
20	Pohatcong Twp.	88.17	100.00		2,061,471	18,321,914	117,560.91			251.86	
21	Washington Bor.	99.00	100.00		256,606	28,919,521	192,275.85			12.04	
22	Washington Twp.	90.74	97.00		1,827,450	20,293,719	134,925.89			2,526.65	
23	White Twp.	87.74	100.00		1,476,768	12,432,659	82,660.43	\$9,330.65		1,180.94	
24	Totals			\$133,947	\$29,978,100	\$350,697,539	\$2,329,256.06	\$9,330.65		\$13,382.98	

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1965—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES								
		Section A—Cont'd III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
				I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CIIa, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)
				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
1	Allamuchy Twp.	\$55,089.26	\$1,762.75	\$140,659.00			\$14,063.22	\$211,574.23	\$5,010.00	\$216,584.23
2	Alpha Bor.	60,684.82		138,462.00			32,112.61	231,259.43	16,400.00	247,659.43
3	Belvidere Town	90,893.53		261,589.50			58,347.73	410,830.76	17,230.00	428,060.76
4	Blairstown Twp.	123,649.97	3,946.96	215,862.00				343,458.93	9,540.00	352,998.93
5	Franklin Twp.	60,335.52	2,119.03	202,258.50			43,154.21	307,867.26	9,210.00	317,077.26
6	Frelinghuysen Twp.	64,766.82	2,068.41	119,145.50			11,047.38	197,028.11	6,030.00	203,058.11
7	Greenwich Twp.	49,391.71	1,577.95	138,474.00				189,443.66	9,130.00	198,573.66
8	Hackettstown Town	228,485.06		762,715.00			241,841.24	1,233,041.90	35,670.00	1,268,711.90
9	Hardwick Twp.	31,248.35	997.63	35,106.00			9,900.00	77,251.98	1,720.00	78,971.98
10	Harmony Twp.	75,926.58	2,423.21	222,958.00			35,000.00	336,307.79	12,850.00	349,157.79
11	Hope Twp.	43,870.69	1,401.92	108,408.00			15,819.28	169,499.89	5,810.00	175,309.89
12	Independence Twp.	74,406.34	2,378.67	217,524.27			36,869.22	331,178.50	9,050.00	340,228.50
13	Knowlton Twp.	67,440.02	2,181.35	147,894.40			21,000.00	238,515.77	9,850.00	248,365.77
14	Liberty Twp.	46,806.37	1,496.79	134,340.00			39,000.00	221,643.16	5,980.00	227,623.16
15	Lopatcong Twp.	123,659.54	3,952.11	259,331.00			31,237.72	418,180.37	24,200.00	442,380.37
16	Mansfield Twp.	101,344.16	3,237.29	342,050.28			16,834.10	463,465.83	13,230.00	476,695.83
17	Oxford Twp.	40,216.25	1,285.96	140,219.00			31,565.58	213,286.79	11,350.00	224,636.79
18	Pahaquarry Twp.	11,700.56	374.74	9,000.00			9,135.55	30,210.85	800.00	31,010.85
19	Phillipsburg Town	442,505.34		877,011.00		\$111,068.50	651,695.04	2,082,279.88	108,220.00	2,190,499.88
20	Pohatcong Twp.	117,309.05	3,751.96	273,137.95			29,948.75	424,147.71	26,730.00	450,877.71
21	Washington Bor.	192,263.81		520,872.00			192,971.82	906,107.63	33,640.00	939,747.63
22	Washington Twp.	132,399.24	4,306.16	431,085.00			52,629.24	620,419.64	19,640.00	640,059.64
23	White Twp.	72,148.84	2,638.11	177,173.00			25,000.00	276,959.95	11,740.00	288,699.95
24	Totals	\$2,306,542.43	\$41,901.00	\$5,875,275.40		\$111,068.50	\$1,599,172.69	\$9,933,960.02	\$403,030.00	\$10,336,990.02

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1965—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Allamuchy Twp.			\$664,850	\$7,000.00	\$14,375.00	\$21,000.00	\$42,375.00
2 Alpha Bor.	\$211.03		994,300	38,000.00	44,867.00	5,000.00	87,867.00
3 Belvidere Town	3,137.50		2,914,050	50,000.00	42,762.00	11,000.00	103,762.00
4 Blairstown Twp.	1,290.00		1,305,750	35,903.00	36,902.00	40,000.00	112,805.00
5 Franklin Twp.			684,200		53,302.00	25,000.00	78,302.00
6 Frelinghuysen Twp.			131,400	68,000.00	20,030.00	14,000.00	102,030.00
7 Greenwich Twp.			669,900	17,445.25	40,128.00	6,500.00	64,073.25
8 Hackettstown Town	4,582.00		6,369,125	66,000.00	77,705.00	73,000.00	216,705.00
9 Hardwick Twp.			341,930	12,103.00	23,766.00	6,000.00	41,869.00
10 Harmony Twp.			612,650	17,788.00	31,397.00	27,000.00	76,185.00
11 Hope Twp.	1,180.72		540,250	11,521.00	26,597.00	15,000.00	53,118.00
12 Independence Twp.			478,690	17,000.00	22,908.00	20,000.00	59,908.00
13 Knowlton Twp.			744,800	8,315.00	42,127.00	28,000.00	78,442.00
14 Liberty Twp.			47,475	2,615.00	27,851.00	28,000.00	58,466.00
15 Lopatcong Twp.	351.04		2,363,500	45,000.00	48,621.00	20,000.00	113,621.00
16 Mansfield Twp.			917,400	50,000.00	62,211.00	25,000.00	137,211.00
17 Oxford Twp.	382.65		496,750		29,829.00	29,000.00	58,829.00
18 Pahaquarry Twp.			10,900		19,863.00	2,000.00	21,863.00
19 Phillipsburg Town	8,316.02		9,750,400	250,000.00	299,000.00	75,000.00	624,000.00
20 Pohatcong Twp.	257.91		822,000	30,000.00	34,814.00	30,000.00	94,814.00
21 Washington Bor.	7,853.35		3,446,000	85,000.00	132,898.00	45,000.00	262,898.00
22 Washington Twp.			1,012,550	55,000.00	52,177.00	40,000.00	147,177.00
23 White Twp.			1,093,700	38,590.45	53,301.00	26,000.00	117,891.45
24 Totals	\$27,562.22		\$36,412,570	\$905,280.70	\$1,237,431.00	\$611,500.00	\$2,754,211.70

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

\$860,240.00

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

\$0.66486529

***Bank Stock Tax Due Municipality

\$27,562.22

Bank Stock Tax Due County

27,562.22

Total Bank Stock Tax

\$55,124.44

Total County Taxes Appropriated

\$2,334,104.65

Less: Bank Stock Taxes Due County

27,562.22

Net County Taxes Appropriated (12 A III)

\$2,306,542.43

*Adjustments (Net total 12 A IIb) +

22,713.63

Total County Taxes Apportioned

\$2,329,256.06

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

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1965

COUNTY	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Atlantic	\$122,866,656	\$335,299,577	\$458,166,233	\$528,620	\$5,359,478	\$20,384,086	\$43,018	\$129,661	\$25,916,243
2 Bergen	1,594,266,380	4,017,327,266	5,611,593,646	2,196,845	64,135,224	181,024,810	20,931	56,960	245,237,925
3 Burlington	239,183,927	789,960,025	1,029,143,952	124,971	14,738,865	57,920,712	255,142	1,107,330	74,022,049
4 Camden	156,720,396	648,546,720	805,267,116	1,914,066	16,902,390	47,702,420	10,022	47,150	64,661,982
5 Cape May	120,701,315	424,198,574	544,899,889	81,481	2,915,426	20,174,991	6,252	98,337	23,195,006
6 Cumberland	40,340,138	133,797,304	174,137,442	111,598	4,176,560	12,683,928	52,029	283,720	17,196,237
7 Essex	1,005,994,200	3,154,244,100	*4,160,238,300	25,463,983	68,452,115	188,091,756	13,733	.....	256,557,604
8 Gloucester	36,402,114	166,526,466	202,928,580	39,627	3,009,352	7,839,378	27,185	179,519	11,055,434
9 Hudson	271,955,593	604,588,820	876,544,413	96,398,966	23,932,767	63,122,221	.....	.....	87,054,988
10 Hunterdon	98,736,089	298,097,146	396,833,235	96,615	4,268,984	23,172,856	154,378	1,811,058	29,407,276
11 Mercer	146,513,040	497,689,045	644,202,085	1,730,032	12,705,562	42,903,945	40,745	165,866	55,816,118
12 Middlesex	298,716,954	1,026,311,993	1,325,028,947	6,276,142	20,564,437	80,438,310	63,768	237,583	101,304,098
13 Monmouth	464,744,071	1,547,652,144	2,012,396,215	781,092	18,952,531	65,922,058	186,187	639,860	85,700,636
14 Morris	234,993,564	721,316,677	956,310,241	573,099	9,890,964	44,680,795	44,262	130,873	54,746,894
15 Ocean	364,007,392	798,536,835	1,162,544,227	548,991	9,133,906	38,382,227	64,839	192,526	47,773,498
16 Passaic	635,099,383	1,646,034,707	2,281,134,090	1,610,866	43,036,610	127,759,961	17,396	24,704	170,838,671
17 Salem	12,951,409	57,464,582	70,415,991	18,460	2,853,057	10,060,257	41,384	340,068	13,294,766
18 Somerset	114,270,005	393,559,295	507,829,300	425,990	7,849,689	24,647,260	11,532	344,946	32,853,427
19 Sussex	109,436,097	278,729,621	388,165,718	57,770	2,618,320	15,357,924	38,849	1,293,907	19,309,000
20 Union	430,012,140	1,280,794,695	1,710,806,835	5,433,339	39,185,310	99,707,730	1,100	.....	138,912,480
21 Warren	59,032,878	232,547,007	291,579,885	924,703	7,142,700	19,657,673	.....	1,513,225	28,313,598
22 Totals	\$6,556,943,741	\$19,083,222,599	\$25,640,166,340	\$145,337,256	\$381,824,247	\$1,191,635,298	\$1,002,752	\$8,615,633	\$1,583,167,930

* Essex County—\$2,438,000 Value of municipally owned property leased to non-exempt persons or corporations not included in Cols. 3 or 7 but is equalized and included in Cols. 10 and 11 of the Abstract of Ratables.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1965—(Continued)

COUNTY	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
						(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Atlantic					\$484,611,096			
2 Bergen	\$948,671		\$6,000	\$6,000	5,889,971,087			
3 Burlington	68,500				1,103,359,472			
4 Camden	63,725	\$8,253	1,000	9,253	871,897,636			
5 Cape May	917,181	65,950		65,950	569,027,607			
6 Cumberland	92,330	10,000	2,200	12,200	191,525,407			
7 Essex	1,900	†1,594,200	3,500	1,597,700	*4,440,664,087			
8 Gloucester	1,550				214,025,191			
9 Hudson	53,000		28,900	28,900	1,060,022,467			
10 Hunterdon	450,795		2,000	2,000	426,785,921			
11 Mercer	179,800	11,580	3,000	14,580	701,913,455			
12 Middlesex	720,499		2,500	2,500	1,433,327,186			
13 Monmouth	50,080		2,000	2,000	2,098,926,023			
14 Morris	15,500	2,250	3,400	5,650	1,011,640,084			
15 Ocean	24,070				1,210,890,786			
16 Passaic	16,600		1,300	1,300	2,453,598,927			
17 Salem	54,600				83,783,817			
18 Somerset	54,450	25,000		25,000	541,138,167			
19 Sussex	402,925				407,935,413			
20 Union		38,200	1,400	39,600	1,855,113,054			
21 Warren	35,200				320,853,386			
22 Totals	\$4,151,376	\$1,755,433	\$57,200	\$1,812,633	\$27,371,010,269			

† Col. 6(a) includes Paraplegic and Blind Veterans Exemptions for Essex County—\$229,800.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1965—(Continued)

COUNTY		9		10§		11	12—APPORTIONMENT OF TAXES					
		Ratios		Equalization			Section A—County Taxes (Less Tax Due County on Bank Stock)					
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
									(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
								Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment	
1	Atlantic				\$479,757,626	\$964,368,722	\$6,273,812.45			\$34,022.01		
2	Bergen			\$18,477,880	428,824,406	6,300,317,613	21,373,966.78			165,020.90	\$18,660.34	
3	Burlington			4,048,244	24,590,934	1,123,902,162	4,881,217.02			19,400.70	22.28	
4	Camden				985,017,732	1,856,915,368	13,424,562.55			118,167.16	67.45	
5	Cape May			3,680,626	38,331,810	603,678,791	2,875,834.95			2,224.00	721.52	
6	Cumberland				257,826,106	449,351,513	3,038,514.36			24,866.12	194.04	
7	Essex			46,359	*574,529,897	*5,015,147,625	43,157,968.97			360,136.72		
8	Gloucester				548,385,905	762,411,096	2,881,829.16			14,327.86		
9	Hudson				1,486,056,019	2,546,078,486	25,735,886.98			496,717.49		
10	Hunterdon			10,630,158	33,000,594	449,126,357	1,723,965.05			1,287.23	236.39	
11	Mercer				803,272,454	1,505,185,909	9,244,541.31			67,899.53	94.98	
12	Middlesex				1,895,187,136	3,328,514,322	16,153,319.61			151,257.59	2,824.92	
13	Monmouth			7,269,689	188,159,514	2,279,815,848	10,378,167.00			40,602.90	3,378.15	
14	Morris				1,284,189,426	2,295,829,510	8,170,607.39			23,459.88	2,645.50	
15	Ocean			20,680,269	53,232,891	1,243,443,408	5,898,261.70			23,421.71		
16	Passaic			6,613,125	157,890,301	2,604,876,103	12,931,393.03			69,110.52	19.65	
17	Salem				228,960,670	312,744,487	1,953,604.82	\$6,990.70	\$6,990.70	7,815.04		
18	Somerset				626,909,740	1,168,047,907	4,382,185.36			3,907.86	134.93	
19	Sussex			9,629,020	65,263,805	463,570,198	2,832,303.46			24,682.95		
20	Union				2,036,691,156	3,891,804,210	15,048,448.10			31,255.48		
21	Warren			133,947	29,978,100	350,697,539	2,329,256.06	9,330.65		13,382.98		
22	Totals			\$81,239,317	\$12,226,056,222	\$39,515,827,174	\$214,689,046.11	\$16,321.35	\$6,990.70	\$1,692,966.63	\$29,000.15	

§ Includes equalization of Tangible Personal Property Used in Business and Second Class Railroad Property.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1965—(Continued)

