

ANNUAL REPORT
OF THE
Division of Taxation
Department of Taxation and Finance
STATE OF NEW JERSEY

FOR THE FISCAL YEAR ENDING
JUNE 30, 1948
AND THE CALENDAR YEAR ENDING
DECEMBER 31, 1947



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

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STATE OF NEW JERSEY

DEPARTMENT OF TAXATION AND FINANCE

DIVISION OF TAXATION

HOMER C. ZINK, *Director*

Bureaus:

Administrative Bureau—Albert B. Ari, State Supervisor.

Transfer Inheritance Tax Bureau—William Kelly, State Supervisor.

Motor Fuel Tax Bureau—Joseph L. McLaughlin, State Supervisor.

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

Corporation Tax Bureau—William Kingsley, State Supervisor.

Railroad Tax Bureau—Henry L. Fryer, State Supervisor.

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

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

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LETTER OF TRANSMITTAL

ANNUAL REPORT OF THE
DIVISION OF TAXATION
DEPARTMENT OF TAXATION AND FINANCE

Trenton, June 30, 1948.

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

Pursuant to the provisions of R. S. 54:1-13, I respectfully submit the 1948 Annual Report of the Division of Taxation, Department of Taxation and Finance, covering the activities of the various bureaus thereof, for the State fiscal year ending June 30, 1948, and the calendar year ending December 31, 1947.

Respectfully submitted,

HOMER C. ZINK,
Director.

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

Office of the Director, Division of Taxation

In all features except appeals, the State Tax Department succeeded the State Board of Taxes and Assessment (P. L. 1931, c. 336). On July 1, 1944, the powers and duties vested by law in the State Tax Department were transferred to the Division of Taxation, in the Department of Taxation and Finance (P. L. 1944, c. 112). The chief officer of the State Tax Department was the State Tax Commissioner. The chief officer of the Division of Taxation, Department of Taxation and Finance, is the Director. Unless otherwise provided by law, the Director of the Division of Taxation performs all the acts formerly required by law to be performed by the State Tax Commissioner (P. L. 1944, c. 112).

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

He also levies and collects transfer inheritance and estate taxes, alcoholic beverage taxes, gasoline taxes, billboard licenses and taxes, domestic and foreign corporation taxes, foreign insurance company taxes, and domestic and foreign life insurance company taxes. He is also charged with the duty of distributing taxes collected by him from foreign fire and automobile insurance companies.

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

Administrative Bureau

The purpose of this Bureau is to co-ordinate the administrative functions of all bureaus of the Division of Taxation of the Department of Taxation and Finance.

The Bureau is in charge of employment, payrolls, personnel records, budgets, appropriations, designing and printing, disbursements and

purchases. It also prepares statistical data and divisional and departmental financial statements.

Transfer Inheritance Tax Bureau

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

This Bureau has supervision over the administration of all transfer inheritance tax laws and the collection of all taxes assessed pursuant thereto. The tax is levied upon the transfer of property, real or personal, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations when such transfer is by will or intestate law, by deed, grant, bargain, sale or gift made in contemplation of or to take effect at or after death, and by survivorship in certain cases.

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

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

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

Taxes are payable within the year following the death of the decedent, and if not paid bear interest at the rate of 10 per cent per annum from one year following death, until paid. The inheritance tax report

must be filed as promptly after death as the circumstances of the case permit.

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

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

Transfer inheritance and estate tax receipts, all of which, save five per cent of resident taxes returned to the counties, are available for general state uses, for the fiscal year ending June 30, 1948, were:

Resident inheritance taxes	\$8,290,513.25
Nonresident inheritance taxes	182,590.34
Estate taxes	1,117,070.10
Total	\$9,590,173.69

**NEW JERSEY TAXPAYERS ASSOCIATION
BROAD STREET BANK BUILDING
TRENTON, NEW JERSEY**

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Motor Fuels Tax Bureau

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

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

All receipts are deposited to the account of the Motor Fuels Tax Bureau.

The Bureau is also charged with the administration of "An Act to regulate the retail sale of motor fuels" (R. S. 56:6-1 to 17). By inspection, audit and investigation, it checks retail dealers for proper price-sign posting; selling at a price equal to or greater than cost, plus all selling expense; display of brand names; giving of rebates, allowances, etc.; use of lotteries, prizes, etc.; substitution and keeping of proper records. The Bureau, however, has no power to enforce the provisions of the Fair Trades Practice Law (R. S. 54:4), as amended by chapter 165, Laws of 1938, which permits the making of contracts stipulating resale prices for retail dealers.

The gross receipts, refunds and net receipts of this Bureau for the fiscal year ending June 30, 1948, were:

Gross receipts	\$31,086,859.14
Refunds	3,251,514.92
Net receipts	\$27,835,344.22

Beverage Tax Bureau

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

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

The Bureau also processes about 12,000 monthly retail reports. These latter reports are filed by both tavern keepers and package store owners.

All state licensees are required to post bonds with the Bureau to secure the payment of tax.

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

Actual receipts of this Bureau for the fiscal year ending June 30, 1948, were \$15,090,217.84. An approximate classification based on book revenue follows:

	<i>Rate of Tax Per Gallon</i>	<i>1946</i>	<i>1947</i>	<i>1948</i>
Beer	\$0.03 $\frac{1}{3}$	\$3,768,483.93	\$3,747,324.96	\$3,811,125.62
Liquor	1.50	8,703,052.47	8,776,426.99	10,657,727.60
Still wine	.10	525,348.76	462,892.01	540,861.67
Vermouth	.15	37,721.03	38,490.61	37,424.62
Sparkling wine	.40	34,629.36	36,283.25	30,453.85
Alcohol	1.50	102.79	938.27	333.12
*Fruit brandy	.50	125,084.23	93,571.08	.....
Miscellaneous .....	....	17,893.89	12,220.90	14,215.21

* Fruit brandy was reclassified as a liquor, effective March 22, 1947.

Corporation Tax Bureau

(R. S. 54:10-1 to 54:18-7, R. S. 54:32A-1 et seq.; chapters 56 and 186, Laws of 1938; chapter 137, Laws of 1939; chapters 132, 162 and 306, Laws of 1945; chapters 174 and 307, Laws of 1946; and chapters 50 and 51, Laws of 1947.)

This Bureau administers and collects the following taxes:

- Corporation business tax
- Financial business tax
- Insurance premium tax

and performs the following miscellaneous services:

- Issuance of tax lien certificates
- Issuance of tax clearance certificates
- Issuance of release of corporation franchise tax liens
- Distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association of tax received from foreign fire insurance companies
- Allocation and distribution to State Police, county police pension funds and municipal police and fire pension funds of ratable share of taxes collected from insurance companies of other states and foreign countries on premiums of insurance against automobile insurance risks in this State.

Disposition of Revenues:

All revenues are paid into the State Treasury except:

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

Dedicated Funds:

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

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

SUMMARY DESCRIPTION OF TAXES

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

CORPORATION BUSINESS TAX

Statutory Citations:

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

Tax Applies to:

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

Nature of Tax:

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

Basis of Tax:

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

Allocation Percentage:

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

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

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

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) Investment companies, as defined in the law, are subject to an allocation factor of 25 per cent.

Rate of Tax:

In general, 8/10 of a mill per dollar, or 80 cents per \$1,000 of allocated net worth; decreasing graduated scale where allocated net worth exceeds \$100,000,000. A short rate tax table is provided for taxpayers whose total assets everywhere amount to less than \$100,000.

Minimum Tax:

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

Returns:

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

Forms:

Forms may be obtained by writing to:
Corporation Tax Bureau
Division of Taxation
State House
Trenton 7, New Jersey

FINANCIAL BUSINESS TAX

Statutory Citation:

Financial Business Tax Law, chapter 174, Laws of 1946 (R. S. 54:10B-1 et seq.).

Tax Applies to:

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

Specifically Included Are:

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

Specifically Excluded Are:

National banks, stock and mutual insurance companies, credit unions, savings banks, savings and loans and building and loan associations, state banks and trust companies.

Nature of Tax:

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

Basis of Tax:

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

Allocation Percentage:

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

Rate of Tax:

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

Minimum Tax:

\$25.

Forms:

Forms may be obtained by writing to:
Corporation Tax Bureau
Division of Taxation
State House
Trenton 7, New Jersey

INSURANCE PREMIUM TAX

Statutory Citation:

Chapter 132, Laws of 1945 (R. S. 54:18A-1 et seq.; R. S. 54:16-1 et seq.; R. S. 54:17-4).

Tax Applies to:

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

Nature of Tax:

This tax is measured by gross receipts; *i.e.*, gross premiums collected on insurance risks in this State during preceding calendar year.

Rate of Tax:

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

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

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

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

Due Date:

Tax payment due on or before June 1.

SUMMARY OF TAXES COLLECTED DURING THE FISCAL YEAR
ENDING JUNE 30, 1948

General domestic corporation taxes	\$4,717,167.96	
General foreign corporation taxes	2,366,305.36	
Special companies	9,178.10	
1 Express company	\$9,159.29	
1 Parlor, palace or sleeping car company	18.81	
Foreign insurance corporation taxes	3,167,723.40	
(Other than life insurance companies)		
Fire	\$362,377.68	
Auto	929,183.66	
Marine	5,479.36	
Compensation $\frac{1}{4}$ per cent	107,942.60	
All other	1,762,527.88	
Interest	212.22	
Domestic insurance corporation taxes	63,576.16	
(Other than life insurance companies)		
Fire	\$9,893.97	
Auto	10,683.94	
Compensation $\frac{1}{4}$ per cent	29,526.04	
All other	13,375.76	
Marine	79.78	
Interest	16.67	
Life insurance corporation taxes	3,719,719.61	
Domestic	\$716,361.23	
Life	\$604,367.47	
Annuities	111,993.76	
Foreign	3,003,358.38	
Life	\$2,755,847.07	
Annuities	247,511.31	
Financial business tax	260,328.22	
Tax certificates and miscellaneous	20,329.00	
		\$14,324,327.81

DISTRIBUTION:

All receipts, except fire and auto insurance premium taxes collected from foreign insurance companies were paid over to the State Treasurer for the use of the General State Fund. The fire and auto taxes collected from foreign insurance companies were distributed as follows:

<i>Source</i>		<i>Distribution</i>	
Fire	\$362,377.68	{ N. J. Firemen's Home	\$50,000.00
		{ N. J. State Firemen's Association	312,377.68
		{ County Police Pension Fund (1 per cent of $\frac{1}{2}$)	4,645.92
Auto	929,183.66	{ Municipal Police and Firemen's Pension Fund (99 per cent of $\frac{1}{2}$)	459,945.91
		{ State Police Retirement Fund ($\frac{1}{8}$)	116,147.96
		{ State Treasurer, General State Fund ($\frac{3}{8}$)	348,443.87

Railroad Tax Bureau

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

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

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

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

Classes I and III property is taxed for 1948 at the rate of 2.05 per cent, less a credit of 18 per cent of Class II taxes levied upon the same taxpayer.

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

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

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

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

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

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

Railroad taxes levied and payable in 1948 are :

Property tax	\$14,986,126.42
Franchise tax	1,040,964.09
Total property and franchise taxes for 1948...	\$16,027,090.51

For 1948 the apportionment of railroad taxes to state and local use is as follows :

For state use	\$3,998,174.58
For local use	12,028,915.93
Total 1948 railroad taxes	\$16,027,090.51

Public Utility—Local Tax Bureau

Public Utility Tax

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

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

The *franchise tax* assessed pursuant to chapters 4 and 5, Laws of 1940, as amended by chapters 20, 21, 400 and 401, Laws of 1941, on utilities, other than those specifically exempted, having lines or mains located along, in, on or over any street, highway or other public place (*e.g.*, telephone, telegraph, water, sewer, district messenger, oil and pipe line, street railway and gas and electric companies) is at the rate of five per cent of such proportion of the gross receipts of the taxpayer for the preceding calendar year as the length of its lines or mains in this State, located along, in, on or over any public street, highway, or other public place, exclusive of service connections, bears to the whole length of its lines or mains, exclusive of service connections.

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

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

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

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

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

Franchise taxes for the calendar year 1948 were assessed pursuant to the provisions of chapters 4 and 5 of the Laws of 1940, as amended, against 141 corporations and seven individuals in the aggregate sum of \$12,361,702.93, classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Franchise Tax</i>
2	Street railway	\$2,505,593.05	\$125,279.66
21	Gas and electric	176,061,970.60	8,801,747.85
105	Water	12,263,949.95	593,345.65
10	Telephone and telegraph	55,972,883.56	2,798,644.17
2	District telegraph	173,245.91	8,662.29
8	Sewer	709,340.45	34,023.31
148		\$247,686,983.52	\$12,361,702.93

Gross receipts taxes for the calendar year 1948 were assessed pursuant to the provisions of chapter 5 of the Laws of 1940, as amended (at the average rate of taxation in the State of \$5.904 per \$100 of valuation), against 24 corporations in the aggregate sum of \$12,086,016.12, classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Tax</i>
3	Street railway	\$3,919,725.57	\$231,420.60
21	Gas and electric	200,789,219.63	11,854,595.52
24		\$204,708,945.20	\$12,086,016.12

The franchise and gross receipts taxes for the *calendar year* 1948 have been apportioned as follows (by counties rather than by municipalities, to save space) :

<i>Counties</i>	<i>Gross Receipts Tax</i>	<i>Franchise Tax</i>
Atlantic	\$530,092.88	\$434,425.16
Bergen	817,412.44	1,550,177.40
Burlington	811,369.75	404,297.99
Camden	659,277.16	809,950.23
Cape May	142,745.94	157,189.89
Cumberland	131,700.36	143,418.38
Essex	1,995,420.62	2,409,855.70
Gloucester	136,531.56	215,964.31
Hudson	2,571,778.14	1,328,036.56
Hunterdon	187,152.52	62,732.91
Mercer	490,554.61	592,162.54
Middlesex	871,329.26	733,422.43
Monmouth	474,341.94	618,960.95
Morris	368,305.80	347,978.36
Ocean	122,903.88	194,474.14
Passaic	665,912.57	807,032.13
Salem	200,089.02	90,773.52
Somerset	146,921.12	275,775.93
Sussex	73,819.30	40,645.46
Union	610,991.03	1,062,803.95
Warren	66,969.97	70,093.24
Apportioned to taxing districts	\$12,075,619.87	\$12,350,171.18
Payable to State	10,396.25	11,531.75
Total Tax	\$12,086,016.12	\$12,361,702.93

Local Tax

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

The primary statutory function of this Bureau, to be carried out when funds are made available, is to try to bring about greater uniformity in local property tax assessments. The Bureau does not have, however, any authority to consider appeals from taxes as levied.

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

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

The Bureau investigates complaints of taxpayers and taxing districts, and submits reports thereon to the Director; keeps a record of the status of tax map matters in local taxing districts; urges the making, completion and revision of such map; and finally, has authority to supervise investigations for the equalization of assessments under R. S. 54:1-26 to 30, inclusive.

Outdoor Advertising Tax Bureau

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

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

Chapter 169, Laws of 1947, levies a license fee of \$100, and provides for permit fees according to the following schedule :

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

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

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

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

Receipts for the fiscal year ending June 30, 1948. were :

Permit fees, interest, fines, etc.	\$57,713.50
License fees	7,700.00
Total	\$65,413.50

State Equalization Table

FOR THE YEAR 1948

<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>Percentage by which Assessed Value of Real Property should be Decreased</i>	<i>True Value of Real Estate</i>
Atlantic	\$11,891,994	\$124,306,790			\$124,306,790
Bergen	61,684,756	464,367,818			464,367,818
Burlington	9,961,336	57,971,758			57,971,758
Camden	37,244,704	233,651,945			233,651,945
Cape May	4,037,617	51,864,182			51,864,182
Cumberland	11,562,562	47,630,947			47,630,947
Essex	297,591,593	1,132,151,305			1,132,151,305
Gloucester	9,399,540	53,347,467			53,347,467
Hudson	127,745,097	764,045,747			764,045,747
Hunterdon	10,185,609	28,111,066			28,111,066
Mercer	47,858,987	218,962,063			218,962,063
Middlesex	32,718,124	197,280,595			197,280,595
Monmouth	18,726,837	177,669,909			177,669,909
Morris	18,232,151	123,717,964			123,717,964
Ocean	6,724,566	49,197,303			49,197,303
Passaic	53,634,632	364,324,167			364,324,167
Salem	20,190,991	33,000,510			33,000,510
Somerset	10,247,559	67,536,775			67,536,775
Sussex	3,548,789	29,249,960			29,249,960
Union	77,528,072	468,104,344			468,104,344
Warren	8,524,122	34,973,869			34,973,869
Total	\$879,239,638	\$4,721,466,484			\$4,721,466,484

The Average Rate of Taxation for the Year 1948

County	<i>Aggregate Value The Total Value of All Property Including Class II Railroad Property Subject to Taxation at General Rates for the Year 1948</i>	<i>Aggregate Taxes Total Taxes of All Taxing Districts for the Year 1948</i>
Atlantic	\$135,013,064	\$11,053,147.80
Bergen	510,547,256	29,525,439.52
Burlington	64,071,725	4,149,302.01
Camden	263,714,967	14,989,620.26
Cape May	55,299,028	3,986,282.99
Cumberland	56,446,154	3,349,792.77
Essex	1,418,054,286	83,094,140.53
Gloucester	59,419,595	3,317,712.28
Hudson	1,034,584,755	67,869,261.88
Hunterdon	36,953,041	1,565,960.07
Mercer	263,540,574	13,433,598.73
Middlesex	233,003,864	14,714,019.71
Monmouth	191,197,720	12,487,353.85
Morris	137,081,412	7,824,549.47
Ocean	53,249,950	3,703,455.35
Passaic	410,753,086	22,013,506.61
Salem	51,660,721	2,039,100.76
Somerset	76,953,766	4,114,835.60
Sussex	31,865,985	1,848,949.59
Union	537,328,056	26,913,516.65
Warren	42,231,320	2,321,707.14
	\$5,662,970,325	\$334,315,253.57

Aggregate value of the general property of the State.. = \$5,662,970,325.00
 Aggregate taxes of the State..... = 334,315,253.57

*Average rate of taxation
 \$100 of valuation*

$$\frac{\$334,315,253.57}{5,662,970,325.00} = \$5.90353179$$

Based on the above computation, I hereby determine "The Average Rate of Taxation" for the year 1948 to be \$5.904. This rate shall be entered on the records of the Division of Taxation, Department of the Treasury as of July 20, 1948.

HOMER C. ZINK,
Director, Division of Taxation.

ASSESSMENTS¹ OF TAXES BY THE DIVISION OF TAXATION SINCE 1931

Year	PUBLIC UTILITY TAX			RAILROAD TAX							Total Railroad Tax m
	Franchise Tax	Gross Re- ceipts Tax	Total Utility Tax	PROPERTY TAX ²			FRANCHISE TAX			Total Railroad Tax	
				For State Use	For Local Use	Total Property Tax	For State Use	For Local Use	Total Franchise Tax		
1931	\$7,783,191.49	\$5,652,460.72	\$13,435,652.21	\$11,974,173.70	\$8,641,565.69	\$20,615,739.39 (a)	.....	.....	.....	\$20,615,739.39	\$34,051.39
1932	7,594,795.61	5,637,963.18	13,232,758.79	11,936,737.10	8,871,248.38	20,807,985.48 (b)	.....	.....	.....	20,807,985.48	34,051.39
1933	7,162,953.08	4,910,074.92	12,073,028.00	10,928,134.70	8,393,762.80	19,321,897.50 (c)	.....	.....	.....	19,321,897.50	31,338.50
1934	6,754,989.22	4,852,673.98	11,607,663.20	10,464,057.15	8,704,581.95	19,168,639.10 (d)	.....	.....	.....	19,168,639.10	30,770.10
1935	6,870,912.45	5,035,793.71	11,906,706.16	10,259,826.43	8,996,339.36	19,256,165.79 (e)	.....	.....	.....	19,256,165.79	31,165.79
1936	6,816,314.25	5,159,445.94	11,975,760.19	10,506,968.16	8,906,936.16	19,413,904.32 (f)	.....	.....	.....	19,413,904.32	31,338.50
1937	7,001,822.53	5,419,010.88	12,420,833.41	10,517,127.52	8,855,317.09	19,372,444.61 (g)	.....	.....	.....	19,372,444.61	31,790.61
1938	7,161,839.40	5,903,691.94	13,065,531.34	11,073,491.81	9,290,561.92	20,364,053.73 (h)	.....	.....	.....	20,364,053.73	33,420.73
1939	7,015,452.49	5,968,907.62	12,984,360.11	9,766,687.48	8,494,630.86	18,261,318.34 (i)	.....	.....	.....	18,261,318.34	31,261.34
1940	6,363,399.90	6,418,229.33	12,781,629.23	9,230,222.17	9,066,467.22	18,296,689.39	.....	.....	.....	18,296,689.39	31,070.39
1941	8,410,114.23	6,859,791.78	15,269,906.01	5,745,157.68	5,270,960.49	11,016,118.17	\$2,013,406.45	\$2,013,406.45	\$4,026,812.90	15,042,931.07	30,338.50
1942	9,098,657.15	7,220,412.91	16,319,070.06	6,940,081.02	5,523,102.87	12,463,183.89 (j)	2,853,679.40	2,853,679.40	5,707,358.80 (j)	18,170,542.69	34,480.69
1943	9,558,313.51	7,480,178.12	17,038,491.63	7,014,803.01	5,460,972.30	12,475,775.31 (k)	5,531,658.81	5,531,658.80	11,063,317.61 (k)	23,539,092.92	40,539.92
1944	10,231,681.08	8,068,661.53	18,300,342.61	7,114,818.09	5,533,444.35	12,648,262.44 (l)	4,654,612.62	4,654,612.61	9,309,225.23 (l)	21,957,487.67	40,225.67
1945	10,521,562.01	8,308,447.30	18,830,009.31	7,448,688.60	5,563,735.77	13,012,424.37 (m)	3,720,075.89	3,720,075.89	7,440,151.78 (m)	20,452,576.15	39,252.15
1946	10,728,981.85	9,108,949.49	19,837,931.34	7,470,288.84	5,614,299.96	13,084,588.80 (n)	1,829,719.95	1,829,719.95	3,659,439.90	16,744,028.70	36,528.70
1947	11,447,396.34	10,320,202.10	21,767,598.44	7,574,748.03	5,655,061.89	13,229,809.92 (o)	899,694.94	899,694.94	1,799,389.88	15,029,199.80	36,799.80
1948	12,361,702.93	12,086,016.12	24,447,719.05	2,957,210.49	12,028,915.93	14,986,126.42	1,040,964.09	.....	1,040,964.09	16,027,090.51	40,427.51
(a) 1931 assessments changed on appeal to				\$11,965,844.91	\$8,641,019.01	\$20,606,863.92	.....	.....	.....	\$20,606,863.92	.....
(b) 1932 " " " " "				11,928,113.36	8,870,719.17	20,798,832.53	.....	.....	.....	20,798,832.53	.....
(c) 1933 " " " " "				10,856,835.86	8,334,143.34	19,190,979.20	.....	.....	.....	19,190,979.20	.....
(d) 1934 " " " " "				10,450,963.30	8,702,985.25	19,153,948.54	.....	.....	.....	19,153,948.54	.....
(e) 1935 " " " " "				10,257,310.45	8,995,281.34	19,252,591.79	.....	.....	.....	19,252,591.79	.....
(f) 1936 " " " " "				10,506,968.16	8,911,238.79	19,418,206.95	.....	.....	.....	19,418,206.95	.....
(g) 1937 " " " " "				10,512,300.89	8,849,464.40	19,361,765.29	.....	.....	.....	19,361,765.29	.....
(h) 1938 " " " " "				11,073,491.81	9,291,428.95	20,364,920.76	.....	.....	.....	20,364,920.76	.....
(i) 1939 " " " " "				9,766,687.48	8,833,035.26	18,599,722.74	.....	.....	.....	18,599,722.74	.....
1940 " " " " "				.....	.....	.....	.....	.....	.....	.....	.....
1941 " " " " "				.....	.....	.....	.....	.....	.....	.....	.....
(j) 1942 " " " " "				6,931,415.46	5,521,368.45	12,452,783.91	\$3,030,820.58	\$3,030,820.58	\$6,061,641.16	18,514,425.07	.....
(k) 1943 " " " " "				7,104,874.77	5,460,667.59	12,565,542.36	5,711,907.11	5,711,907.10	11,423,814.21	23,989,356.57	.....
(l) 1944 " " " " "				7,209,478.23	5,558,502.72	12,767,980.95	4,590,832.29	4,590,832.28	9,181,664.57	21,949,645.52	.....
(m) 1945 " " " " "				7,448,688.60	5,588,906.13	13,037,594.73	3,720,508.69	3,720,508.68	7,441,017.37	20,478,612.10	.....
(n) 1946 " " " " "				7,470,288.84	5,520,079.95	12,990,368.79	.....	.....	.....	16,649,838.69	.....
(o) 1947 " " " " "				7,573,848.63	5,573,582.88	13,147,431.51	.....	.....	.....	14,946,821.39	.....

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

² For the calendar years 1931 through 1940 the two main classifications of railroad property for tax purposes were "main stem," for State use, and "second-class," for local use. For calendar years 1941 through 1947 the 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. In 1948 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.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION SINCE 1931

Year	MOTOR FUEL TAX			BEVERAGE TAX ¹			DEATH TAXES ¹					
							INHERITANCE					Estate ²
	Resident			Nonresident	Total Inheritance							
						State Use	County Use	Total				
Gross	Refunds	Net	Gross	Refunds	Net	State Use	County Use	Total	Nonresident	Total Inheritance	Estate ²	
1931	\$17,177,754.41	.....	\$17,177,754.41 ³	.....	.....	.....	.....	.....	.....	.....	.....	
1932	16,678,784.74	.....	16,678,784.74 ³	.....	.....	.....	\$9,936,332.04	\$478,175.49	\$10,414,507.53	\$265,366.24	\$10,679,873.77	.....
1933	16,473,036.28	.....	16,473,036.28 ³	\$448,778.96	.....	\$448,778.96	5,355,646.69	315,886.83	5,671,533.52	82,759.70	5,754,293.22	.....
1934	17,099,475.48	.....	17,099,475.48 ³	2,760,455.20	\$3,581.42	2,756,873.78	6,007,365.87	333,365.62	6,340,731.49	55,671.50	6,396,402.99	.....
1935	18,710,396.92	\$813,283.14	17,897,113.78 ³	5,698,493.90	14,608.28	5,683,885.62	4,747,784.59	294,379.67	5,042,164.26	74,594.98	5,116,759.24	\$53,976.77
1936	21,658,744.63	1,933,540.39	19,725,204.24 ³	7,074,821.24	1,785.02	7,073,036.22	20,600,006.50	870,642.38	21,470,648.88	93,741.82	21,564,390.70	184,166.74
1937	23,922,402.88	2,121,165.18	21,801,237.70 ³	8,617,104.57	1,102.50	8,616,002.07	7,914,217.30	282,146.94	8,196,364.24	68,899.67	8,265,263.91	246,891.75
1938	24,448,820.04	2,089,157.98	22,359,662.06 ³	8,739,559.74	4,996.87	8,734,562.87	8,574,606.82	376,822.93	8,951,429.75	78,816.84	9,030,246.59	216,067.13
1939	25,521,922.58	2,263,679.88	23,258,242.70 ³	8,634,780.76	560.87	8,634,219.89	5,884,080.50	327,214.74	6,211,295.24	73,708.76	6,285,004.00	630,604.59
1940	26,958,527.35	2,256,373.72	24,702,153.63 ³	9,329,920.28	1,080.83	9,328,839.45	4,791,189.59	236,140.50	5,027,330.09	86,041.90	5,113,371.99	507,625.02
1941	29,032,553.27	2,635,933.50	26,396,629.77 ³	9,617,623.80	1,643.99	9,615,979.81	4,844,328.67	315,569.67	5,159,898.34	71,819.59	5,231,717.93	182,182.33
1942	22,871,591.61	2,712,237.93	20,159,353.68 ³	11,022,206.88	2,696.49	11,019,510.39	5,855,795.47	278,533.05	6,134,328.52	77,476.64	6,211,805.16	204,185.91
1943	17,398,192.68	2,760,432.93	14,637,759.75 ³	10,996,125.29	2,882.36	10,993,242.93	8,420,911.87	287,987.25	8,708,899.12	47,903.84	8,756,802.96	68,410.64
1944 .....	.....	.....	.....	10,164,425.83	1,853.21	10,162,572.62	11,239,280.43	417,644.83	11,656,925.26	78,698.12	11,735,623.38	334,173.28
1945	27,840,173.37	4,503,807.78	23,336,365.59 ⁴	11,361,298.33	11,516.03	11,349,782.30	7,871,765.63	424,587.82	8,296,353.45	106,250.57	8,402,604.02	711,169.34
1946	23,838,638.07	2,462,341.67	21,376,296.40 ¹	13,199,730.19	5,138.02	13,194,592.17	6,807,193.16	457,865.41	7,265,058.57	77,345.11	7,342,403.68	269,108.68
1947	28,884,441.67	3,040,178.00	25,844,263.67 ¹	13,172,097.61	2,760.89	13,169,336.72	14,191,211.64	616,125.42	14,807,337.06	98,522.04	14,905,859.10	920,343.98
1948	31,086,859.14	3,251,514.92	27,835,344.22 ¹	15,090,217.84	2,166.40	15,088,051.44	7,820,887.74	469,625.51	8,290,513.25	182,590.34	8,473,103.59	1,117,070.10

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

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION SINCE 1931

Year	CORPORATION TAX ¹									OUTDOOR ADVERTISING TAX ⁵			Agriculture Tax ²	Workmen's Compensation Tax ³
	Domestic	Foreign	Domestic Insurance (Other Than Life)	Foreign Insurance (Other Than Life)	Domestic Life Insurance	Foreign Life Insurance	Financial Business Tax	Certificates and Miscellaneous	Total	Licenses	Permits	Total		
1931										\$7,200.00	\$63,446.05	\$70,646.05	\$44,350.85	\$74,871.00
1932		\$2,034,375.16	.....	.....	\$1,200,378.75	\$1,942,053.63	\$809,702.46	.....	\$5,986,510.00	6,700.00	51,259.98	57,959.98	43,989.25	64,331.00
1933		1,872,978.15	.....	.....	1,036,675.40	2,062,885.30	919,931.33	.....	5,892,470.18	5,800.00	36,858.49	42,658.49	42,051.54	52,031.00
1934		1,804,716.01	.....	.....	957,243.33	1,928,332.70	803,818.33	.....	5,494,110.37	5,400.00	38,484.12	43,884.12	44,018.75	47,761.00
1935		1,754,343.98	.....	.....	1,073,457.65	1,935,223.80	849,452.22	.....	5,612,477.65	5,600.00	45,339.94	50,939.94	46,135.80	47,391.00
1936		1,698,047.74	.....	.....	1,114,789.02	1,981,340.94	1,469,331.07	.....	6,263,508.77	5,500.00	55,147.14	60,647.14	54,252.93	52,871.00
1937		1,614,337.17	\$856.82	.....	1,208,757.21	1,434,710.11	1,325,787.37	.....	5,584,448.68	6,400.00	68,854.22	75,254.22	50,223.43	63,391.00
1938		1,608,219.33	336,966.30	.....	1,289,614.70	1,742,075.03	1,435,333.73	.....	6,412,209.09	6,500.00	79,981.74	86,481.74	.....	.....
1939		1,535,586.32	401,883.69	.....	1,231,352.49	1,733,530.37	1,451,677.78	.....	6,354,030.65	6,700.00	84,251.33	90,951.33	.....	.....
1940		2,437,409.99	452,156.65	.....	1,232,672.70	1,717,574.42	1,447,156.27	.....	7,286,970.03	6,700.00	87,918.00	94,618.00	.....	.....
1941		1,456,280.58	477,415.19	.....	1,382,913.35	1,765,434.05	1,492,767.93	.....	6,574,811.10	6,900.00	91,101.92	98,001.92	.....	.....
1942		1,328,132.43	402,771.66	.....	1,629,757.86	1,798,208.20	1,563,777.36	.....	6,722,647.51	6,200.00	89,038.22	95,238.22	.....	.....
1943		1,240,528.70	385,238.43	.....	1,717,362.82	1,827,180.39	1,678,645.41	.....	6,848,955.75	6,000.00	55,370.42	61,370.42	.....	.....
1944		1,304,169.93	409,958.40	.....	1,841,337.73	1,795,360.85	1,762,020.67	.....	7,112,847.58	5,800.00	54,732.95	60,532.95	.....	.....
1945		1,272,706.79	438,860.57	\$37,327.40	1,951,522.97	3,366,952.56	2,200,818.10	.....	9,268,188.39	5,700.00	54,499.64	60,199.64	.....	.....
1946		4,920,175.91	2,067,395.61	38,750.97	2,096,734.52	976,779.41	2,600,018.01	.....	12,699,854.43	6,300.00	56,197.81	62,497.81	.....	.....
1947		4,489,942.17	2,150,230.13	35,926.34	2,598,503.87	837,256.07	2,799,772.74	\$345,044.29	\$1,312.00	1,200.00	40,809.75	42,009.75	.....	.....
1948		4,726,346.06	2,366,305.36	63,576.16	3,167,723.40	716,361.23	3,003,358.38	260,328.22	20,329.00	7,700.00	57,713.50	65,413.50	.....	.....