COUNTY		12—APPORTIONMENT OF TAXES								
		Section A—Cont'd III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
				I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CII, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)
				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
1	Atlantic	\$6,239,790.44	\$40,135.62	\$9,527,211.71	\$2,022,757.92	\$217,191.50	\$12,892,977.03	\$30,940,064.22	\$1,013,668.00	\$31,953,732.22
2	Bergen	21,227,606.22		84,102,020.24	10,824,359.25	819,472.63	40,558,549.20	157,532,007.54	4,784,980.00	162,316,987.54
3	Burlington	4,861,838.60	244,000.00	17,876,598.40	3,010,838.20	251,208.30	4,199,633.28	30,444,116.78	1,382,370.00	31,826,486.78
4	Camden	13,306,462.84	105,000.00	26,315,155.70	3,829,818.67	28,307.50	14,046,691.85	57,631,436.56	2,443,741.11	60,075,177.67
5	Cape May	2,874,332.47	48,984.37	3,373,204.27	616,924.00	97,380.00	5,730,614.07	12,741,439.18	458,650.00	13,200,089.18
6	Cumberland	3,013,842.28		7,896,473.67		448,970.25	2,915,450.95	14,274,737.15	563,330.00	14,838,067.15
7	Essex	42,797,832.25		79,720,778.28	9,061,742.85	5,026,743.48	82,131,371.14	218,738,468.00	3,042,765.00	221,781,233.00
8	Gloucester	2,867,501.30		11,931,887.76	2,352,688.00	26,820.75	2,603,092.07	19,781,989.88	931,975.00	20,713,964.88
9	Hudson	25,239,169.49		35,860,401.59		2,402,083.03	54,995,764.40	118,497,418.51	1,581,660.00	120,079,078.51
10	Hunterdon	1,722,914.21	48,390.00	4,157,568.85	2,789,339.78	168,843.02	1,355,331.04	10,242,386.90	363,964.00	10,606,350.90
11	Mercer	9,176,736.76	122,000.00	22,373,027.98	2,813,101.26	408,087.50	13,747,728.61	48,640,682.11	1,501,940.00	50,142,622.11
12	Middlesex	16,004,886.94		50,904,533.16		1,011,955.82	16,427,154.76	84,348,530.68	2,983,877.08	87,332,407.76
13	Monmouth	10,340,942.25	195,000.00	30,905,335.36	9,572,651.48		15,106,618.99	66,120,548.08	2,146,410.00	68,266,958.08
14	Morris	8,149,793.01	363,368.12	37,437,497.46	4,407,142.87		13,020,091.27	63,377,892.73	1,636,900.00	65,014,792.73
15	Ocean	5,874,839.99	160,000.00	11,469,058.89	6,977,787.34		6,405,596.55	30,887,282.77	1,149,832.00	32,037,114.77
16	Passaic	12,862,302.16		32,991,992.81	2,753,360.75	1,643,318.13	22,247,228.31	72,498,202.16	1,972,170.00	74,470,372.16
17	Salem	1,945,789.78		4,583,849.66	1,342,290.99	11,949.00	948,704.82	8,832,584.25	294,550.00	9,127,134.25
18	Somerset	4,378,412.43	299,879.83	14,757,912.22	5,037,176.79		5,780,570.33	30,253,951.60	944,410.00	31,198,361.60
19	Sussex	2,807,620.51	114,360.05	6,370,776.10	1,169,736.44	23,129.50	2,412,859.27	12,898,481.87	373,097.00	13,271,578.87
20	Union	15,017,192.62		48,894,844.03	7,492,368.50	1,888,115.72	20,217,604.40	102,510,125.27	2,715,330.00	105,225,455.27
21	Warren	2,306,542.43	41,901.00	5,875,275.40		111,068.50	1,599,172.69	9,933,960.02	403,030.00	10,336,990.02
22	Totals	\$213,016,348.98	\$1,783,018.99	\$547,325,403.54	\$76,074,085.09	\$14,584,644.63	\$348,342,805.03	\$1,201,126,306.26	\$32,688,649.19	\$1,233,814,955.45

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1965—(Concluded)

COUNTY	13 Bank Stock • • • Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				17 Total Ratables Determined Pursuant to R. S. 54:1-35 After Equalization Under R. S. 54:1-33 and 54:1-34
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)	
1 Atlantic	\$62,270.11	.....	\$56,776,056	\$2,954,046.83	\$6,789,473.16	\$1,954,696.07	\$11,698,216.06	\$944,958,316
2 Bergen	296,881.44	.....	808,323,960	10,327,509.43	17,365,729.18	3,152,850.00	30,846,088.61	6,278,297,969
3 Burlington	61,990.38	.....	195,071,225	2,365,020.71	6,081,785.26	1,624,186.81	10,070,992.78	1,102,947,979
4 Camden	141,777.61	.....	105,055,902	4,647,195.35	7,529,321.26	2,087,598.66	14,264,115.27	1,785,598,190
5 Cape May	23,642.16	.....	48,162,412	1,633,540.99	2,860,464.31	864,626.77	5,358,632.07	602,700,546
6 Cumberland	41,222.45	.....	41,538,512	779,955.20	2,283,884.00	965,000.00	4,028,839.20	423,848,975
7 Essex	607,222.20	.....	949,028,601	11,128,756.72	31,432,440.11	8,527,240.43	51,088,437.26	4,974,467,623
8 Gloucester	46,498.70	.....	26,072,291	1,632,122.77	2,647,596.27	1,081,986.75	5,361,705.79	697,222,128
9 Hudson	193,669.28	.....	369,405,896	8,630,174.02	23,444,020.61	4,337,000.00	36,411,194.63	2,419,560,740
10 Hunterdon	26,371.79	.....	65,638,169	1,050,560.27	1,455,985.08	661,678.22	3,168,223.57	453,783,974
11 Mercer	128,158.24	.....	363,242,495	3,591,500.00	10,806,814.82	2,540,000.00	16,938,314.82	1,449,605,577
12 Middlesex	116,384.88	.....	438,740,524	7,427,690.56	17,724,115.52	2,325,000.00	27,476,806.08	2,985,173,280
13 Monmouth	129,760.65	.....	256,166,944	6,158,873.49	9,419,329.71	3,665,838.00	19,244,041.20	2,272,016,575
14 Morris	88,290.49	.....	198,018,685	5,596,596.00	6,027,783.06	1,942,301.55	13,566,680.61	2,238,263,119
15 Ocean	65,177.32	.....	90,816,071	3,034,750.00	4,540,297.47	1,873,750.00	9,448,797.47	1,241,188,984
16 Passaic	215,522.24	.....	349,606,251	4,900,000.00	9,501,627.32	2,486,500.00	16,888,127.32	2,573,153,208
17 Salem	23,454.06	.....	9,186,552	1,032,827.12	1,923,272.50	496,580.79	3,452,680.41	265,707,531
18 Somerset	54,189.06	.....	79,312,005	3,043,203.40	3,524,226.04	999,800.00	7,567,229.44	1,134,361,851
19 Sussex	20,584.14	.....	35,842,164	1,102,861.55	1,062,502.62	914,000.00	3,079,364.17	461,117,868
20 Union	196,407.38	.....	263,946,565	8,596,411.13	13,970,546.02	1,884,300.00	24,451,257.15	3,753,714,325
21 Warren	27,562.22	.....	36,412,570	905,280.70	1,237,431.00	611,500.00	2,754,211.70	349,268,985
22 Totals	\$2,567,036.80	.....	\$4,786,363,850	\$90,538,876.24	\$181,628,645.32	\$44,996,434.05	\$317,163,955.61	\$38,407,257,743

TABLE OF EQUALIZED VALUATIONS

YEAR 1965

Promulgated by the Director, Division of Taxation, as of October 1, 1965, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1, et seq.).

NOTE: The taxing districts marked †† have filed appeals with the State Division of Tax Appeals. This Division is required by statute to complete any revisions by January 10, 1966.

A Table of Equalized Valuations reflecting all such revisions will be published subsequently, and will be available upon request at the Local Property Tax Bureau, 314 East State Street, Trenton, New Jersey 08625.

UNWEIGHTED AVERAGE RATIO

("COMMON LEVEL")

YEAR 1965

Promulgated by the Director, Division of Taxation, pursuant to the provisions of Section 8, Chapter 51, Laws of 1960 (N. J. S. A. 54:4-11), as amended.

Atlantic County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Absecon City	\$12,308,400	48.12%	\$25,578,554	\$12,326	\$353,547	\$25,944,427	48.00%
††Atlantic City	155,344,355	50.24	309,204,528	886,153	12,991,700	323,082,383	57.00†
Brigantine City	21,339,940	48.06	44,402,705	.....	283,930	44,686,635	51.00†
Buena Bor.	6,995,175	49.41	14,157,407	826	304,013	14,462,246	46.00
Buena Vista Twp.	9,988,200	55.14	18,114,255	1,538	473,900	18,589,693	56.00†
Corbin City	502,012	41.31	1,215,231	154	21,325	1,236,710	51.00†
Egg Harbor City	6,716,638	53.50	12,554,464	2,000	632,767	13,189,231	56.00†
Egg Harbor Twp.	14,246,795	39.67	35,913,272	33	1,329,451	37,242,756	36.00
Estell Manor City	1,427,660	60.67	2,353,156	60	52,627	2,405,843	93.00†
Folsom Bor.	2,414,642	51.85	4,656,976	675	337,935	4,995,586	65.00†
Galloway Twp.	15,693,080	45.45	34,528,229	38,494	1,048,878	35,615,601	47.00
Hamilton Twp.	22,616,850	59.14	38,242,898	690	1,328,975	39,572,563	54.00†
Hammononton Town	25,406,465	47.60	53,374,926	71,358	1,872,780	55,319,064	47.00
Linwood City	14,529,671	47.64	30,498,890	38	244,975	30,743,903	43.00
Longport Boro.	8,394,920	46.68	17,983,976	.....	84,105	18,068,081	46.00
Margate City	42,381,750	51.21	82,760,691	.....	610,350	83,371,041	52.00†
Mullica Twp.	7,547,525	47.70	15,822,904	1,308	358,747	16,182,959	46.00
Northfield City	15,953,850	46.51	34,301,978	144	333,770	34,635,892	46.00
Pleasantville City	23,787,440	53.88	44,148,924	41,262	1,659,160	45,849,346	58.00†
Port Republic City	1,042,150	31.16	3,344,512	.....	48,538	3,393,050	35.00
Somers Point City	15,231,040	53.04	28,716,139	173	629,210	29,345,522	52.00†
Ventnor City	32,610,900	50.40	64,704,167	.....	846,750	65,550,917	53.00†
Weymouth Twp.	1,686,775	53.57	3,148,731	.....	68,810	3,217,541	61.00†
Totals	\$458,160,233		\$919,727,513	\$1,057,234	\$25,916,243	\$946,700,990	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Atlantic County is 50.00%.

Bergen County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Allendale Bor.	\$38,753,600	91.39%	\$42,404,639	\$9,032	\$575,832	\$42,989,503	88.00%
Alpine Bor.	16,179,600	81.18	19,930,525		65,234	19,995,759	72.00
Bergenfield Bor.	163,817,600	88.89	184,292,496	3,321	3,187,832	187,483,649	90.00
Bogota Bor.	42,325,770	86.66	48,841,184	8,559	1,940,004	50,789,747	81.00
††Carlstadt Bor.	65,663,850	81.69	80,381,748	22,264	6,390,800	86,794,812	103.00†
Cliffside Park Bor.	85,616,100	83.45	102,595,686		2,579,102	105,174,788	85.00
Closter Bor.	59,604,208	87.77	67,909,545	7,365	2,448,934	70,365,844	86.00
††Cresskill Bor.	53,491,850	92.60	57,766,577	22	1,227,980	58,994,579	86.00
Demarest Bor.	29,781,530	73.82	40,343,444	2,000	131,897	40,477,341	72.00
Dumont Bor.	96,666,156	85.20	113,457,930	5,682	1,871,121	115,334,733	84.00
††East Paterson Bor. ...	128,196,650	95.84	133,761,112	2,236	5,663,924	139,427,272	98.00
East Rutherford Bor. ...	51,503,540	75.92	71,790,753	29,828	7,424,850	79,239,431	74.00
††Edgewater Bor.	53,717,323	94.00	57,146,088	599,055	9,851,968	67,597,111	91.00
††Emerson Bor.	51,833,400	85.68	60,496,499	1,101	767,092	61,264,692	96.00
Englewood City	193,705,300	91.21	212,372,876	28,481	15,259,088	227,660,445	87.00
Englewood Cliffs Bor. ...	73,129,000	83.29	87,800,456		3,083,000	90,883,456	84.00
††Fair Lawn Bor.	247,588,870	91.65	270,146,067	75,003	13,388,167	283,609,237	90.00
Fairview Bor.	51,488,500	79.59	64,692,172	3,609	3,437,044	68,132,825	75.00
Fort Lee Bor.	193,237,978	98.44	196,300,262		3,762,573	200,062,835	81.00
††Franklin Lakes Bor. ...	51,451,625	88.80	57,941,019		817,158	58,758,177	87.00
Garfield City	130,743,200	89.61	145,902,466	3,159	10,223,152	156,128,777	87.00
Glen Rock Bor.	87,877,800	90.40	97,209,956	9,018	1,279,388	98,498,362	89.00
Hackensack City	223,252,100	90.11	247,755,077	150,013	19,145,640	267,050,730	86.00
Harrington Park Bor. ...	31,727,300	90.54	35,042,302	1,503	198,742	35,242,547	89.00
Hasbrouck Heights Bor. ...	85,186,540	88.22	96,561,483	3,084	1,347,718	97,912,285	91.00
Haworth Bor.	21,914,050	69.92	31,341,605	3,320	99,167	31,444,092	68.00
Hillsdale Bor.	64,988,176	89.45	72,653,075	7,549	1,739,218	74,399,842	88.00
Hohokus Bor.	45,628,750	96.87	47,103,076	10,530	512,091	47,625,097	97.00
Leonia Bor.	56,784,000	88.54	64,133,725	5,941	532,962	64,672,628	89.00
Little Ferry Bor.	40,559,695	81.96	49,487,183		1,663,219	51,150,402	81.00
Lodi Bor.	112,691,050	88.48	127,363,302	8,421	7,551,894	131,923,117	86.00
Lyndhurst Twp.	108,934,360	78.86	138,136,318	86,817	5,425,509	143,648,644	79.00
Mahwah Twp.	84,346,123	87.08	96,860,500	283,347	5,983,002	103,126,849	85.00
Maywood Bor.	68,214,170	89.39	76,310,739	1,112	1,888,245	78,200,096	89.00
Midland Park Bor.	46,128,600	89.33	51,638,419	1,637	1,799,844	53,439,900	91.00
††Montvale Bor.	40,341,500	76.81	52,521,156	2,453	498,167	53,021,776	84.00
Moonachie Bor.	26,226,150	103.46	25,349,072	6,482	2,878,017	28,233,571	90.00
New Milford Bor.	100,250,460	93.79	106,888,218		824,175	107,712,393	91.00
North Arlington Bor. ...	89,374,045	75.72	118,032,283	1,671	2,448,733	120,482,687	77.00
Northvale Bor.	27,675,900	71.93	38,476,157	2,375	720,625	39,199,157	77.00

Norwood Bor.	25,944,285	81.76	31,732,247	1,469	656,650	32,390,366	80.00
Oakland Bor.	73,495,450	90.14	81,534,779	120	1,375,221	82,910,120	90.00
Old Tappan Bor.	23,648,500	89.10	26,541,526		237,420	26,778,946	89.00
Oradell Bor.	76,082,715	90.72	83,865,427	1,943	884,210	84,751,580	90.00
Palisades Park Bor. ...	69,836,493	81.43	85,762,610	1,062	2,205,990	87,969,662	80.00
Paramus Bor.	267,895,105	93.05	287,904,465		16,355,841	304,260,306	92.00
Park Ridge Bor.	45,376,030	87.70	51,740,057	740	1,305,273	53,046,070	84.00
Ramsey Bor.	84,622,100	92.30	91,681,582	11,011	2,330,460	94,023,063	92.00
Ridgefield Bor.	85,083,585	83.61	101,762,451	603,974	5,744,403	108,110,828	78.00
Ridgefield Park Twp. ..	64,722,700	87.97	73,573,605	24,685	3,078,596	76,676,886	89.00
Ridgewood Village	221,636,200	92.68	239,141,347	33,611	5,036,530	244,211,488	92.00
River Edge Bor.	78,635,110	89.08	88,274,708	3,144	2,130,289	90,408,141	88.00
River Vale Twp.	52,342,250	87.12	60,080,636		371,090	60,451,726	87.00
Rochelle Park Twp. ...	41,367,800	85.76	48,230,707	3,115	1,108,951	49,348,773	87.00
Rockleigh Bor.	5,949,860	93.33	6,375,078		952,053	7,327,131	93.00
Rutherford Bor.	112,204,600	85.91	130,607,147	14,241	3,334,039	133,955,427	83.00
Saddle Brook Twp.	82,156,300	82.75	99,282,538	21,274	3,521,146	102,824,958	81.00
Saddle River Bor.	37,661,200	98.71	38,153,379		376,386	38,529,765	100.00
South Hackensack Twp. .	34,674,800	81.28	42,660,925	848	6,848,712	49,510,485	80.00
Teaneck Twp.	276,453,500	88.39	312,765,584	15,519	5,660,012	318,441,115	87.00
Tenafly Bor.	117,023,775	74.76	156,532,604	250	1,919,639	158,452,493	74.00
††Teterboro Bor.	35,266,874	50.07	70,435,139	19,496	16,340,496	86,795,131	51.00
Upper Saddle River Bor.	52,818,900	92.00	57,411,848		850,191	58,262,039	89.00
Waldwick Bor.	54,534,600	79.06	68,978,750	35,713	840,640	69,855,103	82.00
Wallington Bor.	45,914,305	85.77	53,531,893	385	2,246,732	55,779,010	94.00
Washington Twp.	46,936,300	74.85	62,707,148		255,251	62,962,399	71.00
††Westwood Bor.	70,868,900	90.74	78,101,058	11,544	2,308,183	80,420,755	88.00
Woodcliff Lake Bor. ...	29,708,400	88.82	33,447,872	5,823	230,670	33,684,365	87.00
Wood-Ridge Bor.	76,423,750	84.11	90,861,669	6,888	5,580,966	96,449,523	81.00
Wyckoff Twp.	108,712,900	90.25	120,457,507		1,467,948	121,925,455	89.00
Totals	\$5,641,593,646		\$6,463,279,476	\$2,196,845	\$246,186,596	\$6,711,662,917	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Bergen County is 100.00%.

Burlington County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Bass River Twp.	\$4,139,450	95.67%	\$4,326,800		\$175,745	\$4,502,545	98.00%
Beverly City	9,776,770	93.79	10,421,107	\$1,790	567,309	10,993,206	91.00
Bordentown City	15,597,675	84.50	18,458,787	4,015	856,825	19,319,627	95.00
Bordentown Twp.	31,517,053	101.54	33,993,552	1,992	3,088,211	37,083,755	100.00
Burlington City	49,734,975	100.70	49,345,148	47,996	6,382,100	55,775,244	97.00
Burlington Twp.	40,197,300	83.17	48,331,490	7,111	7,299,450	55,638,051	87.00
Chesterfield Twp.	11,279,495	77.34	14,584,297		418,291	15,002,588	76.00
Cinnaminson Twp.	85,397,450	101.72	83,953,451		5,560,098	89,513,549	98.00
Delanco Twp.	15,161,350	95.14	15,938,985		1,786,659	17,725,644	92.00
Delran Twp.	37,826,800	102.15	37,030,641		3,862,367	40,893,008	98.00
Eastampton Twp.	6,705,850	79.32	8,454,173	896	259,358	8,714,427	82.00
Edgewater Park Twp.	24,892,900	95.66	26,022,266	4,074	878,536	26,904,876	95.00
Evesham Twp.	40,162,300	100.89	39,808,009		889,257	40,697,266	99.00
Feldsboro Bor.	2,090,650	116.66	1,792,088	34	604,118	2,396,240	121.00†
Florence Twp.	37,667,200	81.15	46,416,759	5,297	7,013,572	53,435,628	74.00
Hainesport Twp.	12,441,575	97.27	12,790,763	488	777,625	13,568,876	104.00†
††Lumberton Twp.	14,772,175	71.71	20,599,881	953	1,715,460	22,316,294	84.00
Mansfield Twp.	11,963,850	76.19	15,702,651	1,215	453,200	16,157,066	92.00
Maple Shade Twp.	49,256,050	90.36	54,510,901	3,498	1,977,522	56,491,921	94.00
Medford Twp.	38,180,500	99.46	38,387,794	95	1,544,710	39,932,599	93.00
Medford Lakes Bor.	21,853,175	102.46	21,328,494		151,373	21,479,867	103.00†
Moorestown Twp.	109,907,500	109.04	109,795,580	3,346	7,790,515	108,589,441	102.00†
Mount Holly Twp.	43,118,700	99.33	43,409,544	20,459	3,493,221	46,923,224	100.00
Mount Laurel Twp.	34,887,975	89.93	38,794,599	392	863,099	39,658,081	87.00
New Hanover Twp.	1,069,455	95.71	1,117,391	2,880	1,646,116	2,766,387	....
North Hanover Twp.	8,451,120	66.94	12,624,918	120	491,672	13,116,710	68.00
Palmyra Bor.	25,054,650	93.15	26,897,101	505	848,859	27,746,465	103.00†
Pemberton Bor.	3,715,800	106.08	3,502,828		451,757	3,954,585	115.00†
Pemberton Twp.	31,779,272	77.86	40,815,916	7,484	1,569,174	42,392,574	89.00
Riverside Twp.	30,557,870	98.86	30,910,247	8,605	3,974,220	34,893,072	96.00
Riverton Bor.	13,112,150	92.91	14,145,033	1,260	256,911	14,403,204	91.00
Shamong Twp.	4,133,680	101.95	4,054,615		289,219	4,343,834	97.00
Southampton Twp.	15,085,550	79.13	19,064,261	126	860,900	19,925,287	87.00
Springfield Twp.	19,768,875	68.16	29,003,631	30	663,569	29,667,236	133.00†
Tabernacle Twp.	6,423,150	99.34	6,465,824		203,650	6,669,474	99.00
Washington Twp.	3,923,922	71.50	5,488,003		253,691	5,741,694	106.00†
Westampton Twp.	11,201,000	99.50	11,257,286		382,450	11,639,736	92.00
Willingboro Twp.	94,599,565	96.27	98,264,844		2,186,096	100,450,940	98.00
Woodland Twp.	4,545,875	96.95	4,688,886	101	175,844	4,864,831	113.00†
Wrightstown Bor.	4,160,300	81.44	5,108,423	203	1,427,800	6,536,426	74.00
Totals	\$1,029,143,952		\$1,098,609,958	\$121,971	\$74,090,549	\$1,172,825,478	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Burlington County is 100.00%.

Camden County, 1965 Table of Equalized Valuations, State School Aid (C. 85, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Andubon Bor.	\$24,316,375	47.81%	\$50,860,437	\$3,100	\$1,009,250	\$51,872,787	50.00%
Andubon Park Bor.	722,729	50.00	1,445,458	100	8,261	1,453,719	47.00
Barrington Bor.	16,406,850	46.75	35,094,866	100	1,371,640	36,466,006	41.00
Bellmawr Bor.	19,429,555	43.80	44,359,715	5,219	336,571	44,696,286	44.00
Berlin Bor.	8,592,500	46.49	18,482,469	68,112	548,156	19,035,844	47.00
Berlin Twp.	5,305,575	43.57	12,177,129	640	261,400	8,864,153	44.00
Brooklawn Bor.	4,580,625	53.25	8,602,113	3,676,106	30,626,700	305,916,960	46.00
Camden City	144,688,860	53.27	271,614,154	567	7,217,027	281,141,800	61.00†
Cherry Hill Twp.	134,743,317	49.19	273,924,206	2,223	321,531	15,419,597	48.00
Chesilhurst Bor.	884,340	50.04	1,767,266	7,387	1,221,900	69,398,196	44.00
Clementon Bor.	7,498,105	49.67	15,095,843	23,802	4,921,459	52,217,225	56.00†
Collingswood Bor.	35,979,550	52.78	68,168,900	2,188	904,967	75,235,750	47.00
Gibbsboro Bor.	4,638,749	45.11	10,283,194	4,286	916,514	80,536,501	49.00
Gloucester City	24,642,875	52.13	47,271,964	12,874	1,805,300	92,433,843	43.00
Gloucester Twp.	38,301,525	51.53	74,328,595	2,000	374,445	44,755,612	41.00
Haddon Twp.	39,831,735	50.03	79,615,701	30	3,614	1,550,329	49.00
Haddonfield Bor.	37,995,150	41.93	90,615,669	280	409,972	8,690,034	49.00
Haddon Heights Bor. ..	18,639,250	42.00	44,379,167	1,698	158,020	25,047,332	48.00
Hi-Nella Bor.	748,750	48.41	1,546,685	100	183,225	15,268,378	44.00
Laurel Springs Bor.	4,017,350	48.52	8,279,782	7,028	865,656	20,539,772	45.00
Lawnside Bor.	3,235,200	47.50	6,810,947	308,995	308,995	23,980,120	48.00
Lindenwold Bor.	11,149,651	44.80	24,887,614	6,347	219,680	20,400,857	46.00
Magnolia Bor.	7,165,400	47.50	15,085,053	62,423	6,381,950	207,849,639	48.00
Merchantville Bor.	8,948,525	45.50	19,667,088	45	66,467	12,172,690	52.00†
Mount Ephraim Bor.	10,689,880	45.16	23,671,125	1,229,411	7,250	1,236,661	54.00†
Oaklyn Bor.	9,514,450	47.16	20,174,830	50	176,871	21,047,883	45.00
Pennsauken Twp.	95,989,750	47.66	201,405,266	710	473,563	38,407,212	48.00
Pine Hill Bor.	6,094,250	50.34	12,106,178	52,787	806,983	15,817,799	44.00
Pine Valley Bor.	375,583	30.55	1,229,411	1,193	238,975	25,149,525	47.00
Runnemede Bor.	16,216,925	50.21	32,298,198	360	213,095	15,817,799	47.00
Somerdale Bor.	8,918,162	42.73	20,870,962	7,352	1,730,082	33,177,370	47.00
Stratford Bor.	18,776,805	49.50	37,932,939	62,270	8,708,882	8,708,882	53.00†
Tavistock Bor.	355,000	47.07	754,196				
Voorhees Twp.	11,047,300	44.35	24,909,357				
Waterford Twp.	6,530,418	41.85	15,604,344				
Winslow Twp.	14,355,475	45.66	31,439,936				
Woodlynne Bor.	3,940,575	45.60	8,641,612				
Totals	\$805,267,116		\$1,655,402,378	\$3,828,108	\$64,725,707	\$1,723,956,193	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Camden County is 50.00%.

Cape May County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Avalon Bor.	\$28,545,100	95.96%	\$29,746,874		\$415,475	\$30,162,349	106.00†
Cape May City	25,831,750	97.70	26,439,867	\$17,784	1,180,067	27,637,718	100.00
Cape May Point Bor. ..	2,919,075	87.18	3,348,331		11,041	3,359,372	89.00
Dennis Twp.	7,299,970	86.90	8,400,426	417	413,274	8,814,117	90.00
Lower Twp.	51,539,900	96.72	53,287,738	211	3,890,337	57,178,286	101.00†
Middle Twp.	31,576,365	85.98	36,725,244	11,414	2,108,777	38,845,435	88.00
North Wildwood City ..	45,437,019	89.98	50,496,798		2,076,968	52,573,766	93.00
Ocean City	149,804,430	92.50	161,950,735	18,285	3,976,397	165,945,417	93.00
††Sea Isle City	22,201,850	91.48	24,269,622		623,655	24,893,277	95.00
Stone Harbor Bor.	34,079,700	82.34	41,388,997		563,326	41,952,323	86.00
Upper Twp.	16,773,300	85.18	19,691,594	3,119	702,633	20,397,346	95.00
West Cape May Bor. ...	3,757,520	99.55	3,774,505	2,116	102,654	3,879,275	100.00
West Wildwood Bor. ...	2,937,285	93.88	3,128,765		43,215	3,171,980	85.00
Wildwood City	71,313,775	100.68	70,832,117	27,022	5,885,031	76,744,170	102.00†
Wildwood Crest Bor. ...	47,075,300	92.21	51,052,272		1,614,437	52,666,709	96.00
Woodbine Bor.	3,807,550	100.57	3,785,970	1,113	504,900	4,291,983	106.00†
Totals	\$544,899,889		\$588,319,855	\$81,481	\$24,112,187	\$612,513,523	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Cape May County is 100.00%.

Cumberland County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Bridgeton City	\$26,188,775	41.23%	\$63,518,736	\$76,531	\$4,553,121	\$68,148,388	42.00%†
Commercial Twp.	2,537,996	36.10	7,030,460	130	376,674	7,407,264	39.00
Deerfield Twp.	3,521,650	52.93	6,653,410	.....	194,223	6,847,633	.....
Downe Twp.	2,368,380	38.22	6,196,703	476	185,330	6,382,509	44.00†
Fairfield Twp.	4,049,850	35.49	11,411,243	2,022	148,232	11,561,497	41.00†
Greenwich Twp.	1,494,721	43.44	3,440,886	.....	71,681	3,512,567	46.00†
Hopewell Twp.	6,355,200	40.49	15,695,727	296	241,594	15,937,617	44.00†
Lawrence Twp.	2,857,510	38.47	7,427,892	4,164	202,619	7,634,675	48.00†
Maurice River Twp. ...	4,694,190	44.10	10,644,422	9,316	565,902	11,219,640	45.00†
Millville City	30,185,300	38.73	77,937,774	93,169	4,167,907	82,198,850	40.00
Shiloh Bor.	782,220	39.03	2,004,151	.....	28,421	2,032,572	40.00
††Stow Creek Twp. ...	1,540,400	42.47	3,627,031	.....	102,303	3,729,334	56.00†
Upper Deerfield Twp. ...	10,004,650	39.50	25,328,228	4,348	673,540	26,006,116	40.00
Vineland City	77,556,600	44.82	173,040,161	88,544	5,777,020	178,905,725	44.00†
Totals	\$174,137,442		\$413,956,824	\$278,996	\$17,288,567	\$431,524,387	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Cumberland County is 40.00%.