¹ Fiscal year ending June 30th.² This tax is on fertilizer and feeding stuffs. Collection thereof after 1937 was transferred to the Agricultural Experiment Station by Chapters 73 and 74, Laws of 1938.³ Collection of this tax transferred to the Commissioner of Labor by Chapter 198, Laws of 1938.⁴ Chapter 268, Laws of 1935, imposed a sales tax effective July 1, 1935. This law was repealed by Chapter 329, Laws of 1935, effective October 25, 1935.⁵ From year 1931 to 1946, inclusive, on calendar year basis ending December 31st. For year 1947 the figure is for a six-months period, January 1, 1947, to June 30, 1947. For year 1948 basis ending June 30th.

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

15th day of following month. (On or before.)	State licensee reports: State licensees' reports to be filed with the Director. Penalty \$5 per day for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)
15th day of following month. (Not later than.)	Beverage taxes due: Beverage taxes are payable not later than the 15th day of the month next following the month in which the beverage was sold or delivered. If not then paid there shall be added to the tax a sum equivalent to five per cent thereof and interest shall be charged on the tax at the rate of one per cent a month or fraction of a month from the date the tax became payable. (P. L. 1938, c. 319, sec. 9; N.J.S.A. 54:44-1; R. S. Cum. Supp. 54:44-1; P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)
20th day of following month. (Not later than.)	Retail licensee reports: Retail licensees' reports to be filed with the Director. Penalty \$5 for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)
Annually.	Wine reports: Reports of manufacturers of wine for personal consumption to be filed with Director. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1, R. S. Cum. Supp. 54:45-1, as amended by P. L. 1947, c. 250.)

MOTOR FUEL TAX

Last business day of each month. (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.)
Last business day of each month. (Or or before.)	Tax payable: Motor fuel tax to be paid on fuel sold or used during preceding calendar month. (R. S. 54:39-27.)
December 31.	Distributors' licenses: Distributors' licenses, issued without charge, expire on December 31 in each year. (R. S. 54:39-17.)
December 31.	Retail and wholesale dealers' licenses: Expire on December 31 in each year. (R. S. 54:39-32.) Fee for retail dealer's license \$5; wholesale dealer's license, \$2. (P. L. 1938, c. 166, sec. 1; P. L. 1939, c. 209, sec. 4; N.J.S.A. 54:39-30 and 31; R. S. Cum. Supp. 54:39-30 and 31.)

Within 30 days
after close of
month of report.

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

Within five days
from receipt
of fuels.

Special licensees: Shall file a report within five days from the receipt of the imported fuels, unless extended to 60 days by the Director. (P. L. 1939, c. 209, sec. 6; N.J.S.A. 54:39-64 (a); R. S. Cum. Supp. 54:39-64 (a).)

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

Special licensees: Shall file a report of the number of gallons purchased, used or sold for use in New Jersey during the preceding calendar month. (P. L. 1939, c. 209, sec. 6; N.J.S.A. 54:39-64 (b); R. S. Cum. Supp. 54:39-64 (b).)

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

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

Within one year
after payment.

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

One year after
order or
assessment.

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

OUTDOOR ADVERTISING

March 15.
(On or before.)

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

March 15.
(On or before.)

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

CORPORATION BUSINESS TAX

January 1.	Franchise tax lien attaches: The tax shall constitute a lien on all of the taxpayer's property and franchises on and after January 1 of the year next succeeding the privilege year in which it is due and payable. (R. S. 54:10A-16.)
First Monday in January. (On or before.)	Delinquent corporations voided: Director shall report to the Governor the names of all corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided by proclamation of the Governor. (R. S. 54:11-2.)
April 15. (On or before.)	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations operating on a calendar year basis or on the basis of a fiscal year ending between July 1 and December 31 next preceding the privilege year. (R. S. 54:10A-17.) Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1 of the privilege year. (R. S. 54:10A-19.)
May 15. (On or before.)	Due date for return and tax payment: Due date for filing annual franchise return and payment of franchise tax for subject corporations whose fiscal year ends during January. (R. S. 54:10A-17.)
June 15. (On or before.)	Due date for return and tax payment: Due date for filing annual franchise return and payment of franchise tax for subject corporations whose fiscal year ends during February. (R. S. 54:10A-17.)
July 15. (On or before.)	Due date for return and tax payment: Due date for filing annual franchise return and payment of franchise tax for subject corporations whose fiscal year ends during March. (R. S. 54:10A-17.)
August 15. (On or before.)	Due date for return and tax payment: Due date for filing annual franchise return and payment of franchise tax for subject corporations whose fiscal year ends during April. (R. S. 54:10A-17.)
September 15 (On or before.)	Due date for return and tax payment: Due date for filing annual franchise return and payment of franchise tax for subject corporations whose fiscal year ends during May. (R. S. 54:10A-17.)
October 15. (On or before.)	Due date for return and tax payment: Due date for filing annual franchise return and payment of franchise tax for subject corporations whose fiscal year ends during June. (R. S. 54:10A-17.)

December 1. (On or before.)	Revocation of certificate of authority of delinquent corporations: In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (R. S. 54:10A-21.)
December 1.	Extension of time limit: Extension of time for filing annual franchise tax returns shall not extend beyond this date. (R. S. 54:10A-19.)
Within three months.	Appeal to Division of Tax Appeals: Taxpayer subject to tax under R. S. 54:10A-1, etc., may, within three months after any decision, order, finding, assessment or action of the Director, appeal to the Division of Tax Appeals. (R. S. 54:10A-19.2(a).)
After three months' delinquency.	Injunction to restrain exercise of franchise: After tax has been delinquent three months, application may be made to Court of Chancery by Attorney-General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (R. S. 54:10A-20.)

FINANCIAL BUSINESS TAX

January 1.	Financial business tax lien attaches: The lien for financial business taxes attaches on all of the taxpayer's property and franchises on and after January 1 of the year in which it is due and payable. (R. S. 54:10B-16.)
April 15. (On or before.)	Due date for return and tax payment: Financial business tax returns and tax payments are due on or before this date. (R. S. 54:10B-14.) Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1. (R. S. 54:10B-15.)
November 1. (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. (R. S. 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 Commissioner of Taxation and Finance shall draw and transmit his warrant upon the State Treasury, in favor of the several county treasurers, for the amounts allotted to their several counties. (R. S. 54:10B-24.)
- 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. (R. S. 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. (R. S. 54:10B-24.)
- December 31. **Balance sheet date:** For the purposes of this tax, the accounting period or "tax year" is the calendar year. Net worth as of this date is used to measure the tax. [R. S. 54:10B-2(d), 3.]
- After three months' delinquency. **Injunction upon failure to pay tax:** Whenever any tax shall have remained in arrears for a period of three months, application may be made by the Attorney-General to the Court of Chancery for an injunction to restrain taxpayer from the exercise of any franchise or the transaction of any business within New Jersey. (R. S. 54:10B-19.)

INSURANCE PREMIUM TAX

- January 1. **Semiannual return by foreign fire insurance companies due:** Each foreign fire insurance company which takes insurance risks on property in this State, shall, on January 1 and July 1 in each year, cause to be made to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which any property on which the company has taken an insurance risk is situate, a written return showing the amount of all premiums received by or agreed to be paid to the company, during the six months next preceding, for fire insurance upon such property in such locality. (R. S. 54:18-1.)

- January 1. **Semiannual return by agents and brokers of foreign fire insurance companies due:** Agents or brokers who, directly or indirectly, place insurance upon property in this State in foreign fire insurance companies, shall make a return to the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district in which the property is situate in the same manner and at the same times as shown in the preceding paragraph with respect to foreign fire insurance companies. (R. S. 54:18-2.)
- February 1.
(On or before.) **Semiannual tax by foreign fire insurance companies due:** Semiannual tax payment—two percent of premiums received during the six months prior to the preceding January 1—shall be paid on or before this date by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-1.)
- February 1.
(On or before.) **Semiannual tax by agents and brokers of foreign fire insurance companies due:** Semiannual tax payment—two percent of premiums received during the six months prior to the preceding January 1; agents or brokers placing insurance on New Jersey property in foreign fire insurance companies, shall pay such tax, on or before this date, to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-2.)
- March 1.
(On or before.) **Filing annual report:** Annual report of all such stock, mutual and assessment insurance companies must be filed with the Commissioner of Banking and Insurance on or before this date. (R. S. 54:18A-8.)
- 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.)
- June 1.
(On or before.) **Due date of tax:** Insurance premium tax is due on or before this date. (R. S. 54:18A-1.)
- July 1. **Semiannual return by foreign fire insurance companies due:** (See explanatory note for January 1 bearing same caption.) Period covered is six months prior to July 1.

July 1. **Semiannual return by agents and brokers of foreign fire insurance companies due:** (See explanatory note for January 1 bearing same caption.) Period covered is six months prior to July 1.

August 1.
(On or before.) **Semiannual tax by foreign fire insurance companies due:** (See explanatory note for February 1 bearing same caption.) Period covered is six months prior to preceding July 1.

August 1.
(On or before.) **Semiannual tax by agents and brokers of foreign insurance companies due:** (See explanatory note for February 1 bearing same caption.) Period covered is six months prior to the preceding July 1.

PUBLIC UTILITY TAX

FRANCHISE AND GROSS RECEIPTS TAX

Year Preceding Year in Which Taxes are Payable.

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

September 1.
(On or before.) **Property return by utility:** Each utility shall file scheduled property and mileage return with the Director, Division of Taxation on or before this date. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:31-15.17; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 50:30A-55.)

January 1.
(Prior to.) **Director shall apportion property valuations and certify to municipalities:** The Director, Division of Taxation shall establish the apportionment value of the scheduled property of each utility and certify the apportionment valuations to the municipalities in which the property is located. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:31-15.18; R. S. Cum. Supp. 54:31-5; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:31-52; R. S. Cum. Supp. 54:31-23.)

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. 54:31-15.17; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 54:30A-55.)

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

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

Note 1.—This is not a definite date.

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

LOCAL PROPERTY TAX

Year Previous to Tax Year.

- October 1. **Assessing work starts on this date:** Assessors shall begin work of assessing real and tangible personal property on this date. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35; R. S. Cum. Supp. 54:4-35.)
- October 1. **Valuation date of real and tangible personal property:** Assessors shall determine the fair value of real and tangible personal property as of October 1. (P. L. 1943, c. 120, sec. 3 and 5; N.J.S.A. 54:4-23 and 36; R. S. Cum. Supp. 54:4-23 and 36, am. by P. L. 1945, c. 163.)
- October 22.
(Not later than.) **Request for copy of detailed statement of Class II railroad property:** If copy of detailed statement of assessed values of Class II railroad property is desired by assessors they shall file request therefor with Director not later than October 22. (P. L. 1942, c. 337, sec. 1; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- December 1.
(Prior to.) **Tax bills for first two instalments of local tax to be mailed by collector to taxpayers:** At least two months prior to the date on which the first instalment of taxes falls due (Feb. 1), the collector shall mail a tax bill to individuals assessed, covering the first and second instalments of tax computed at one-half of the complete tax last previously levied. (R. S. 54:4-64.)

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

- December 15.
(Not later than.) **Director certifies value of Class II railroad property to the assessors:** Not later than December 15 the Director shall certify the value of Class II railroad property to the assessors of the taxing districts in which such property is located. (P. L. 1942, c. 337, sec. 1; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- December 31. **Notice of time and place where assessment list may be inspected:** Ten days before filing assessment list and duplicate with county board (January 10), the assessor shall give notice by advertisement when and where taxpayers may inspect assessment list so that errors may be corrected before filing. (R. S. 54:4-38.)
- December 31.
(On or before.) **Director's certification to municipalities of apportionment of public utility property:** Prior to January 1 the Director shall certify, to the governing body of each municipality entitled to receive a portion of the franchise and gross receipts tax, the apportionment valuation of scheduled property of each utility located in such municipality and in each other municipality. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:31-15.18; R. S. Cum. Supp. 54:31-5; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:31-52; R. S. Cum. Supp. 54:31-23.)
- Tax Year:** (See Note 2.)
- January 1. **Real property taxes a lien:** All unpaid taxes on lands shall be a lien on the land on which they are assessed on and after January 1 of the year in which they fall due. (P. L. 1944, c. 247; N.J.S.A. 54:5-6; R. S. Cum. Supp. 54:5-6.)
- January 1. **Collectors report and pay collections to municipality:** Collectors, on the first of each month, shall report to the governing body of the municipality and pay over to its treasurer all tax collections. (R. S. 54:4-73.)
- January 1.
(Before.)
(Note 3.) **Real property sold or improved after Oct. 1 and before Jan. 1:** When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered after October 1 in any year and before January 1 following, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 in any year and completed before January 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of 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

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

to be known as the "Added Assessment List, 19.." (inserting the name of the year in which the assessment is made); such entry to be made opposite the name of the owner and the description and area of the parcel of real property. (P. L. 1941, c. 397, sec. 2; N.J.S.A. 54:4-63.2; R. S. Cum. Supp. 54:4-63.2; as amended by P. L. 1945, c. 137.)

January 10. **Assessment lists and duplicates filed with county board of taxation:** Assessor shall attend before and file with county board of taxation his complete assessment list and duplicate. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35; R. S. Cum. Supp. 54:4-35.)

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

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

January 18. **County board of taxation shall mail copy of equalization table to assessor and post copy at the courthouse:** A copy of the equalization table shall be mailed by the county board of taxation to the assessor of each district and post a copy at the courthouse at least one week before the hearings thereon starting January 25. (R. S. 54:3-17.)

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

February 1. **First instalment of real and tangible personal property tax due:** (R. S. 54:4-66.)

February 15. **First instalment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the first instalment of county tax. (R. S. 54:4-74.)

- March 1. **School districts to certify to county board of taxation amount appropriated for school purposes:** The proper officer of the school district in which annual appropriations for school purposes to be raised by taxation are voted by the inhabitants, shall, on or before March 1, transmit a statement to the county board of taxation of the amount appropriated for school purposes for the school year. (R. S. 54:4-45.)
- March 1.
(On or before.) **Bank stock tax to be determined by county boards of taxation:** Each county board of taxation shall annually, on March 1, determine the amount of tax to be levied on bank stock. (R. S. 54:9-9, as am. by P. L. 1947, c. 249.)
- March 10.
(Before.) **County boards of taxation to conclude hearings on equalization tables:** Equalization of assessments between the taxing districts within a county shall be completed by the county boards before March 10. (R. S. 54:3-18.)
- March 10.
(After.) **County board of taxation to send copy of equalization table to Director, Division of Taxation, et al.:** After the equalization table is finally confirmed by the county board of taxation copies thereof shall be transmitted to the Director, Division of Taxation, the Division of Tax Appeals, the State Comptroller and each taxing district in the county. (R. S. 54:3-19.)
- March 15. **Reassessments to be certified to the county boards of taxation by the Director:** Reassessments made by or on the order of the Director shall be completed and the valuations made therein certified to the county board of taxation on or before this date. (R. S. 54:1-29.)
- March 31.
(On or before.) **Request for copy of property tax assessments against railroads within the taxing district:** If copy of property tax assessments against railroads having property within the taxing district is desired by the taxing district, request therefor, in writing, must be filed by the taxing district with the Director not later than the tenth day prior to the last day for completion of said assessment. (P. L. 1941, c. 291, sec. 21; P. L. 1942, c. 33, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
- April 1.
(Before.) **Director to conclude hearings of appeals from railroad property valuations:** Before April 1 the Director shall conclude the hearings of appeals by taxing districts, et als., from his valuations of railroad property. (P. L. 1942, c. 337, sec. 2; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)

- April 1.
(Before.) **Municipal and county budget requirements to be certified to county board of taxation:** The clerk of the board of freeholders and the municipal clerk, or other proper officer of the taxing district, shall, not later than the ninetieth day after the beginning of each budget year (January 1) transmit to the county board of taxation a statement of the amount appropriated and to be raised by taxation for municipal and county purposes. (P. L. 1942, c. 316, secs. 1 and 2; N.J.S.A. 54:4-41 and 42; R. S. Cum. Supp. 54:4-41 and 42.)
- April 1.
(On or before.) **Director to certify to county boards of taxation the value of Class II railroad property:** The Director shall certify to each county board the value of Class II railroad property situate in each taxing district in the county, showing any corrections on his review. (P. L. 1942, c. 337, sec. 2; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- April 1.
(On or before.) **Completed duplicates to be delivered to collectors by county board of taxation:** The county board of taxation shall, on or before this date, cause the corrected, revised and completed duplicates, certified by it to be a true record of the taxes assessed, to be delivered to the collectors of the various taxing districts. (R. S. 54:4-55.)
- April 10.
(On or before.) **Table of aggregates to be completed by county board of taxation:** The county board of taxation shall, on or before April 10, fill out a table of aggregates copied from the duplicates of the several assessors and the certification of the Director relating to Class II railroad property. (P. L. 1942, c. 316, sec. 3; N.J.S.A. 54:4-52; R. S. Cum. Supp. 54:4-52.)
- April 13.
(Before.) **Table of aggregates to be transmitted to the county treasurer:** Within three days of completion county board of taxation shall transmit the table to the county treasurer who shall have it printed and transmit certified copies thereof to the State Comptroller, Director of the Division of Taxation, State Auditor, clerk of the board of freeholders and the clerk of each municipality. (P. L. 1942, c. 316, sec. 3; N.J.S.A. 54:4-52; R. S. Cum. Supp. 54:4-52.)
- May 1. **Second instalment of real and tangible personal property tax due:** (R. S. 54:4-66.)
- May 6.
(On or before.)
(Note 1.) **Director certifies to municipal tax collectors the apportioned utility franchise tax:** Within five days after computing and apportioning the franchise tax on utility companies (on or before May 1) the Director shall certify the amounts apportioned to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

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

July 6. (On or before.) (Note 1.)	Utility gross receipts tax due municipalities first payment: One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
Ten days before Second Tuesday in July.	Director shall prepare, mail and post state equalization table: The Director shall annually prepare a state equalization table of county ratables, mail a copy thereof to each county board of taxation, director of the board of freeholders of each county and the State Comptroller, and post a copy at the State House, at least 10 days before the hearing thereon (second Tuesday in July). (R. S. 54:1-33.)
Second Tuesday in July.	Hearing before Director on state equalization table: The Director shall sit annually on the second Tuesday in July at his office in Trenton for the purpose of equalizing the assessments between the several counties. (R. S. 54:1-34.)
After the Second Tuesday in July.	State abstract of ratables to be completed and copies transmitted by Director: The Director, after completion of the state equalization table, shall prepare an abstract of total ratables of the state, as returned by the county boards of taxation and corrected or confirmed by him in accordance with the state equalization table, and transmit a certified copy thereof to the Division of Tax Appeals, the county boards of taxation and the State Comptroller. (P. L. 1938, c. 279, sec. 1; N.J.S.A. 54:1-35; R. S. Cum. Supp. 54:1-35.)
August 1.	Third instalment of real and tangible personal property tax due: (R. S. 54:4-66.)
August 15.	Third instalment of county tax due county by each municipality: The governing body of each municipality shall cause to be paid to the county treasurer, the third instalment of county tax. (R. S. 54:4-74.)
August 15. (On or before.)	Taxpayers and taxing districts may appeal to the county board of taxation from assessed valuations: A taxpayer, or a taxing district, feeling that he or it has been aggrieved or discriminated against by the assessed valuation of his or its property may appeal to the county board of taxation by filing petition on or before this date. (R. S. 54:3-21.)
August 25.	State equalization table completed: The Director shall complete the state equalization table by this date. (R. S. 54:1-34.) Counties may appeal therefrom to Division of Tax Appeals within ten days of date of filing thereof with State Board. (R. S. 54:2-38.)

- September 1. **Franchise and gross receipts taxes due municipalities (second payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- October 1. **Real property sold or improved between January first and October first:** When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered between January 1 and October 1 in any year, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 and completed between January 1 and October 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of the first of the month following the date of the delivery of such deed, or of such completion, and if such property was not assessed as of October 1 preceding or, if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter an assessment, as an added assessment against such parcel of real property, in the "Added Assessment List, 19...", which assessment shall be determined as follows: by multiplying the amount of such assessment or such excess by the number of whole months remaining in the calendar year after the date of delivery of such deed, or of such completion, and dividing the result by 12. (P. L. 1941, c. 397, sec. 3; N.J.S.A. 54:4-63.3; R. S. Cum. Supp. 54:4-63.3, as am. by P. L. 1945, c. 137, sec. 2.)
- October 1. **Added assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the added assessment list and a true copy thereof, to be called the assessor's added assessment duplicate. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 54:4-63.5.)
- October 10. **Added assessment duplicates to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the added assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 54:4-63.5.)
- October 25.
(Before.) **Added assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for added assessments as soon as the added

- assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1941, c. 397, sec. 7; N.J.S.A. 54:4-63.7; R. S. Cum. Supp. 54:4-63.7.)
- November 1. **Fourth instalment of real and tangible personal property tax due:** (R. S. 54:4-66.)
- November 1. **Added assessment taxes payable:** Taxes assessed on property values included in added assessment lists are payable in full on this date and delinquent thereafter. (P. L. 1941, c. 397, sec. 8; N.J.S.A. 54:4-63.8; R. S. Cum. Supp. 54:4-63.8.)
- November 1.
(Before.) **Review of state equalization table to be completed:** The state equalization table may be reviewed by the Division of Tax Appeals on complaint of any county, filed with it within 10 days after the table has been filed with it, or on its own motion. (Note: State equalization table is not filed with Division of Tax Appeals, although state abstract of ratables is: See R. S. 54:1-34 and 35.) The review thereon shall be completed before November 1. (R. S. 54:2-38.)
- November 1.
(After.) **Collector to enforce collection of personal and poll taxes:** The collector shall forthwith after the date when the last instalment of the taxes for the year are due and delinquent (see R. S. 54:4-66) enforce the payment of all taxes on personal property and poll taxes by distress and sale of any goods and chattels of the delinquent in the state (P. L. 1944, c. 134; N.J.S.A. 54:4-78; R. S. Cum. Supp. 54:4-78), or by taking and delivery of the body of the delinquent to the sheriff or the jailer of the county, to be kept until payment be made—but there shall be no arrest or detention for default in payment of taxes on real estate. (R. S. 54:4-79.)
- November 15. **Fourth instalment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the fourth instalment of county tax. (R. S. 54:4-74.)
- November 16. **County boards of taxation shall determine all appeals from assessed valuation:** The county boards of taxation shall hear and determine all appeals by taxpayers and taxing districts from assessed valuations on or before this date. (R. S. 54:3-26, am. by P. L. 1946, c. 161.)
- December 1. **Appeals from added assessments to county board of taxation:** On or before this date appeals shall be filed with the county board of taxation from added assessments. (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)

- December 1. **Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- December 1. **One-half of bank stock tax due and payable to county treasurer:** (R. S. 54:9-11, as am. by P. L. 1946, c. 146.)
- December 10.
(On or before.) **Railroad tax receipts paid to county treasurers by state:** The Comptroller shall transmit to each county treasurer a certificate showing the amounts allotted to the taxing districts therein for Class II railroad taxes and one-half the railroad franchise tax, and, on or before December 10 of the year in which the taxes are payable, draw his warrant in favor of the several county treasurers for the amounts allotted to their several counties. (P. L. 1941, c. 291, sec. 24; N.J.S.A. 54:29A-24; R. S. Cum. Supp. 54:29A-24.)
- December 15.
(Not later than.) **Railroad tax receipts paid to collectors of taxing districts by county treasurers:** Each county treasurer, not later than December 15, shall pay to the collector of each taxing district the amount of railroad taxes allotted thereto, deducting, however, the amount due for county taxes. (P. L. 1941, c. 291, sec. 24; N.J.S.A. 54:29A-24; R. S. Cum. Supp. 54:29A-24.)
- December 16.
(On or before.) **Taxpayers and taxing districts may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations:** Any appellant who is dissatisfied with the judgment of the county board of taxation upon his appeal, may appeal from that judgment to the Division of Tax Appeals within one month from the date fixed for final decisions by the county boards (November 15). (P. L. 1944, c. 240; N.J.S.A. 54:2-39; R. S. Cum. Supp. 54:2-39.)
- December 31.
(On or before.) **Omitted property to be assessed:** The county board of taxation shall cause to be entered upon the tax duplicate a proper assessment against any property omitted by the assessor. Such proceedings may be brought within one year from the date when taxes on real property become a lien (January 1). (See N.J.S.A. 54:5-6; R. S. Cum. Supp. 54:5-6.) (R. S. 54:3-20.)
- Year following tax year:**
- January 2. **Appeals from added assessments to be heard by county board of taxation:** The county board of taxation shall hear all appeals from added assessments within one month after the last day for filing appeals (December 1). (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)

- February 2. **Appeals from added assessments to the Division of Tax Appeals:** Appeals to the Division of Tax Appeals from judgments of the county boards of taxation on added assessments shall be made within one month from the date fixed for final decision of the county board of taxation (January 2). (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)
- February 15. **State and county taxes on added assessments 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 for the previous year by the county and state rate for the preceding year, and such amount shall be for the use of the county. (P. L. 1941, c. 397, sec. 10; N.J.S.A. 54:4-63.10; R. S. Cum. Supp. 54:4-63.10; R. S. Cum. Supp. 54:4-63.10.)
- March 1.
(On or before.) **Tax collector's statement of receipts, added, cancelled, abated and delinquent taxes to chief financial officer of taxing district:** Tax collectors in all taxing districts shall file with the treasurer or chief financial officer of the taxing district and with the governing body thereof, a statement of his receipts during the preceding year, and of the amount of taxes added to the preceding year's assessment, taxes of the preceding year abated or cancelled and taxes of the preceding year remaining unpaid at the end of said year. (P. L. 1944, c. 115; N.J.S.A. 54:4-91; R. S. Cum. Supp. 54:4-91.)
- May 1.
(On or before.) **Tax collector's statement of uncollectible tax assessments to governing body of taxing district:** The tax collector shall file with the governing body of the taxing district a list in duplicate of delinquent taxes which he believes are not collectible by reason of fictitious, double or other palpably erroneous assessment or in the case of poll taxes or taxes on personal property, by reason of the removal, absence, death or insolvency of the taxpayer. (P. L. 1944, c. 115, sec. 2; N.J.S.A. 54:4-91.1; R. S. Cum. Supp. 54:4-91.1.)
- June 30.
(On or before.) **Governing body of taxing district to cancel uncollectible tax assessments and release tax collector of duty of collecting same:** Within 60 days of filing by tax collector of delinquent tax list, the governing body of the taxing district shall examine said list, by resolution cancel any tax which it is satisfied cannot be collected and release the tax collector of responsibility for collection thereof. (P. L. 1944, c. 115, sec. 3; N.J.S.A. 54:4-91.2; R. S. Cum. Supp. 54:4-91.2.)
- July 1.
(After.) **Sale of property to enforce delinquent tax lien:** Taxes or municipal liens on real property, which remain in arrears on July 1, in the calendar year following the calendar year when the same became in arrears, shall be enforced by the collector by selling the property. (P. L. 1944, c. 108; N.J.S.A. 54:5-19; R. S. Cum. Supp. 54:5-19.)
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RAILROAD TAX**Year Preceding Year in Which Taxes are Payable**

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

Year in Which Taxes are Payable

January 1.	Property tax lien date: Taxes become a lien as of this date. (P. L. 1941, c. 291, sec. 54; N.J.S.A. 54:29A-54; R. S. Cum. Supp. 54:29A-54.)
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 within the taxing district is desired by the taxing district, request in writing therefor must be filed by the taxing district with the Director, Division of Taxation, not later than the tenth day prior to the last day for completion of said assessment. (P. L. 1942, c. 337; sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
April 1. (On or before.)	County boards of taxation to certify general tax rates: Each county board of taxation to certify to the Director, Division of Taxation, the general tax rate in each taxing district in the county containing Class II property. (P. L. 1948, c. 40, sec. 10; N.J.S.A. 54:29A-19; R. S. Cum. Supp. 54:29A-19.)

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

July 22.
(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. 54:29A-15.)

Note—In 1949 and each year thereafter the date is June first, on or before.

August 1.
(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.)

Note—In 1949 and each year thereafter the date is June 10, on or before.

August 6.
(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.)

Note—In 1949 and each year thereafter the date is June 15, on or before.

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 1. **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.)
Note—In 1949 and each year thereafter the date is June 15.

December 10.
(On or before.) **Apportionment of Class II property taxes to counties:** The Director, Division of Budget and Accounting, shall transmit to county treasurers warrants for railroad taxes allotted to each county. (P. L. 1941, c. 291, sec. 24b; P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)

December 15.
(Not later than.) **Apportionment of Class II property taxes to taxing districts:** County treasurers shall pay to each taxing district the railroad taxes allotted thereto. (P. L. 1941, c. 291, sec. 24b; P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)

Year Following Year in Which Taxes are Payable

Within three months from November 5 to 10. **Certiorari of Division of Tax Appeals determination:** The final determination of the Division of Tax Appeals may be contested by certiorari, but only within three months of its certification to the Director, Division of Taxation. (P. L. 1941, c. 291, sec. 36; N.J.S.A. 54:29A-36; R. S. Cum. Supp. 54:29A-36.)

SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION:

	1948	1947	Increase	Decrease
Bank stock taxes (divided equally between county and municipality)	\$1,637,837.58	\$1,519,345.90	\$118,491.68	

LEVIED BY LOCAL ASSESSORS:

County taxes (exclusive of counties' quota of bank stock taxes)	\$62,908,190.23	\$57,120,439.81	\$5,787,750.42	
District Court taxes	247,931.59	247,834.78	96.81	
County library taxes	227,184.80	198,386.81	28,797.99	
Taxes for local purposes (exclusive of municipalities quota of bank stock taxes):				
District school taxes	128,335,632.69	112,989,214.42	15,346,418.27	
Other local taxes	142,569,470.58	127,148,689.47	15,420,781.11	
Total taxes raised at local rates	\$334,288,409.89	\$297,704,565.29	\$36,583,844.60	.....
Poll taxes	\$49,545.00	\$50,711.00	\$36,583,844.60	\$1,166.00

LEVIED BY DIRECTOR, DIVISION OF TAXATION:

For local use:				
Second-class railroad property..	\$12,128,596.82	\$5,655,061.89	\$6,473,534.93	
One-half franchise railroad tax .....	.....	899,694.94	.....	\$899,694.94
Total railroad taxes for local use	\$12,128,596.82	\$6,554,756.83	\$6,473,534.93	\$899,694.94
		Net increase	\$5,573,839.99	

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS

COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE
FOR THE CALENDAR YEARS 1948 AND 1947

<i>County</i>	<i>1948</i>	<i>1947</i>	<i>Increase</i>	<i>Decrease</i>
Atlantic	\$135,013,064	\$132,557,349	\$2,455,715	
Bergen	510,547,256	488,277,561	22,269,695	
Burlington	64,071,725	62,005,928	2,065,797	
Camden	263,714,967	254,410,974	9,303,993	
Cape May	55,299,028	53,211,745	2,087,283	
Cumberland	56,446,154	55,259,230	1,186,924	
Essex	1,418,054,286	1,392,842,452	25,211,834	
Gloucester	59,419,595	57,263,168	2,156,427	
Hudson	1,034,584,755	866,603,170	167,981,585	
Hunterdon	36,953,041	35,170,686	1,782,355	
Mercer	263,540,574	252,171,906	11,368,668	
Middlesex	233,003,864	211,229,840	21,774,024	
Monmouth	191,197,720	185,777,357	5,420,363	
Morris	137,081,412	128,987,420	8,093,992	
Ocean	53,249,950	50,299,028	2,950,922	
Passaic	410,753,086	398,507,642	12,245,444	
Salem	51,660,721	50,086,759	1,573,962	
Somerset	76,953,766	71,961,242	4,992,524	
Sussex	31,865,985	31,063,364	802,621	
Union	537,328,056	516,207,216	21,120,840	
Warren	42,231,320	40,665,201	1,566,119	
Totals	\$5,662,970,325	\$5,334,559,238	\$328,411,087	.....
Net increase			\$328,411,087	

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

	<i>Valuations of 1948</i>	<i>Valuations of 1947</i>	<i>Increase</i>	<i>Decrease</i>
Public school property	\$270,816,976	\$269,515,862	\$1,301,114	
Other school property	71,075,166	67,640,731	3,434,435	
Public property	561,664,191	545,209,439	16,454,752	
Church and charitable property ..	195,322,384	194,140,778	1,181,606	
Cemeteries and graveyards	14,496,128	16,467,609		\$1,971,481
Other exemptions:				
Real	154,685,833	159,296,938		4,611,105
Personal	61,642,632	62,664,682		1,022,050
Total	\$1,329,703,310	\$1,314,936,039	\$22,371,907	\$7,604,636
Net increase			\$14,767,271	

**COMPARATIVE LIST OF THE
TAX RATES OF ALL
TAXING DISTRICTS**

LIST OF TAX RATES

<i>Name of Municipality and County</i>	<i>Form of Municipality</i>	<i>Tax Rate</i>		<i>Increase</i>	<i>Decrease</i>
		1948	1947		
Atlantic County—					
Absecon	City	\$8.12	\$8.82		\$0.70
Atlantic City	City	7.16	7.33		0.17
Brigantine	City	12.44	11.88	\$0.56	
Buena Vista	Township	12.19	10.89	1.30	
Corbin City	City	7.22	7.29		0.07
Egg Harbor	City	9.76	9.68	0.08	
Egg Harbor	Township	13.00	10.45	2.55	
Estell Manor	City	9.71	10.50		0.79
Folsom	Borough	6.33	7.38		1.05
Galloway	Township	7.89	7.51	0.38	
Hamilton	Township	7.20	6.96	0.24	
Hammononton	Town	9.71	9.36	0.35	
Linwood	City	9.37	9.41		0.04
Longport	Borough	9.95	9.35	0.60	
Margate City	City	10.75	10.81		0.06
Mullica	Township	5.71	5.11	0.60	
Northfield	City	10.07	8.55	1.52	
Pleasantville	City	11.62	9.21	2.41	
Port Republic	City	7.92	5.12	2.80	
Somers Point	City	11.29	11.59		0.30
Ventnor	City	11.58	11.32	0.26	
Weymouth	Township	12.21	11.92	0.29	
Bergen County—					
Allendale	Borough	5.70	4.84	0.86	
Alpine	Borough	3.08	2.81	0.27	
Bergenfield	Borough	6.08	5.92	0.16	
Bogota	Borough	6.61	6.75		0.14
Carlstadt	Borough	5.96	5.45	0.51	
Cliffside Park	Borough	6.31	6.30	0.01	
Closter	Borough	5.77	6.30		0.53
Cresskill	Borough	6.58	6.60		0.02
Demarest	Borough	5.32	5.44		0.12
Dumont	Borough	6.92	6.72	0.20	
East Paterson	Borough	5.38	5.25	0.13	
East Rutherford	Borough	5.26	5.32		0.06
Edgewater	Borough	3.53	3.35	0.18	
Emerson	Borough	6.47	6.06	0.41	
Englewood	City	5.50	5.37	0.13	
Englewood Cliffs	Borough	4.04	3.82	0.22	
Fairlawn	Borough	6.83	5.67	1.16	
Fairview	Borough	6.10	5.83	0.27	
Fort Lee	Borough	5.88	5.93		0.05
Franklin Lakes	Borough	5.37	4.67	0.70	
Garfield	City	5.74	5.83		0.09
Glen Rock	Borough	5.04	4.96	0.08	
Hackensack	City	6.20	5.45	0.75	

Name of Municipality and County	Form of Municipality	Tax Rate		Increase	Decrease
		1948	1947		
Harrington Park	Borough	\$5.75	\$5.91		\$0.16
Hasbrouck Heights	Borough	6.36	5.85	\$0.51	
Haworth	Borough	6.79	6.38	0.41	
Hillsdale	Borough	6.58	5.84	0.74	
Hohokus	Borough	4.85	4.45	0.40	
Leonia	Borough	5.86	5.59	0.27	
Little Ferry	Borough	7.64	7.47	0.17	
Lodi	Borough	7.23	6.95	0.28	
Lyndhurst	Township	6.50	6.52		0.02
Mahwah	Township	4.43	3.98	0.45	
Maywood	Borough	5.64	5.44	0.20	
Midland Park	Borough	5.15	4.87	0.28	
Montvale	Borough	5.82	5.13	0.69	
Moonachie	Borough	7.04	7.03	0.01	
New Milford	Borough	6.66	5.98	0.68	
North Arlington	Borough	6.20	6.05	0.15	
Northvale	Borough	13.33	7.61	5.72	
Norwood	Borough	5.77	5.95		0.18
Oakland	Borough	4.50	4.49	0.01	
Old Tappan	Borough	4.61	3.74	0.87	
Oradell	Borough	5.62	4.61	1.01	
Palisades Park	Borough	5.83	5.86		0.03
Paramus	Borough	4.10	3.66	0.44	
Park Ridge	Borough	5.73	5.65	0.08	
Ramsey	Borough	5.48	4.79	0.69	
Ridgefield	Borough	5.56	5.49	0.07	
Ridgefield Park	Township	6.62	6.75		0.13
Ridgewood	Township	4.89	4.81	0.08	
River Edge	Borough	5.88	5.84	0.04	
Rivervale	Township	4.40	4.49		0.09
Rochelle Park	Township	5.82	5.92		0.10
Rockleigh	Borough	2.52	2.24	0.28	
Rutherford	Borough	5.93	5.89	0.04	
Saddle River	Borough	3.90	3.73	0.17	
Saddle River	Township	5.79	6.02		0.23
South Hackensack	Township	5.46	5.58		0.12
Teaneck	Township	6.56	6.26	0.30	
Tenafly	Borough	5.62	5.30	0.32	
Teterboro	Borough	3.00	3.00	....	
Upper Saddle River	Borough	3.50	2.81	0.69	
Waldwick	Borough	7.95	7.72	0.23	
Wallington	Borough	7.11	6.87	0.24	
Washington	Township	5.08	3.91	1.17	
Westwood	Borough	6.73	6.58	0.15	
Woodcliff Lake	Borough	5.57	4.71	0.86	
Wood-Ridge	Borough	4.72	4.84		0.12
Wyckoff	Township	5.79	6.07		0.28
Burlington County—					
Bass River	Township	5.90	5.67	0.23	
Beverly	City	8.30	6.73	1.57	
Bordentown	City	6.21	6.27		0.06
Bordentown	Township	3.03	2.68	0.35	
Burlington	City	5.28	4.47	0.81	
Burlington	Township	6.67	6.35	0.32	
Chesterfield	Township	4.04	3.54	0.50	
Cinnaminson	Township	6.10	4.67	1.43	
Delanco	Township	9.30	8.52	0.78	

Name of Municipality and County	Form of Municipality	Tax Rate		Increase Decrease	
		1948	1947		
Delran	Township	\$5.94	\$5.38	\$0.56	
Eastampton	Township	8.09	7.20	0.89	
Edgewater Park	Township	4.55	4.18	0.37	
Evesham	Township	4.82	4.69	0.13	
Fieldsboro	Borough	8.82	7.40	1.42	
Florence	Township	7.25	7.01	0.24	
Hainesport	Township	7.73	6.53	1.20	
Lumberton	Township	5.53	5.61		\$0.08
Mansfield	Township	4.83	4.55	0.28	
Maple Shade	Township	8.68	8.93		0.25
Medford Lakes	Borough	6.85	5.48	1.37	
Medford	Township	5.71	5.39	0.32	
Moorestown	Township	6.26	5.88	0.38	
Mt. Holly	Township	8.27	7.90	0.37	
Mt. Laurel	Township	6.24	5.60	0.64	
New Hanover	Township	1.92	1.60	0.32	
North Hanover	Township	5.98	6.53		0.55
Palmyra	Borough	6.49	6.14	0.35	
Pemberton	Borough	6.10	5.37	0.73	
Pemberton	Township	5.20	4.49	0.71	
Riverside	Township	8.37	7.82	0.55	
Riverton	Borough	6.05	5.90	0.15	
Shamong	Township	8.70	9.82		1.12
Southampton	Township	6.30	5.48	0.82	
Springfield	Township	4.83	4.35	0.48	
Tabernacle	Township	7.44	7.31	0.13	
Washington	Township	6.73	6.44	0.29	
Westampton	Township	6.70	5.20	1.50	
Willingboro	Township	6.38	5.81	0.57	
Woodland	Township	6.75	8.21		1.46
Wrightstown	Borough	3.66	3.51	0.15	
Camden County—					
Audubon	Borough	6.06	5.80	0.26	
Barrington	Borough	6.72	6.76		0.04
Bellmawr	Borough	5.36	5.32	0.04	
Berlin	Borough	5.32	5.20	0.12	
Berlin	Township	7.85	8.48		0.63
Brooklawn	Borough	5.36	5.15	0.21	
Camden	City	5.60	5.40	0.20	
Chesilhurst	Borough	7.48	6.84	0.64	
Clementon	Borough	7.32	6.40	0.92	
Collingswood	Borough	5.56	5.52	0.04	
Delaware	Township	4.96	5.06		0.10
Gibbsboro	Borough	3.56	2.88	0.68	
Gloucester	City	6.60	6.26	0.34	
Gloucester	Township	5.24	5.16	0.08	
Haddonfield	Borough	5.44	5.18	0.26	
Haddon Heights	Borough	6.24	5.88	0.36	
Haddon	Township	5.32	4.52	0.80	
Hi-Nella	Borough	6.36	5.24	1.12	
Laurel Springs	Borough	5.64	5.74		0.10
Lawnside	Borough	8.80	7.72	1.08	
Lindenwold	Borough	8.32	6.84	1.48	
Magnolia	Borough	6.24	5.92	0.32	
Merchantville	Borough	5.44	4.72	0.72	
Mt. Ephraim	Borough	5.96	5.68	0.28	

Name of Municipality and County	Form of Municipality	Tax Rate		Increase	Decrease
		1948	1947		
Oaklyn	Borough	\$6.92	\$6.58	\$0.34	
Pennsauken	Township	5.16	4.84	0.32	
Pine Hill	Borough	9.28	7.36	1.92	
Pine Valley	Borough	5.60	6.39		\$0.79
Runnemede	Borough	6.56	5.92	0.64	
Somerdale	Borough	7.12	6.88	0.24	
Stratford	Borough	6.08	5.78	0.30	
Tavistock	Borough	3.84	3.87		0.03
Voorhees	Township	6.40	5.44	0.96	
Waterford	Township	6.72	6.64	0.08	
Winslow	Township	6.00	5.89	0.11	
Woodlynne	Borough	5.60	5.18	0.42	
Cape May County—					
Avalon	Borough	6.23	5.89	0.34	
Cape May	City	7.80	7.28	0.52	
Cape May Point	Borough	7.63	7.18	0.45	
Dennis	Township	4.87	4.85	0.02	
Lower	Township	4.07	4.43		0.36
Middle	Township	7.03	6.22	0.81	
North Wildwood	City	8.96	6.89	2.07	
Ocean City	City	7.99	7.81	0.18	
Sea Isle	City	6.90	6.97		0.07
Stone Harbor	Borough	6.31	5.59	0.72	
Upper	Township	4.29	3.97	0.32	
West Cape May	Borough	7.07	6.26	0.81	
West Wildwood	Borough	9.80	8.30	1.50	
Wildwood	City	6.48	6.31	0.17	
Wildwood Crest	Borough	6.49	6.74		0.25
Woodbine	Borough	5.87	5.60	0.27	
Cumberland County—					
Bridgeton	City	6.45	5.73	0.72	
Commercial	Township	10.41	7.72	2.69	
Deerfield	Township	5.60	4.88	0.72	
Downe	Township	5.44	5.24	0.20	
Fairfield	Township	5.24	5.19	0.05	
Greenwich	Township	4.96	5.15		0.19
Hopewell	Township	3.80	3.82		0.02
Landis	Township	5.68	5.33	0.34	
Lawrence	Township	4.62	4.09	0.53	
Maurice River	Township	6.02	4.00	2.02	
Millville	City	6.00	5.80	0.20	
Shiloh	Borough	5.10	4.95	0.15	
Stow Creek	Township	6.03	5.77	0.26	
Upper Deerfield	Township	3.39	3.12	0.27	
Vineland	Borough	5.38	5.14	0.24	
Essex County—					
Belleville	Town	5.44	4.91	0.53	
Bloomfield	Town	5.04	4.71	0.33	
Caldwell	Borough	4.25	4.33		0.08
Caldwell	Township	2.85	2.85		....
Cedar Grove	Township	4.94	4.70	0.24	
East Orange	City	4.72	4.64	0.08	
Essex Fells	Borough	3.47	3.35	0.12	

Name of Municipality and County	Form of Municipality	Tax Rate		Increase Decrease
		1948	1947	
Glen Ridge	Borough	\$5.48	\$5.00	\$0.48
Irvington	Town	5.86	5.51	0.35
Livingston	Township	5.52	4.94	0.58
Maplewood	Township	4.86	4.47	0.39
Millburn	Township	4.87	4.49	0.38
Montclair	Town	5.26	5.14	0.12
Newark	City	6.50	5.98	0.52
North Caldwell	Borough	4.20	4.45	\$0.25
Nutley	Town	5.48	5.47	0.01
Orange	City	5.75	5.38	0.37
Roseland	Borough	3.76	3.77	0.01
South Orange	Village	5.32	4.91	0.41
Verona	Borough	5.77	5.39	0.38
West Caldwell	Borough	4.30	4.12	0.18
West Orange	Town	5.09	4.99	0.10
Gloucester County—				
Clayton	Borough	6.66	6.00	0.66
Deptford	Township	5.92	5.82	0.10
East Greenwich	Township	4.32	4.14	0.18
Elk	Township	5.80	4.76	1.04
Franklin	Township	6.60	6.28	0.32
Glassboro	Borough	6.64	6.28	0.36
Greenwich	Township	3.41	3.16	0.25
Harrison	Township	4.80	4.14	0.66
Logan	Township	5.18	4.48	0.70
Mantua	Township	5.48	5.06	0.42
Monroe	Township	7.44	8.06	0.62
National Park	Borough	7.24	6.82	0.42
Newfield	Borough	9.32	7.76	1.56
Paulsboro	Borough	7.42	6.90	0.52
Pitman	Borough	5.84	5.50	0.34
South Harrison	Township	5.94	5.42	0.52
Swedesboro	Borough	6.78	5.60	1.18
Washington	Township	5.40	5.06	0.34
Wenonah	Borough	4.62	4.52	0.10
West Deptford	Township	6.02	6.14	0.12
Westville	Borough	5.54	4.86	0.68
Woodbury	City	5.38	5.24	0.14
Woodbury Heights	Borough	5.22	5.32	0.10
Woolwich	Township	6.24	5.26	0.98
Hudson County—				
Bayonne	City	7.397	5.699	1.698
East Newark	Borough	5.329	4.461	0.868
Guttenberg	Town	5.064	5.024	0.040
Harrison	Town	4.234	4.376	\$0.142
Hoboken	City	6.539	5.445	1.094
Jersey City	City	6.899	7.727	0.829
Kearny	Town	4.436	4.460	0.024
North Bergen	Township	6.965	6.441	0.524
Secaucus	Town	5.922	6.268	0.346
*Union City {West Hoboken } City	{7.015		6.556	0.407
{Town of Union }	{7.015		6.661	0.354
Weehawken	Township	3.967	3.860	0.107
West New York	Town	7.167	6.107	1.060

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

Name of Municipality and County	Form of Municipality	Tax Rate		Increase	Decrease
		1948	1947		
Hunterdon County—					
Alexandria	Township	\$4.85	\$3.94	\$0.91	
Bethlehem	Township	4.89	4.74	0.15	
Bloomsbury	Borough	5.28	4.84	0.44	
Califon	Borough	3.75	3.15	0.60	
Clinton	Town	3.99	3.32	0.67	
Clinton	Township	3.37	2.92	0.45	
Delaware	Township	4.70	3.53	1.17	
East Amwell	Township	5.18	4.43	0.75	
Flemington	Borough	4.62	4.37	0.25	
Franklin	Township	4.17	3.91	0.26	
Frenchtown	Borough	5.82	5.43	0.39	
Glen Gardner	Borough	6.46	5.63	0.83	
Hampton	Borough	5.14	4.80	0.34	
High Bridge	Borough	5.05	4.90	0.15	
Holland	Township	1.17	.93	0.24	
Kingwood	Township	3.89	3.30	0.59	
Lambertville	City	7.05	5.71	1.34	
Lebanon	Borough	3.00	2.62	0.38	
Lebanon	Township	4.86	4.38	0.48	
Milford	Borough	3.30	3.03	0.27	
Raritan	Township	2.49	1.38	1.11	
Readington	Township	5.08	4.31	0.77	
Stockton	Borough	4.37	3.14	1.23	
Tewksbury	Township	5.21	4.93	0.28	
Union	Township	4.52	4.21	0.31	
West Amwell	Township	4.81	4.47	0.34	
Mercer County—					
East Windsor	Township	3.72	3.65	0.07	
Ewing	Township	4.04	3.51	0.53	
Hamilton	Township	5.25	4.96	0.29	
Hightstown	Borough	5.52	5.23	0.29	
Hopewell	Borough	4.92	4.46	0.46	
Hopewell	Township	4.92	4.26	0.66	
Lawrence	Township	4.28	3.94	0.34	
Pennington	Borough	5.62	4.89	0.73	
Princeton	Borough	3.98	3.88	0.10	
Princeton	Township	3.56	3.38	0.18	
Trenton	City	5.53	5.44	0.09	
Washington	Township	4.18	3.92	0.26	
West Windsor	Township	2.16	2.10	0.06	
Middlesex County—					
Carteret	Borough	8.13	8.63		\$0.50
Cranbury	Township	5.02	4.85	0.17	
Dunellen	Borough	7.57	6.92	0.65	
East Brunswick	Township	7.10	6.61	0.49	
Helmetta	Borough	3.59	3.41	0.18	
Highland Park	Borough	6.61	6.11	0.50	
Jamesburg	Borough	8.97	8.81	0.16	
Madison	Township	7.20	6.60	0.60	
Metuchen	Borough	7.40	7.41		0.01
Middlesex	Borough	6.13	5.87	0.26	
Milltown	Borough	4.94	4.97		0.03
Monroe	Township	6.50	6.63		0.13
New Brunswick	City	5.76	5.89		0.13

<i>Name of Municipality and County</i>	<i>Form of Municipality</i>	<i>Tax Rate</i>		<i>Increase Decrease</i>	
		1948	1947		
North Brunswick	Township	\$5.46	\$5.31	\$0.15	
Perth Amboy	City	6.36	6.32	0.04	
Piscataway	Township	6.57	6.42	0.15	
Plainsboro	Township	3.29	3.26	0.03	
Raritan	Township	6.03	5.99	0.04	
Sayreville	Borough	4.79	4.58	0.21	
South Amboy	City	5.18	5.18	....	....
South Brunswick	Township	4.10	4.52		\$0.42
South Plainfield	Borough	6.97	7.11		0.14
South River	Borough	7.08	6.86	0.22	
Spotswood	Borough	6.33	6.63		0.30
Woodbridge	Township	7.34	6.12	1.22	
Monmouth County—					
Allenhurst	Borough	6.12	5.60	0.52	
Allentown	Borough	5.41	5.37	0.04	
Asbury Park	City	6.24	5.99	0.25	
Atlantic Highlands	Borough	6.69	6.46	0.23	
Atlantic	Township	5.77	4.61	1.16	
Avon-by-the-Sea	Borough	6.28	6.09	0.19	
Belmar	Borough	5.30	4.31	0.99	
Bradley Beach	Borough	5.77	5.29	0.48	
Brielle	Borough	6.39	6.38	0.01	
Deal	Borough	4.83	5.19		0.36
Eatontown	Borough	5.95	5.92	0.03	
Englishtown	Borough	6.54	6.39	0.15	
Fair Haven	Borough	6.93	5.63	1.30	
Farmingdale	Borough	5.82	5.50	0.32	
Freehold	Borough	5.93	5.66	0.27	
Freehold	Township	4.34	3.79	0.55	
Highlands	Borough	8.89	7.39	1.50	
Holmdel	Township	5.56	5.00	0.56	
Howell	Township	6.62	5.89	0.73	
Interlaken	Borough	6.73	6.52	0.21	
Keansburg	Borough	7.57	6.29	1.28	
Keyport	Borough	7.35	6.65	0.70	
Little Silver	Borough	5.32	5.74		0.42
Long Branch	City	8.32	8.04	0.28	
Manalapan	Township	5.18	4.55	0.63	
Manasquan	Borough	6.05	5.94	0.11	
Marlboro	Township	6.11	4.88	1.23	
Matawan	Borough	7.18	6.37	0.81	
Matawan	Township	7.68	6.78	0.90	
Middletown	Township	7.20	6.63	0.57	
Millstone	Township	7.50	6.10	1.40	
Monmouth Beach	Borough	6.88	6.62	0.26	
Neptune City	Borough	8.50	7.01	1.49	
Neptune	Township	7.97	7.85	0.12	
Oceanport	Borough	4.63	4.75		0.12
Ocean	Township	7.08	7.69		0.61
Raritan	Township	7.65	7.09	0.56	
Red Bank	Borough	6.72	6.50	0.22	
Roosevelt	Borough	10.98	9.20	1.78	
Rumson	Borough	5.36	5.36	....	....
Sea Bright	Borough	7.17	6.99	0.18	
Sea Girt	Borough	5.25	4.86	0.39	
Shrewsbury	Borough	4.52	4.23	0.29	
Shrewsbury	Township	7.03	4.96	2.07	

<i>Name of Municipality and County</i>	<i>Form of Municipality</i>	<i>Tax Rate</i>		<i>Increase Decrease</i>	
		1948	1947		
South Belmar	Borough	\$7.86	\$7.77	\$0.09	
Spring Lake	Borough	4.77	4.57	0.20	
Spring Lake Heights	Borough	10.22	7.85	2.37	
Union Beach	Borough	9.19	8.37	0.82	
Upper Freehold	Township	3.88	3.63	0.25	
Wall	Township	6.70	6.54	0.16	
West Long Branch	Borough	5.29	5.08	0.21	
Morris County—					
Boonton	Town	6.13	5.88	0.25	
Boonton	Township	5.00	4.57	0.43	
Butler	Borough	5.47	4.88	0.59	
Chatham	Borough	6.41	5.82	0.59	
Chatham	Township	5.66	5.98		\$0.32
Chester	Borough	5.92	4.16	1.76	
Chester	Township	4.59	4.50	0.09	
Denville	Township	6.75	6.34	0.41	
Dover	Town	5.11	5.27		0.16
East Hanover	Township	5.55	5.21	0.34	
Florham Park	Borough	5.04	4.76	0.28	
Hanover	Township	5.49	5.81		0.32
Harding	Township	3.50	3.52		0.02
Jefferson	Township	3.21	3.16	0.05	
Kinnelon	Borough	4.76	3.95	0.81	
Lincoln Park	Borough	7.94	7.53	0.41	
Madison	Borough	5.30	4.31	0.99	
Mendham	Borough	6.74	5.69	1.05	
Mendham	Township	6.24	5.73	0.51	
Mine Hill	Township	5.82	5.49	0.33	
Montville	Township	6.24	5.95	0.29	
Morris Plains	Borough	5.66	5.38	0.28	
Morris	Township	5.89	4.84	1.05	
Morristown	Town	5.53	5.63		0.10
Mountain Lakes	Borough	6.24	5.82	0.42	
Mt. Arlington	Borough	5.18	5.11	0.07	
Mt. Olive	Township	5.61	4.93	0.68	
Netcong	Borough	7.01	7.42		0.41
Parsippany-Troy Hills	Township	6.52	5.00	1.52	
Passaic	Township	6.81	7.00		0.19
Pequannock	Township	5.55	5.95		0.40
Randolph	Township	6.12	5.72	0.40	
Riverdale	Borough	6.03	6.67		0.63
Rockaway	Borough	7.93	6.97	0.96	
Rockaway	Township	5.40	4.88	0.52	
Roxbury	Township	5.53	5.20	0.33	
Washington	Township	6.14	4.35	1.79	
Wharton	Borough	6.97	6.67	0.30	
Ocean County—					
Barnegat City	Borough	9.02	9.30		0.28
Bay Head	Borough	4.51	4.47	0.04	
Beach Haven	Borough	7.30	5.37	1.93	
Beachwood	Borough	7.19	6.06	1.13	
Berkeley	Township	6.07	5.65	0.42	
Brick	Township	6.62	4.07	2.55	
Dover	Township	6.96	6.67	0.29	
Eagleswood	Township	9.87	8.02	1.85	

<i>Name of Municipality and County</i>	<i>Form of Municipality</i>	<i>Tax Rate</i>		<i>Increase Decrease</i>	
		1948	1947		
Harvey Cedars	Borough	\$6.82	\$6.82	....	...
Island Beach	Borough	2.49	2.30	0.19	
Island Heights	Borough	7.20	5.71	1.49	
Jackson	Township	10.47	9.50	0.97	
Lacey	Township	5.49	4.56	0.93	
Lakehurst	Borough	5.21	5.61		\$0.40
Lakewood	Township	9.34	7.36	1.98	
Lavallette	Borough	5.19	5.31		0.12
Little Egg Harbor	Township	5.97	5.00	0.97	
Long Beach	Township	5.89	5.71	0.18	
Manchester	Township	5.85	4.73	1.12	
Mantoloking	Borough	3.73	3.08	0.65	
Ocean	Township	6.68	7.00		0.32
Ocean Gate	Borough	5.84	5.42	0.42	
Pine Beach	Borough	4.30	4.44		0.14
Plumsted	Township	5.93	6.05		0.12
Pt. Pleasant	Borough	8.84	9.51		0.67
Pt. Pleasant Beach	Borough	7.64	6.95	0.69	
Seaside Heights	Borough	8.03	7.53	0.50	
Seaside Park	Borough	8.07	7.22	0.85	
Ship Bottom	Borough	5.85	6.28		0.43
South Toms River	Borough	4.62	5.76		1.14
Stafford	Township	4.73	4.99		0.26
Surf City	Borough	7.03	6.90	0.13	
Tuckerton	Borough	8.63	7.42	1.21	
Union	Township	7.01	6.44	0.57	
Passaic County—					
Bloomingdale	Borough	6.19	5.75	0.44	
Clifton	City	4.93	4.62	0.31	
Haledon	Borough	3.65	3.72		0.07
Hawthorne	Borough	5.33	4.61	0.72	
Little Falls	Township	6.14	5.29	0.85	
North Haledon	Borough	4.36	4.11	0.25	
Passaic	City	5.81	5.24	0.57	
Paterson	City	5.52	4.40	1.12	
Pompton Lakes	Borough	4.20	4.18	0.02	
Prospect Park	Borough	4.04	4.12		0.08
Ringwood	Borough	4.83	3.88	0.95	
Totowa	Borough	4.60	4.47	0.13	
Wanaque	Borough	7.83	6.29	1.54	
Wayne	Township	4.16	3.81	0.35	
West Milford	Township	4.18	3.62	0.56	
West Paterson	Borough	6.04	5.43	0.61	
Salem County—					
Alloway	Township	5.66	5.61	0.05	
Elmer	Borough	5.91	4.74	1.17	
Elsinboro	Township	3.12	3.37		0.25
Lower Alloways Creek	Township	4.71	4.67	0.04	
Lower Penns Neck	Township	2.68	2.74		0.06
Mannington	Township	2.83	2.76	0.07	
Oldmans	Township	5.14	5.05	0.09	
Penns Grove	Borough	6.91	6.74	0.17	
Pilesgrove	Township	4.08	3.77	0.31	
Pittsgrove	Township	4.05	3.95	0.10	
Quinton	Township	5.18	5.18	....	....