Essex County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Belleville Town	\$161,349,700	80.93%	\$199,369,455	\$101,976	\$13,250,800	\$212,722,231	78.00%
Bloomfield Town	263,853,800	92.44	285,432,497	338,241	13,539,600	299,310,338	85.00
Caldwell Bor.	46,290,500	94.36	49,057,334	20,243	2,116,800	51,194,377	90.00
Cedar Grove Twp.	81,303,800	97.76	83,166,735	3,243	2,243,300	85,413,278	96.00
††East Orange City	291,050,800	84.84	343,058,463	446,754	12,289,557	355,794,774	83.00
Essex Fells Bor.	26,571,400	87.35	30,419,462	9,879	131,400	30,560,741	83.00
Fairfield Bor.	49,876,900	82.88	60,179,657	.....	3,854,550	64,034,207	80.00
Glen Ridge Bor.	54,215,000	93.35	58,077,129	30,197	614,400	58,721,726	94.00
Irvington Town	240,905,300	85.98	280,187,602	350,727	13,234,300	293,772,629	84.00
Livingston Twp.	179,042,700	84.08	212,943,268	.....	5,021,100	217,961,368	86.00
Maplewood Twp.	161,859,400	90.79	178,278,885	43,754	3,828,100	182,150,739	88.00
Millburn Twp.	251,737,900	94.24	267,124,257	89,076	5,982,300	273,195,633	89.00
Montclair Town	237,578,200	88.31	269,027,517	483,283	7,269,300	276,780,100	87.00
Newark City	1,231,151,800	87.22	1,411,547,581	22,870,615	140,981,100	1,575,399,296	81.00
North Caldwell Bor.	33,563,300	89.09	37,673,476	.....	481,197	38,154,673	84.00
Nutley Town	157,901,900	80.03	197,303,386	21,969	6,227,300	203,552,655	77.00
††Orange City	122,074,000	90.12	136,455,837	336,199	7,684,300	144,476,336	96.00
Roseland Bor.	25,801,100	96.28	26,797,985	26,943	2,122,900	28,947,823	94.00
South Orange Village ..	129,097,100	95.49	135,194,366	288,664	3,410,000	138,893,030	94.00
Verona Bor.	91,216,500	93.27	97,798,327	2,220	2,044,800	99,845,347	93.00
West Caldwell Bor.	74,943,300	93.74	79,948,048	.....	1,740,400	81,688,448	93.00
West Orange Town	250,391,900	83.21	300,915,635	.....	8,492,000	309,407,635	82.00
Totals	\$4,162,676,300		\$4,739,956,902	\$25,463,983	\$256,559,504	\$5,021,980,389	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Essex County is 100.00%.

Gloucester County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Clayton Bor.	\$4,350,425	30.05%	\$14,477,288	\$7,782	\$191,991	\$14,677,061	36.00%†
Deptford Twp.	19,487,800	26.97	72,257,323	165	416,900	72,674,388	28.00
East Greenwich Twp. .	3,920,250	26.73	14,666,105	320	83,233	14,749,658	28.00
Elk Twp.	2,419,150	29.51	8,197,730	119	68,885	8,266,734	31.00†
Franklin Twp.	8,511,875	28.14	30,248,312	638	285,775	30,534,725	30.00
Glassboro Bor.	12,073,850	30.72	39,302,897	25,185	1,123,460	40,451,542	31.00†
Greenwich Twp.	31,348,055	33.33	94,053,570	23,703	2,296,787	96,374,060	26.00
Harrison Twp.	3,115,900	27.12	11,489,307	.....	128,556	11,617,863	34.00†
Logan Twp.	3,108,432	21.40	14,525,383	59	299,518	14,824,960	33.00†
Mantua Twp.	8,359,450	29.23	28,598,871	881	298,500	28,898,252	30.00
Monroe Twp.	11,796,900	29.61	39,840,932	7,218	552,300	40,400,450	31.00†
National Park Bor.	2,697,555	27.94	9,654,814	.....	50,160	9,704,974	42.00†
Newfield Bor.	1,672,100	32.88	5,085,462	2,513	122,300	5,210,275	31.00†
Paulsboro Bor.	8,098,150	32.04	25,275,125	2,008	797,200	26,074,333	31.00†
Pitman Bor.	10,421,835	27.25	38,245,266	6,665	535,405	38,787,336	29.00
South Harrison Twp. .	1,131,140	26.63	4,247,615	12	35,743	4,283,370	35.00†
Swedesboro Bor.	2,707,725	34.90	7,758,524	7,047	578,241	8,343,812	34.00†
Washington Twp.	10,961,995	29.54	37,108,988	.....	271,990	37,380,978	30.00
Wenonah Bor.	3,004,000	27.23	11,031,950	3,084	34,030	11,069,064	28.00
West Deptford Twp. .	28,220,410	31.93	88,382,117	.....	863,918	89,246,035	30.00
Westville Bor.	5,199,200	29.58	17,576,741	18,624	226,275	17,821,640	33.00†
Woodbury City	14,596,475	27.23	53,604,389	25,238	1,130,773	54,760,400	27.00
Woodbury Heights Bor.	3,583,108	22.99	15,585,507	355	260,690	15,846,552	26.00
Woolwich Twp.	2,142,800	24.70	8,675,304	465	404,354	9,080,123	26.00
Totals	\$202,928,580		\$689,889,520	\$132,081	\$11,056,984	\$701,078,585	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Gloucester County is 30.00%.

Hudson County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	Assessed Valuation of All Personal Property	6 Equalized Valuation	
††Bayonne City	\$121,460,900	38.59%	\$314,747,085	\$1,187,632	\$7,101,117	\$323,035,834	31.00%
East Newark Bor.	2,625,800	27.66	9,493,131	.....	1,198,330	10,691,461	21.00
Guttenberg Town	16,021,091	78.04	20,529,332	.....	1,599,925	22,129,257	73.00
††Harrison Town	28,661,150	34.88	82,170,728	554,887	6,665,205	89,390,820	27.00
Hoboken City	60,617,400	77.81	77,904,382	9,368,499	12,396,334	99,669,215	64.00
Jersey City	344,521,970	41.98	820,681,205	59,329,684	30,978,199	910,989,088	42.00
††Kearny Town	78,166,200	30.34	257,634,146	2,725,683	10,613,751	270,973,580	22.00
North Bergen Twp.	77,898,450	31.14	250,155,588	724,344	4,993,389	255,873,321	28.00
Secaucus Town	18,109,415	13.13	137,923,963	731,401	829,365	139,484,719	12.00
Union City	63,523,900	44.42	143,007,429	20,879	6,697,110	149,725,418	43.00
Weehawken Twp.	20,473,487	31.10	65,831,148	15,153,843	877,507	81,862,498	27.00
West New York Town	44,464,650	38.70	114,895,736	6,602,114	3,157,756	124,655,606	36.00
Totals	\$876,544,413		\$2,294,973,863	\$96,398,966	\$87,107,988	\$2,478,480,817	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Hudson County is 100.00%.

Hunterdon County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Alexandria Twp.	\$11,648,750	91.63%	\$12,712,812	\$110	\$380,450	\$13,093,372	104.00%†
Bethlehem Twp.	8,572,986	97.21	8,819,037	4,585	297,842	9,121,464	108.00†
Bloomsbury Bor.	3,167,160	93.80	3,376,503	2,283	369,393	3,748,179	105.00†
Califon Bor.	3,358,111	98.75	3,400,619	56	199,585	3,600,260	123.00†
Clinton Town	7,609,725	86.60	8,787,211	4,295	570,048	9,361,554	75.00
Clinton Twp.	23,758,540	84.80	28,017,146	5,519	2,021,436	30,044,101	86.00
††Delaware Twp.	23,039,600	69.05	33,366,546	475	911,485	34,278,506	87.00
East Amwell Twp.	14,675,387	71.84	20,427,877	900	428,337	20,857,114	70.00
Flemington Bor.	22,609,600	87.92	25,716,106	4,504	2,373,073	28,093,683	81.00
Franklin Twp.	15,457,400	109.32	14,139,590	4,336	344,169	14,488,095	116.00†
Frenchtown Bor.	5,716,300	104.84	5,452,404	2,871	1,134,886	6,590,161	108.00†
Glen Gardner Bor.	2,294,120	92.30	2,485,504	430	75,222	2,561,156	97.00
Hampton Bor.	4,043,175	89.81	4,501,921	6,157	190,779	4,698,857	86.00
High Bridge Bor.	11,390,075	100.69	11,312,022	14,399	1,658,874	12,985,295	94.00
Holland Twp.	23,094,460	81.68	28,274,314	8,027	2,130,593	30,412,934	95.00
††Kingwood Twp.	15,897,500	91.98	17,283,649	871	617,103	17,901,623	95.00
Lambertville City	10,939,060	94.11	11,623,696	11,536	1,056,445	12,691,677	91.00
Lebanon Bor.	4,590,625	103.37	4,440,964	2,883	199,637	4,643,484	97.00
Lebanon Twp.	20,179,506	107.07	18,847,022	117	806,205	19,653,344	108.00†
Milford Bor.	12,137,328	81.26	14,936,412	4,584	4,599,712	19,540,708	91.00
Raritan Twp.	52,613,743	84.56	62,220,604	3,906	6,351,943	68,576,453	89.00
Readington Twp.	48,559,200	91.02	53,350,033	8,887	1,359,791	54,718,711	90.00
Stockton Bor.	2,699,400	106.91	2,524,928	1,439	148,649	2,675,016	93.00
Tewksbury Twp.	24,297,996	87.62	27,731,107	.....	675,471	28,406,578	69.00
Union Twp.	10,180,752	78.45	12,977,377	3,412	547,064	13,527,853	84.00
††West Amwell Twp. ..	14,302,736	61.02	23,439,423	33	409,879	23,849,335	79.00
Totals	\$396,833,235		\$460,164,827	\$96,615	\$29,858,071	\$490,119,513	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Hunterdon County is 100.00%.

Mercer County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
East Windsor Twp.	\$18,992,950	52.55%	\$36,142,626	\$12	\$1,431,025	\$37,573,663	52.00%†
Ewing Twp.	75,948,110	42.40	179,122,901	142,423	11,091,770	190,357,094	40.00
Hamilton Twp.	154,885,575	47.32	327,315,247	204,952	11,944,248	339,464,447	48.00
Hightstown Bor.	9,431,400	44.55	21,170,370	18,056	899,046	22,087,472	42.00
Hopewell Bor.	4,953,700	42.49	11,658,508	21,837	433,238	12,113,583	44.00
Hopewell Twp.	27,905,550	43.83	63,667,693	2,106	1,297,200	64,966,999	39.00
Lawrence Twp.	51,650,375	47.19	109,451,950	12,289	4,237,575	113,701,814	42.00
Pennington Bor.	6,144,475	45.22	13,587,959	16,647	271,619	13,876,225	52.00†
Princeton Bor.	44,298,400	49.38	89,709,194	42,766	1,893,394	91,645,354	48.00
Princeton Twp.	60,001,500	45.99	130,466,406	10,044	921,121	131,397,571	46.00
Trenton City	153,133,800	45.66	335,378,449	2,662,803	18,379,213	356,420,465	48.00
Washington Twp.	8,062,000	50.76	15,882,585	3,802	367,639	16,254,023	45.00
West Windsor Twp. .	28,794,250	54.96	52,391,285	322,313	2,828,830	55,542,423	50.00
Totals	\$644,202,085		\$1,385,945,173	\$3,460,050	\$55,995,918	\$1,445,401,141	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Mercer County is 50.00%.

Middlesex County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Carteret Bor.	\$16,108,530	11.10%	\$145,121,892	\$31,648	\$1,499,428	\$146,652,968	11.00%
Cranbury Twp.	13,169,866	50.91	26,853,681	1,273	1,437,450	27,292,410	50.00
Dunellen Bor.	20,055,355	47.76	41,991,949	86,521	1,750,227	43,828,697	50.00
††East Brunswick Twp.	76,271,635	47.76	159,697,728	3,030	3,352,163	163,052,921	47.00
††Edison Twp.	182,555,694	43.86	416,223,653	384,579	13,736,277	430,344,509	45.00
Helmetta Bor.	3,020,915	45.69	6,611,764	...	639,655	7,251,419	57.00†
Highland Park Bor.	38,417,350	53.75	71,474,140	8,071	1,252,558	72,734,769	49.00
Jamesburg Bor.	8,185,200	52.33	15,641,506	17,749	226,475	15,885,730	50.00
Madison Twp.	80,016,100	49.25	162,469,239	112,052	1,568,960	164,150,251	50.00
Metuchen Bor.	42,837,930	46.61	91,907,166	613,063	2,173,670	94,693,899	43.00
Middlesex Bor.	39,136,810	49.27	79,433,347	8,612	2,389,810	81,831,769	48.00
Milltown Bor.	19,741,950	49.64	39,770,246	5,329	777,225	40,552,800	49.00
Monroe Twp.	14,658,221	46.78	31,334,376	3,341	621,475	31,959,192	47.00
New Brunswick City	98,614,725	52.81	186,734,946	599,937	11,965,125	199,300,008	46.00
North Brunswick Twp.	79,622,625	54.09	147,203,966	126,356	7,643,368	154,973,690	55.00†
Perth Amboy City	55,602,450	30.07	184,910,043	1,222,645	7,984,335	194,117,023	26.00
Piscataway Twp.	53,824,780	33.87	158,915,796	1,819	3,834,426	162,752,041	34.00
Plainsboro Twp.	8,293,575	41.71	19,883,901	5,288	1,021,166	20,910,355	39.00
Sayreville Bor.	96,822,285	52.80	183,375,540	184,224	12,097,645	195,657,409	43.00
South Amboy City	19,156,300	44.84	42,721,454	6,012,694	730,000	49,464,148	45.00
South Brunswick Twp.	44,874,080	50.27	79,747,787	276,010	5,210,350	85,234,147	51.00†
South Plainfield Bor. ...	44,715,525	38.03	117,579,608	273,079	3,080,885	120,933,572	37.00
South River Bor.	35,459,514	51.80	68,454,660	3,192	953,614	69,416,466	51.00†
Spotswood Bor.	16,988,580	51.61	32,917,225	101,087	1,998,480	35,016,792	51.00†
††Woodbridge Twp.	216,878,953	40.97	529,360,393	3,799,452	14,074,824	547,234,669	37.00
Totals	\$1,325,028,947		\$3,039,336,006	\$13,881,051	\$102,024,597	\$3,155,241,654	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Middlesex County is 50.00%.