Name of Municipality and County	Form of Municipality	Tax Rate		Increase Decrease	
		1948	1947		
Salem	City	\$5.83	\$5.29	\$0.54	
Upper Penns Neck	Township	5.29	5.56		\$0.27
Upper Pittsgrove	Township	3.57	2.97	0.60	
Woodstown	Borough	5.25	5.21	0.04	
Somerset County—					
Bedminster	Township	3.40	3.40	....	....
Bernards	Township	7.40	7.02	0.38	
Bernardsville	Borough	6.15	7.56		1.41
Bound Brook	Borough	6.16	6.26		0.10
Branchburg	Township	3.83	3.72	0.11	
Bridgewater	Township	4.51	3.76	0.75	
Far Hills	Borough	4.67	4.38	0.29	
Franklin	Township	5.56	5.22	0.34	
Greenbrook	Township	6.52	5.40	1.12	
Hillsborough	Township	4.66	3.56	1.10	
Manville	Borough	5.78	5.36	0.42	
Millstone	Borough	3.72	4.92		1.20
Montgomery	Township	4.65	4.06		0.01
North Plainfield	Borough	5.52	5.20	0.32	
Peapack-Gladstone	Borough	3.88	3.76	0.12	
Rocky Hill	Borough	6.37	5.72	0.65	
Somerville	Borough	6.00	6.00	....	....
South Bound Brook	Borough	5.66	5.28	0.38	
Warren	Township	5.24	4.60	0.64	
Watchung	Borough	6.14	5.82	0.32	
Sussex County—					
Andover	Borough	6.104	4.882	1.222	
Andover	Township	5.046	3.242	1.804	
Branchville	Borough	5.498	4.913	0.585	
Byram	Township	4.090	3.390	0.700	
Frankford	Township	5.119	4.258	0.861	
Franklin	Borough	6.207	5.786	0.421	
Fredon	Township	4.998	4.641	0.357	
Green	Township	6.471	4.710	1.761	
Hamburg	Borough	7.021	8.369		1.348
Hampton	Township	6.313	4.347	1.966	
Hardyston	Township	5.802	5.915		0.113
Hopatcong	Borough	4.010	3.123	0.887	
Lafayette	Township	5.744	5.368	0.376	
Montague	Township	4.659	3.801	0.858	
Newton	Town	7.299	6.000	1.299	
Ogdensburg	Borough	4.753	4.398	0.355	
Sandyston	Township	7.276	5.151	2.125	
Sparta	Township	6.120	5.203	0.917	
Stanhope	Borough	5.630	5.791		0.161
Stillwater	Township	6.299	5.448	0.851	
Sussex	Borough	7.312	6.159	1.153	
Vernon	Township	4.888	4.649	0.239	
Walpack	Township	4.278	3.890	0.388	
Wantage	Township	7.319	6.736	0.583	

Name of Municipality and County	Form of Municipality	Tax Rate		Increase	Decrease
		1948	1947		
Union County—					
Clark	Township	\$5.41	\$5.00	\$0.41	
Cranford	Township	4.70	4.53	0.17	
Elizabeth	City	5.16	4.88	0.28	
Fanwood	Borough	5.90	5.96		\$0.06
Garwood	Borough	5.27	5.49		0.22
Hillside	Township	5.41	5.24	0.17	
Kenilworth	Borough	5.44	5.13	0.31	
*Linden	City	4.02	3.86	0.16	
Mountainside	Borough	4.66	4.73		0.07
New Providence	Borough	5.53	5.57		0.04
New Providence	Township	4.74	4.02	0.72	
Plainfield	City	5.01	4.74	0.27	
Rahway	City	5.92	4.97	0.95	
Roselle	Borough	5.56	5.03	0.53	
Roselle Park	Borough	5.19	5.17	0.02	
Scotch Plains	Township	5.78	5.48	0.30	
Springfield	Township	5.94	5.49	0.45	
Summit	City	4.92	4.39	0.53	
Union	Township	5.29	5.14	0.15	
Westfield	Town	4.58	4.47	0.11	
Warren County—					
Allamuchy	Township	4.22	3.75	0.47	
Alpha	Borough	8.58	8.35	0.23	
Belvidere	Town	6.58	5.73	0.85	
Blairstown	Township	5.44	5.20	0.24	
Franklin	Township	4.82	4.58	0.24	
Frelinghuysen	Township	5.55	4.53	1.02	
Greenwich	Township	4.36	4.26	0.10	
Hackettstown	Town	4.52	4.11	0.41	
Hardwick	Township	5.56	4.91	0.65	
Harmony	Township	6.49	6.48	0.01	
Hope	Township	5.00	4.20	0.80	
Independence	Township	5.92	6.14		0.22
Knowlton	Township	4.93	4.75	0.18	
Liberty	Township	5.86	5.14	0.72	
Lopatcong	Township	4.92	4.63	0.29	
Mansfield	Township	4.83	4.19	0.64	
Oxford	Township	7.99	7.82	0.17	
Pahaquarry	Township	4.44	4.10	0.34	
Phillipsburg	Town	5.58	4.98	0.60	
Pohatcong	Township	5.13	4.83	0.30	
Washington	Borough	5.56	5.48	0.08	
Washington	Township	4.85	3.82	1.03	
White	Township	6.92	6.07	0.85	

* Borough of Linden and Township of Linden consolidated forming Linden City. In addition to current expenses for Linden City, there is required an additional rate of .02 on property situate in that portion of Linden City which was formerly Linden Township. This additional revenue is used solely for retiring bonds that had been issued by the former municipality of Linden Township. Any outstanding bonds previously issued by the former municipality of Linden Borough were completely retired in 1932.

**DIRECTORY OF COUNTY AND LOCAL
TAX OFFICIALS**

- 1. County Boards of Taxation**
 - 2. Local Assessors and Collectors**
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1948

COUNTY BOARDS OF TAXATION

ATLANTIC COUNTY BOARD OF TAXATION

John Machise, President; Daniel H. V. Bell, Mercer H. Wilson. Secretary, Dr. Francis B. Coll, Guarantee Trust Building, Atlantic City.

BERGEN COUNTY BOARD OF TAXATION

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

BURLINGTON COUNTY BOARD OF TAXATION

Daniel R. Lemmon, President; George M. Hillman, Joseph Burkley, Jr. Secretary, Wilbur S. Lippincott, County Office Building, Mount Holly.

CAMDEN COUNTY BOARD OF TAXATION

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

CAPE MAY COUNTY BOARD OF TAXATION

Rollen B. Mason, President; Bertram M. Darby, Thomas F. Delaney. Secretary, Luther C. Ogden, Cape May Court House.

CUMBERLAND COUNTY BOARD OF TAXATION

Allie J. Fralinger, President; H. S. Collet, Allison G. Carney. Secretary, Keron D. Chance, Court House, Bridgeton.

ESSEX COUNTY BOARD OF TAXATION

Herbert H. Eber, President; Charles Hood, Max Drill, John F. Coogan, Jr., Joseph L. Magrino. Secretary, Edward D. Balentine, Hall of Records, Newark.

GLOUCESTER COUNTY BOARD OF TAXATION

D. Linton Silver, President; George L. Barker, Harry A. Black. Secretary, Minnie C. Minster, Court House, Woodbury.

HUDSON COUNTY BOARD OF TAXATION

Leo Rosenblum, President; Paul E. Doherty, John F. Wilkens, Joseph J. Loori, Carl A. Ruhlmann. Secretary, Michael V. Donovan, Court House, Jersey City.

HUNTERDON COUNTY BOARD OF TAXATION

Mrs. Inez Post Prall, President; Alva Lindabury, Stephen J. McGowan. Secretary, John J. Matthews, Hall of Records Annex, Flemington.

MERCER COUNTY BOARD OF TAXATION

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

MIDDLESEX COUNTY BOARD OF TAXATION

Sol Rubenstein, President; Peter H. S. Hendricks, A. Clayton Hollender. Secretary, Frank M. Deiner, County Record Building, New Brunswick.

MONMOUTH COUNTY BOARD OF TAXATION

Benjamin S. Danskin, President; William B. Kirsch, Harrison C. Hurley. Secretary, J. Albert VanSchoick, Court House, Freehold.

MORRIS COUNTY BOARD OF TAXATION

F. A. Fichter Hoagan, President; Elbert C. Fisher, Woodruff M. Vance. Secretary, Fred C. McCoy, Court House, Morristown.

OCEAN COUNTY BOARD OF TAXATION

W. H. Cowperthwaite, President; J. Schlingloff, Adam Findlay. Secretary, J. Chester Holman, Court House, Toms River.

PASSAIC COUNTY BOARD OF TAXATION

Harry Dykstra, President; Dr. Frank J. Van Noort, Harry Babcock. Secretary, James J. Murner, Administration Building, Paterson.

SALEM COUNTY BOARD OF TAXATION

Mayhew J. Dolbow, President; Marvin H. Coombs, William M. Wheatley. Secretary, Leon C. Robbins, Court House, Salem.

SOMERSET COUNTY BOARD OF TAXATION

W. W. Davenport, Jr., President; Angelo R. Soriano, Clarence J. Smalley. Secretary, Walter C. Linbarger, Court House, Somerville.

SUSSEX COUNTY BOARD OF TAXATION

Fred Modick, President; Frank J. Kollar, Thomas C. Sanderson. Secretary, Norman B. Anderson, Hall of Records, Newton.

UNION COUNTY BOARD OF TAXATION

F. Edward Biertuempfel, President; George D. Rankin, Frank J. Pfaff. Secretary, Arthur T. Lee, County Office Building, Elizabeth.

WARREN COUNTY BOARD OF TAXATION

William T. Cyphers, President; Ralph S. Bowers, James F. Shook. Secretary, Charles H. Hoagland, Court House, Belvidere.

LOCAL ASSESSORS AND COLLECTORS IN NEW JERSEY FOR THE YEAR 1948

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City	Edward J. Budd, Absecon	Florence R. Cook, Absecon.
	Chas. Q. Barker, Absecon	
	Edgar Mattson, Absecon	
Atlantic City	H. W. Cain, Pres., Rm. 214, City Hall Annex, Atlantic City	John J. Sweeney, Atlantic City.
	Hugh P. Genoe, Atlantic City	
	Ralph N. Cavileer, Atlantic City	
Brigantine City	Chester W. Ambler, Brigantine	Harold J. Barker, Brigantine.
	John J. Rosenbaum, Brigantine	
	Joseph Spero, Brigantine	
Buena Vista Twp.	Howard W. DuBree, Sec., E. Pacific Ave., Minotola	Fred Berti, Minotola.
	Andrew Rovegno, Vineland, R. D. ..	
	Angelo Capizola, Landisville	
Corbin City	Elizabeth C. Sheppard, Corbin City ..	Lillian C. Gandy, Corbin City.
Egg Harbor City	Adolph C. Joseph, 331 Buffalo Ave., Egg Harbor City	
	John F. Breder, 140 Buffalo Ave., Egg Harbor City	
	Robert C. Atwood, 1114 White Horse Pike, Egg Harbor City	August T. P. Keiser, Egg Harbor.
Egg Harbor Twp.	Archie Adams, Pleasantville, R. D. 1 ..	
	Bernie Hewitt, Pleasantville, R. D. 1 ..	
	Robert L. Smith, Rt. 1, Mays Landing ..	Mrs. Estell Maxwell, Absecon, R. F. D.
Estell Manor City ...	Frank O. Groeber, Risley	
Folsom Bor.	Wm. R. Schellhas, Hammonton, R.D. 1 ..	
Galloway Twp.	Walter Kienzle, Egg Harbor City, R. D. 1 ..	John Parker, Cologne.
Hamilton Twp.	John C. Cook, Mays Landing	
Hammonton Town ...	Anna C. Bertino, Chm., Hammonton ..	
	Geo. W. Campanella, Hammonton	George Elvins, Hammonton.
	John Ordille, Hammonton	
Linwood City	Charles F. Stuber, Linwood	
	Louis W. Shaw, Linwood	Manville L. Robinson, Linwood.
Longport Bor.	David R. Stief, Longport	
Margate City	Oscar J. Cressman, 8508 Ventnor Ave., Margate City	
	Jos. R. Guille, 315 N. Rumson Ave., Margate City	Russell H. Denny, Margate City.
Mullica Twp.	Henry Tapken, Egg Harbor City, R. D. 1 ..	
Northfield City	Otto J. Bruyns, Northfield	
	John J. Dwver, City Hall, Northfield ..	Helen S. Rice, Northfield City.
	Harold E. Williams, Northfield	
Pleasantville City ...	Geo. R. Manning, 16 E. Stenton Place, Pleasantville	
	C. H. Conover, 115 W. Washington St., Pleasantville	Marvin R. Martin, Pleasantville.
	Frank Grasso, 136 N. Second St., Pleasantville	
Port Republic City ..	Thos. Calvin Hickman, Port Republic City	
	Emily L. Johnson, Port Republic City ..	Cornelius Garrison, Port Republic City.
Somers Point City ..	Chas. J. Meskers, Somers Point	
Ventnor City	Albert D. Ryker, 15 N. Austin Ave., Ventnor City	
	Charles Godfrey, 16 S. Victoria Ave., Ventnor City	Owen A. Kertland, Ventnor City.
	Jos. L. Soloff, 7005 Ventnor Ave., Ventnor City	
Weymouth Twp.	Andrew F. Flanagan, Dorothy	

ASSESSORS AND COLLECTORS IN BERGEN COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Bor.	Arthur Ahrens, Allendale	David M. Coburn, Allendale.
	R. M. Skinner, Allendale	
	Werner J. Baarck, Allendale	
Alpine Bor.	Kenneth A. DeBaun, Alpine	Samuel Quinn, Alpine.
	Herman H. Lawrence, Alpine	
	Edwin C. Colwell, Alpine	
Bergenfield Bor.	Frank R. Engleke, Bergenfield	Frank E. Olson, Bergenfield.
Bogota Bor.	Frank J. Pavlis, 67 River Rd., Bogota ..	R. M. Stalker, Bogota.
Carlstadt Bor.	Mrs. Emma Umbach, Carlstadt	Frank Kretz, Sr., Carlstadt.
	Charles B. Kapp, 618 Second St., Carlstadt	
	Thomas M. Carr, 453 Central Ave., Carlstadt	
	Carlstadt	
Cliffside Park Bor. ..	Nelson Neumann, Cliffside Park	Alexander R. Meissner, Cliffside Park.
Closter Bor.	Harold E. Gill, Closter	Ralph W. Tracey, Closter.
Cresskill Bor.	Samuel Litzenberg, Engle St., Cresskill.	W. Edwin Griffin, Cresskill.
Demarest Bor.	Peter A. Tintle, Demarest	Jos. D. Maher, Demarest.
Dumont Bor.	Frank J. Hamilton, 41 Randolph Ave., Dumont	Harry C. Holshue, Dumont.
East Paterson Bor. ..	Mrs. Mary P. Scully, East Paterson.	Maurice R. Juillet, East Paterson.
	Harold Nyenhouse, East Paterson	
	Joseph Zappala, East Paterson	
East Rutherford Bor. .	John Orr, East Rutherford	Nellie V. Carty, East Rutherford.
	Nelson Eigenrauch, East Rutherford	
	Adam Bambach, East Rutherford	
Edgewater Bor.	Laurence F. Gilroy, 63 Edgewater Place, Edgewater	Wm. C. Murphy, Edgewater.
Emerson Bor.	Theodore B. Rizzuti, Emerson	Peter A. Grande, Sr., Emerson.
Englewood City	J. Marshall Gorham, Englewood	Wm. G. Anderson, Englewood.
	Daniel G. Bogert, Englewood	
	Isaac Hyman, Englewood	
Englewood Cliffs Bor.	Albert Wunsch, P. O. Coytesville ..	Frederick Debus, Coytesville.
	August M. Herrmann, P. O. Coytes- ville	
	William E. White, P. O. Coytesville. }	
Fairlawn Bor.	Frederick X. Veile, Fairlawn	Ralph M. Bryant, Fairlawn.
	George D. Passione, Fairlawn	
	Geo. P. Williamson, Radburn	
Fairview Bor.	Frank Mandrake, Fairview	Jos. J. Heindel, Fairview.
	John Reme, Sr., Fairview	
	John La Marca, Fairview	
Fort Lee Bor.	Edward B. Cavanagh, Fort Lee	Mrs. E. H. Wiederman, Fort Lee.
Franklin Lakes Bor. .	Cornelius H. Bush, Oakland, R. F. D. .	Fred R. Bateson, Midland Park.
Garfield City	Frank McKulick, Garfield	Louis S. Mallia, Garfield.
	Joseph Barbato, Garfield	
	Bruno Janeczko, Garfield	
Glen Rock Bor.	George H. Smith, Glen Rock	Ella E. Ferguson, Glen Rock.
Hackensack City	Richard Lamb, Hackensack	Emil J. Meyerer, Hackensack.
Harrington Park Bor.	A. H. Fechtenburg, Sec., Harrington Park	G. A. Osterberg, Harrington Park.
	Joseph D. Fagan, Harrington Park...	
	John Dietz, Harrington Park	
Hasbrouck Heights Bor.	Charles Clement, Hasbrouck Heights. }	Ada K. Stephens, Hasbrouck Heights.
	Albert E. Browne, Hasbrouck Heights }	
	Theodore Van Dam, Hasbrouck Hgts. }	
Haworth Bor.	Walter C. Rohdenburg, Haworth	John H. Reynolds, Haworth.
Hillsdale Bor.	John W. Kinnmonth, Hillsdale	Garrett Storms, Hillsdale.
Hohokus Bor.	Robert W. Clews, Hohokus	A. B. Voorhis, Hohokus.
Leonia Bor.	Thomas Hemenway, Sec., Leonia ... }	O. J. Morris, Leonia.
	Frank W. Bogert, Leonia	
	George P. Winter, Leonia	
Little Ferry Bor. ...	Louis E. Simmen, Sec., Little Ferry.. }	Mary Fairchild, Little Ferry.
	William Krieger, Little Ferry	
	Christopher Andres, Little Ferry	
Lodi Bor.	V. Chas. Focarino, 47 Main St., Lodi..	M. John Butler, Lodi.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Lyndhurst Twp.	Angelo D. Checki, 628 Valley Brook Ave., Lyndhurst	James J. Woods, Lyndhurst.
	Alfred W. MacMullen, Lyndhurst ..	
	Stephen Golembieski, 625 Fourth St., Lyndhurst	
Mahwah Twp.	Robert M. Dunning, Mahwah	Edwin L. Bennett, Mahwah.
Maywood Bor.	G. Tapley Taylor, 115 Bell Ave., Maywood	Herbert R. Hartley, Maywood.
	James F. Bain, 81 Passaic St., Maywood	
	William W. Christie, 764 Maywood Ave., Maywood	
Midland Park Bor. ..	John P. Griffin, 21 Rubble St., Midland Park	August J. Westbrook, Midland Park.
Montvale Bor.	Edward P. Serrell, Montvale	Leroy Lewis, Montvale.
Moonachie Bor.	Robert A. Dierksen, Sec., Moonachie. }	James McKinney, Moonachie.
	Ben Kammerer, Moonachie	
	Robert J. Cassella, Moonachie	
New Milford Bor. ..	Jas. B. Ricardo, Trenton St., River Edge	Wm. G. Norton, New Milford.
	Walter C. Nelson, River Rd., New Milford	
	Edward P. Gereghy, Eagle Ave., River Edge	
North Arlington Bor.	Fred L. Cobb, Jr., 17 Fairmount Ave., North Arlington	Elbert W. Baker, No. Arlington.
Northvale Bor.	Fernand Paillex, Sec., Northvale	D. S. Firenze, Jr., Northvale.
	Percy Nierd, Northvale	
	Robert Graham, Northvale	
Norwood Bor.	Clifton Demarest, Norwood	Joan Deiffenbach, Norwood.
Oakland Bor.	Alexander Potash, Oakland	Mrs. Helen C. Lockhart, Oakland.
	Herbert M. Williams, Valley Road, Oakland	
	James E. Munn, Oakland	
Old Tappan Bor.	J. Wm. Schaus, Westwood, R. F. D. 1.	James Lanza, Old Tappan.
Oradell Bor.	Henry L. Fenner, Oradell	Albert E. Martin, Oradell.
Palisades Park Bor. ..	George E. Diss, 535 Second St., Palisades Park	Amelia H. Hackett, Palisades Park.
Paramus Bor.	Everett G. Manning, Ridgewood, R. F. D. 1	Harvey W. Heberd, Ridgewood, R. D. 1
Park Ridge Bor.	Mrs. Edith L. Laws, Park Ridge	A. A. Heim, Park Ridge.
Ramsey Bor.	George Swan, Ramsey	Winfield A. Carlough, Ramsey.
Ridgefield Bor.	Lloyd Jones, 460 Morse Ave., Ridgefield.	W. G. Reinecke, Sr., Ridgefield.
Ridgefield Park Twp. ..	L. Freeland Fellgraff, 575 Teaneck Rd., Ridgefield Park	Elwood G. Hoyt, Ridgefield Park.
Ridgewood Twp.	Albert D. Brooks, 38 Oak St., Ridgewood	U. Grant Taylor, Ridgewood.
River Edge Bor.	Harry S. Greene, 632 Kinderkamack Rd., River Edge	Lewis A. King, River Edge.
Rivervale Twp.	Franklyn Thurnall, Westwood, R. D. 1.	Edward Salzberg, Westwood, R. D. 1.
Rochelle Park Twp. ..	George A. Hazley, Rochelle Park	Mrs. J. E. Michel, Rochelle Park.
	Lorain Baum, Rochelle Park	
	Harold W. Griffin, Rochelle Park	
Rockleigh Bor.	Mrs. Gertrude Hutcheon, Westwood, R. F. D. 1	Charles J. Daley, Westwood, P. O.
Rutherford Bor.	Clarence J. Hardin, P. O. Box 52, Rutherford	Scott D. Staples, Rutherford.
	Juan A. Delgado, 176 Park Ave., Rutherford	
	Samuel E. Topping, 176 Park Ave., Rutherford	
Saddle River Bor.	Albert Zecher, Saddle River	Edith A. Bogert, Saddle River.
	Michael J. Weiss, Rochelle Park	
Saddle River Twp. ..	David J. Taggart, Franklin Ave., Rochelle Park	Michael Rodak, Jr., Rochelle Park.
	John Toothill, Woodward St., Rochelle Park	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
South Hackensack Twp.	John Melillo, Municipal Bldg., South Hackensack	Louis Rossi, Hackensack.
	Frank Veprek, Municipal Bldg., South Hackensack	
	Michael Mielnick, Municipal Bldg., South Hackensack	
	South Hackensack	
Teaneck Twp.	Edward M. Young, Teaneck	Joseph A. Kenyon, Teaneck.
Tenaflly Bor.	Frank Mowerson, Tenaflly	John A. Grahn, Jr., Tenaflly.
Teterboro Bor.	Leon Sitek, 608 Huyler St., Teterboro ..	G. V. Anderson, Hasbrouck Heights.
Upper Saddle River Bor.	S. J. Goetschius, Allendale, R. F. D. ..	August Weiss, Allendale, R. D. 2.
Waldwick Bor.	Joseph A. Dillon, Harrison Ave., Waldwick	Frank W. English, Waldwick.
Wallington Bor.	Peter Pavlick, 20 Alden St., Wallington ..	Peter P. Tursick, Wallington.
Washington Twp.	J. Henry Thomas, Ridgewood Rd., Westwood, R. D.	A. P. Blauroc, Westwood, R. F. D. 2.
Westwood Bor.	Frank Russell, 188 Westwood Ave., Westwood	Wm. P. Herbert, Westwood.
Woodcliff Lake Bor.	David B. Wortendyke, Woodcliff Lake ..	A. M. Karsch, Woodcliff Lake.
Woodridge Bor.	Harry F. Coston, 393 Union Ave., Woodridge	James O. Young, Woodridge.
Wyckoff Twp.	Kenneth W. MacDonald, Box 231, Wyckoff	Charles Itzen, Wyckoff.

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp.	Levi Downs, Jr., New Gretna	Franklin Gray, New Gretna.
Beverly City	Howard S. Bott, Jr., Sec., Beverly ..	H. D. Detwiler, Beverly.
	J. W. Hammell, Beverly	
	E. Arthur Smith, Beverly	
Bordentown City	B. A. Clark, Hill Top, Bordentown ..	John R. Dougherty, Bordentown.
	David Brower, 407 Farnsworth Ave., Bordentown	
	A. J. Wilkinson, Mary St., Bordentown	
Bordentown Twp.	Frank Fowler, Bordentown, R. D.	Howard U. Bryan, Box 67, Bordentown.
Burlington City	John T. Martin, 637 Bordentown St., Burlington	Francis J. Watchorn, Burlington.
	Harold T. Blinn, Burlington	
	Elmer S. Gares, Burlington	
Burlington Twp.	John E. Gilbert, Burlington	Joseph S. Stokley, Burlington.
Chesterfield Twp.	William Wallace, Crosswicks	George W. Goodenough, Crosswicks.
Cinnaminson Twp.	Leslie W. Reeves, Palmyra, Box 66 ..	Joseph E. Keating, Riverton.
Delanco Twp.	Frank E. Toy, Delanco	Joseph C. Phile, Delanco.
Delran Twp.	William J. Smith, Bridgeboro	Russell W. Hubbs, Bridgeboro.
Eastampton Twp.	Harold Hornor, Mt. Holly, R. D.	Milton Walton, Mt. Holly, R. D.
Edgewater Park Twp.	Herbert J. Reeves, Edgewater Park ..	William C. Blow, Beverly.
Evesham Twp.	Maurice W. Horner, Marlton	Louis R. Venable, Marlton.
Fieldsboro Bor.	Clarence McNinney, Fieldsboro	Mrs. Frances Castner, Fieldsboro.
Florence Twp.	Byron Carty, Burlington, R. F. D.	M. Lillian Hughes, Florence.
Hainesport Twp.	Marriott G. Haines, Mt. Holly, R. D. ..	W. Irving Brown, Mt. Holly, R. D.
Lumberton Twp.	Albert Cook, Lumberton	Mary Voorhees, Lumberton.
Mansfield Twp.	William B. Sharp, Columbus	D. D. Rossell, Columbus.
Maple Shade Twp.	John Owens, Maple Shade	Alfred M. Addison, Maple Shade.
	B. Franklin Hallowell, Maple Shade ..	
	Harry Johnson, Maple Shade	
Medford Twp.	Wm. D. Cowperthwait, Medford	Daniel Smith, Medford.
Medford Lakes Bor.	J. W. Willard, Medford Lakes	Robert K. McCord, Medford Lakes.
Moorestown Twp.	W. W. Gardiner, Moorestown	J. Harry Barcklow, Moorestown.
Mt. Holly Twp.	Bertram R. Orcutt, Mt. Holly	Justus Z. Deacon, Mt. Holly.
Mount Laurel Twp.	W. Clifford Godfrey, Moorestown, R.D. ..	David Garlanger, Masonville.
New Hanover Twp.	Mrs. Leona Huss, Cookstown	Fred C. Huss, Cookstown.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
North Hanover Twp.	Harley A. Grover, Allentown, R. D. ...	Zachary T. Potter, Wrightstown.
Palmyra Bor.	Chas. K. Mervine, 509 Leconey Ave., Palmyra	Edwin A. Griscom, Palmyra.
Pemberton Bor.	David Dazell, Pemberton	Arthur C. Borden, Pemberton.
Pemberton Twp.	Frank J. Ross, New Lisbon	E. C. Beckley, Browns Mills.
Riverside Twp.	Walter J. Fairbrother, 36 Hancock St., Riverside	Elmer T. Dechant, Riverside.
Riverton Bor.	Russell M. Bigelow, 212 Lippincott Ave., Riverton	Ralph Taylor, Riverton.
	Robinet Cole, Riverton	
Shamong Twp.	Harold E. Bozeath, Vincentown, R. D. 2	Everett Abrams, Vincentown, R. D. 2.
Southampton Twp.	C. Basil Jones, Vincentown	J. W. Bacon, Vincentown.
Springfield Twp.	Paul B. Woodring, Jobstown	Roland J. Beezley, Jobstown.
Tabernacle Twp.	Chas H. Cutts, Vincentown, R. D. 2 ...	Richard I. Haines, Vincentown, R. D.
Washington Twp.	C. Roy Cramer, Lower Bank	Wm. A. Johnson, Green Bank.
Westampton Twp.	Henry I. Winner, Mt. Holly	Harry E. Hancock, Burlington.
Willingboro Twp.	Amos Hansell, Beverly	Jos. Burkley, Jr., Rancocas.
Woodland Twp.	George E. Wills, Chatsworth	Susie J. Bozarth, Chatsworth.
Wrightstown Bor.	Edwin L. Davis, Wrightstown	I. Haines Croshaw, Wrightstown.

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Clarence Hess, Sec., Audubon	Roy D. Ackley, Audubon.
	Richard A. Park, Audubon	
	Joseph R. Brudon, Audubon	
Audubon Park Bor.	Kenneth Warren, Audubon Park	Wm. S. Phillips, Audubon Park.
Barrington Bor.	G. D. C. Gesnaker, Box 434, Barrington.	Frank Adams, Barrington.
Bellmawr Bor.	John Heller, Mt. Ephraim	Edward Schreiner, Mt. Ephraim.
	Chas. Scheible, Mt. Ephraim	
	Anthony Auletto, Bellmawr	
Berlin Bor.	Adolph Ellwanger, Berlin	Mrs. George B. Duncan, Berlin.
Berlin Twp.	Harry P. Woehr, West Berlin	Robert Garren, West Berlin.
Brooklawn Bor.	M. J. Cotton, Brooklawn	M. J. Cotton, Brooklawn.
	J. G. Christ, 409 New Broadway, Brooklawn	
	Edward Cashner, 121 New Broadway Brooklawn	
	Brooklawn	
Camden City	Maurice H. Clyman, City Hall, Camden	Albert Fortner, Camden.
	S. Raymond Dobbs, City Hall, Camden	
	Carrol P. Sherwood, City Hall, Camden	
Chesilhurst Bor.	Erford D. Hunter, Chesilhurst	Jos. C. Loeffler, Chesilhurst.
Clementon Bor.	Peter A. Valenti, Clementon	Wilbur G. Richard, Clementon.
	William Jaggard, Clementon	
	Douglas Beardsworth, Clementon	
Collingswood Bor.	Walter R. Henderson, Municipal Bldg., Collingswood	R. S. Wigfield, Collingswood.
	Charles Kloss, Collingswood	
	Raymond S. Beck, 15 E. Zane Ave., Collingswood	
	Collingswood	
Delaware Twp.	J. Arthur Keane, Oak Ave., Mer- chantville	Fred Wahl, Erlton.
	Lewis J. Sparks, Haddonfield Rd., Merchantville	
	Merchantville	
Gibbsboro Bor.	Frederick Russell, Gibbsboro	H. Newell Parker, Gibbsboro.
Gloucester City	Edward J. Ronan, Gloucester	Peter S. McGlade, Gloucester.
	Emmett R. Casey, Gloucester	
	John T. Carrigan, Gloucester	
Gloucester Twp.	Wm. H. Enley, Sec., Blackwood	Halsey Cade, Blackwood.
	E. B. Horner, Blackwood	
	Willis Harverson, Blackwood	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Haddonfield Bor.	Harry Louderback, 819 Cooper St., Camden	Raymond Wheeler, Haddonfield.
	Geo. Farrell, Jr., Haddonfield	
	Ralph Van Hart, Haddonfield	
Haddon Heights Bor.	Harry J. Stetser, Haddon Heights	G. Winfield Sauer, Haddon Heights.
Haddon Twp.	Edgar H. Havens, 1205 Elm Ave., West Collingswood	Albert D. Johnson, Westmont.
	Walter Raymond, 21 Oriental Ave., Westmont	
	D. J. Canning, 600 Avondale Ave., Haddonfield	
Hi-Nella Bor.	Joseph H. Castor, Somerdale	Paul Gennett, Laurel Springs, R. F. D.
Laurel Springs Bor.	Walter E. Hess, Box 304, Laurel Springs	Chas. Clarke, Laurel Springs.
Lawnside Bor.	Irvin W. Cooper, Lawnside	Robert Dyer, Lawnside.
Lindenwold Bor.	Charles Shaylor, Lindenwold	Nelson J. Shaw, Lindenwold.
Magnolia Bor.	E. A. McAlister, Magnolia	Frank A. Dold, Magnolia.
	I. W. Kent, Magnolia	
	Alfred N. Hale, Magnolia	
Merchantville Bor.	Mrs. Olive C. Beatty, Merchantville	Chas. S. Ball, Merchantville.
Mt. Ephraim Bor.	August Booch, Sec., Mt. Ephraim	Mrs. Daisy Whiting, Mt. Ephraim.
	Alvin Phillips, Mt. Ephraim	
	George Osler, Jr., Mt. Ephraim	
Oaklyn Bor.	Walter G. Evans, 300 W. Clinton Ave., Oaklyn	Howard McCormick, Oaklyn.
Pensauken Twp.	Meyers Baker, 4752 Browning Rd., Pensauken	Howard Westcott, Pensauken.
	John Kristian, 3622 Delaware Ave., Pensauken	
	Eugene Raymond, 3d, Pensauken ..	
	Frank Mathews, 8357 Stockton Ave., Pensauken	
Pine Hill Bor.	Robert Bushbeck, Box 114, Pine Hill ..	Mrs. Jessie M. Davies, Pine Hill.
Pine Valley Bor.	Harry R. Fleming, Laurel Springs	Harry R. Fleming, Laurel Springs.
Runnemede Bor.	Chas E. Weiler, Sec., Runnemede	Robert Sperling, Runnemede.
	Joseph Paull, Runnemede	
	Harry Bitting, Runnemede	
Somerdale Bor.	Chas. W. Cahilly, Laurel Springs, R. D. ..	Jos. E. Smith, Box 77, Somerdale.
Stratford Bor.	Robert L. Gibson, Stratford	Walter S. Heins, Stratford.
Tavistock Bor.	Henry J. Meyer, Box 300, Haddonfield ..	Henry J. Meyer, Box 300, Haddonfield.
Voorhees Twp.	Wm. J. Mitchell, Laurel Sprngs, R.D. ..	Lydia H. Hardman, Ashland P. O., Osage.
Waterford Twp.	Chas. Chiumento, Atco	Thomas Fanelli, Atco.
	Oscar Batelle, Waterford	
	Jos. Gondolpho, Atco	
Winslow Twp.	Wilbur S. Davis, Sicklerville	Henry Valentino, Cedarbrook.
	Thomas Iulucci, Waterford	
	Nicholas Esposito, Sicklerville	
Woodlynne Bor.	Chas. Hoffacker, 312 Evergreen Ave., Woodlynne	Michael J. Wolfe, Woodlynne.

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Avalon Bor.	William Poinsett, Avalon	E. Stanley Holmes, Jr., Avalon.
Cape May City	Floyd C. Hughes, 1130 Washington St., Cape May	Mrs. Margaret S. Keenan, Cape May.
Cape May Point Bor.	Mrs. Edith Woolson, Cape May Point ..	Edw. C. Harbach, Cape May Pt.
Dennis Twp.	Raymond L. Barber, Cape May Court House, R. F. D.	A. D. Perreton, South Seaville.
Lower Twp.	R. S. Phillips, Cape May, R. F. D.	Chester Wilson, Cape May, R. F. D.
Middle Twp.	Frank Jenkins, Cape May Court House.	Floyd N. Doughty, Cape May Court House.
North Wildwood City.	John T. Rowland, 1st & New York Aves., North Wildwood	Herman Griesbach, North Wildwood.
	John Mellor, 111 W. 14th Ave., North Wildwood	
Ocean City	Chas. Oldfield, City Hall, Ocean City ..	Geo. A. Dougherty, Ocean City.
Sea Isle City	F. H. Sutton, Sea Isle City	Margaret Backman, Sea Isle City.
Stone Harbor Bor.	Mrs. Margaret M. Richardson, 82nd St., Stone Harbor	John G. Bucher, Stone Harbor.
Upper Twp.	Isaac Butler, Petersburg	Earl F. Griner, Tuckahoe.
West Cape May Bor.	Clarence E. Smith, West Cape May	Everett V. Edsall, West Cape May.
West Wildwood Bor.	Louis P. Reidenauer, West Wildwood ..	Mrs. Adelaide Johnson, West Wildwood.
Wildwood City	Rex A. Garrison, Wildwood	George R. Beck, Wildwood.
	R. L. Byrne, Wildwood	
	A. H. Bottiglieri, Wildwood	
	Edward Baker, City Hall, Wildwood ..	
Wildwood Crest Bor.	Edward McAleer, 112 W. Cardinal Rd., Wildwood Crest	L. W. Campbell, Wildwood Crest.
Woodbine Bor.	Hasburne Vallese, Woodbine	Bessie Wiegler, Woodbine.

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City	Ackley O. Elmer, So. Laurel St., Bridgeton	L. D. Stevenson, Bridgeton.
	Ephraim J. Carlisle, No. Pearl St., Bridgeton	
	Benjamin Elwell, 105 Hampton St., Bridgeton	
Commercial Twp.	Walter L. Sharp, Port Norris	Maude R. Ferguson, Port Norris.
Deerfield Twp.	Joseph C. Brock, Rosenhayn	Wolf Cohen, Rosenhayn.
Downe Twp.	Milton L. Davis, P. O. Newport	Arthur M. Conner, Newport.
Fairfield Twp.	William F. Spencer, Fairton	Howard C. Westcott, Fairton.
Greenwich Twp.	Norman A. Wright, Greenwich	Clinton B. Campbell, Bridgeton, R. D. 2.
Hopewell Twp.	Joseph A. Newkirk, Roadstown	Geo. W. Ottinger, Bridgeton, R. D. 1.
Landis Twp.	A. Wallace Murray, Vineland, R. D. 4 Paul Deola, Italia Ave., Vineland ..	John H. Weed, Vineland, R. D. 3.
	Frank Luisi, Vineland, R. F. D.	
Lawrence Twp.	J. Mason Mayhew, Cedarville	Allen Stevens, Cedarville.
Maurice River Twp.	Harry E. Vanaman, Leesburg	R. S. Henderson, Port Elizabeth.
Millville City	John W. Matthews, City Hall, Millville.	John H. Fisher, Millville.
Shiloh Bor.	Jonathan Davis, Shiloh	Mrs. Wm. R. Parvin, Shiloh.
Stow Creek Twp.	Clifford Newkirk, Bridgeton, R. D. 3 ..	Leslie B. Tomlinson, Bridgeton, R. D. 3
Upper Deerfield Twp.	Uriah B. Fox, Bridgeton, R. D. 5	Clayton F. J. Eckert, Bridgeton, R. D. 5.
Vineland Bor.	Leon Harkin, City Hall, Vineland ..	Howard M. Down, Vineland.
	Roy Brooks, City Hall, Vineland	

ASSESSORS AND COLLECTORS IN ESSEX COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville Town	Arthur W. Clark, Belleville	William Friel, Belleville.
Bloomfield Town	O. G. Olsen, Bloomfield Wm. Sutherland, Bloomfield	Theo. Hock, Bloomfield.
Caldwell Bor.	Charles Thornton, Caldwell	G. W. VanderDecker, Caldwell.
Caldwell Twp.	E. T. Gately, Jr., Sec., Caldwell, R. D. 1 Jas. H. Wright, Caldwell, R. D. 1 Clyde Evans, Caldwell, R. D. 1	H. Morris Busch, Caldwell.
Cedar Grove Twp.	John Winters, 66 Young Ave., Cedar Grove Geo. B. Zigler, 10 Overlook Rd., Verona Robert W. Owen 25 Cedar St., Cedar Grove	Mildred Smith, Cedar Grove.
East Orange City	E. H. Terrell, East Orange Chas. E. Daniels, East Orange Herbert L. Van Der Beek, East Orange E. M. Terry, East Orange Ira L. Calvert, East Orange	Harold E. Nooney, East Orange.
Essex Fells Bor.	Horace L. MacBrair, Essex Fells	Edward M. South, Essex Fells.
Glen Ridge Bor.	Frank H. Thompson, Glen Ridge	Clement Knecht, Glen Ridge.
Irvington Town	Jas. S. T. McDonough, Irvington	Edward Poppele, Irvington.
Livingston Twp.	Thos. Cannon, Jr., Twp. Hall, Livingston Pell T. Collins, Jr., W. Mt. Pleasant Ave., Livingston Ernest B. Hoffman, Glendale Ave., Livingston	Percival P. Anderson, Livingston.
Maplewood Twp.	A. E. Weiler, Municipal Bldg., Maple- wood	Emory Dare, Jr., Maplewood.
Millburn Twp.	Norman J. Mallett, Municipal Bldg., Millburn Ralph A. Trowbridge, Municipal Bldg., Millburn Robert E. Marshall, Town Hall, Mill- burn	E. Bernard Ward, Millburn.
Montclair Town	David H. Mabey, 30 Park St., Mont- clair	A. L. Syrett, Montclair.
Newark City	Jack Slavit, Newark Jos. J. Smith, Newark Albert Del Viscovo, Newark John A. Condon, Newark Ralph Caprio, Newark	Vincent J. Murphy, Newark.
North Caldwell Bor.	Reinhardt V. Metzger, 98 Mountain Ave., North Caldwell	Hayden Brommel, North Caldwell.
Nutley Town	Henry Conover, Town Hall, Nutley	Florence M. Eccles, Nutley.
Orange City	S. Solky, City Hall, Orange Frank M. Reynolds, City Hall, Orange Royal C. Alexander, City Hall, Orange	John Crowe, Orange.
Roseland Bor.	Marion C. Meeker, Roseland	Harry Durland, Roseland.
South Orange Village	John F. O'Brien, 174 S. Orange Ave., South Orange	Sadie M. Scully, South Orange.
Verona Bor.	J. F. Bartholomew, Boro. Hall, Verona E. C. Schneider, Depot St., Verona. R. R. Dunn, 8 Otsego Rd., Verona.. Joseph Bahr, Durrel St., Verona ..	Frederick R. Wagner, Verona.
West Caldwell Bor.	Alex C. Martin, 21 Hillcrest Rd., West Caldwell Clifford I. Baldwin, 15 Fairfield Ave., West Caldwell Charles A. Nutting, P. O. Box 462, Caldwell	Henry Sigler, West Caldwell.
West Orange Town	William Kerr, Municipal Bldg., West Orange O. W. Telfair, Municipal Bldg., West Orange Louis Lando, 66 Main St., West Orange	George Kocher, West Orange.

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Bor.	Kenneth R. Barclay, Clayton	Bertram Clevenger, Clayton
	Edward H. Moore, Clayton	
	Edson Fitch, Clayton	
Deptford Twp.	Edward Snyder, Almonesson	Charles A. Benner, Westville.
	Peter Bayer, Blackwood, R. F. D.	
	Leon Asay, Westville, R. F. D.	
East Greenwich Twp.	Burleigh T. Packer, Mickleton	Edmund Weatherby, Clarksboro.
Elk Twp.	Warren E. Cassaday, Mullica Hill	Chas. G. Dilks, Glassboro, R. F. D.
Franklin Twp.	James C. Parave, Malaga	Mrs. Lottie Batchelor, Franklinville.
Glassboro Bor.	Elbert E. Reichardt, Sec., 218 S. Main St., Glassboro	Florence M. Kline, Glassboro.
	Everett S. Buck, 314 Villanova Rd., Glassboro	
	Emerson E. Ware, Silver Ave., Glassboro	
Greenwich Twp.	Jacob M. Allen, Gibbstown	J. Otto Wallace, Gibbstown.
Harrison Twp.	Walter A. Jones, Mullica Hill	Harold A. Nichol, Mullica Hill.
Logan Twp.	Norwood D. Tull, Bridgeport	Lester C. Philipp, Bridgeport.
Mantua Twp.	George S. Kier, Sewell, R. F. D.	John H. Coombs, Mantua.
Monroe Twp.	Walter B. Trout, Williamstown	Miss Minerva Joseph, Williamstown.
National Park Bor.	Gus A. Kneller, National Park	Harry J. Krusch, National Park.
Newfield Bor.	Howard S. Lore, Newfield	Mrs. Helen A. Van Hook, Newfield.
	William J. Burnes, Newfield	
	Howard Bishop, Newfield	
Paulsboro Bor.	Wilbur Dilkes, 572 Greenwich Ave., Paulsboro	Mrs. Myrtle Travaline, Paulsboro.
	Thomas Cadigan, City Hall, Paulsboro	
		
Pitman Bor.	Ezra T. Hughes, Sec., 411 W. Holly Ave., Pitman	Walter R. Brill, Pitman.
	Stacy M. Robbins, 200 Columbia Ave., Pitman	
	Thos. P. Williams, 405 W. Holly Ave., Pitman	
		
South Harrison Twp.	Elbert Kirby, Mullica Hill	Raymond C. Tonkin, Mullica Hill.
Swedesboro Bor.	Wilbert Batten, Swedesboro	Harold S. Twiss, Swedesboro.
Washington Twp.	Mrs. Edna H. Shields, Grenloch	Wesley J. Kandle, Sewell, R. F. D.
Wenonah Bor.	J. Allen Carey, Wenonah	James T. Shuster, Wenonah.
	Wayne M. Ralston, Wenonah	
	Norman L. MacLeod, Wenonah	
West Deptford Twp.	Miss Laura M. Heritage, Thorofare ..	John Cundy, Westville.
Westville Bor.	Jos. H. Bailey, 109 Hunter St., Westville	Warren Miller, Westville.
Woodbury City	J. Vaughn Risley, 244 S. Warner St., Woodbury	Walter B. Woolley, Woodbury.
	Albert R. Winterstein, 430 Cooper St., Woodbury	
	Charles S. Brown, 112 Tatum St., Woodbury	
		
Woodbury Heights Bor.	William M. Lewis, Woodbury Hgts.	Claude S. Wiley, Woodbury Heights.
	Edward Batt, Woodbury Heights ..	
	John E. Dixey, Sr., Woodbury Hgts.	
Woolwich Twp.	Thomas P. Lyons, Swedesboro	Wm. M. Horner, Swedesboro.

ASSESSORS AND COLLECTORS IN HUDSON COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne City	William J. Keating, Bayonne	Timothy J. Doolan, Bayonne.
East Newark Bor.	John J. Coogan, East Newark	Chas. C. Wardell, Jr., East Newark.
Guttenberg Town	Cyril W. Cade, Guttenberg	George R. Wagner, Guttenberg.
Harrison Town	Edward A. Riordan, Harrison	Wm. J. Desmond, Harrison.
Hoboken City	Guadenzio Fugazzi, Hoboken Domenick Spinetto, Hoboken John Harris, Hoboken	S. E. Mongiello, Hoboken.
Jersey City	Arthur Potterton, Jersey City	Michael Rochford, Jersey City.
Kearny Town	Ralph E. Bever, Kearny Alex Finigan, Kearny John I. Kirk, Kearny	Felix S. Jacobson, Kearny.
North Bergen Twp.	Fred Ritter, Town Hall, North Bergen Adolph F. Bentz, Municipal Bldg., North Bergen	William J. Purdy, North Bergen.
Secaucus Town	Geo. B. Schaeffer, 268 Center Ave., Secaucus Anthony B. Clisura, 236 Meadow Lane, Secaucus Alfred J. Reichlen, 181 Franklin St., Secaucus	Howard W. Barker, Secaucus.
Union City	Walter A. O'Connor, City Hall, Union City Robert J. Hillas, City Hall, Union City William J. Matz, City Hall, Union City	Robert W. Thorne, Union City.
Weehawken Twp.	Frank J. Eagan, 63 Hauxhurst Ave., Weehawken Edw. A. Tackella, 4706 B'way, Union City J. Charles Stearns, 514 Hudson Ave., Weehawken	John J. Eagan, Weehawken.
West New York Town	Geo. Rosenberg, Municipal Bldg., West New York John Lill, Municipal Bldg., West New York Robert Cowan, Municipal Bldg., West New York	Wm. J. Boquist, West New York

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp.	Raymond Williamson, Milford, R. D.	Harry B. VanSyckel, Milford, R. D.
Bethlehem Twp.	Wm. Diller, Bloomsbury, R. D.	Floyd Crampton, Bloomsbury, R. D.
Bloomsbury Bor.	George S. Oakes, Bloomsbury	J. DeWitt Melick, Bloomsbury.
Califon Bor.	Norman Sliker, Califon	Mildred Neighbor, Califon.
Clinton, Town of	J. Philip Exton, Clinton	Lester W. Oliver, Sr., Clinton.
Clinton Twp.	Alvah H. Haver, Lebanon	Walter S. Boeman, Annandale.
Delaware Twp.	Howard Johnson, Sergeantsville	E. S. Keown, Stockton, R. D. 1.
East Amwell Twp.	William Feiss, Ringoes	J. V. M. Higgins, Ringoes.
Flemington Bor.	Jay J. Kisz, Flemington	Mrs. Grace H. Moore, Flemington.
Franklin Twp.	Chester A. Lawson, Flemington, R. D. 2.	Amy E. Stout, Pittstown, R. D.
Frenchtown Bor.	Leon A. Park, Frenchtown	W. Howard Godley, Frenchtown.
Glen Gardner Bor.	John E. DeRemer, Glen Gardner	Edson R. Waters, Glen Gardner.
Hampton Bor.	Walter N. Ames, Hampton	Stewart G. Housel, Hampton.
High Bridge Bor.	Chas. F. Matthews, High Bridge	LeRoy Adriance, High Bridge.
Holland Twp.	Mrs. Dorothy S. Phillips, Milford, R.D.	Oscar Philkill, Milford.
Kingwood Twp.	Wm. H. Kugler, Frenchtown, R. D.	Reuben N. VanHorn, Stockton, R. D. 2.
Lambertville City	Philip G. Warner, Lambertville Henry J. Burns, 28 York St., Lambertville	Neilson Rittenhouse, Lambertville.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Lebanon Bor.	Richard R. Sammis, Lebanon	John A. Conover, Lebanon.
Lebanon Twp.	Isaac J. Hummer, Califon, R. D.	E. L. Sharrer, Port Murray, R. D.
Milford Bor.	Phillip Phillips, Sr., Milford	Beulah Hammerstone, Milford.
Raritan Twp.	Harold B. Everitt, Flemington, R. D.	Walter H. Bartles, Flemington.
Readington Twp. ...	Wm. R. Crate, Whitehouse Station ..	Peter G. Dilts, Three Bridges.
Stockton Bor.	Raymond A. Reading, Stockton	Raymond B. Mason, Stockton.
Tewksbury Twp.	E. F. LaTourette, Oldwick	Jos. C. Farley, Lebanon, R. D. 2.
Union Twp.	Robert M. Dunn, Jr., Hampton, R. D. ...	Mrs. Elizabeth Hotchkiss, Clinton.
West Amwell Twp. ...	Alfred Wooden, Lambertville, R. D. ...	Jas. F. Lambert, Lambertville, R. D.

ASSESSORS AND COLLECTORS IN MERCER COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp. .	Walter R. Dye, Cranbury, R. D. 1 ...	Walter C. Black, Hightstown, R. D. 1.
Ewing Twp.	Harry L. Townsend, Ewing Twp. } Bldg., Pennington Rd., Trenton .. } William E. Walter, 101 Homcrest } Ave., Trenton } Arthur Martens, Prospect Heights, } R. D. }	John Elder, Pennington Road, Trenton.
Hamilton Twp.	Frank J. Unger, Hamilton Township Municipal Bldg., Trenton	H. A. Sutterley, Hamilton Twp. Municipal Bldg., Trenton.
Hightstown Bor.	John B. Dorrance, Hightstown	Edith V. Erving, Hightstown.
Hopewell Bor.	Samuel K. Hunt, Hopewell	J. H. Dilts, Hopewell.
Hopewell Twp.	W. Curlis Hart, Pennington, R. D. 1 ...	M. Stanley Harbourt, Titusville, R. D.
Lawrence Twp.	D. Stuart Gordon, 735 Lawrence Rd., Trenton	Wm. F. Tilton, Lawrenceville.
Pennington Bor.	Clarence J. Carman, Jr., Pennington ...	Alan F. Hart, Pennington.
Princeton Bor.	Harry B. Warren, 52 Aiken Ave., Princeton	Wilbur F. Kerr, Princeton.
Princeton Twp.	Geo. C. Knaeffer, Princeton	William J. Geddes, Princeton.
Trenton, City of	Roland C. Billingham, City Hall, } Trenton } E. Rowland Major, City Hall, Tren- } ton } Warren H. Vandegrift, City Hall, } Trenton	George I. Tilton, Trenton.
Washington Twp. ...	John J. Scheideler, Robbinsville	H. Leroy Tindall, Windsor.
West Windsor Twp. .	Eden V. West, Princeton, R. D. 3 ...	Herbert Mather, Dutch Neck.