Monmouth County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Allenhurst Bor.	\$9,133,717	97.72%	\$9,346,825	\$17,220	\$257,566	\$9,621,611	97.00%
Allentown Bor.	4,723,900	82.19	5,747,536	.....	201,242	5,948,778	79.00
Asbury Park City	74,865,390	100.27	74,663,798	133,400	9,191,333	83,988,531	88.00
Atlantic Highlands Bor.	22,097,150	79.75	27,708,025	20,007	807,362	28,535,394	87.00
Avon-by-the-Sea Bor. .	16,900,260	88.76	19,040,401	14,747	365,987	19,421,135	94.00
Belmar Bor.	39,962,966	102.98	38,806,531	11,416	1,288,156	40,106,103	102.00†
Bradley Beach Bor. .	24,125,232	89.00	27,107,002	18,077	747,669	27,872,748	91.00
Brielle Bor.	25,228,650	84.63	29,810,528	421	665,148	30,476,097	83.00
Colts Neck Twp.	27,946,340	66.15	42,246,924	.....	916,481	43,163,405	59.00
Deal Bor.	23,973,500	97.58	24,568,047	.....	346,469	24,914,516	99.00
Eatontown Bor.	43,836,600	91.40	47,961,269	4,590	3,700,053	51,665,912	91.00
Englishtown Bor.	3,266,672	75.12	4,348,605	60	406,165	4,754,830	67.00
Fair Haven Bor.	32,013,725	79.15	40,446,905	.....	293,219	40,740,124	80.00
Farmingdale Bor.	4,738,790	95.70	4,951,714	11,933	578,994	5,542,641	105.00†
Freehold Bor.	46,093,515	96.49	47,770,251	36,980	4,629,509	52,436,740	94.00
Freehold Twp.	48,786,280	92.51	52,736,223	5,936	2,215,832	54,957,991	94.00
Highlands Bor.	13,319,700	89.36	14,905,662	.....	336,554	15,242,216	97.00
††Holmdel Twp.	54,884,750	34.40	159,548,692	.....	10,175,602	169,724,294	80.00
Howell Twp.	67,139,850	101.51	66,141,119	2,765	2,665,585	68,809,469	108.00†
Interlaken Bor.	9,379,600	95.36	9,835,990	.....	31,725	9,870,715	90.00
Keansburg Bor.	28,385,250	89.57	31,690,577	4,041	705,366	32,399,984	94.00
Keyport Bor.	28,413,560	92.47	30,727,323	5,189	2,410,666	33,143,183	94.00
Little Silver Bor.	37,505,300	83.03	45,170,782	4,404	682,696	45,857,882	86.00
Loch Arbour Village .	2,462,450	98.24	2,506,566	.....	80,592	2,587,158	86.00
Long Branch City	118,827,500	99.22	119,761,641	215,222	5,256,291	125,233,154	92.00
††Manalapan Twp.	27,032,705	88.53	30,535,079	377	666,298	31,201,754	93.00
Manasquan Bor.	37,032,550	88.36	41,910,989	9,090	946,733	42,866,812	84.00
Marlboro Twp.	33,129,586	88.81	37,303,891	2,255	930,860	38,237,006	97.00
Matawan Bor.	34,225,111	89.15	38,390,478	13,084	851,581	39,255,143	89.00
Matawan Twp.	64,183,350	86.53	74,174,679	8,076	1,653,336	75,836,091	86.00
Middletown Twp.	225,302,800	86.45	260,616,310	3,555	4,933,586	265,553,451	87.00
††Millstone Twp.	10,558,290	87.03	12,131,782	.....	334,265	12,466,047	91.00
Monmouth Beach Bor.	9,519,281	74.11	12,844,800	.....	97,510	12,942,310	76.00
Neptune Twp.	126,881,200	98.19	129,220,084	31,547	3,744,892	132,996,523	98.00
Neptune City Bor. .	19,483,305	84.61	23,027,189	.....	1,014,789	21,041,978	85.00
New Surewbury Bor.	36,472,650	93.70	38,924,920	.....	1,229,078	40,153,998	98.00
Ocean Twp.	86,184,485	98.95	87,099,025	.....	2,094,541	89,193,566	95.00
Oceanport Bor.	28,147,930	92.46	30,443,359	6,576	465,004	30,914,939	65.00
Raritan Twp.	66,076,750	85.20	77,554,871	983	1,857,882	79,413,736	88.00
Red Bank Bor.	66,648,600	90.95	73,280,484	170,383	5,155,524	78,606,391	81.00

Roosevelt Bor.	2,796,216	86.07	3,248,770	.....	40,192	3,288,962	104.00†
Rumson Bor.	54,214,450	74.44	72,829,729	.....	398,367	73,228,096	75.00
Sea Bright Bor.	10,383,950	86.34	12,026,813	.....	327,609	12,354,422	100.00
Sea Girt Bor.	30,237,780	84.61	35,737,832	11,310	291,997	36,041,139	82.00
Shrewsbury Bor.	22,802,900	81.72	27,903,696	.....	1,349,932	29,253,628	79.00
Shrewsbury Twp.	697,088	97.85	712,405	.....	7,090	719,495	....
South Belmar Bor.	8,021,000	86.26	9,298,632	.....	205,349	9,503,981	91.00
Spring Lake Bor.	45,334,325	88.70	51,109,724	14,250	1,521,581	52,645,555	85.00
Spring Lake Heights Bor.	16,428,756	84.11	19,532,465	1,418	304,963	19,838,846	84.00
Union Beach Bor.	18,755,295	89.70	20,908,913	730	1,397,814	22,307,457	95.00
††Upper Freehold Twp.	12,245,100	58.48	20,938,953	721	906,283	21,845,957	84.00
Wall Twp.	78,562,325	91.49	85,869,849	329	2,198,255	88,068,433	90.00
West Long Branch Bor	33,027,790	95.46	34,593,565	.....	1,866,143	36,464,708	92.00
Totals	\$2,012,396,215		\$2,339,723,227	\$781,092	\$85,750,716	\$2,426,255,035	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Monmouth County is 100.00%.

NEW JERSEY STATE LIBRARY

Morris County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Boonton Town	\$18,703,300	43.60%	\$42,897,477	\$69,067	\$3,255,242	\$46,221,786	38.00%
Boonton Twp.	9,168,590	39.11	23,443,084	.....	671,462	24,114,546	41.00
Butler Bor.	16,505,075	42.28	39,037,547	12,292	1,056,807	40,106,646	48.00
Chatham Bor.	37,315,600	48.37	77,146,165	70,047	572,916	77,789,128	48.00
Chatham Twp.	21,329,400	35.91	59,396,825	.....	165,484	59,562,309	36.00
Chester Bor.	2,731,561	43.03	6,348,039	.....	178,413	6,526,452	42.00
Chester Twp.	9,368,250	42.19	22,204,906	.....	406,533	22,611,439	40.00
Denville Twp.	39,839,050	46.65	85,399,893	121,043	1,840,838	87,361,774	48.00
Dover Town	37,427,050	54.07	69,219,623	88,437	3,397,797	72,705,857	51.00†
East Hanover Twp.	24,497,125	37.81	64,790,069	2,661	1,977,765	66,770,495	37.00
Florham Park Bor.	27,714,800	43.35	63,932,641	.....	1,539,298	65,471,939	43.00
Hanover Twp.	49,630,600	43.68	113,623,168	14,328	11,145,000	124,782,496	44.00
Harding Twp.	19,061,261	44.94	42,414,911	.....	171,220	42,586,131	42.00
Jefferson Twp.	28,772,403	38.99	73,794,314	763	523,710	74,318,787	41.00
Kinnelon Bor.	24,067,125	45.74	52,617,239	150	310,445	52,927,834	45.00
Lincoln Park Bor.	13,869,700	38.06	36,441,671	4,010	158,600	36,604,281	38.00
Madison Bor.	49,192,000	44.98	109,364,162	53,018	1,205,239	110,622,419	43.00
Mendham Bor.	9,015,940	40.04	22,517,333	.....	253,128	22,770,461	38.00
Mendham Twp.	13,173,100	44.41	29,662,463	.....	288,282	29,950,745	40.00
Mine Hill Twp.	7,183,000	35.97	19,969,419	.....	173,719	20,143,138	40.00
Montville Twp.	26,557,496	39.06	67,991,541	13,967	807,987	68,813,495	41.00
Morris Twp.	69,726,800	45.35	153,752,591	10,674	2,064,316	155,827,581	45.00
Morris Plains Bor.	23,495,430	46.13	50,933,080	10,270	2,833,266	53,776,616	44.00
Morristown Town	51,273,000	47.45	108,056,902	182,810	5,058,500	113,298,212	45.00
Mountain Lakes Bor.	16,715,025	46.10	36,258,189	10,051	194,721	36,462,961	47.00
Mt. Arlington Bor.	5,811,655	42.02	13,830,688	511	141,438	13,972,637	41.00
Mt. Olive Twp.	18,571,900	49.47	37,541,742	980	444,468	37,987,190	60.00†
††Netcong Bor.	4,926,750	33.74	14,602,104	38,139	410,688	15,050,931	35.00
Parsippany-Troy Hills Twp.	84,110,132	40.73	206,506,585	3,758	2,911,509	209,421,852	41.00
Passaic Twp.	18,520,210	40.07	46,219,641	7,413	939,018	47,166,072	36.00
Pequannock Twp.	29,184,650	35.95	81,181,224	2,076	766,100	81,949,400	38.00
Randolph Twp.	24,103,390	36.15	66,676,044	7,301	1,135,000	67,818,345	40.00
Riverdale Bor.	9,329,350	43.43	21,481,349	4,554	1,183,385	22,669,288	44.00
Rockaway Bor.	16,726,700	45.39	36,851,069	4,036	1,411,600	38,266,765	47.00
Rockaway Twp.	41,807,575	37.36	111,904,644	5,257	1,511,608	113,421,509	39.00
Roxbury Twp.	32,227,335	37.08	86,912,985	402,821	2,520,323	89,836,129	33.00
Victory Gardens Bor.	1,180,228	40.97	2,880,713	.....	12,862	2,893,575	39.00
Washington Twp.	14,197,100	42.65	33,287,456	1,482	553,412	33,842,350	38.00
Wharton Bor.	9,280,585	38.70	23,980,840	4,256	570,235	24,555,331	41.00
Totals	\$956,310,241		\$2,255,070,336	\$1,146,172	\$54,762,394	\$2,310,978,902	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Morris County is 50.00%.

Ocean County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Barnegat Light Bor.	\$8,872,955	87.27%	\$10,167,245	...	\$82,916	\$10,250,161	83.00%
Bay Head Bor.	14,515,000	67.31	21,564,404	\$507,839	263,340	22,335,583	65.00
Beach Haven Bor.	23,296,715	96.41	24,164,210	...	648,878	24,813,088	90.00
Beachwood Bor.	17,509,936	89.53	19,546,702	...	251,340	19,798,042	97.00
Berkeley Twp.	44,848,210	108.72	41,251,113	24	2,753,852	44,004,989	110.00†
Brick Twp.	161,278,925	93.10	173,231,928	...	3,318,237	176,550,165	96.00
Dover Twp.	236,049,000	92.89	254,116,697	1,325	18,157,475	272,275,497	96.00
Eagleswood Twp.	5,052,890	111.51	4,531,334	...	175,564	4,706,898	129.00†
Harvey Cedars Bor.	8,663,021	102.50	8,451,728	...	69,674	8,521,402	101.00†
Island Beach Bor. ....	...	...	...	...	...	...	...
Island Heights Bor.	7,044,550	81.64	8,677,793	...	60,261	8,738,054	94.00
Jackson Twp.	61,112,245	95.56	63,951,701	858	1,814,246	65,766,805	88.00
Lacey Twp.	38,915,089	102.02	38,144,569	48	919,094	39,063,711	109.00†
Lakehurst Bor.	5,740,260	104.85	5,474,735	3,042	336,316	5,814,093	114.00†
Lakewood Twp.	83,099,890	95.28	87,216,509	7,622	3,967,138	91,191,269	87.00
Lavallette Bor.	23,296,600	90.99	25,603,473	...	712,217	26,315,690	89.00
Little Egg Harbor Twp.	19,778,900	105.83	18,689,313	...	1,408,413	20,097,726	104.00†
Long Beach Twp.	70,062,503	98.28	71,288,668	...	671,150	71,959,818	99.00
Manchester Twp.	13,328,485	94.48	14,107,203	1,310	740,475	14,848,988	102.00†
Mantoloking Bor.	14,580,042	72.25	20,179,989	...	46,179	20,226,168	74.00
Ocean Twp.	16,261,395	98.08	16,579,726	12	294,102	16,873,840	98.00
Ocean Gate Bor.	7,029,195	96.40	7,291,696	...	76,521	7,368,217	104.00†
Pine Beach Bor.	8,339,614	90.22	9,243,642	...	72,962	9,316,604	94.00
Plumsted Twp.	13,581,250	105.65	12,854,946	4,238	955,451	13,814,635	108.00†
Point Pleasant Bor.	74,772,750	94.87	78,816,011	...	2,137,842	80,953,853	95.00
Point Pleasant Beach Bor.	49,983,290	88.67	56,370,012	10,658	1,967,501	58,348,171	89.00
Seaside Heights Bor. ...	21,156,250	92.38	22,901,331	...	1,019,581	23,920,912	93.00
Seaside Park Bor.	22,768,864	93.33	24,396,083	...	574,235	24,970,318	94.00
Ship Bottom Bor.	18,166,475	102.02	17,806,778	...	540,877	18,347,655	108.00†
South Toms River Bor.	11,114,295	91.68	12,122,922	6,059	365,722	12,494,703	89.00
Stafford Twp.	23,958,285	99.61	24,052,088	...	2,259,603	26,311,391	92.00
Surf City Bor.	19,826,800	102.56	19,331,903	...	272,743	19,604,646	99.00
Tuckerton Bor.	10,489,288	114.66	9,148,167	...	402,016	9,550,183	132.00†
Union Twp.	8,011,260	103.54	7,737,358	5,956	461,647	8,204,961	120.00†
Totals	\$1,162,544,227		\$1,229,011,977	\$548,991	\$47,797,568	\$1,277,358,536	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Ocean County is 100.00%.

Passaic County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property *	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Bloomingtondale Bor.	\$35,081,475	92.52%	\$37,917,720	\$366	\$1,058,206	\$38,976,292	92.00%
††Clifton City	588,629,400	93.90	626,868,371	114,938	57,424,300	684,407,609	90.00
Haledon Bor.	32,778,900	81.31	40,298,623		1,548,494	41,847,117	90.00
Hawthorne Bor.	120,623,300	97.64	123,538,816	49,065	6,123,885	129,711,766	92.00
Little Falls Twp.	73,344,400	95.99	76,408,376	8,338	5,577,200	81,993,914	90.00
North Haledon Bor. ...	44,114,200	91.36	48,286,121		449,350	48,735,471	91.00
††Passaic City	207,514,750	83.46	248,639,768	644,409	21,913,400	274,197,577	74.00
Paterson City	459,080,460	86.09	533,256,429	769,480	47,791,729	581,817,638	86.00
Pompton Lakes Bor.	60,846,700	93.43	65,125,442	451	2,578,018	67,703,911	94.00
Prospect Park Bor.	22,411,100	97.31	23,023,526		832,650	23,856,176	92.00
Ringwood Bor.	49,694,300	97.01	51,225,956		414,387	51,640,343	96.00
Totowa Bor.	79,371,400	92.82	85,511,097	1,525	4,100,303	89,612,925	91.00
Wanaque Bor.	36,310,030	88.43	41,060,760	15,411	1,868,032	42,944,203	90.00
Wayne Twp.	296,507,300	82.02	361,506,096	4,526	8,952,000	370,462,622	83.00
West Milford Twp.	117,176,675	93.85	118,539,884	2,357	1,880,064	120,422,305	101.00†
West Paterson Bor. ...	57,649,700	86.44	66,693,313		5,343,253	72,036,566	89.00
Totals	\$2,281,134,090		\$2,547,900,298	\$1,610,866	\$170,855,271	\$2,720,366,435	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Passaic County is 100.00%.

Salem County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
††Alloway Twp.	\$2,728,390	27.11%	\$10,064,146		\$126,623	\$10,190,769	24.00%
Elmer Bor.	1,484,060	29.65	5,005,261	\$14,350	147,075	5,166,686	30.00
Elsinboro Twp.	1,404,275	47.94	2,929,234		31,706	2,960,940	66.00†
††Lower Alloway Creek Twp.	1,419,050	28.99	4,894,964		60,603	4,955,567	31.00†
††Lower Penns Neck ..	18,863,010	15.30	123,287,647	4,456	8,738,045	132,030,148	19.00
Mannington Twp.	2,629,100	25.27	10,404,036	3,600	334,163	10,741,799	27.00
††Oldmans Twp.	2,284,716	14.71	15,531,720	1,498	292,459	15,825,677	27.00
††Penns Grove Bor.	4,844,920	30.94	15,659,082	13,726	559,846	16,232,654	34.00†
††Pilesgrove Twp.	4,250,550	26.87	15,818,943	622	209,101	16,028,666	34.00†
Pittsgrove Twp.	5,414,375	36.94	14,657,214	99	243,000	14,900,313	40.00†
Quinton Twp.	2,806,700	32.68	8,588,433		140,830	8,729,263	37.00†
Salem City	8,028,970	33.12	24,242,059	20,329	1,205,180	25,467,568	43.00†
Upper Penns Neck Twp.	6,845,100	25.64	26,696,958		798,964	27,495,922	28.00
††Upper Pittsgrove Twp	3,569,275	32.22	11,077,824	83	256,323	11,334,230	31.00†
Woodstown Bor.	3,843,500	32.88	11,689,477	2,766	205,448	11,897,691	34.00†
Totals	\$70,415,991		\$300,546,998	\$61,529	\$13,349,366	\$313,957,893	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Salem County is 30.00%.

Somerset County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Bedminster Twp.	\$13,183,950	40.35%	\$32,673,978		\$427,970	\$33,101,948	38.00%
Bernards Twp.	32,177,050	44.89	71,679,773	\$3,134	468,040	72,150,947	43.00
Bernardsville Bor.	27,010,825	46.40	58,277,640	85,478	835,881	59,198,999	44.00
Bound Brook Bor.	23,205,700	48.07	48,274,808	151,944	1,275,819	49,702,571	44.00
Branchburg Twp.	15,437,600	43.70	35,326,316	8,879	705,590	36,040,785	42.00
Bridgewater Twp.	85,160,400	41.35	192,018,940	44,263	12,690,750	204,753,953	40.00
Par Hills Bor.	4,072,375	41.46	9,822,419	11,286	104,115	9,937,820	41.00
Franklin Twp.	51,337,925	35.56	144,369,868	4,538	1,733,910	146,108,316	37.00
Green Brook Twp.	14,621,700	45.64	32,037,029		450,179	32,487,208	44.00
Hillsborough Twp.	30,720,645	41.40	74,204,457	9,217	1,200,555	75,414,229	42.00
Manville Bor.	27,825,550	42.98	64,740,693	159,518	4,845,280	69,745,491	37.00
Millstone Bor.	1,239,600	43.07	2,878,105		10,250	2,888,355	40.00
Montgomery Twp.	16,518,875	43.58	37,904,715	64,474	554,900	38,524,089	42.00
North Plainfield Bor.	47,176,250	46.10	102,334,599		871,530	103,206,129	45.00
Penack-Gladstone Bor.	6,911,500	46.21	14,956,719	8,921	237,670	15,203,310	43.00
Raritan Bor.	16,279,375	46.35	35,122,708	134,665	996,954	36,254,327	40.00
Rocky Hill Bor.	2,634,900	45.08	5,844,942		79,710	5,924,652	43.00
Somerville Bor.	36,016,800	47.25	76,226,032	164,298	2,705,900	79,096,230	44.00
South Bound Brook Bor.	7,249,150	39.08	18,549,514	1,354	479,579	19,030,447	37.00
Warren Twp.	23,986,430	38.91	61,598,433		664,895	62,263,328	36.00
Watchung Bor.	25,032,700	49.76	50,306,873		1,568,400	51,875,273	49.00
Totals	\$507,829,300		\$1,169,148,561	\$851,969	\$32,907,877	\$1,202,908,407	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Somerset County is 50.00%.

Sussex County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Andover Bor.	\$2,938,500	83.51%	\$3,518,740	\$1,567	\$218,712	\$3,739,019	90.00%
Andover Twp.	15,639,510	84.66	18,473,317	266	592,128	19,065,711	85.00
Branchville Bor.	4,451,400	84.25	5,283,561	2,849	432,850	5,719,260	97.00
Byram Twp.	21,644,300	95.80	22,593,215	267	245,434	22,838,916	92.00
Frankford Twp.	14,802,575	77.76	19,036,233	53	503,928	19,540,214	75.00
Franklin Bor.	14,339,060	115.11	12,456,833	12,754	1,692,842	14,162,429	97.00
Fredon Twp.	6,921,050	75.01	9,228,836	.....	413,275	9,640,111	77.00
Green Twp.	7,335,143	81.54	8,995,760	775	164,314	9,160,849	80.00
Hamburg Bor.	7,112,850	93.34	7,620,366	.....	569,640	8,190,006	90.00
Hampton Twp.	12,450,625	68.35	18,215,984	.....	439,708	18,655,692	78.00
Hardyston Twp.	15,782,800	83.47	18,908,350	391	480,754	19,389,495	82.00
Hopatecong Bor.	39,528,865	77.66	50,899,908	.....	469,375	51,369,278	77.00
††Lafayette Twp.	5,561,800	68.56	8,112,310	661	292,745	8,405,716	92.00
Montague Twp.	7,296,450	80.98	9,010,188	.....	330,450	9,340,638	69.00
Newton Town	31,043,930	89.99	34,497,089	35,805	3,953,770	38,486,664	88.00
Ogdensburg Bor.	15,366,100	66.75	23,020,375	536	1,222,325	24,243,286	81.00
Sandyston Twp.	8,507,850	70.54	12,061,029	.....	203,930	12,264,959	77.00
Sparta Twp.	53,272,425	75.37	70,681,206	1,214	2,082,315	72,764,735	77.00
Stanhope Bor.	10,198,975	81.80	12,468,185	.....	635,068	13,103,253	74.00
Stillwater Twp.	16,057,205	71.59	22,429,397	.....	176,917	22,606,314	69.00
Sussex Bor.	6,883,000	110.33	6,238,557	.....	416,920	6,655,477	113.00†
Vernon Twp.	42,292,400	83.61	50,582,945	582	514,273	51,097,800	77.00
Walpack Twp.	8,500,680	82.49	10,305,104	.....	68,912	10,374,016	103.00†
Wantage Twp.	20,238,225	63.88	31,681,630	.....	3,591,340	35,272,970	76.00
Totals	\$388,165,718		\$486,317,113	\$57,770	\$19,711,925	\$506,086,808	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Sussex County is 100.00%.

Union County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Berkley Heights Twp.	\$50,750,200	45.62%	\$111,245,506		\$6,071,350	\$117,316,856	43.00%
Clark Twp.	56,936,800	43.44	131,069,982	\$4,067	8,560,300	139,634,349	42.00
Cranford Twp.	61,792,500	37.50	164,780,000	449,818	2,567,900	167,797,718	35.00
Elizabeth City	262,767,540	47.55	552,613,123	8,194,038	27,504,400	588,311,561	47.00
Fanwood Bor.	24,608,700	45.60	53,966,447	11,026	364,450	54,341,923	45.00
Garwood Bor.	14,974,780	52.06	28,764,464	20,171	1,875,700	30,660,335	53.00†
Hillside Twp.	71,737,625	42.00	170,803,869	64,959	8,077,950	178,946,778	42.00
Kenilworth Bor.	32,168,300	44.56	72,190,978	39,997	4,316,600	76,547,575	42.00
Linden City	225,981,300	46.09	490,304,404	500,341	28,363,600	519,168,345	40.00
Mountainside Bor.	38,383,400	48.16	79,699,751		2,139,900	81,839,651	46.00
New Providence Bor. .	47,578,475	46.00	103,431,467	2,615	2,079,600	105,513,682	46.00
Plainfield City	125,308,975	52.66	237,958,555	446,081	8,074,000	246,478,636	49.00
Rahway City	58,214,200	33.80	172,231,361	689,506	7,160,400	180,081,267	31.00
Roselle Bor.	52,060,200	44.80	116,205,804	28,913	2,666,400	118,901,117	42.00
Roselle Park Bor.	27,978,500	37.97	73,685,805	38,112	736,900	74,460,817	38.00
Scotch Plains Twp.	69,518,200	47.23	147,190,769	89	962,700	148,153,558	46.00
Springfield Twp.	63,362,500	46.52	136,204,858	2,826	2,869,700	139,077,384	44.00
Summit City	102,284,900	43.50	235,137,701	346,057	4,648,400	240,132,158	41.00
Union Twp.	205,773,440	43.03	478,209,249	24,777	16,959,880	495,193,906	43.00
Westfield Town	117,937,300	44.93	262,491,209	3,257	2,892,300	265,386,766	45.00
Winfield Twp.	689,000	50.13	1,374,426		20,050	1,394,476	....
Totals	\$1,710,806,835		\$3,819,559,728	\$10,866,650	\$138,912,480	\$3,969,338,858	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Union County is 50.00%.

Warren County, 1965 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
††Allamuchy Twp.	\$4,495,010	59.36%	\$7,572,456	\$1,180	\$302,200	\$7,875,836	
Alpha Bor.	8,349,300	106.18	7,863,345	3,089	616,025	8,482,459	108.00%†
Belvidere Town	10,593,045	91.73	11,548,070	15,163	2,127,223	13,690,456	91.00
Blairstown Twp.	14,557,475	93.27	15,607,886	14,542	676,700	16,299,128	103.00†
††Franklin Twp.	9,252,450	82.69	11,189,322	709	653,875	11,843,906	101.00†
Frelinghuysen Twp.	7,144,925	69.75	10,243,620	705	318,225	10,562,550	79.00
Greenwich Twp.	7,025,950	87.05	8,071,166	1,231	424,625	8,497,022	84.00
Hackettstown Town ...	30,350,425	91.24	33,264,385	6,857	3,620,275	36,891,517	87.00
Hardwick Twp.	3,783,100	78.64	4,810,656	.....	71,600	4,882,256	92.00
Harmony Twp.	9,552,645	76.98	12,409,256	5,164	555,700	12,970,120	67.00
Hope Twp.	5,693,800	102.31	5,565,243	.....	136,600	5,701,843	80.00
Independence Twp.	8,579,255	83.89	10,226,791	1,319	477,875	10,705,985	84.00
Knowlton Twp.	9,646,875	103.72	9,300,882	1,706	332,875	9,635,463	104.00†
Liberty Twp.	6,154,300	78.14	7,875,992	152	105,150	7,981,294	82.00
Lopatcong Twp.	16,188,140	90.05	17,976,835	29,704	1,797,125	19,803,664	81.00
Mansfield Twp.	12,557,125	80.86	15,529,465	793	563,775	16,094,033	68.00
Oxford Twp.	4,375,675	79.86	5,479,182	397	539,300	6,068,879	78.00
Pahaquarry Twp.	1,729,950	80.94	2,137,321	.....	33,950	2,171,274	95.00
Phillipsburg Town	52,555,350	89.80	58,524,889	797,239	9,640,025	68,962,153	94.00
Pohatcong Twp.	15,364,325	84.96	18,084,187	7,743	888,375	18,980,305	98.00
Washington Bor.	25,404,025	101.48	25,033,529	31,065	3,227,825	28,292,419	101.00†
Washington Twp.	17,658,090	95.14	18,560,111	1,029	807,150	19,368,290	95.00
White Twp.	10,568,650	91.89	11,501,415	4,916	382,325	11,888,656	105.00†
Totals	\$291,579,885		\$328,376,007	\$924,703	\$28,348,798	\$357,649,508	

* Exclusive of Class II Railroad Property.

** "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Warren County is 100.00%.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1965

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$458,166,233	49.82%	\$919,727,513	\$1,057,234	\$25,916,243	\$946,700,990
Bergen	5,641,593,646	87.29	6,463,279,476	2,196,845	246,186,596	6,711,662,917
Burlington	1,029,143,952	93.68	1,098,609,958	124,971	74,090,549	1,172,825,478
Camden	805,267,116	48.64	1,655,402,378	3,828,108	64,725,707	1,723,956,193
Cape May	544,899,889	92.62	588,319,855	81,481	24,112,187	612,513,523
Cumberland	174,137,442	42.07	413,956,824	278,996	17,288,567	431,524,387
Essex	4,162,676,300	87.82	4,739,956,902	25,463,983	256,559,504	5,021,980,389
Gloucester	202,928,580	29.41	689,889,520	132,081	11,056,984	701,078,585
Hudson	876,544,413	38.19	2,294,973,863	96,398,966	87,107,988	2,478,480,817
Hunterdon	396,833,235	86.24	460,164,827	96,615	29,858,071	490,119,513
Mercer	644,202,085	46.48	1,385,945,173	3,460,050	55,995,918	1,445,401,141
Middlesex	1,325,028,947	43.60	3,039,336,006	13,881,051	102,024,597	3,155,241,654
Monmouth	2,012,396,215	86.01	2,339,723,227	781,092	85,750,716	2,426,255,035
Morris	956,310,241	42.41	2,255,070,336	1,146,172	54,762,394	2,310,978,902
Ocean	1,162,544,227	94.59	1,229,011,977	548,991	47,797,568	1,277,358,536
Passaic	2,281,134,090	89.53	2,547,900,298	1,610,866	170,855,271	2,720,366,435
Salem	70,415,991	23.43	300,546,998	61,529	13,349,366	313,957,893
Somerset	507,829,300	43.44	1,169,148,561	851,969	32,907,877	1,202,908,407
Sussex	388,165,718	79.82	486,317,113	57,770	19,711,925	506,086,808
Union	1,710,806,835	44.79	3,819,559,728	10,866,650	138,912,480	3,969,338,858
Warren	291,579,885	88.79	328,376,007	924,703	28,348,798	357,649,508
State Totals	\$25,642,604,340	67.08%	\$38,225,216,540	\$163,850,123	\$1,587,319,306	\$39,976,385,969

* Exclusive of Class II Railroad Property.