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Bor.	Jas. J. Lukach, 31 Grant Ave., Carteret	Alexander Comba, Carteret.
Cranbury Twp.	Wayne Stahl, Cranbury } Harvey Dey, Cranbury } James Ewart, Cranbury	Frederick Claffin, Cranbury.
Dunellen Bor.	Chas. J. Fitzgerald, Dunellen	Harry R. Cooke, Dunellen.
East Brunswick Twp.	Chas. M. Auer, New Brunswick, R. F. D. 1	Andre J. Mallegol, Milltown.
Helmetta Bor.	Michael E. Strimbach, Helmetta	Edward Z. Stopinski, Helmetta.
Highland Park Bor. .	Harold R. Fick, Highland Park } John A. Troisi, Highland Park }	Benj. F. Gebhardt, Highland Park.
Jamesburg Bor.	James Beckney, Jamesburg	Oliver L. E. Soden, Jamesburg.
Madison Twp.	Robert Higgins, Matawan, R. F. D. ...	William Oertel, Old Bridge, R. F. D.
Metuchen Bor.	R. C. Miller, Woodbridge Ave., } Metuchen } Fred W. Bates, William St., Me- } tuchen } Erich Schuster, Simpson Place, Me- } tuchen	Chas. G. Muster, Metuchen.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Middlesex Bor.	Harvey D. Whitlock, 145 Union Ave., Bound Brook	Harvey S. Castner, Bound Brook, R. F. D. 1.
Milltown Bor.	John H. Lins, 49 Clay St., Milltown ..	John W. Dorn, Milltown.
Monroe Twp.	Edward Johnson, Jamesburg	Ernest Reid, Jamesburg, R. D.
New Brunswick City.	Samuel G. Cohen, 90 Bayard St., New Brunswick	John L. Snitzler, New Brunswick.
	Walter F. Sheenan, 45 Senior St., New Brunswick	
	Anthony F. Daly, 171 Ward St., New Brunswick	
North Brunswick Twp.	Isaac V. Williamson, New Brunswick, R. F. D. 4	George W. Davis, New Brunswick, R. F. D. 4.
Perth Amboy City ..	Edward Langan, City Hall, Perth Amboy	Jos. E. Hornsby, Perth Amboy.
	John Kelly, Perth Amboy	
	Edward Wierzbicki, 175 Smith St., Perth Amboy	
	Sol. Kelsey, 165 Smith St., Perth Amboy	
Piscataway Twp.	Walter Nelson, New Market	Lloyd W. Lotz, New Market.
	Theodore Pace, New Brunswick, R. F. D. 2	
	Edgar Burton, New Market	
Plainsboro Twp.	J. Russell Britton, Plainsboro	Mrs. Helen K. Pendyke, Plainsboro.
Raritan Twp.	Russell B. Walker, Lillian St., New Brunswick	Jas. C. Kirkpatrick, Box 14, Nixon.
	Victor Larson, R. F. D. 1, Perth Amboy	
	Stewart Robertson, Stelton	
Sayreville Bor.	William F. Albert, Washington Rd., Sayreville	Joseph J. Weber, Sayreville.
South Amboy City ..	John Sharo, 5th St., South Amboy ..	Francis H. Gordon, South Amboy.
	Raymond Fleming, South Amboy ..	
	Clara Connors, South Amboy	
South Brunswick Twp.	Henry Renk, P. O. Monmouth Junc. ...	John J. Schuh, Deans.
South Plainfield Bor.	George Linger, So. Plainfield	Adam A. Phillips, South Plainfield.
South River Bor. ...	Chas. A. Ebberwein, 4 Allgair St., South River	Henry O. Schlegel, South River.
	Frank Cisko, South River	
	Theodore Sivess, 170 Main St., South River	
Spotswood Bor.	Charles De Voe, Main St., Spotswood ..	Kenneth Berry, Spotswood.
Woodbridge Twp. ...	John Hunt, 182 Decker Place, Wood- bridge	Michael J. Trainer, Woodbridge.
	Daniel V. Rush, W. 8 th Ave., Sewaren ..	
	Bertram Corcoran, Iselin	

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	B. H. Morris, Allenhurst	B. H. Morris, Allenhurst.
Allentown Bor.	Gardner A. Bird, Allentown	Joseph N. Hankins, Allentown.
Asbury Park City ..	Wm. E. Harrison, Asbury Park	Wm. E. Harrison, Asbury Park.
Atlantic Twp.	Jas. P. Desmond, Colts Neck	Walter D. Fields, Colts Neck.
Atlantic Highlands Bor.	John S. Flitcroft, Atlantic Highlands ..	Stanley F. Sculthorp, Atlantic Highlands.
Avon-by-the-Sea Bor.	Harry Summers, Avon-by-the-Sea	Norma B. Ommundsen, Avon.
Belmar Bor.	John Ferruggiario, Belmar	James A. Joeck, Belmar.
Bradley Beach Bor. ..	Eugene B. Lowenstein, Bradley Beach ..	Francis X. Huggins, Bradley Beach.
Brielle Bor.	Myron C. Pearce, Brielle	Howard N. Folk, Brielle.
Deal Bor.	Benjamin J. Lissner, Jr., Parker Ave., Deal	B. C. Fisler, Deal.
Eatontown Bor.	Clifford Cadman, Eatontown	Albert C. Wolcott, Eatontown.
	Edmond D. Wolcott, Eatontown	
	Leon B. Smock, Eatontown	
Englishtown Bor. ...	Albert W. Dey, Englishtown	R. B. VanDerhoef, Sr., Englishtown.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Fair Haven Bor.	W. Raymond VanHorn, Fair Haven	Geo. W. Curchin, Fair Haven.
Farmingdale Bor.	Walter H. Grove, Farmingdale	Viola C. Russell, Farmingdale.
Freehold Bor.	Alvord B. Palmer, Freehold	Myron M. VanDerveer, Freehold.
Freehold Twp.	Walter W. Lott, Freehold, R. D. 3	C. Arthur Burke, Freehold, R. D. 2.
Highlands Bor.	Robert Diebold, Highlands Wm. Fehhaber, Highlands William Fahrer, Highlands	John P. Adair, Highlands.
Holmdel Twp.	John H. Mount, Holmdel	Stanley Stilwell, Keyport, R. D.
Howell Twp.	Walter S. VanSchoick, R. D. 1, Farmingdale	Horace P. Cook, Farmingdale, R. D. 1.
Interlaken Bor.	Thomas H. Warren, Interlaken	Neal A. Tompkins, Interlaken.
Keansburg Bor.	John F. Malley, Sr., Keansburg	Ralph O. Williams, Keansburg.
Keyport Bor.	Henry T. Hopkins, Keyport	George Birch, Jr., Keyport.
Little Silver Bor.	Fred L. Ayers, Municipal Bldg., Little Silver	Clark P. Kemp, Little Silver.
Long Branch City ..	B. Drummond Woolley, City Hall, Long Branch	Frederick E. Neaves, Long Branch.
Manalapan Twp.	J. Arthur Craig, Freehold, R. D. 1	Martin R. VanSicien, Freehold, R. D. 3.
Manasquan Bor.	A. D. Voorhees, Manasquan E. B. Green, Sec., 34 Taylor Ave., Manasquan Theodore C. Miller, Manasquan	Jos. H. Williams, Manasquan.
Marlboro Twp.	Howard J. Preston, Marlboro	Harry G. Magee, Marlboro.
Matawan Bor.	William G. Bedle, Park Ave., Matawan	Koert C. Wyckoff, Matawan.
Matawan Twp.	John B. Kenner, 7 Arbordale Drive, Cliffwood	Charles J. Kelly, Matawan.
Middletown Twp. ...	Wm. C. Johnson, Keansburg	John M. West, Middletown.
Millstone Twp.	Francis B. Lamb, Englishtown, R. D. 2	David L. Baird, Star Route, Freehold.
Monmouth Beach Bor.	Richard West, Monmouth Beach	Ronald P. Gaarder, Monmouth Beach.
Neptune Twp.	Alvin E. Bills, Box 97, Neptune	Harold A. Smith, Neptune.
Neptune City Bor. ..	Edward Hazler, 126 Sylvania Ave., Neptune City	Harold J. Rowland, Neptune City.
Ocean Twp.	John H. Moor, Jr., West Allenhurst	James A. Errickson, Oakhurst.
Oceanport Bor.	Walter J. Egan, Long Branch, R. F. D. B. J. Scarsi, Oceanport Byron G. Briggs, Long Branch, R. F. D.	Geo. C. D. Hurley, Oceanport.
Raritan Twp.	Thos. P. Brennan, Keyport, R. D.	Harry P. Seaman, Keansburg.
Red Bank Bor.	George W. Bray, Broad St., Red Bank	Mrs. Julia M. Keough, Red Bank.
Roosevelt Bor.	Leroy Levine, Roosevelt	Sidney Gushen, Roosevelt.
Rumson Bor.	Richard J. Rogers, Rumson	Mary O'Rourke, Rumson.
Sea Bright Bor.	Arthur O. Axelsen, Boro. Hall, Sea Bright	Edmund W. Cline, Sea Bright.
Sea Girt Bor.	Merle Simpson, Sea Girt Munroe C. Hawkes, Sea Girt	G. Ward Brash, Sea Girt.
Shrewsbury Bor.	Kenneth J. Walker, Shrewsbury	Mrs. Ortrude C. VanVliet, Box 26, Shrewsbury.
Shrewsbury Twp. ...	Leon M. Shafto, Farmingdale, R. D.	Allen Crawford, Eatontown, R. D.
South Belmar Bor. ..	Mrs. Anna R. Shaffer, 1802 Laurel Terrace, So. Belmar	Mrs. Belle Woolley, Belmar.
Spring Lake Bor.	Benj. Y. Patterson, Spring Lake	Marvin Megill, Spring Lake.
Spring Lake Heights Bor.	Walter T. Pearce, Ocean Rd., Spring Lake Heights	Miss Adelaide B. Craig, Lake Como.
Union Beach Bor.	Burtis H. Aumack, Florence Ave., Union Beach	John McNevin, Union Beach.
Upper Freehold Twp.	John C. Field, Allentown	Charles I. Smith, Allentown.
Wall Twp.	John E. Cherel, Belmar, R. D. 1	Elizabeth M. Allen, Box 1, Allenwood.
West Long Branch Bor.	Wm. I. Morgan, Locust Ave., West Long Branch Harry W. Clerk, Walnut Place, Long Branch Albert J. Frey, 46 Victor Ave., Long Branch	James Atcheson, West Long Branch

ASSESSORS AND COLLECTORS IN MORRIS COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton Town	Samuel G. Harris, Boonton	Thomas E. Hopkins, Boonton.
	Albert P. Smith, Boonton	
Boonton Twp.	Mrs. Elizabeth A. Stickel, Boonton, R. D. 2	Arthur Estler, Boonton.
Butler Bor.	Eugene Smith, Kiel Ave., Butler	Roy Meade, Butler.
Chatham Bor.	Reed Elmendorf, Sec., Boro. Hall, Chatham	John H. Mowen, Chatham.
	D. M. Ford, 39 N. Summit Ave., Chatham	
	G. Kimball Coleman, 130 Main St., Chatham	
Chatham Twp.	A. H. Koldeway, Fairmount Ave., Chatham, R. D. 1	William R. Nicolai, Madison.
Chester Bor.	Chas. Rinehart, Boro. Hall, Chester	Dr. Hugh R. Fry, Chester.
Chester Twp.	Ralph Robinson, Chester	Richard Shotwell, Chester.
Denville Twp.	Robert F. Jenkins, Jr., Denville	J. Elmer Vanderhoof, Denville.
Dover Town	Raymond O. Berg, 182 Penn. Ave., Dover	Earl C. Nelson, Dover.
East Hanover Twp.	E. E. O'Neil, Hanover	Raymond W. Ellor, Hanover.
	Charles Hicks, Whippany, R. D. 1	
Florham Park Bor.	John Slate, Florham Park	Wm. G. Dixon, Florham Park.
Hanover Twp.	William H. Knauss, Sec., Morris Ave., Whippany	Fred P. Griffith, Whippany.
	William J. Burns, Rt. 10, Whippany	
	Joseph Bellush, Troy Rd., Whippany	
Harding Twp.	Earle N. Cutler, New Vernon	Herbert M. Ballentyne, New Vernon.
Jefferson Twp.	Frank R. Crater, Lake Hopatcong	Mrs. E. S. Robinson, Lake Hopatcong.
Kinnelon Bor.	John E. Donnell, Sec., Butler, R. D.	Cornelius H. Banta, Butler.
	John Ricker, Sr., Butler	
	Harold Miller, Butler, R. D.	
Lincoln Park Bor.	Wm. M. Tyack, Mountain View	Arthur Brown, Lincoln Park.
Madison Bor.	W. Kelton Evans, Cross Gates, Madi- son	J. Lovel Paulmier, Madison.
	Hubert Chessman, Academy Rd., Madison	
	B. D. Philhower, 134 Greenwood Ave., Madison	
Mendham Bor.	Vernon Garabrant, Mendham	G. Elmer Thompson, Mendham.
Mendham Twp.	J. Ford Pollock, Jr., Brookside	Frank E. Swain, Ralston.
Mine Hill Twp.	Roland Opdyke, Dover, Box 710	H. H. Opdyke, Dover.
Montville Twp.	Albert R. Van Riper, Montville	Reta VanDuyne, Montville.
Morris Twp.	W. A. Conley, Washington Valley Rd., Morristown	Elmer H. Saunders, Morristown.
	Chas. E. Wickliffe, Jr., 58 Mackenzie Rd., Morristown	
	Alexander Laurie, 58 Mill Rd., Morris Plains	
Morris Plains Bor.	A. A. VanBlarcom, Franklin Place, Morris Plains	Carlton A. Dobbins, Morris Plains.
Morristown Town	Winter Mead, Municipal Bldg., Mor- ristown	Margaret L. O'Brien, Morristown.
	E. C. Reed, Morristown	
	F. W. Smart, Municipal Bldg., Mor- ristown	
Mountain Lakes Bor.	Willard L. Dayton, Boro. Hall, Moun- tain Lakes	Herman C. Martens, Mountain Lakes.
Mt. Arlington Bor.	Thomas E. Lee, Mt. Arlington	Laura D. Speaker, Mt. Arlington.
	James VanHouten, Boro. Hall., Mt. Arlington	
	Walter Apostolik, Boro. Hall., Mt. Arlington	
	Al. Walker, Boro. Hall, Mt. Arlington	
Mt. Olive Twp.	Elmer Lozier, Sec., Stanhope	Mary A. Hopler, Flanders.
	Chas. Hohorst, Budd Lake	
Netcong Bor.	John J. Kanneally, Municipal Bldg., Netcong	Louis M. Huyler, Netcong.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Parsippany-Troy Hills Twp.	Phillip Parker, P. O. Pine Brook ... C. W. Romine, Sec., Boonton, R. D. 1 ... C. E. Vogt, Jr., Boonton, R. D. 1 ... Samuel C. Harris, 210 Main St., Boonton	Harold W. Bates, Morris Plains, R. D.
Passaic Twp.	J. R. W. Clymer, Sec., Millington ... Geo. Castle, Gillette	Edward H. Osborne, Stirling.
Pequannock Twp. ...	David Ramsey, Pompton Plains ... Walter Williams, Pompton Plains ... Peter Kamni, Pequannock	Jennie R. Mandeville, Pompton Lakes.
Randolph Twp.	Paul S. Bopp, Dover, R. D. 1	Carl E. Dalrymple, Box 70, Dover.
Riverdale Bor.	Mrs. Minnie Peters, Sec., Riverdale ... Mrs. Ethel M. Stapler, Riverdale ... DeWitt Newbury, Riverdale	Mary D. McCauley, Riverdale.
Rockaway Bor.	Theodore J. Adams, Riverdale	
Rockaway Twp.	Floyd J. Crans, 70 Rockaway Ave., Rockaway	Russell S. Carlyon, Rockaway.
	Frank Caruso, Rockaway	
	Peter Kepler, Dover, R. F. D. 1	Mary L. Hocking, Wharton, R. D. 1.
	Robert Jenking, Denville	
Roxbury Twp.	Mrs. Eugene Mooney, Flanders, R. D. ... Hon. Elmer H. Stephens, Route 6, Netcong	Cook Conkling, 2d, Flanders, R. D.
Washington Twp. ...	Henry Roehrich, Hackettstown	Robert Spencer, Long Valley.
Wharton Bor.	Willfred J. Keats, Kitchell Ave., Wharton	
	Rudolph Meilie, Sterling St., Wharton	Margaret B. Chabot, Wharton.
	Michael J. Gillen, Sec., So. Main St., Wharton	

ASSESSORS AND COLLECTORS IN OCEAN COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat City Bor. ..	Mrs. Rachel Salveson, Barnegat City ... C. D. Gant, Barnegat City	Mrs. Minnie D. Kelly, Barnegat City.
	Alfred Johnson, Barnegat City	
Bay Head Bor.	Harold N. Parker, Bay Head	
	William Elmer, Bay Head	Julius Foster, Jr., Bay Head.
	William Gifford, Bay Head	
Beach Haven Bor. ..	Kent M. Redgrave, Sr., Beach Haven ... Chas. M. Cranmer, Beach Haven ... D. Clifford Morris, Beach Haven ...	Chas. M. Cramer, Beach Haven.
Beachwood Bor.	C. L. Campbell, Beachwood	
	Chas. Hotaling, Beachwood	Frank M. Morris, Beachwood.
Berkeley Twp.	Clinton A. Worth, Bayville	William Siddons, Bayville.
Brick Twp.	Theron Johnson, Osbornville	G. J. Kieser, Laurelton.
Dover Twp.	Carl Heagey, Toms River	
	C. Budd Wilsey, Toms River	Chas. N. Warner, Toms River.
	Elliot C. Terhune, Toms River	
Eagleswood Twp. ...	Milton E. Salmons, West Creek	Watson Pharo, West Creek.
Harvey Cedars Bor. .	T. Carlyle Stephen, Harvey Cedars ...	Stuart W. Guerny, Harvey Cedars.
Island Beach Bor. ...	Mrs. Gretchen Mitchell, Seaside Park ..	Augusta H. Freeman, Seaside Park.
Island Heights Bor. .	Jas. H. Bogert, Island Heights	Thos. H. Wallace, Island Heights.
Jackson Twp.	Ralph G. White, R. D. 3, Lakewood ...	Jos. J. Clayton, Lakewood, R. D. 3.
Lacey Twp.	Stephen C. Holmes, Jr., Forked River ... Leopold Gille, Forked River	Maude Updike, Forked River.
	Henry W. Rhoads, Forked River	
Lakehurst Bor.	Harvey Kilpatrick, Lakehurst	Lloyd C. Lillie, Lakehurst.
Lakewood Twp.	Arthur Camovito, Sec., 641 Ocean Ave., Lakewood	
	H. Ely Havens, 550 Caranetta Drive, Lakewood	Amory J. Parmentier, Lakewood.
	J. Warren Matthews, Lakewood	
Lavallette Bor.	Chas. Garibaldi, Jr., Lavallette	
	J. Carleton Estey, Lavallette	Peter Bloom, Lavallette
	Geo. W. Johnson, Lavallette	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Little Egg Harbor Twp.	James H. Mott, Tuckerton	Mrs. Cynthia Jameson, Parkertown.
	Edward Driscoll, Tuckerton	
	J. Harvey Parker, Parkertown	
Long Beach Twp. ...	Albert Foster, Brant Beach	Wm. DeFreitas, Jr., Brant Beach.
Manchester Twp. ...	Joseph Takacs, Toms River, R. D. 2 ...	Emma A. Cameron, Whitings.
Mantoloking Bor. ...	Stephen Waterbury, Mantoloking ...	T. McCurdy Marsh, Mantoloking.
	L. P. Cramer, 48 Wall St., New York City	
	Chas. A. Pope, 40 Wall St., New York City	
Ocean Twp.	Lloyd S. Camburn, Waretown	F. William Wick, Waretown.
	Clarence Eayre, Waretown	
	Oscar Couch, Waretown	
	John Moore, Jr., N. Edgemere Drive, W. Allenhurst	
Ocean Gate Bor.	Edward J. Davies, Ocean Gate	C. Frank Bertsch, Ocean Gate.
Pine Beach Bor.	Robert J. Anderson, Radnor Ave., Pine Beach	Benj. H. Mabie, Pine Beach.
Plumsted Twp.	Geo. Hartshorn, Sr., New Egypt	C. Ferdinand Van Horn, New Egypt.
Pt. Pleasant Bor. ...	Wm. I. Curran, Pt. Pleasant	Raymond S. Hibbs, Pt. Pleasant.
	Elmer F. White, Briarcliff Ave., Pt. Pleasant	
	John A. Barry, Osborne Ave., W. Pt. Pleasant	
	Pt. Pleasant	
Pt. Pleasant Beach Bor.	Reed F. Gager, Pt. Pleasant Beach ..	Robert L. Wack, Pt. Pleasant Beach.
	Z. P. VanNote, Pt. Pleasant Beach ..	
	H. C. Shoemaker, Jr., Pt. Pleasant Beach	
Seaside Heights Bor.	Robert F. Cummings, Seaside Heights ..	Thos. F. Cummings, Seaside Heights.
Seaside Park Bor. ...	H. E. L. Schoenhut, Seaside Park ...	Frank Hewitt, Seaside Park.
	W. A. Caster, 142 N. Street, Seaside Park	
	Wm. VanSyckle, 306 Ardmore Ave., Trenton	
	Trenton	
Ship Bottom Bor.	LeRoy L. Blair, Ship Bottom	Anna L. Wark, Ship Bottom.
	T. Nicholson, Ship Bottom	
South Toms River Bor.	Arthur Cornelius, Sr., Toms River	Roy H. Tilton, Toms River.
Stafford Twp.	Chas. A. Sprague, Manahawkin	J. Norman Corliss, Manahawkin.
Surf City Bor.	Thomas Callahan, Surf City	J. W. Snyder, Surf City.
	H. C. Klose, Surf City	
	Chas. W. Chapman, Surf City	
Tuckerton Bor.	Harold Gaskill, Sec., Tuckerton	Mrs. Thelma Seaman, Tuckerton.
	Joseph McConomy, Municipal Bldg., Tuckerton	
	Ira Mathis, Boro. Hall, Tuckerton ..	
Union Twp.	J. V. Lewis, Sr., Barnegat	Miss Emma F. Reeves, Barnegat.
	John I. Birdsall, Barnegat	
	Nathan P. Cranmer, Barnegat	

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomington Bor. ...	Leonard Lavelle, Sec., Butler	John W. Donald, Bloomington.
	Raymond Earls, Bloomington	
	C. C. DeLazier, Bloomington	
	Lawrence Bennett, Sr., Bloomington ..	
Clifton City	John P. Vogler, Clifton	Frank F. Staudt, Clifton.
	Harold Van Orden, Clifton	
	Wm. J. Fitzpatrick, Clifton	
Haledon Bor.	Wm. Buschmann, Jr., Haledon	C. S. Adams, Haledon.
Hawthorne Bor.	Wm. H. Floyd, Hawthorne	T. S. Barker, Hawthorne.
	John H. Van Hassel, Hawthorne	
	Peter Calcia, Hawthorne	
Little Falls Twp. ...	Harold S. Poulson, Little Falls	Philip Stanton, Little Falls.
	Robert Cross, 120 Second Ave., Little Falls	
	John E. Cocker, Municipal Bldg., Little Falls	
	Little Falls	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
North Haledon Bor.	Ernest J. Appel, P. O. Box 1384, Paterson	George Frankovits, Paterson, R. D. 3.
Passaic City	Edward J. Levendusky, Municipal Bldg., Passaic Theodore Bednarz, City Hall, Passaic Morris Mandl, City Hall, Passaic Louis Lipchitz, Municipal Bldg., Passaic Frederick E. Rohrbach, Passaic	Joseph Mueller, Passaic.
Paterson City	William C. Leach, City Hall, Paterson Robert L. Fitzpatrick, City Hall, Paterson Noah Krieger, City Hall, Paterson Govert Breen, Paterson A. J. Kane, City Hall, Paterson Edward Furrey, Paterson	Anthony J. Grossi, Paterson.
Pompton Lakes Bor.	Wm. H. Edwards, 8 Van Ness Ave., Pompton Lakes Walter Birgels, 111 Romain Ave., Pompton Lakes Edward L. Kinney, 24 Corning Ave., Pompton Lakes	W. Harry Young, Pompton Lakes.
Prospect Park Bor.	Richard Acker, 37 Struyk Ave., Pater- son 2	Richard DeSee, Prospect Park.
Ringwood Bor.	Warren A. Burnett, Municipal Bldg., Ringwood	Edwin M. Tresize, Ringwood.
Totowa Bor.	William R. Gibbons, 106 Lincoln Ave., Totowa	Wilbur Hawthorne, Totowa.
Wanaque Bor.	John G. Rhinesmith, Wanaque	Joseph C. Beam, Wanaque.
Wayne Twp.	Abram N. Ryerson, Wayne	Chas. O. Roat, Paterson, R. F. D. 1.
West Milford Twp.	Lester D. Freeland, R. F. D., New- foundland	Harry Michaelfelder, West Milford
West Paterson Bor.	Samuel Pagnillo, 92 Marcellus Ave., Little Falls Baltus Zwerver, 63 Newby Ave., Little Falls Anthony Muccio, Little Falls	Chas. E. Ulrich, West Paterson.

ASSESSORS AND COLLECTORS IN SALEM COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp.	Carl H. Hitchner, Bridgeton, R. D.	Jesse B. Mowers, Alloway.
Elmer Bor.	Eugene W. Bostwick, Elmer	Earl W. Buzby, Elmer.
Elsinboro Twp.	Owen C. Ogbin, Salem, R. D.	Chas. P. Farnkopf, Salem, R. D.
Lower Alloway Creek Twp.	James Wood, Canton	Harry G. Smith, Sr., Hancock's Bridge.
Lower Penns Neck Twp.	W. Ward Weatherby, Central Park, Penns Grove, R. D.	Charles T. White, Pennsville.
Mannington Twp.	David F. Grier, Salem, R. D.	Russell B. Harris, Salem, R. D.
Oldmans Twp.	Alvin Knipe, Pedricktown	Melvin Sparks, Pedricktown.
Penns Grove Bor.	Arthur S. Smith, 102 S. Broad St., Penns Grove	David P. Featherer, Penns Grove.
Pilesgrove Twp.	Henry Jarman, Woodstown, R. D.	Mrs. Alice DuBois, Woodstown, R. D.
Pittsgrove Twp.	Arthur P. Schalick, Centerton	Everett M. Hitchner, Elmer.
Quinton Twp.	Henry J. Mickel, Bridgeton, R. D.	Paul C. Harris, Salem, R. D.
Salem City	Chas. O. Hewitt, Salem Edward C. Wilson, Salem G. Milton Harris, Salem	Arthur S. Taylor, Salem.
Upper Penns Neck Twp.	Wm. T. Drennen, Fenwick Drive, Carney's Point	Herman A. Day, Penns Grove.
Upper Pittsgrove Twp.	Otis Elwell, Elmer, R. D.	Clifford Dare, Daretown.
Woodstown Bor.	H. Milton Flitcraft, Woodstown	Howard Urion, Woodstown.

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bedminster Twp.	Harry McMurtry, Pluckemin	Vernon Hoffman, Pottersville.
Bernards Twp.	Robert W. Gutleber, Basking Ridge ...	Trueman H. Spencer, Basking Ridge.
Bernardsville Bor. ...	Samuel J. Conklin, Bernardsville	Michael A. Dubus, Bernardsville.
Bound Brook Bor. ...	George H. Dorn, Bound Brook	John P. Koehler, Bound Brook.
Branchburg Twp. ...	Chas. Blaufuss, North Branch Station.	Varian Quick, Neshanic Station.
Bridgewater Twp. ...	Mrs. Margaret Killiger, Thompson St., Raritan	Jas. J. Cunningham, Raritan.
Far Hills Bor.	Charles A. Layton, Far Hills	Miss Verna M. Todd, Far Hills.
Franklin Twp.	Stephen C. Reid, Middlebush	Mrs. Alice J. Hegeman, Middlebush.
Green Brook Twp. ...	Nestor M. Bertatto, R. D. 1, Bound Brook	Mrs. Emily M. Meyer, Bound Brook, R. D. 2.
Hillsborough Twp. ..	Chas. V. N. Davis, Somerville, R. D. 1.	Mary S. Horner, Neshanic.
Manville Bor.	Michael L. Malinowski, No. 10th Ave., Manville	Alexander P. Peltack, Manville.
	Ralph Marsicano, 501 W. Champlain Rd., Manville	
	John F. Krasnansky, 234 S. Main St., Manville	
Millstone Bor.	Charles D. Erdley, Millstone	Sarah H. Holden, Millstone.
Montgomery Twp. ...	Chas. Opie, Skillman, R. F. D. 1	Sidney I. DeHart, Belle Mead, R. F. D.
North Plainfield Bor.	Emil Klein, 391 Watchung Ave., North Plainfield	Robert H. Pasch, Plainfield.
Peapack and Glad- stone Bor.	William H. Tiger, Peapack	Edward McKinstry, Peapack.
Rocky Hill Bor.	George W. Mason, Rocky Hill	Reba T. Parsons, Rocky Hill.
Somerville Bor.	Frazee C. Sutphen, Somerville	Chas. S. Hamilton, Somerville.
South Bound Brook Bor.	A. A. Storr, Clinton St., South Bound Brook	Edw. J. McLaughlin, So. Bound Brook.
Warren Twp.	Geo. Sweazy, Plainfield, R. D. 2	Mrs. M. Conover, Plainfield, R. D. 2.
Watchung Bor.	J. Herbert Stevenson, Plainfield, R. D. 2	Orville P. Jack, Plainfield, R. D.

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Bor.	D. L. Horton, Andover	Mrs. Sadie L. Springer, Andover.
Andover Twp.	Mrs. Mina R. Scott, Newton, R. D. 1.	Mrs. Mida L. Smith, Lafayette, R. D. 1.
Branchville Bor.	Roy Ellett, Branchville	William Hanna, Branchville.
Byram Twp.	Ernest McMickle, Sparta, R. D.	John H. Englehardt, Andover, R. D.
Frankford Twp.	Frank I. Sharp, Branchville, R. D.	Lester Garris, Branchville, R. D.
Franklin Bor.	Chris Kantenwein, Franklin	Harry E. Watt, Franklin.
Fredon Twp.	Wm. N. Westbrook, Newton, R. D. 1 ..	Alfred M. Snook, Newton, R. D. 1.
Green Twp.	Eugene Abel, Greendell	Edward W. Smith, Andover, R. D. 2.
Hamburg Bor.	Grant Edsall, Hamburg	Vernon R. Cole, Hamburg.
Hampton Twp.	Anthony Donadio, Newton, R. D. 3.	Russell A. Blakeslee, Newton, R. D. 3.
Hardyston Twp.	Lewis R. Wickham, Franklin	Frank L. Dixon, Hamburg, R. D.
Hopatcong Bor.	Charles Veigel, Hopatcong	Ida Stone, Hopatcong.
Lafayette Twp.	Floyd Burd, Lafayette	C. Martin Little, Lafayette.
Montague Twp.	Zerah D. Westbrook, Port Jervis, N. Y., R. D. 1	Mrs. Dorothy Reinhardt, Port Jervis, N. Y., R. D. 1.
Newton, Town of ...	Fred C. Smith, Newton	Mrs. Florence A. Grover, Newton.
Ogdensburg Bor.	Miss Anna Carpenter, Ogdensburg ...	Jos. P. Fitzgibbons, Ogdensburg
Sandyston Twp.	Eldon Ayers, Layton	Clyde Stoll, Branchville, R. D. 1.
Sparta Twp.	Richard C. Hixon, Sparta	Herbert C. Dodge, Sparta.
Stanhope Bor.	Sidney Sayre, Stanhope	Daniel Dietz, Stanhope.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Stillwater Twp.	Chas. B. VanStone, Stillwater, R. D. 2.	Robert H. Dallin, Stillwater.
Sussex Bor.	Benjamin Williams, Sussex	James O. Sutton, Sussex.
Vernon Twp.	Clifford K. Ryerson, Vernon	Samuel B. Edsall, Sussex, R. D. 2.
Walpack Twp.	Paul E. Darrone, Walpack	Helen Heater, Walpack.
Wantage Twp.	Raymond V. Ayers, Sussex, R. D. 3.	Lewis B. Dunn, Sussex.