** In comparing average county or State ratios, it should be borne in mind that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1964, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$418,722,550	46.46%	\$901,196,190	\$1,013,871	\$23,247,388	\$925,457,449
Bergen	5,426,195,112	92.19	5,885,627,381	3,116,968	443,303,905	6,332,048,254
Burlington	375,714,202	37.75	995,288,085	126,991	37,778,861	1,033,193,937
Camden	837,969,727	50.62	1,655,377,634	3,817,375	75,402,566	1,734,597,575
Cape May	528,222,627	94.18	560,841,051	81,699	29,962,659	590,885,409
Cumberland	145,268,432	36.42	398,866,671	185,857	20,079,572	419,132,100
Essex	4,083,716,850	88.18	4,631,333,410	25,572,484	431,988,690	5,088,894,584
Gloucester	182,228,360	27.50	662,765,805	86,688	14,084,875	676,937,368
Hudson	872,114,058	39.20	2,225,009,476	100,258,134	158,111,780	2,483,379,390
Hunterdon	67,684,513	16.24	416,749,132	120,995	8,411,290	425,281,417
Mercer	578,125,569	42.59	1,357,459,609	2,540,046	61,784,184	1,421,783,839
Middlesex	732,006,318	26.17	2,797,544,534	13,548,228	87,280,156	2,898,372,918
Monmouth	1,916,557,455	92.08	2,081,303,062	787,175	92,633,374	2,174,723,611
Morris	781,062,646	37.27	2,095,468,638	750,387	63,567,466	2,159,786,491
Ocean	1,098,163,183	96.34	1,139,852,754	548,991	47,466,446	1,187,868,191
Passaic	2,209,468,975	94.78	2,331,126,239	1,668,886	291,184,776	2,623,979,901
Salem	67,189,507	27.53	244,018,604	32,363	23,186,661	267,237,628
Somerset	180,802,549	16.90	1,069,703,786	679,188	18,316,024	1,088,698,998
Sussex	138,756,589	32.02	433,300,045	57,770	8,198,194	441,556,009
Union	1,051,839,016	29.69	3,542,308,268	4,825,633	119,909,233	3,667,043,134
Warren	194,495,887	62.10	313,181,547	913,750	20,891,100	334,986,397
State Totals	\$21,886,304,125	61.24%	\$35,738,321,921	\$160,733,479	\$2,076,789,200	\$37,975,844,600

* Exclusive of Class II Railroad Property.

** In comparing average county or State ratios, it should be borne in mind that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1963, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$396,139,772	45.37%	\$873,044,690	\$1,078,571	\$21,366,366	\$895,489,627
Bergen	1,613,817,472	28.81	5,601,158,405	2,935,571	119,372,462	5,723,466,438
Burlington	228,706,743	23.81	960,598,696	138,645	19,684,381	980,421,722
Camden	758,544,822	47.40	1,600,141,811	3,910,758	69,379,637	1,673,432,206
Cape May	513,006,595	95.63	536,451,909	84,019	29,100,381	565,636,309
Cumberland	142,164,667	36.90	385,240,899	190,616	19,294,840	404,726,355
Essex	4,004,964,900	91.15	4,393,887,122	25,236,329	427,766,790	4,846,890,241
Gloucester	173,128,013	26.41	655,602,141	89,100	13,728,624	669,419,865
Hudson	862,774,517	41.15	2,096,762,770	103,278,028	152,477,480	2,352,518,278
Hunterdon	65,265,459	17.35	376,160,727	121,406	8,279,732	384,561,865
Mercer	553,343,238	40.95	1,351,242,900	2,561,558	61,420,874	1,415,225,332
Middlesex	645,408,942	23.83	2,707,923,274	8,546,227	78,589,148	2,795,058,649
Monmouth	1,824,080,018	94.45	1,931,304,985	787,708	89,303,465	2,021,396,158
Morris	561,353,177	28.89	1,936,230,785	753,037	43,141,291	1,980,125,113
Ocean	1,037,779,978	97.56	1,063,737,962	551,115	41,737,611	1,106,026,688
Passaic	683,872,770	31.55	2,167,797,570	1,986,057	82,277,364	2,252,060,991
Salem	64,732,237	28.42	227,802,428	33,749	22,610,904	250,447,081
Somerset	173,698,297	17.29	1,004,578,545	686,905	17,948,034	1,023,213,484
Sussex	95,113,616	23.83	399,190,134	58,313	5,845,296	405,093,743
Union	1,008,852,110	29.33	3,439,393,976	4,949,813	113,679,979	3,558,023,768
Warren	155,844,897	51.75	301,170,046	916,835	18,223,871	320,310,752
State Totals	\$15,562,592,240	45.76%	\$34,009,421,775	\$158,894,360	\$1,455,228,530	\$35,623,544,665

* Exclusive of Class II Railroad Property.

** In comparing average county or State ratios, it should be borne in mind that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1962, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$360,152,954	43.23%	\$833,032,483	\$628,647	\$19,268,564	\$852,929,694
Bergen	1,367,324,829	25.95	5,268,847,787	2,261,772	95,945,206	5,367,054,765
Burlington	207,443,354	23.29	890,819,599	143,577	18,308,518	909,271,694
Camden	612,760,859	40.88	1,498,897,134	2,402,630	57,816,691	1,559,116,455
Cape May	508,998,746	95.24	534,457,586	81,293	27,584,006	562,122,885
Cumberland	132,649,722	34.27	387,104,884	190,738	18,824,040	406,119,662
Essex	1,863,899,050	43.87	4,248,474,433	25,333,916	202,362,300	4,476,170,649
Gloucester	172,723,845	28.57	604,492,655	90,713	13,925,247	618,508,615
Hudson	850,024,442	42.22	2,013,126,545	106,843,910	148,265,430	2,268,235,885
Hunterdon	62,416,167	17.44	357,920,226	123,980	8,141,792	366,185,998
Mercer	535,429,552	41.24	1,298,451,603	2,552,188	61,766,327	1,362,770,118
Middlesex	552,799,284	22.13	2,497,588,386	8,576,906	69,765,795	2,575,931,087
Monmouth	1,737,306,964	98.53	1,763,305,273	606,416	82,864,976	1,846,776,665
Morris	464,374,204	26.22	1,770,878,789	757,358	33,233,928	1,804,870,075
Ocean	408,307,856	40.13	1,017,491,883	144,055	16,353,936	1,033,989,874
Passaic	651,811,486	32.31	2,017,268,840	2,010,555	75,918,236	2,095,197,631
Salem	54,890,972	23.91	229,615,804	34,318	21,490,931	251,141,053
Somerset	155,324,366	16.31	952,616,207	617,019	16,223,521	969,456,747
Sussex	86,631,808	23.79	364,142,175	65,195	5,556,272	369,763,642
Union	926,348,355	27.92	3,318,368,051	5,049,247	104,681,827	3,428,099,125
Warren	114,494,820	42.39	270,074,165	912,742	15,201,032	286,187,939
State Totals	\$11,826,113,635	36.80	\$32,136,974,508	\$159,427,175	\$1,113,498,575	\$33,409,900,258

* Exclusive of Class II Railroad Property.

** In comparing average county or State ratios, it should be borne in mind that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1961, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$186,169,124	23.99%	\$776,183,621	\$628,860	\$19,396,078	\$796,208,559
Bergen	1,158,155,235	23.48	4,932,924,378	2,348,876	148,547,737	5,083,820,991
Burlington	169,633,885	20.61	822,977,796	132,794	27,370,924	850,481,514
Camden	439,820,186	31.18	1,410,587,244	2,930,317	61,275,583	1,474,793,144
Cape May	493,789,824	97.95	504,136,375	81,297	36,624,462	540,842,134
Cumberland	118,171,722	32.06	368,605,659	189,635	21,003,154	389,798,448
Essex	1,687,914,680	41.22	4,085,054,006	14,264,472	257,197,770	4,366,516,248
Gloucester	138,326,223	22.56	613,159,845	92,314	19,556,425	632,838,584
Hudson	848,783,982	45.49	1,865,688,664	126,673,431	150,451,152	2,142,813,247
Hunterdon	50,674,703	15.39	329,265,206	137,223	11,102,794	340,505,223
Mercer	440,802,141	35.09	1,256,209,713	2,593,415	74,670,712	1,333,473,840
Middlesex	481,929,272	20.74	2,323,207,799	7,002,005	90,889,507	2,421,099,311
Monmouth	504,692,325	30.76	1,640,563,195	603,677	44,077,723	1,685,244,595
Morris	344,543,255	20.84	1,653,353,761	754,277	47,219,777	1,701,327,815
Ocean	284,058,079	30.32	936,867,847	143,972	26,335,258	963,347,077
Passaic	615,816,905	32.51	1,894,273,089	2,067,948	87,612,286	1,983,953,323
Salem	49,768,277	22.94	216,919,322	34,200	23,448,102	240,401,624
Somerset	146,899,931	16.32	900,122,995	620,725	24,460,982	925,204,702
Sussex	55,177,440	16.31	338,315,958	63,307	7,587,423	345,966,688
Union	831,349,115	26.50	3,136,981,496	5,048,254	138,045,997	3,280,075,747
Warren	55,519,013	21.37	259,857,497	864,318	12,333,068	273,054,883
State Totals	\$9,101,995,317	30.06	\$30,275,285,466	\$167,275,317	\$1,329,206,914	\$31,771,767,697

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios, it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1960, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$182,355,772	24.17%	\$754,377,169	\$634,505	\$19,334,286	\$774,345,960
Bergen	1,080,577,335	23.75	4,549,813,081	2,395,409	143,108,664	4,695,317,154
Burlington	155,395,511	20.55	756,346,489	136,369	26,172,493	782,655,351
Camden	427,856,404	32.20	1,328,655,399	3,203,244	61,761,430	1,393,620,073
Cape May	295,563,902	61.63	479,564,454	144,456	22,143,498	501,852,408
Cumberland	115,779,735	31.63	365,986,379	191,808	20,856,974	387,035,161
Essex	1,596,693,780	41.41	3,855,782,927	14,237,810	259,149,470	4,129,170,207
Gloucester	117,454,472	19.77	594,069,562	92,814	18,854,152	613,016,528
Hudson	844,351,877	49.27	1,713,836,377	128,689,887	149,124,552	1,991,650,816
Hunterdon	48,014,822	16.21	296,228,032	140,959	10,149,172	306,518,163
Mercer	425,477,944	36.62	1,161,786,956	2,664,323	73,667,990	1,238,119,269
Middlesex	458,177,768	20.71	2,212,217,666	6,666,037	83,322,519	2,302,206,222
Monmouth	478,118,610	31.27	1,529,074,525	621,733	41,900,647	1,571,596,905
Morris	326,740,574	20.91	1,562,378,644	720,435	45,453,977	1,608,553,056
Ocean	204,794,275	24.34	841,538,067	146,934	24,093,662	865,778,663
Passaic	597,378,613	34.01	1,756,562,228	2,102,835	85,191,851	1,843,856,914
Salem	48,946,146	25.20	194,260,522	41,765	22,925,745	217,228,032
Somerset	134,561,782	16.71	805,443,751	625,570	25,537,214	831,606,535
Sussex	52,244,523	16.50	316,634,278	64,809	7,634,069	324,333,156
Union	798,907,529	27.19	2,938,164,142	5,090,555	134,597,369	3,077,852,066
Warren	53,601,850	21.90	243,731,467	644,944	12,005,967	256,382,378
State Totals	\$8,442,992,754	29.88	\$28,256,452,115	\$169,237,201	\$1,286,985,701	\$29,712,695,017

* Exclusive of Class II Railroad Property.

** In comparing average county or state ratios, it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1959, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$165,808,717	22.46%	\$738,278,745	\$654,355	\$17,879,222	\$756,812,322
Bergen	1,018,571,151	24.03	4,239,516,086	2,567,789	135,847,194	4,377,931,019
Burlington	125,689,459	18.78	669,347,509	186,707	22,278,647	691,762,863
Camden	401,652,486	31.85	1,261,221,722	3,292,364	58,432,818	1,322,946,904
Cape May	181,305,333	39.54	458,566,845	156,814	10,639,122	469,365,781
Cumberland	112,292,975	31.56	355,793,853	142,217	20,240,312	376,176,882
Essex	1,528,775,150	41.05	3,723,916,072	10,514,284	260,842,685	3,995,273,041
Gloucester	99,042,181	18.28	542,333,518	93,605	17,035,910	559,463,033
Hudson	832,002,177	50.93	1,633,617,306	129,327,297	146,308,627	1,909,253,230
Hunterdon	45,652,167	15.84	288,180,216	143,741	10,328,397	298,650,354
Mercer	408,627,186	37.37	1,093,420,253	2,686,406	69,839,976	1,165,946,635
Middlesex	435,261,439	21.42	2,032,410,962	6,629,409	79,973,119	2,119,013,490
Monmouth	420,409,692	29.20	1,439,798,265	856,808	38,854,942	1,478,309,555
Morris	299,343,902	20.07	1,491,716,281	737,460	42,065,910	1,534,519,651
Ocean	162,680,818	21.29	764,108,608	148,737	20,325,305	784,582,650
Passaic	564,360,226	34.12	1,653,953,358	1,541,097	83,811,601	1,739,306,056
Salem	46,826,491	23.30	200,938,877	41,891	22,623,725	223,604,493
Somerset	125,460,316	16.86	744,117,245	628,070	24,757,511	769,502,826
Sussex	45,637,951	15.96	285,927,479	42,846	7,025,148	292,995,473
Union	771,798,559	28.00	2,756,238,288	4,984,533	130,593,605	2,891,816,426
Warren	51,965,645	22.36	232,431,751	638,827	11,543,642	244,614,220
State Totals	\$7,843,164,021	29.48	\$26,605,833,129	\$165,768,257	\$1,231,245,418	\$28,002,846,804

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1958, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$155,686,460	21.58%	\$721,554,242	\$699,842	\$17,467,368	\$739,721,450
Bergen	904,483,128	22.24	4,066,106,624	2,581,134	119,303,861	4,187,991,619
Burlington	107,038,459	17.06	627,254,341	138,109	20,277,264	647,669,714
Camden	338,334,404	26.95	1,255,191,003	3,495,467	53,599,949	1,312,286,419
Cape May	79,268,605	18.13	437,295,585	163,075	8,266,973	445,727,633
Cumberland	67,087,642	19.08	351,579,159	156,274	13,423,447	367,163,880
Essex	1,475,436,660	40.85	3,611,896,280	14,352,451	258,772,285	3,885,021,016
Gloucester	95,368,699	18.65	511,352,909	93,877	16,718,668	528,167,454
Hudson	827,202,460	52.08	1,588,297,012	131,933,310	143,523,177	1,865,753,499
Hunterdon	44,122,728	15.83	278,773,394	146,968	9,805,330	288,725,692
Mercer	387,618,630	37.21	1,041,713,457	2,847,836	67,617,702	1,112,178,995
Middlesex	414,079,875	22.56	1,835,434,154	6,391,406	75,040,217	1,917,065,777
Monmouth	265,676,385	19.30	1,376,686,575	684,024	30,516,315	1,407,866,914
Morris	262,805,204	18.51	1,420,165,567	733,056	36,673,733	1,457,574,356
Ocean	96,088,998	13.59	706,844,001	165,229	14,662,962	721,672,192
Passaic	550,524,857	34.50	1,595,613,840	1,345,604	80,311,181	1,677,470,685
Salem	46,745,948	23.07	202,633,780	41,891	20,838,541	223,514,212
Somerset	114,725,524	16.23	706,809,098	648,092	21,393,764	728,852,954
Sussex	43,475,293	16.37	265,582,214	49,427	6,468,129	272,099,770
Union	749,104,122	29.19	2,566,518,358	4,961,048	129,590,294	2,701,069,700
Warren	49,812,968	22.29	223,458,750	635,384	11,346,503	235,440,637
State Totals	\$7,074,687,049	27.86	\$25,390,740,343	\$172,667,564	\$1,159,626,661	\$26,723,034,568

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1957, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$147,504,413	21.01%	\$702,176,049	\$726,057	\$16,588,113	\$719,490,219
Bergen	858,270,266	22.49	3,816,703,697	2,647,840	115,303,413	3,934,654,950
Burlington	97,750,218	17.03	573,977,736	142,001	18,779,068	592,898,805
Camden	326,188,085	27.09	1,203,659,820	3,525,358	51,197,170	1,258,682,357
Cape May	76,592,612	17.75	431,480,979	167,493	7,785,148	439,433,620
Cumberland	65,890,642	19.62	335,897,036	160,865	15,158,715	351,216,616
Essex	1,447,308,319	42.09	3,438,528,641	14,360,600	257,155,495	3,710,044,736
Gloucester	91,802,213	19.16	479,419,959	103,478	15,874,353	495,397,790
Hudson	823,489,615	55.90	1,473,186,494	131,112,801	145,102,072	1,749,401,367
Hunterdon	42,089,826	16.32	257,948,318	147,743	9,427,484	267,523,545
Mercer	373,993,990	37.70	992,073,283	2,933,882	64,786,015	1,059,793,180
Middlesex	379,384,733	22.75	1,667,896,723	6,593,031	66,038,314	1,740,528,068
Monmouth	244,698,903	19.45	1,257,901,587	706,629	28,294,289	1,286,902,505
Morris	235,692,467	18.19	1,295,591,223	734,892	34,095,196	1,330,421,411
Ocean	90,135,351	13.66	660,082,786	164,538	13,676,144	673,923,468
Passaic	528,235,240	34.75	1,520,040,658	1,513,483	76,078,212	1,597,632,353
Salem	45,720,223	22.29	205,103,365	48,910	20,187,727	225,340,002
Somerset	101,234,169	16.28	621,929,946	646,834	20,600,876	643,177,656
Sussex	39,491,270	16.09	245,459,045	54,326	5,875,692	251,389,063
Union	701,065,257	29.51	2,375,992,340	4,842,701	125,607,515	2,506,442,556
Warren	46,251,946	22.44	206,116,461	639,740	11,234,685	217,990,886
State Totals	\$6,762,850,349	28.46	\$23,761,466,146	\$171,973,302	\$1,118,845,705	\$25,052,285,153

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1956, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$143,694,344	21.62%	\$664,594,164	\$728,061	\$16,145,144	\$681,467,369
Bergen	802,163,858	23.23	3,453,798,294	2,641,012	107,512,497	3,563,954,903
Burlington	89,837,190	16.64	539,881,352	148,172	17,386,268	557,415,732
Camden	311,803,841	27.49	1,134,229,565	3,544,744	49,522,052	1,187,296,361
Cape May	72,604,852	18.79	386,325,711	167,236	7,301,969	393,794,916
Cumberland	62,464,684	20.24	308,550,071	161,190	14,577,993	323,289,254
Essex	1,390,747,060	42.94	3,238,916,942	14,399,505	237,800,728	3,491,117,175
Gloucester	86,319,654	18.08	477,433,907	109,539	14,656,153	492,199,619
Hudson	819,835,493	59.57	1,376,145,789	132,692,939	152,696,472	1,661,535,200
Hunterdon	39,939,714	16.67	239,573,417	151,550	9,134,074	248,859,041
Mercer	291,010,976	30.98	939,305,912	2,990,471	62,158,948	1,004,455,331
Middlesex	339,115,706	22.59	1,501,115,626	7,385,368	59,901,723	1,568,402,717
Monmouth	231,350,063	20.83	1,110,493,962	643,010	26,797,835	1,137,934,807
Morris	207,055,806	18.34	1,129,171,608	738,434	31,678,769	1,161,588,811
Ocean	79,207,827	13.22	599,254,047	163,399	12,450,624	611,868,070
Passaic	509,822,454	36.14	1,410,836,344	1,569,595	78,368,646	1,490,774,585
Salem	44,463,764	21.88	203,218,389	48,913	19,396,802	222,664,104
Somerset	95,160,525	17.14	555,281,235	668,258	19,603,271	575,552,764
Sussex	37,817,577	17.10	221,165,779	65,637	5,601,094	226,832,510
Union	662,545,088	30.35	2,182,936,379	4,951,386	119,059,755	2,306,947,520
Warren	41,452,861	23.16	191,943,818	642,925	10,768,323	203,355,066
State Totals	\$8,361,413,337	29.10	\$21,864,172,311	\$174,614,364	\$1,072,519,140	\$23,111,305,915

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1955, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$138,438,977	22.13%	\$625,517,179	\$728,061	\$15,559,995	\$641,805,235
Bergen	741,606,129	22.98	3,227,287,465	2,627,868	100,770,502	3,330,685,835
Burlington	80,870,146	16.38	493,748,908	163,073	15,507,198	509,419,179
Camden	297,008,778	27.78	1,069,098,822	3,577,153	45,870,240	1,118,546,215
Cape May	69,164,464	19.50	354,602,697	167,686	6,956,424	361,726,807
Cumberland	60,141,963	20.36	295,364,379	167,572	13,929,268	309,461,220
Essex	1,354,912,845	43.98	3,080,881,684	13,135,396	241,333,030	3,335,350,110
Gloucester	83,251,452	18.44	451,425,284	111,133	13,985,728	465,522,145
Hudson	811,872,887	58.01	1,399,560,176	135,631,550	155,187,660	1,690,379,386
Hunterdon	38,067,686	16.76	227,095,663	159,864	8,897,668	236,153,195
Mercer	282,010,625	31.71	889,248,228	3,157,046	60,213,217	952,618,491
Middlesex	296,687,238	20.66	1,436,311,901	7,589,685	55,567,787	1,499,469,373
Monmouth	218,275,414	21.72	1,004,889,694	666,982	25,603,510	1,031,160,186
Morris	187,393,672	18.42	1,017,535,992	726,582	29,050,844	1,047,313,418
Ocean	73,881,909	13.53	542,263,464	163,869	11,084,074	553,511,407
Passaic	465,029,564	34.74	1,338,783,257	1,533,158	69,055,316	1,409,371,731
Salem	39,607,418	21.47	184,436,427	48,913	21,228,411	205,718,751
Somerset	90,623,845	17.78	509,657,771	694,375	19,165,395	529,517,541
Sussex	35,981,402	17.15	209,840,225	77,181	5,188,959	215,106,365
Union	629,220,523	32.04	1,963,828,253	5,086,486	114,459,555	2,083,374,294
Warren	43,142,679	23.05	187,143,876	667,219	10,600,077	198,411,172
State Totals	\$6,036,689,016	29.44	\$20,508,521,345	\$176,880,853	\$1,039,214,858	\$21,724,617,056

*Exclusive of Class II Railroad Property.

INDEX

A

ABSTRACTS OF RATABLES, EXEMPTIONS, ETC.:	PAGE
By counties and in State, for 1965	205-330
ASSESSORS:	
List of, in State	186-204
ATLANTIC COUNTY:	
County Board of Taxation in	183
List of assessors and collectors in	186
Abstract of ratables, exemptions, etc., in	205
ATTORNEY GENERAL OPINIONS:	
Affecting taxation, 1965	41
AVERAGE STATE RATE, 1965	141

B

BANK STOCK TAX:	
Total in State	141
Proportion of, due each taxing district	205-330
BERGEN COUNTY:	
County Board of Taxation in	183
List of assessors and collectors, in	187
Abstract of ratables, exemptions, etc., in	210
BEVERAGE TAXES AND LICENSES:	
Amount of, collected since 1942	130
BURLINGTON COUNTY:	
County Board of Taxation in	183
List of assessors and collectors in	189
Abstract of ratables, exemptions, etc., in	220

C

CALENDAR OF TAX EVENTS	142-180
CAMDEN COUNTY:	
County Board of Taxation in	183
List of assessors and collectors in	190
Abstract of ratables, exemptions, etc., in	225
CAPE MAY COUNTY:	
County Board of Taxation in	183
List of assessors and collectors in	191
Abstract of ratables, exemptions, etc., in	230

	PAGE
CHANGES IN THE TAX LAW:	
Summary of, 1965	37
CHART—THE TAX DOLLAR:	
Local Property Tax Source and Use	137
CIGARETTE TAXES:	
Amount of, collected since creation of Bureau, 1949	130
COLLECTORS:	
List of, in State	186-204
CORPORATION TAXES:	
Amount of, collected since 1940	131
COUNTY BOARDS OF TAXATION:	
Directory of	183-185
COUNTY TAXES:	
Amounts of 1965, by taxing districts and counties	205-330
COURT DECISIONS:	
Affecting taxation, 1965	41
CUMBERLAND COUNTY:	
County Board of Taxation in	183
List of assessors and collectors in	192
Abstract of ratables, exemptions, etc., in	235
E	
EQUALIZED VALUATIONS TABLE	331-366
Compilation of Equalized Valuations of N. J. 1965	356
Compilation of Equalized Valuations of N. J. as amended, previous years	357-366
ESSEX COUNTY:	
County Board of Taxation in	183
List of assessors and collectors in	192
Abstract of ratables, exemptions, etc., in	240
ESTATE TAXES:	
Amount of, collected since 1940	132
EXEMPTIONS:	
Amounts of, for 1965, by taxing districts and counties	205-330
Increases and decreases in, from 1964 to 1965	139
F	
FRANCHISE TAX ON PUBLIC UTILITIES:	
See MUNICIPAL FRANCHISE TAX.	

G

PAGE

GLOUCESTER COUNTY:

County Board of Taxation in	183
List of assessors and collectors in	193
Abstract of ratables, exemptions, etc., in	245

GROSS RECEIPTS TAX:

Amount of, apportioned	113
Amount of, assessed since 1940	133

H

HUDSON COUNTY:

County Board of Taxation in	184
List of assessors and collectors in	194
Abstract of ratables, exemptions, etc., in	250

HUNTERDON COUNTY:

County Board of Taxation in	184
List of assessors and collectors in	194
Abstract of ratables, exemptions, etc., in	255

I

INHERITANCES TAXES:

Amount of, collected since 1940	132
---------------------------------------	-----

INSURANCE TAXES:

Amount of, collected since 1940	131
---------------------------------------	-----

L

LOCAL TAX STATISTICS:

Valuations and amount of taxes collected locally, since 1940	140-141
--	---------

M

MERCER COUNTY:

County Board of Taxation in	184
List of assessors and collectors in	195
Abstract of ratables, exemptions, etc., in	260

MIDDLESEX COUNTY:

County Board of Taxation in	184
List of assessors and collectors in	195
Abstract of ratables, exemptions, etc., in	265

MONMOUTH COUNTY:

County Board of Taxation in	184
List of assessors and collectors in	196
Abstract of ratables, exemptions, etc., in	270

MORRIS COUNTY:

County Board of Taxation in	184
List of assessors and collectors in	197
Abstract of ratables, exemptions, etc., in	280

370

	PAGE
MOTOR FUEL TAXES:	
Amount of, collected since 1940	133
MUNICIPAL FRANCHISE TAX:	
Amount of, apportioned to counties, year 1965	113
Amount of, assessed since 1940	133
O	
OCEAN COUNTY:	
County Board of Taxation in	184
List of assessors and collectors in	199
Abstract of ratables, exemptions, etc., in	290
OUTDOOR ADVERTISING TAXES AND LICENSES:	
Amount of, collected since 1940	133
P	
PASSAIC COUNTY:	
County Board of Taxation in	184
List of assessors and collectors in	200
Abstract of ratables, exemptions, etc., in	296
PERSONAL PROPERTY:	
Valuation of, for 1965 by taxing districts and in State	205-330
PUBLIC UTILITIES:	
See MUNICIPAL FRANCHISE TAX.	
See GROSS RECEIPTS.	
R	
RAILROAD TAX:	
Amount of, property and franchise assessed since 1940	134
RATABLES:	
Increased in, by counties, from 1964 to 1965	138
Abstract of, for 1965 by counties and in State	205-330
REAL ESTATE:	
Valuation of, for 1965, by taxing districts and in State	205-330
S	
SALEM COUNTY:	
County Board of Taxation in	184
List of assessors and collectors in	201
Abstract of ratables, exemptions, etc., in	301
SOMERSET COUNTY:	
County Board of Taxation in	185
List of assessors and collectors in	201
Abstract of ratables, exemptions, etc., in	306

	PAGE
STATE EQUALIZATION TABLE	135
STATE DIVISION OF TAX APPEALS DIRECTORY	181
STATE DIVISION OF TAXATION:	
Bureaus of, Summary of Functions:	
Beverage Tax	52
Cigarette Tax	60
Corporation Tax	69
Emergency Tax	80
Local Property Tax	85
Motor Fuels Tax	93
Outdoor Advertising Tax	102
Public Utility Tax	108
Transfer Inheritance Tax	120
Due dates of State taxes	142-180
Summary of taxes levied	130-134
STATE TAX COLLECTIONS:	
Amount	7
Cost	9
Distribution	8
SUSSEX COUNTY:	
County Board of Taxation in	185
List of assessors and collectors in	202
Abstract of ratables, exemptions, etc., in	311
T	
TAXES:	
Comparative tables 1964-1965, net valuation taxable	139
State, dues dates	142-180
Summary of State, for State and local purposes	138
Summary of, levied, collected and apportioned by Division of Taxation	130-134
TAX RATE:	
In each taxing district in State, for 1965	205-330
U	
UNION COUNTY:	
County Board of Taxation in	185
List of assessors and collectors in	202
Abstract of ratables, exemptions, etc., in	316
W	
WARREN COUNTY:	
County Board of Taxation in	185
List of assessors and collectors in	203
Abstract of ratables, exemptions, etc., in	321