ASSESSORS AND COLLECTORS IN UNION COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clark Twp.	Thos. F. Nolan, Rahway, R. F. D. 1.	Edgar W. Tambo, Rahway, R. F. D.
Cranford Twp.	Fred J. Deiler, Cranford	Albert B. Caldwell, Cranford.
Elizabeth, City of ...	John G. Lloyd, Elizabeth	Cornelius J. Crowley, Elizabeth.
	Wm. J. McGann, Elizabeth	
	Edwin E. Ross, Elizabeth	
	Jos. J. Gorczyca, Elizabeth	
	Anthony J. Foti, Jr., Elizabeth	
	Michael J. Cantwell, Elizabeth	
	Nicholas C. Abitanto, Elizabeth	
	Harry A. Kennedy, Elizabeth	
	Raymond L. Brown, Elizabeth	
	Robert J. McNair, Elizabeth	
	G. Stephen LuBrew, Elizabeth	
	M. J. Battersby, Elizabeth	
	Charles E. Loeser, Elizabeth	
Fanwood Bor.	George B. Draper, Fanwood	Albert I. Nichols, Fanwood.
Garwood Bor.	Chester Henry, Garwood	John F. Richardson, Garwood.
	Ira E. Gibson, Garwood	
	Fred L. Cowell, Garwood	
Hillside Twp.	David H. Doremus, Hillside	Arthur L. Theurer, Hillside.
	Oden F. Libbey, Hillside	
	Kenneth M. Ross, Hillside	
Kenilworth Bor.	J. Coscione, Kenilworth	Erwin G. Anderson, Kenilworth.
	J. Graff, Kenilworth	
	H. Lundin, Kenilworth	
Linden, City of	Stephen H. Martis, Linden	John J. Fitzpatrick, Linden.
	Walter A. Gerhard, Linden	
	Joseph J. Wolf, Linden	
Mountainside Bor. ..	Chas. Herrick, Parkway, Mountainside.	Wilton F. Lanning, Westfield.
New Providence Bor. ..	Edwin M. Dotten, Fairview Ave., New Providence	Edward G. Miller, New Providence.
	G. Russell Vanderhoof, 5 Morehouse Pl., New Providence	
	Alfred Nason, Clinton Ave., New Providence	
	Providence	
New Providence Twp. ..	Frank J. Jeckel, Chatham, R. F. D. 1.	Mrs. Olga Curtis, Berkeley Heights.
Plainfield, City of ...	Wm. G. McDowell, Municipal Bldg., Plainfield	John C. Dilts, Plainfield.
Rahway, City of	Howard C. Madden, Rahway	J. Francis Fox, Rahway.
	Jas. H. Plunkett, Rahway	
	Henry W. Fancher, Rahway	
Roselle Bor.	Melvin E. Levers, 112 Myrtle St., Roselle	Edward C. Moffitt, Roselle.
Roselle Park Bor.	Sidney F. Williams, Boro. Hall, Roselle Park	John Naffke, Roselle Park.
Scotch Plains Twp. ..	Benj. E. Korb, Scotch Plains	Joseph Albert, Scotch Plains.
	John O. Brynildsen, Johnson St., Westfield	
	E. J. Van Allen, Scotch Plains	
	Frank C. Venes, Cook Ave., Scotch Plains	
	Plains	
Springfield Twp.	W. W. Layng, Springfield	Charles H. Huff, Springfield.
	Francis E. Cardinal, Springfield	
	Lewis F. Macartney, Springfield	
Summit, City of	Alan A. Pott, City Hall, Summit	Cameron Munkittrick, Summit.
	C. Munkittrick, Summit	
	H. G. Fuchs, Summit	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Union Twp.	William A. Brucker, Sec., 2004 Morris Ave., Union	Fred J. Asmus, Union.
	Fred A. Biertuempfel, 10 Grandview Ave., Union	
	Ernest Hildebrandt, 154 Indian Run Parkway, Union	
Westfield, Town of	Chas. W. Preston, Westfield	Bert L. Roeber, Westfield.
	Henry L. Johnson, 121 Prospect St., Westfield	
	John H. Vander Veer, Westfield	
Winfield Twp.	Steve Novak, Winfield	Nathan Peltzer, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	B. B. Lawrence, Allamuchy	Grace Stang, Allamuchy.
Alpha Bor.	Joseph Poretta, Alpha	Andrew Varga, Jr., Alpha.
Belvidere, Town of	Floyd C. Ross, Belvidere	Elston R. Stropp, Belvidere.
Blairstown Twp.	Floyd A. Read, Blairstown	Lida T. Stoffels, Blairstown.
Franklin Twp.	Wilbur E. Oberly, Asbury, R. D.	Albert R. Unangst, Stewartville, R. D. 1.
Frelinghuysen Twp.	Albert G. Vough, Blairstown, R. D.	Wm. E. Angle, Blairstown, R. D.
Greenwich Twp.	Frank Stone, Stewartville	Marian F. Frey, Stewartville.
Hackettstown Town	Lewis B. Hayward, Hackettstown	Howard Klotz, Hackettstown.
Hardwick Twp.	Lewis A. Mott, Blairstown, R. D.	Raymond Main, Stillwater.
Harmony Twp.	Floyd J. Beers, Phillipsburg, R. D.	DeWitt T. Buchman, Phillipsburg, R. D. 2.
Hope Twp.	Charles R. Westbrook, Hope	Augusta W. Leida, Hope.
Independence Twp.	John N. Balmoos, State Highway Route 6, Vienna	Earl S. Harris, Vienna.
Knowlton Twp.	Chas. Albertson, Delaware, R. D.	Floyd Hiles, Blairstown.
Liberty Twp.	Frank Gruver, Great Meadows, R. D.	Otto Peterson, Great Meadows, R. D.
Lopatcong Twp.	Richard R. Hamlen, Phillipsburg, R. D.	Herman L. Beers, Phillipsburg
Mansfield Twp.	C. F. Cook, Port Murray, R. D.	N. B. Park, Port Murray.
Oxford Twp.	Richard J. Collins, Oxford	Olive Kinney, Oxford.
Pahaquarry Twp. ...	P. L. McCauley, Columbia	Mrs. Sadie VanCampen, Columbia.
Phillipsburg Town	John J. Travers, Municipal Bldg., Phillipsburg	John A. Reinhold, Phillipsburg.
Pohatcong Twp.	Harry E. Boyer, Phillipsburg	Joseph Huff, Milford, R. D.
Washington Bor.	H. U. Florey, E. Washington Ave., Washington	Edw. F. Thompson, Washington.
Washington Twp. ...	Arthur L. Burd, Washington, R. D. 2	John M. Bodine, Washington, R. D. 1.
White Twp.	Henry Sunday, Belvidere, R. D.	H. Arthur Race, Belvidere, R. D.

**ABSTRACTS OF RATABLES FOR
THE YEAR 1948**

**Containing Valuations of Real and Personal Property,
Including Second-class Railroad Property, Deduc-
tions, Exemptions, Polls, Tax Rates and Apportion-
ment of County and Local Taxes.**

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second- Class R. R. Property	Value Second-Class R. R. Property (C. 203, L. 1941)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Materials Used in Mfg. Other Personal Property Assessed R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Personal Property Used in Business	DEDUCTIONS	
	Acres	Lots									Household Goods and Other Exemptions Under R. S. 54:4-3.16	Property Exempted Under R. S. 54:4-3.12, am. by C. 70, L. 1942-C. 71, L. 1944, Veterans', et al., Exemptions
Absecon City	1,412	5,267	\$541,618	\$619,975	\$1,160,993	\$13,634	\$32,775	.....	\$88,030	.....	.....	\$66,500
Atlantic City	10,528	65,009	34,592,547	51,134,045	85,726,592	725,913	921,650	.....	49,900	\$6,958,470	.....	520,330
Brigantine City	2,348	8,610	671,829	315,503	987,332	.....	10,800	.....	1,085	.....	.....	28,200
Buena Vista Township	27,102	4,145	434,322	828,425	1,262,747	3,618	49,325	\$9,125	25,325	90,325	.....	67,325
Corbin City	1,573	824	34,245	47,475	81,720	154	3,450	.....	1,10	3,650	.....	6,625
Egg Harbor City .....	.....	31,793	337,558	1,075,745	1,413,303	1,560	140,635	.....	.....	40,680	.....	88,292
Egg Harbor Township	3,608	1,897	690,924	550,462	1,247,386	193	122,045	8,300	3,000	186,195	.....	49,593
Estell Manor City	32,793	2,326	69,218	62,378	131,596	60	3,225	2,500	1,245	9,000	.....	8,335
Folsom Borough	5,092	714	56,950	107,025	163,975	616	12,175	.....	2,000	44,000	\$7,100	5,500
Galloway Township	45,150	19,940	669,312	817,650	1,486,963	11,045	90,975	24,300	.....	66,175	.....	83,625
Hamilton Township	70,140	53,840	729,150	1,295,050	2,015,200	5,085	14,400	1,200	33,250	323,625	.....	73,300
Hammonton Town	25,026	.....	1,117,480	2,104,300	3,221,780	30,597	193,365	48,000	192,200	45,200	.....	157,310
Linwood City	1,393	3,173	308,165	429,580	734,745	1,049	41,284	1,500	.....	50,350	.....	60,830
Longport Borough .....	.....	2,420	768,617	593,770	1,362,387	.....	66,215	.....	2,925	.....	.....	13,100
Margate City	250	8,000	3,209,952	2,144,455	5,354,407	.....	322,505	.....	.....	10,020	.....	144,305
Mullica Township	31,680	.....	391,645	447,140	838,785	449	4,525	3,325	6,025	98,900	.....	33,935
Northfield City	1,763	3,470	391,831	696,670	1,088,501	1,718	50,330	6,960	10,560	62,280	.....	75,231
Pleasantville City	1,593	10,522	2,208,462	3,114,810	5,323,372	55,492	12,740	.....	59,275	377,000	.....	282,675
Port Republic City	3,312	.....	57,250	90,000	147,850	.....	14,025	.....	.....	8,550	.....	16,700
Somers Point City	1,126	6,843	681,770	623,490	1,305,230	4,738	129,255	3,700	32,125	9,025	.....	77,990
Ventnor City	1,074	11,735	2,556,140	6,559,900	9,116,040	.....	673,990	.....	.....	61,550	.....	168,150
Weymouth Township	7,408	1,483	35,956	99,930	135,886	250	3,255	2,300	800	4,550	.....	6,700
Totals	274,371	242,002	\$50,551,342	\$73,755,448	\$124,306,790	\$856,081	\$2,912,944	\$112,310	\$418,005	\$8,448,645	\$7,100	\$2,034,701

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1948—(Concluded)

TAXING DISTRICT	APPORTIONMENT OF TAXES				Total Amount of Misc. Revenues for the Support of the Budget, including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes			
Absecon City	\$17,747.37	\$614.47	\$45,325.90	\$36,125.18	\$75,271.00	\$1,188.00	\$8.121924
Atlantic City	1,360,386.12		1,657,522.32	3,706,616.15	4,163,105.28	8,647.50	7.164253
Brigantine City	14,142.86	485.46	24,745.90	81,424.54	94,414.16		12.441591
Buena Vista Township	19,998.72	686.57	104,740.58	42,959.24	68,905.75	828.56	12.107235
Corbin City	1,220.64	41.90	4,581.00	210.20	5,315.00		7.224124
Egg Harbor City	21,938.17	753.94	54,905.34	69,630.41	80,411.86	1,264.95	9.763859
Egg Harbor Township	21,806.81	758.77	102,800.00	71,985.87	95,211.57		13.004815
Estell Manor City	2,028.96	69.65	6,513.82	4,926.00	10,912.00		9.719526
Folsom Borough	3,061.35	105.08	7,774.50	2,382.41	15,704.07		6.339438
Galloway Township	23,237.15	797.92	85,441.36	16,506.02	88,391.17		7.894463
Hamilton Township	33,756.92	1,159.73	82,564.13	49,640.42	73,607.97	616.09	7.205178
Hammonton Town	50,740.28	1,741.87	203,301.15	82,594.79	178,667.05	1,426.05	9.713064
Linwood City	11,152.84	384.05	32,428.47	28,018.14	75,970.08		9.371656
Longport Borough	20,661.29	709.21	6,125.50	113,741.49	77,615.00		9.957333
Margate City	80,477.76	2,771.31	113,258.01	399,489.13	351,708.55		10.752956
Mullica Township	13,138.46	458.59	25,935.97	12,848.09	38,838.00		5.711142
Northfield City	16,672.90	572.56	53,933.15	44,195.65	66,119.51		10.077063
Pleasantville City	80,773.34	2,772.60	142,250.26	418,585.29	167,040.57	855.75	11.620519
Port Republic City	2,239.21	76.86	6,578.22	3,294.78	11,339.54		7.929142
Somers Point City	20,449.08	703.04	55,267.62	82,385.16	92,566.88		11.294135
Ventnor City	140,982.39	4,841.72	230,692.20	745,527.46	109,882.00	1,377.04	11.587256
Weymouth Township	2,043.38	70.14	8,982.19	6,041.71	17,844.00		12.216405
Totals	\$1,958,656.00	\$20,575.44	\$3,055,687.59	\$6,018,228.13	\$5,958,841.01	\$16,203.94	.....
Total County Taxes Appropriated	\$1,974,859.94		Total Amount of Miscellaneous Revenues (including				
Bank Stock Taxes Due County	16,203.94		Surplus Revenues Appropriated) for the support of the				
Net County Taxes Apportioned	1,958,656.00		County Budget				
			County Tax Rate per \$100 of Valuation				
			\$822,815.85				
			\$1.456634322				

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Manufacture and Other Pers. Prop. Assessed Under R. S. 54:4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business
	Acres	Lots								
Alendale Borough	1,703	3,754	\$357,630	\$1,295,390	\$1,653,020	\$11,298	\$134,300	\$3,900	\$22,500	\$76,050
Alpine Borough	2,863	7,442	1,234,062	891,447	2,125,509	.....	76,675	500	700	376,502
Bergenfield Borough	307	17,128	3,090,785	7,727,675	11,418,460	14,575	615,300	.....	50,325	496,132
Bogota Borough	23	4,982	1,378,685	4,743,205	6,121,890	24,617	329,650	.....	389,900	384,683
Carlstadt Borough	2,106	4,144	1,083,760	3,290,450	4,374,210	970	389,003	4,100	264,200	541,250
Chiffside Park Borough	31	5,860	4,268,075	8,587,124	12,855,200	.....	506,800	.....	312,000	538,600
Closter Borough	1,151	4,461	1,454,542	1,844,455	3,298,997	7,572	136,000	.....	29,000	193,494
Cresskill Borough	733	6,105	1,147,551	1,552,531	2,700,082	2,167	161,850	.....	4,450	323,579
Demarest Borough	668	3,938	852,420	980,140	1,832,560	2,000	56,680	.....	.....	88,417
Demont Borough	146	10,071	1,987,950	5,465,600	7,453,550	60,817	525,350	.....	43,400	537,398
East Paterson Borough	572	8,474	2,124,795	5,187,500	7,312,295	2,459	501,900	1,900	21,500	111,761
East Rutherford Borough	1,921	5,275	2,291,972	5,325,810	7,617,782	23,408	206,000	.....	1,176,451	364,389
Edgewater Borough	414	1,222	5,445,134	11,486,742	16,934,876	1,617,713	79,100	.....	1,120,000	3,343,137
Emerson Borough	1,077	3,676	812,250	779,850	1,592,100	1,101	44,100	.....	10,375	79,019
Englewood City	1,290	23,070	10,704,088	17,383,500	28,087,588	2,187,318	2,116,015	.....	246,000	1,024,418
Englewood Cliffs Borough	652	3,361	1,626,648	560,670	2,187,318	47,375	47,350	.....	1,000	253,783
Fair Lawn Borough	2,261	19,463	3,261,851	11,386,149	14,648,000	14,801	1,377,300	6,500	525,255	251,500
Fairview Borough	147	3,184	2,286,365	4,209,575	6,495,938	2,016	135,762	.....	.....	336,719
Fort Lee Borough	258	10,249	5,219,840	999,070	10,061,905	.....	270,450	.....	86,200	710,620
Franklin Lakes Borough	6,021	380	618,935	4,842,065	5,460,000	1,296	59,250	.....	.....	37,775
Garfield City	267	13,550	5,027,200	13,614,550	18,641,750	6,746	1,388,450	48,700	3,100,000	131,575
Glen Rock Borough	792	7,970	2,386,090	6,037,385	8,423,475	20,342	621,050	1,100	30,175	120,175
Hackensack City	473	16,290	13,660,370	21,175,151	34,835,521	57,728	1,313,675	.....	2,182,850	1,412,685
Harrington Park Borough	928	1,745	693,800	707,629	1,401,429	10,077	413,375	4,755	10,320	314,661
Hasbrouck Heights Borough	112	8,263	2,194,195	4,831,433	7,025,628	4,441	71,500	.....	17,900	71,628
Haworth Borough	901	7,295	942,795	850,800	1,793,595	7,873	101,875	.....	4,910	167,975
Hillside Borough	1,343	6,223	939,900	2,332,800	3,272,700	7,976	274,850	.....	23,450	46,580
Hoboken Borough	793	3,743	701,349	5,382,887	6,084,236	13,337	534,000	.....	43,690	332,209
Leonia Borough	344	8,006	2,286,140	5,382,800	7,668,940	6,275	150,000	.....	59,450	141,324
Little Ferry Borough	607	4,715	2,663,495	1,943,125	4,606,620	.....	499,375	.....	125,000	511,324
Lynhurst Township	357	10,224	2,663,105	6,667,615	9,330,720	522,828	632,600	.....	640,000	184,650
Lyndhurst Township	1,513	12,503	4,320,300	8,898,550	13,218,850	3,052	1,930,200	.....	78,150	383,413
Manahaw Township	15,292	3,282	1,312,190	2,961,025	4,273,215	6,052	284,700	14,000	209,800	201,415
Maywood Borough	222	8,730	1,510,180	2,460,800	3,970,980	6,970	230,800	2,500	78,613	31,945
Mirland Park Borough	444	2,181	674,215	2,440,200	3,110,415	2,453	109,200	2,000	1,350	26,326
Montvale Borough	2,274	1,263	430,165	900,000	1,330,165	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1948—(Continued)

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Manufacture and Other Pers. Prop. Assessed Under R. S. 54:4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business
	Acres	Lots								
Moonachie Borough	791	4,014	\$293,850	\$377,850	\$671,700	.....	\$48,600	.....	\$12,975	\$52,928
New Milford Borough	688	7,424	1,234,045	2,583,465	3,817,510	.....	205,100	\$2,900	19,150	415,880
North Arlington Borough	478	6,148	2,662,828	7,282,975	9,945,803	\$2,140	320,600	14,250	84,500	163,345
Northvale Borough	468	3,544	246,454	362,100	608,554	2,740	22,700	6,375	5,500	49,292
Norwood Borough	807	8,255	732,175	827,625	1,559,800	6,617	66,250	6,175	17,700	96,975
Oakland Borough	5,484	3,155	1,106,785	999,490	2,106,275	2,196	103,825	5,500	15,000	40,341
Old Tappan Borough	2,494	1,216	317,751	244,875	562,626	.....	21,935	.....	.....	50,000
Oradell Borough	680	7,150	1,550,690	4,311,125	5,861,815	2,243	194,500	300	68,950	217,379
Palisades Park Borough	110	6,491	2,479,055	4,489,420	6,968,475	788	185,900	.....	113,325	244,974
Paramus Borough	5,985	4,976	2,030,159	2,711,600	4,741,759	.....	244,200	1,100	51,950	286,540
Park Ridge Borough	1,012	3,027	663,850	1,680,250	2,344,100	740	157,175	600	36,650	86,021
Ramsey Borough	2,785	3,215	1,120,650	2,767,646	3,888,296	7,899	266,350	.....	56,700	91,200
Ridgefield Borough	967	8,648	2,269,980	4,296,620	6,566,600	356,108	381,405	.....	195,440	352,385
Ridgefield Park Township	437	7,708	2,400,209	6,295,577	8,695,786	109,570	228,400	.....	66,500	540,417
Ridgewood Township	845	33,607	8,751,940	17,968,673	26,720,613	38,641	2,121,025	100	133,300	591,994
River Edge Borough	303	5,614	1,537,598	4,347,800	5,885,398	4,118	326,350	.....	68,300	325,123
Rivervale Township	2,508	1,710	548,320	724,900	1,273,220	.....	57,075	3,700	11,300	70,700
Rochelle Park Township	305	3,335	847,050	2,026,600	2,873,650	1,190	122,975	5,000	58,800	140,176
Rockleigh Borough	616	.....	167,310	185,330	352,640	.....	1,900	.....	7,300	25,200
Rutherford Borough	489	13,238	5,271,250	11,767,150	17,038,400	14,241	967,725	.....	102,075	608,839
Saddle River Borough	3,022	157	366,700	969,000	1,335,700	.....	60,400	3,000	1,850	40,888
Saddle River Township	1,125	5,422	1,007,328	2,398,302	3,405,630	20,453	230,425	14,800	56,708	26,880
South Hackensack Township	245	1,605	310,120	915,235	1,225,355	280	28,100	500	44,750	61,254
Tenafly Township	614	25,657	8,981,255	20,344,850	29,326,105	70,374	2,125,800	.....	181,150	1,620,500
Tenafly Borough	1,289	11,826	4,678,875	8,259,655	12,938,530	4,088	716,780	.....	55,000	540,880
Teterboro Borough	687	9	461,737	1,819,021	2,280,758	.....	900	.....	320,700	54,216
Upper Saddle River Borough	3,315	3	410,200	568,650	978,850	.....	51,550	15,500	6,000	31,500
Waldwick Borough	812	5,061	802,270	1,112,200	1,914,470	36,280	91,750	.....	1,500	108,734
Wallington Borough	275	4,358	1,401,625	2,959,475	4,361,100	385	136,000	1,200	169,525	186,350
Washington Township	1,515	4,739	625,430	528,665	1,154,095	.....	22,970	.....	.....	68,208
Westwood Borough	400	7,813	1,976,290	3,971,810	5,948,100	11,544	274,725	.....	83,575	284,507
Woodcliff Lake Borough	2,082	567	544,365	811,570	1,355,935	623	50,415	3,425	3,225	47,670
Wood-Ridge Borough	295	4,594	1,090,080	6,219,020	7,309,100	1,576	297,375	.....	138,885	1,289,885
Wyckoff Township	3,576	6,207	799,500	2,603,100	3,402,600	3,522	237,450	5,400	12,100	112,272
Totals	99,239	465,016	\$152,151,389	\$313,642,525	\$465,793,914	\$3,211,110	\$25,078,195	\$180,380	\$13,181,419	\$23,244,762

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1948—(Continued)

TAXING DISTRICT	Total Personal Property	DEDUCTIONS		Net Valuation Taxable Including Second-Class Railroad Property	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:3-17 to 54:3-19. (Equalization)	Amounts Deducted Under R. S. 54:3-17 to 54:3-19 (Equalization)	Net valuation on which County Taxes are Apportioned. (R. S. 54:4-49; as amended by C. 79, L. 1942; & C. 293, L. 1941, Sec. 2)
		Household Goods and Other Exemptions Under R. S. 54:4-3.16	Property Exempted Under R. S. 54:4-3.12 and C. 70, L. 1942 and C. 71, L. 1944, Veterans', et al., Exemptions						
Alendale Borough	\$236,750	\$54,700	\$48,840	\$1,997,539	\$6,900	\$1,990	.....	.....	\$1,992,539
Alpine Borough	454,577	17,000	9,000	2,573,886	1,100	.....	.....	.....	2,572,786
Bergenfield Borough	1,161,737	292,400	307,050	11,995,312	58,150	425	.....	.....	11,997,617
Bogota Borough	1,975,232	198,700	148,225	6,874,715	35,065	.....	.....	.....	6,839,650
Carlstadt Borough	1,198,553	122,900	102,000	5,219,433	18,750	.....	.....	.....	5,238,183
Cliffside Park Borough	1,357,400	252,400	164,700	13,794,500	56,075	.....	.....	.....	13,738,425
Closter Borough	358,494	61,000	87,225	3,516,838	18,547	.....	.....	.....	3,498,291
Cresskill Borough	489,879	74,400	86,337	3,031,191	75,336	.....	.....	.....	2,955,855
Danmest Borough	145,077	34,900	45,390	7,895,937	5,495	.....	.....	.....	7,890,442
Dumont Borough	1,106,058	217,500	417,000	7,985,210	98,850	14,700	.....	.....	7,901,715
East Paterson Borough	637,051	184,800	209,775	6,185,430	128,978	21,700	.....	.....	6,143,859
East Rutherford Borough	1,716,819	107,000	101,500	23,051,459	38,256	500	.....	.....	23,051,959
Edgewater Borough	4,142,237	307,000	265,500	1,694,765	.....	.....	.....	.....	1,694,765
Englewood Borough	23,460	29,400	295,850	30,892,636	109,627	.....	.....	.....	30,693,011
Englewood Cliffs Borough	3,586,435	458,000	283,000	2,492,411	133,452	.....	.....	.....	2,448,959
Fair Lawn Borough	300,145	21,000	14,050	13,897,206	78,800	9,839	.....	.....	13,688,368
Fairview Borough	2,102,635	483,000	629,130	6,786,625	65,307	7,439	.....	.....	6,771,135
Franklin Lakes Borough	472,481	86,200	169,600	1,718,951	3,110	3,000	.....	.....	1,716,841
Fort Lee Borough	1,067,270	116,400	39,275	22,431,046	334,528	3,565	.....	.....	22,102,080
Garden City	163,525	24,400	228,775	8,844,717	19,650	.....	.....	.....	8,825,067
Glen Rock Borough	772,500	618,700	194,700	8,839,632	366,717	1,000	.....	.....	8,837,491
Hackensack City	4,912,210	559,400	406,425	1,535,023	9,616	2,000	.....	.....	1,537,413
Harrington Park Borough	179,537	44,500	51,340	7,402,672	53,278	1,225	.....	.....	7,350,619
Hasbrouck Heights Borough	745,936	203,200	170,135	1,897,111	6,620	.....	.....	.....	1,890,491
Haworth Borough	178,413	45,400	36,870	3,547,576	24,108	15,550	.....	.....	3,532,028
Hillside Borough	466,275	102,800	106,675	3,259,753	11,856	1,000	.....	.....	3,248,928
Hoboken Borough	256,190	53,500	65,450	8,278,524	21,750	.....	.....	.....	8,256,774
Irvington Borough	912,809	173,500	135,700	2,814,551	13,535	.....	.....	.....	2,800,986
Little Ferry Borough	290,971	100,500	99,000	14,040,859	121,000	18,842	.....	.....	14,008,744
Lodi Borough	1,336,217	166,300	267,550	4,698,652	275	5,950	.....	.....	4,697,017
Lyndhurst Township	1,458,150	221,500	371,575	14,506,703	105,900	.....	.....	.....	14,406,744
Maywood Township	656,165	76,300	59,500	6,040,730	26,000	39,469	.....	.....	6,054,000
Maywood Borough	701,945	165,000	176,895	3,298,895	7,468	.....	.....	.....	3,290,927
Midland Park Borough	372,860	115,300	86,600	1,356,284	8,250	350	.....	.....	1,378,384
Montvale Borough	137,876	43,500	41,300	.....	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1948—(Continued)

TAXING DISTRICT	Total Personal Property	DEDUCTIONS		Net Valuation Taxable Including Second-Class Railroad Property	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:3-17 to 54:3-19. (Equalization)	Amounts Deducted Under R. S. 54:3-17 to 54:3-19 (Equalization)	Net valuation on which County Taxes are Apportioned. (R. S. 54:4-49, as amended by C. 79, L. 1942; & C. 293, L. 1941, Sec. 2)
		Household Goods and Other Exemptions Under R. S. 54:4-5, 16	Property Exempted Under R. S. 54:4-3, 12 and C. 70, L. 1942 and C. 71, L. 1944, Veterans, et al., Exemptions						
Moonachie Borough	\$114,503	\$32,400	\$17,125	\$736,678	.....	.....	.....	.....	\$736,678
New Milford Borough	643,030	131,600	151,900	4,177,040	.....	.....	.....	.....	4,176,990
North Arlington Borough	582,695	213,700	225,900	10,691,038	219,220	\$15,118	.....	.....	9,886,936
Northvale Borough	85,867	21,700	33,945	639,516	19,130	855	.....	.....	621,241
Norwood Borough	187,100	32,900	46,450	1,674,167	1,709	.....	.....	.....	1,672,467
Oakland Borough	164,696	40,650	36,230	2,196,257	17,551	1,380	.....	.....	2,180,086
Old Tappan Borough	71,935	16,300	12,385	605,876	2,160	.....	.....	.....	603,716
Oradell Borough	481,129	88,350	95,625	6,161,212	11,550	2,550	.....	.....	6,152,212
Palisades Park Borough	544,199	124,300	131,575	7,257,587	27,411	.....	.....	.....	7,230,176
Paramus Borough	583,790	82,200	74,850	5,168,499	41,965	12,400	.....	.....	5,138,934
Park Ridge Borough	280,446	72,800	56,300	2,496,186	1,500	.....	.....	.....	2,494,686
Ramsey Borough	414,250	112,300	118,280	4,079,765	61,763	11,096	.....	.....	4,029,098
Ridgefield Borough	929,230	168,620	127,790	7,555,528	22,170	.....	.....	.....	7,533,358
Ridgefield Park Township	835,317	228,400	228,645	9,183,628	52,446	.....	.....	.....	9,131,182
Ridgewood Township	2,846,419	483,600	487,523	28,634,550	90,731	22,150	.....	\$267,189	28,298,780
River Edge Borough	719,773	162,700	216,750	6,229,839	74,890	900	.....	.....	6,155,849
Rivervale Township	142,775	35,250	29,435	1,351,310	6,790	960	.....	.....	1,345,480
Rochelle Park Township	326,951	81,800	81,075	3,038,916	16,925	.....	.....	.....	3,021,991
Rockleigh Borough	34,400	700	3,000	383,340	1,000	500	.....	.....	382,840
Rutherford Borough	1,678,639	385,300	358,375	17,987,605	64,167	.....	.....	851,920	17,071,518
Saddle River Borough	106,138	23,800	22,000	1,396,038	7,650	.....	\$132,420	.....	1,520,808
Saddle River Township	328,813	116,100	102,599	3,536,197	22,004	2,500	.....	.....	3,516,693
South Hackensack Township	134,604	22,500	20,625	1,317,114	8,700	.....	.....	.....	1,308,414
Teaneck Township	3,927,250	856,400	812,990	31,654,339	71,755	12,605	.....	.....	31,595,189
Tenafly Borough	1,312,660	215,900	222,400	13,816,978	40,850	70	.....	.....	13,776,198
Peterboro Borough	375,816	900	.....	2,655,674	19,691	.....	.....	.....	2,635,983
Upper Saddle River Borough	104,550	11,300	16,000	1,056,100	.....	.....	.....	.....	1,056,100
Waldwick Borough	201,984	60,150	85,925	2,006,659	9,003	.....	.....	.....	1,997,656
Washington Borough	493,075	108,800	148,325	4,597,435	20,225	.....	.....	.....	4,577,210
Washington Township	91,178	21,100	21,000	1,203,173	2,500	.....	57,704	.....	1,258,377
Westwood Borough	642,807	143,400	163,120	6,295,931	31,570	.....	.....	.....	6,264,361
Woodcliff Lake Borough	104,735	34,100	34,400	1,392,793	.....	.....	.....	.....	1,392,793
Wood-Ridge Borough	1,725,545	169,250	161,445	8,705,526	21,400	.....	.....	.....	8,684,126
Wyckoff Township	367,222	109,700	109,650	3,553,994	27,450	.....	510,390	.....	4,036,934
Totals	\$61,684,756	\$10,244,770	\$9,897,754	\$510,547,256	\$3,083,042	\$237,758	\$909,174	\$2,335,270	\$506,275,876

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1948—(Continued)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION							
	Public School Prop-erty	Other School Prop-erty	Public Property	Church and Char-itable Property	Cemeteries and	Other Exemptions Not Included in Foregoing Classifi-cation—Real	Other Exemptions Not Included in Foregoing Classifi-cation—Personal	Total Amount of Exempt Property
Allendale Borough	\$65,000	.....	\$95,000	\$33,500	.....	\$5,500	\$1,000	\$200,000
Alpine Borough	11,500	.....	1,492,333	19,537	\$718	1,055	.....	1,525,143
Bergenfield Borough	977,600	\$90,450	506,525	296,600	450	800	.....	1,872,425
Bogota Borough	709,700	39,000	163,150	206,206	.....	16,820	800	1,135,670
Carlstadt Borough	189,200	.....	48,425	53,206	5,100	5,300	.....	301,225
Cliffside Park Borough	919,000	30,900	112,400	105,650	.....	40,875	500	1,209,325
Clester Borough	307,200	8,000	82,000	50,125	300	3,000	.....	450,625
Cresskill Borough	191,600	.....	22,700	48,627	.....	2,750	.....	265,675
Dumont Borough	25,500	.....	18,335	12,990	155	.....	.....	36,980
East Rutherford Borough	820,000	.....	109,700	123,908	20,000	74,800	.....	1,148,400
Edgewater Borough	420,400	.....	626,500	46,325	1,000	594,550	1,500	1,690,275
Edgewater Borough	355,625	59,000	335,950	142,250	.....	.....	.....	892,825
Emerson Borough	186,200	.....	1,879,144	99,870	20,250	.....	.....	2,185,464
Englewood City	70,900	.....	28,305	8,450	12,325	800	.....	120,780
Englewood Cliffs Borough	1,387,100	175,000	1,221,250	747,850	180,000	488,500	8,500	4,188,200
Fair Lawn Borough	36,670	.....	2,274,570	283,535	2,340	1,930	.....	2,598,045
Fairview Borough	894,200	25,000	737,500	40,680	14,300	30,100	800	1,817,580
Fort Lee Borough	330,800	.....	54,450	158,100	169,366	4,500	.....	742,316
Franklin Lakes Borough	681,000	490,500	1,902,000	223,000	3,000	8,000	500	3,308,000
Franklin City	81,500	.....	27,400	22,200	450	.....	.....	131,550
Glen Rock Borough	932,100	.....	634,550	401,775	32,000	39,650	3,700	2,043,775
Hackensack City	746,950	.....	412,150	111,950	100	1,327,874	20,850	1,271,150
Harrington Park Borough	2,677,376	100,125	3,617,544	1,209,291	141,200	2,860	.....	9,094,280
Haworth Borough	53,800	.....	206,345	25,351	755	36,950	10,000	89,670
Hoboken Heights Borough	306,745	61,950	6,900	174,965	.....	.....	.....	796,955
Hillsdale Borough	62,673	.....	33,380	12,500	150	1,000	.....	114,555
Holokus Borough	350,300	.....	54,500	52,000	3,200	.....	200	438,150
Leonia Borough	276,000	57,800	77,428	48,370	34,100	8,300	200	730,400
Little Ferry Borough	421,500	.....	71,600	184,700	12,600	4,950	.....	706,400
Lodi Borough	79,300	.....	80,650	28,900	28,400	4,100	.....	206,400
Lyndhurst Township	955,750	144,000	285,150	293,500	48,350	3,750	.....	1,710,900
Maywood Township	752,225	.....	172,425	238,350	5,900	6,200	.....	1,216,450
Maywood Borough	169,200	1,591,000	78,900	110,600	.....	.....	.....	1,969,350
Midland Park Borough	141,000	.....	47,200	56,450	1,800	.....	.....	250,850
Montvale Borough	58,000	8,750	46,250	52,750	.....	.....	.....	167,550
Montvale Borough	45,000	.....	6,750	7,500	.....	.....	.....	59,250

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1948—(Continued)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION							Total Amount of Exempt Property
	Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classification—Real	Other Exemptions Not Included in Foregoing Classification—Personal	
Moonachie Borough	\$64,150	.....	\$9,400	\$13,575	.....	\$15,025	\$3,000	\$105,150
New Milford Borough	351,270	\$51,450	61,100	25,790	\$25	8,300	.....	497,935
North Arlington Borough	368,700	14,750	42,825	215,975	294,550	9,100	.....	945,900
Northvale Borough	92,000	.....	3,300	5,000	.....	3,170	1,500	104,970
Norwood Borough	47,800	.....	5,000	61,600	.....	10,600	500	125,500
Oakland Borough	46,500	.....	182,850	9,000	4,600	7,250	.....	251,100
Old Tappan Borough	19,275	.....	5,350	1,200	100	1,400	1,000	28,325
Oradell Borough	138,000	.....	103,450	87,300	500	.....	.....	329,250
Palisades Park Borough	221,960	.....	48,360	97,390	.....	9,650	200	377,560
Parvus Borough	195,275	.....	25,500	236,500	52,150	1,099,575	54,500	1,663,500
Park Ridge Borough	303,000	.....	211,725	41,750	1,500	6,500	500	564,975
Ramsey Borough	866,150	106,750	249,000	53,175	2,500	18,300	6,000	1,361,875
Ridgefield Borough	422,020	63,650	95,690	57,410	15,000	1,610	.....	655,380
Ridgefield Park Township	503,971	.....	170,762	296,071	.....	45,206	650	1,016,680
Ridgewood Township	1,458,900	108,000	449,610	537,690	27,500	34,080	2,300	2,618,080
River Edge Borough	215,050	.....	97,680	35,337	60	2,700	.....	350,807
Rivervale Township	50,850	.....	20,300	1,700	475	.....	.....	73,325
Rochelle Park Township	132,500	76,650	117,200	31,050	.....	5,625	.....	363,025
Rockleigh Borough .....	.....	.....	2,265	.....	.....	.....	500	2,765
Rutherford Borough	546,850	153,700	742,250	324,150	.....	35,575	1,250	1,803,775
Saddle River Borough	30,500	.....	31,500	127,800	1,000	.....	.....	190,800
Saddle River Township	153,498	.....	21,500	13,16	92,160	3,250	.....	283,571
South Hackensack Township	21,850	.....	32,900	2,585	19,030	.....	.....	76,365
Teaneck Township	1,788,425	184,785	2,044,165	333,860	2,840	706,775	26,400	5,087,250
Tenafly Borough	1,175,100	47,400	1,757,090	316,025	26,605	32,310	.....	3,354,530
Teterboro Borough .....	.....	.....	26,000	.....	.....	.....	.....	26,000
Upper Saddle River Borough	8,600	.....	4,700	21,200	1,500	.....	.....	36,000
Waldwick Borough	310,500	200	143,500	22,850	200	3,800	100	481,150
Wallington Borough	242,525	.....	258,200	44,750	.....	4,000	.....	549,475
Washington Township .....	.....	.....	5,400	1,000	9,000	.....	.....	15,400
Westwood Borough	494,000	125,000	218,050	102,350	19,100	13,600	500	972,600
Woodcliff Lake Borough	56,000	.....	11,800	.....	.....	1,975	100	69,875
Wood-Ridge Borough	300,800	64,000	143,910	51,235	.....	3,250	.....	563,795
Wyckoff Township	65,850	.....	4,000	20,500	4,300	65,850	6,000	166,500
Totals	\$27,480,585	\$3,878,410	\$24,901,680	\$8,920,824	\$1,313,004	\$4,849,090	\$153,550	\$71,497,143

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1948—(Concluded)

TAXING DISTRICT	APPORTIONMENT OF TAXES				Total Amount of Miscellaneous Revenues for the Support of the Budget, including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (for local taxing purposes)
	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	District Court Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes			
Moonachie Borough	\$5,854.50	\$105.15	\$29,917.00	\$15,972.82	\$32,289.00	.....	\$7.04
New Milford Borough	33,195.21	584.63	134,066.76	110,194.65	106,240.00	.....	6.60
North Arlington Borough	78,573.07	1,411.29	250,770.53	295,295.00	224,231.00	\$786.83	6.20
Northvale Borough	4,937.10	86.95	38,844.32	41,359.07	25,500.00	.....	13.33
Norwood Borough	13,291.36	234.09	44,390.15	38,569.34	46,836.87	.....	5.77
Oakland Borough	17,325.50	197.58	36,343.84	41,931.28	33,770.30	.....	4.50
Old Tappan Borough	4,797.83	84.50	18,020.30	4,975.00	16,455.00	.....	4.61
Oradell Borough	48,892.62	861.09	164,312.68	132,796.75	103,874.00	801.04	5.62
Palisades Park Borough	57,450.37	931.43	232,858.61	131,884.33	137,744.46	607.92	5.83
Paramus Borough	40,839.94	710.27	139,756.40	30,324.45	117,190.00	.....	4.10
Park Ridge Borough	19,825.67	349.17	84,350.00	39,000.12	53,589.00	736.39	5.73
Ramsey Borough	32,019.89	365.16	135,517.82	57,138.00	77,404.00	1,765.49	5.48
Ridgefield Borough	59,868.81	970.49	197,065.56	163,504.50	156,200.00	1,526.06	5.56
Ridgefield Park Township	72,566.97	1,095.67	362,290.87	172,125.27	208,063.00	1,210.13	6.62
Ridgewood Township	224,894.96	2,564.71	709,047.25	406,544.75	291,005.00	5,055.72	4.89
River Edge Borough	48,921.52	861.60	174,121.60	141,945.03	96,884.00	.....	5.88
Rivervale Township	10,652.75	188.32	40,286.78	8,200.00	49,500.00	.....	4.40
Rochelle Park Township	24,016.25	422.97	82,417.00	70,683.00	56,489.25	880.35	5.82
Rockleigh Borough	3,042.49	53.38	1,673.08	4,881.25	5,693.00	.....	2.52
Rutherford Borough	135,670.10	2,436.83	552,064.30	383,751.80	232,603.00	8,813.62	5.93
Saddle River Borough	12,086.11	137.83	30,814.79	11,285.13	17,658.00	.....	3.90
Saddle River Township	27,947.73	318.72	109,748.43	66,632.72	94,338.00	.....	5.79
South Hackensack Township	10,398.18	186.77	24,335.50	36,864.50	48,762.00	.....	5.46
Teaneck Township	251,092.06	5,867.27	982,077.82	836,478.63	481,915.74	1,670.06	6.56
Tenafly Borough	109,481.66	1,774.73	390,202.22	276,668.47	186,853.96	2,363.18	5.62
Teterboro Borough	20,948.58	376.27	996.50	57,171.17	16,246.94	.....	3.00
Upper Saddle River Borough	8,393.00	95.71	14,751.57	13,630.27	19,288.28	.....	3.50
Waldwick Borough	15,875.69	181.05	89,422.56	53,993.18	52,719.00	.....	7.95
Wallington Borough	36,375.83	653.36	166,388.19	123,447.28	102,155.00	.....	7.11
Washington Township	10,000.52	176.13	29,574.53	21,340.68	21,145.00	.....	5.08
Westwood Borough	49,783.89	876.79	213,812.79	160,091.95	144,419.00	1,252.83	6.73
Woodcliff Lake Borough	11,068.75	194.94	47,485.57	18,797.64	25,986.00	.....	5.57
Wood-Ridge Borough	69,014.15	1,239.59	188,213.27	153,279.21	88,942.24	1,298.10	4.72
Wyckoff Township	32,082.16	365.86	125,427.80	48,343.84	52,748.00	583.86	5.79
Totals	\$4,023,455.94	\$68,300.00	\$13,902,424.26	\$11,573,234.90	\$9,122,367.97	\$69,054.06	
Total County Taxes Appropriated	\$4,092,510.00				Total Amount of Miscellaneous Revenue: (Including Surplus Revenues Appropriated) for the support of the County Budget		\$1,721,290.00
Bank Stock Taxes Due County	69,054.06						
Net County Taxes Appropriated	\$4,023,455.94						

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second- Class R. R. Property	Value Second-Class R. R. Property	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Materials Used in Mfg., Other Personal Property Assessed R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Personal Property Used in Business	Deductions—Household Goods and Other Exemptions Under R. S. 54:4-3.16
	Acres	Lots									
Bass River Township	25,595	.....	\$180,500	\$267,600	\$448,100	.....	\$29,450	\$1,675	\$4,250	\$20,775	\$25,400
Beverly City	38	865	284,695	808,155	1,092,85	\$3,260	120,450	.....	17,800	177,545	62,400
Bordentown City .....	.....	.....	387,173	1,853,200	2,240,373	9,461	257,605	.....	94,900	42,700	81,900
Bordentown Township	4,193	1,895	339,720	898,900	1,238,620	2,238	87,700	17,400	52,900	68,630	32,300
Burlington City	930	6,338	1,251,654	6,410,346	7,662,000	31,724	298,825	.....	367,250	328,740	166,100
Burlington Township	8,213	2,805	443,925	1,067,200	1,511,125	350	116,800	13,450	2,500	124,860	56,600
Chesterfield Township	12,520	.....	328,450	484,200	812,650	.....	65,161	93,087	9,309	18,618	27,800
Cinnaminson Township	3,599	2,316	464,650	1,354,200	1,818,850	.....	131,300	51,300	75,900	14,165	51,100
Delanco Township	1,117	1,001	251,163	918,485	1,169,648	2,215	105,107	2,962	3,263	46,363	64,100
Delran Township	3,715	1,659	288,216	751,702	1,039,918	135	69,005	11,285	3,400	13,035	41,500
Eastampton Township .....	.....	.....	65,776	87,465	153,241	2,421	21,475	14,265	19,500	16,340	15,300
Edgewater Park Township	1,343	579	191,335	595,790	787,125	5,999	89,525	5,840	45,750	114,200	26,900
Evesham Township	16,818	2,694	433,873	462,610	896,483	.....	91,955	50,895	3,750	37,554	41,600
Fleldsboro Borough .....	.....	272	23,725	117,700	141,425	34	19,050	1,000	650	5,455	12,700
Florence Township	5,189	2,284	308,125	5,310,975	5,679,100	5,792	400,200	65,400	324,660	93,665	163,600
Hainesport Township .....	.....	.....	151,102	409,050	560,152	1,225	56,700	6,825	9,750	31,385	42,400
Lumberton Township	7,283	373	245,996	332,775	578,771	1,606	29,740	18,265	4,685	39,355	24,400
Mansfield Township	12,766	.....	280,250	569,150	849,400	2,138	73,900	86,525	7,700	37,900	37,300
Maple Shade Township	1,495	3,729	526,425	1,732,865	2,259,290	4,218	238,225	1,850	44,650	53,050	157,600
Medford Lakes Borough	270	.....	148,750	274,625	423,375	.....	27,185	.....	.....	2,620	25,900
Medford Township	23,173	1,362	534,665	1,056,285	1,590,950	550	85,500	65,700	53,500	49,600	34,600
Moorestown Township .....	.....	.....	1,267,140	4,337,575	5,604,715	11,400	511,105	11,050	35,050	229,030	220,250
Mount Holly Township .....	.....	.....	777,635	2,618,670	3,396,305	23,594	308,600	1,675	236,200	471,645	146,150
Mount Laurel Township	12,595	2,239	476,490	589,215	1,065,705	489	37,550	51,675	6,300	34,870	50,450
New Hanover Township	1,087	.....	18,941	36,510	55,451	2,983	6,175	5,700	.....	24,500	3,300
North Hanover Township	10,659	77	134,836	223,871	358,707	129	17,000	47,005	.....	12,765	16,400
Palmyra Borough .....	.....	.....	825,455	2,919,500	3,744,955	8,875	198,205	.....	52,070	202,800	116,900
Pemberton Borough .....	.....	.....	88,545	440,200	528,745	624	65,710	.....	11,500	24,635	19,300
Pemberton Township	23,651	31,812	721,267	1,011,040	1,732,307	12,182	81,085	91,850	51,900	35,000	41,900
Riverside Township	93	3,996	488,165	2,320,625	2,808,790	13,605	221,900	.....	131,300	257,067	144,400
Riverton Borough .....	.....	.....	619,650	1,778,350	2,398,000	7,705	127,000	.....	20,600	106,650	75,700
Shamong Township	22,246	37	147,640	97,875	245,515	510	16,875	12,300	3,130	7,550	12,200
Southampton Township	20,369	586	354,300	433,700	788,000	3,791	64,750	69,350	12,600	55,355	42,400
Springfield Township	17,545	135	337,645	425,030	762,675	36	35,700	224,300	1,975	40,895	23,800
Tabernacle Township .....	.....	.....	178,822	108,060	286,882	.....	15,840	8,725	2,250	9,125	12,950
Washington Township	60,226	20	194,425	63,500	257,925	.....	10,125	4,850	.....	2,800	8,075
Westampton Township	6,284	131	137,970	90,915	228,885	.....	22,205	19,800	2,165	15,000	11,650
Willingboro Township	4,043	132	105,000	153,100	258,100	.....	12,900	13,450	325	6,500	12,600
Woodland Township	28,225	2,922	143,825	77,575	221,400	1,191	16,250	2,750	1,000	6,755	8,300
Wrightstown Borough .....	.....	.....	50,750	226,500	277,250	145	10,250	350	12,930	25,450	3,600
Totals	37,382	60,659	\$14,258,669	\$43,713,089	\$57,971,758	\$109,469	\$4,253,983	\$1,072,644	\$1,730,662	\$2,904,947	\$2,161,575

ADDITIONAL RATES IN THE FOLLOWING FIRE DISTRICTS

	Valuation	Amount to Be Raised		Rate		Valuation	Amount to Be Raised		Rate
Chesterfield Township	\$200,800	\$419.00		\$0.21	Evesham Township	\$271,492	\$627.50		\$0.24
Delanco Township	1,174,043	3,979.70		0.34	Mansfield Township	228,435	750.00		0.33
Edgewater Park Township, Dist. No. 1	425,220	800.00		0.19	Moorestown Township, Dist. No. 1	4,922,865	19,826.88		0.41
Dist. No. 2	141,285	350.00		0.25	Dist. No. 2	419,495	4,500.00		1.08

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1948—(Continued)

TAXING DISTRICT	Deductions—Property Exempted Under R. S. 54:4-3, 12, am. by C. 70, L. 1942 and C. 71, L. 1944. Veterans', et al., Exemptions	Net Valuation Taxable, Including Second-Class R. R. Property	Amounts Deducted Under R. S. 54:4-49, am. by C. 70, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes are Apportioned (R. S. 54:4-49; as am. by C. 70, L. 1942; C. 293, L. 1941, Sec. 2)	PROPERTY EXEMPT FROM TAXATION								Total Amount of Exempt Property
					Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classification—Real	Other Exemptions Not Included in Foregoing Classification—Personal		
Bass River Township	\$18,301	\$460,550	\$950	\$459,600	\$25,800		\$8,600	\$17,300	\$13,250			\$64,950	
Beverly City	50,195	1,298,510		1,298,510	76,500	\$10,000	48,639	189,087	440	\$123,295		447,961	
Bordentown City	87,500	2,475,639	3,200	2,472,439	211,500	16,500	61,500	234,050	4,500	51,200		579,250	
Bordentown Township	28,775	1,406,433	3,383	1,403,050			600		10,000	772,000	\$30,000	812,600	
Burlington City	148,875	8,373,504	20,348	8,353,216	220,000	107,000	351,300	406,925	27,800	127,050		1,240,075	
Burlington Township	58,800	1,653,685	1,175	1,652,510	130,000		19,900	258,950	6,200	11,020		417,070	
Chesterfield Township	16,500	954,525		954,525	17,800		18,200	38,000	1,000	125,000		200,000	
Cinnaminson Township	41,750	1,998,665	1,000	1,997,665	70,800		28,900	44,000	19,700			163,400	
Delanco Township	45,000	1,220,458	2,540	1,217,918	133,000		10,300	31,500		50		174,850	
Delran Township	52,700	1,042,578	2,960	1,039,618	40,000		19,200	22,450	900			82,550	
Eastampton Township	6,050	205,892		205,892	2,125			700				2,825	
Edgewater Park Township	20,800	1,000,739	3,450	997,289	1,000		2,200	23,500	23,000			49,700	
Evesham Township	31,046	1,067,991	275	1,067,716	48,700		7,800	15,300	1,500			73,300	
Fieldsboro Borough	13,500	141,414	500	140,914	20,500		1,450	8,000				29,950	
Florence Township	136,100	6,278,117	42,600	6,235,517	75,000		4,600	38,300	700			118,600	
Hainesport Township	40,950	582,437	5,172	577,265	46,500		1,600	12,500	3,300	55,600	3,200	122,700	
Lumberton Township	15,309	632,746		632,746	18,200		2,900	6,200	900			28,200	
Mansfield Township	15,850	1,004,413	270	1,004,163	22,600		3,000	16,000	3,400			45,000	
Maple Shade Township	162,565	2,281,318	41,980	2,239,338	313,205		640,605	101,900		135		1,055,845	
Medford Lakes Borough	10,000	417,280		417,280			13,500	6,500				20,000	
Medford Township	35,150	1,776,050	300	1,775,750	85,000		15,100	58,200	5,000	4,500		167,800	
Moorestown Township	168,510	6,014,490	4,175	6,010,315	217,995	111,960	69,175	434,690	9,700	23,000	2,000	868,490	
Mount Holly Township	105,080	4,184,789	15,220	4,169,569	241,575	9,500	329,675	391,825	21,125	132,000	7,000	1,132,700	
Mount Laurel Township	28,885	1,167,254	2,100	1,165,154	45,000		1,450	8,650	1,000	50		56,600	
New Hanover Township	2,000	89,509		89,509			1,000	1,200	3,500	16,383,000		16,388,700	
North Hanover Township	6,786	414,901	1,083	413,818	9,800			23,275	11,900	10,400		55,375	
Palmyra Borough	137,970	3,952,035	11,500	3,940,535	145,000		154,000	94,000	5,000			398,000	
Pemberton Borough	21,000	59,914	900	59,014	46,000	23,500	100,800	52,500	4,500			227,300	
Pemberton Township	49,050	1,913,674	3,810	1,909,864	6,000		581,500	124,300		185,600	10,000	907,400	
Riverside Township	145,975	3,142,287	150	3,142,137	200,000	175,000	102,080	248,700	30,000	59,000	2,000	816,780	
Riverton Borough	65,600	2,518,655	400	2,518,255	73,900		26,800	201,500		27,000		329,200	
Shamong Township	9,542	264,138		264,138	2,050			5,300				7,350	
Southampton Township	21,300	930,146		930,146	85,100		32,200	32,800	1,500			151,000	
Springfield Township	20,350	1,021,431	500	1,020,931	105,900		2,150	15,300	2,100			125,450	
Tabernacle Township	10,325	299,547	2,253	297,294	1,000		1,300	1,025	200			3,525	
Washington Township	6,425	261,200		261,200	2,000		500	6,100	4,000			12,600	
Westampton Township	7,475	268,930		268,930			1,500	2,900	800			5,200	
Willingboro Township	10,000	268,675		268,675	1,500			2,050				3,550	
Woodland Township	3,675	237,371	300	237,071	8,100		500	3,350		200,000		211,950	
Wrightstown Borough	4,000	318,775		318,775	30,000		1,150	4,000		80,800		115,950	
Totals	\$1,860,263	\$64,071,725	\$172,474	\$63,899,251	\$2,779,150	\$453,460	\$2,656,674	\$3,182,797	\$216,915	\$18,371,150	\$54,200	\$27,714,346	

Abstract of Rates and Exemptions in the County of Burlington, for the Year 1948—(Concluded)

TAXING DISTRICT	APPORTIONMENT OF TAXES						Total Amount of Misc. Revenues for the Support of the Budget, including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	District Court Taxes	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Regional High School Taxes			
Pass River Township	\$8,713.24	\$17.09	\$116.98	\$12,850.18	\$3,441.33	.....	\$11,222.00	.....	\$5.90
Beverly City	24,566.77	48.17	329.82	67,677.05	15,122.47	.....	36,945.60	\$822.34	8.30
Bordentown City	46,827.11	91.85	628.81	57,862.23	48,277.95	.....	68,373.98	2,066.58	6.21
Bordentown Township	26,698.59	52.18	357.23	6,000.00	9,500.00	.....	41,767.00	.....	3.03
Burlington City	158,421.13	310.66	2,126.89	280,588.67	.....	.....	811,818.09	1,518.85	5.28
Burlington Township	31,286.40	61.35	429.04	78,395.00	.....	.....	72,254.30	.....	6.67
Chesterfield Township	18,058.85	35.41	242.45	50,173.55	.....	.....	52,252.33	.....	4.04
Chatham Township	37,813.14	74.15	50.77	73,960.04	9,613.73	.....	66,089.44	.....	6.10
Chatham Township	20,090.69	45.28	310.00	69,990.00	19,922.49	.....	30,613.58	.....	9.30
Delanco Township	19,724.74	38.68	264.81	33,994.82	7,872.31	.....	40,159.16	.....	5.94
Delran Township	3,856.31	7.64	52.30	10,347.58	.....	\$2,328.89	11,877.00	.....	8.00
Edgewater Park Township	18,933.18	37.13	254.19	56,229.10	.....	.....	33,189.52	333.58	4.55
Edgewater Township	2,675.44	5.25	35.92	29,162.89	.....	.....	36,731.81	.....	4.82
Fieldsboro Borough	118,776.95	222.92	8,305.69	228,215.66	1,430.00	.....	10,867.02	.....	8.82
Florence Township	11,019.24	21.61	159.64	20,170.54	105,723.25	6,588.06	127,490.45	911.75	7.25
Hainesport Township	11,971.65	23.47	160.72	14,851.32	1,031.80	7,157.12	36,311.39	.....	7.73
Lumberton Township	19,492.69	37.26	235.12	29,184.74	1,227.16	.....	70,947.14	.....	4.88
Mansfield Township	43,169.71	84.64	729.45	114,699.62	39,432.60	.....	113,920.00	.....	8.85
Maple Shade Township	7,894.69	15.48	115.90	6,498.83	14,020.40	.....	18,307.13	.....	6.85
Medford Lakes Borough	33,691.45	65.89	551.12	49,413.00	11,698.32	.....	83,288.58	891.68	6.36
Medford Township	113,780.34	223.14	1,527.68	150,412.77	101,355.31	.....	66,783.01	3,568.98	8.57
Moorestown Township	29,172.86	155.26	1,062.94	117,402.67	97,104.36	31,063.44	.....	.....	6.24
Mount Holly Township	22,083.51	43.31	296.48	50,342.37	.....	.....	54,082.66	.....	11.32
Mount Laurel Township	1,693.44	3.32	29.71	.....	.....	.....	17,658.00	.....	13.98
New Hanover Township	7,849.59	15.36	105.38	10,813.46	78,143.32	.....	13,190.00	.....	6.49
North Hanover Township	71,769.34	146.62	1,063.82	102,271.42	7,436.17	.....	62,251.41	923.83	6.10
Palmyra Borough	11,179.62	21.62	150.69	17,140.76	1,298.24	.....	9,890.00	.....	5.20
Pemberton Borough	36,206.18	71.09	486.67	61,367.95	69,066.47	.....	54,466.31	.....	8.57
Riverside Township	59,410.56	116.58	738.14	133,433.34	80,214.20	.....	74,048.83	1,915.53	6.05
Riverton Township	47,659.94	93.44	619.74	83,654.50	50,214.20	.....	25,433.83	1,007.18	8.70
Shamong Township	17,597.28	34.80	236.26	16,570.86	1,293.32	.....	11,135.00	834.30	6.30
Southampton Township	19,324.66	37.96	236.26	33,070.27	7,568.70	.....	34,657.09	.....	8.70
Springfield Township	4,667.19	11.11	238.41	29,678.84	.....	.....	40,211.49	.....	4.83
Tabernacle Township	5,667.19	9.69	76.08	16,590.07	2,637.56	.....	19,903.22	.....	7.44
Washington Township	4,941.70	9.69	63.34	9,890.15	.....	.....	14,214.00	.....	6.73
Westampton Township	5,087.94	9.97	68.31	9,780.87	.....	3,041.92	16,890.55	.....	6.70
Westminster Township	5,083.12	9.97	68.24	11,952.37	.....	.....	25,930.36	.....	6.38
Woodland Township	4,490.87	8.81	60.29	10,861.39	573.80	.....	15,633.00	.....	6.75
Wrightstown Borough	6,031.97	11.83	80.97	5,515.60	.....	.....	24,390.63	.....	3.66
Totals	\$1,212,185.79	\$2,377.69	\$13,817.32	\$2,003,750.08	\$718,989.56	\$70,119.43	\$2,308,898.01	\$13,387.60	
Total County Taxes Appropriated			\$1,224,313.95						\$1,891,925.69
Bank Stock Taxes Due County			15,387.60						0.00871370
Net County Taxes Apportioned			1,208,926.35						0.02540519
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget			2,398,898.01						

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Imp. Assessed, Exclu- sive of Second-Class R. R. Property	Value of Second-Class R. R. Property (C. 283, L. 1944, Sec. 2)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Mate- rials Used in Mfg. and Other Pers. Prop. As- sessed, R. S. 54:4-11
	Acres	Lots							
Audubon Borough .....	.....	2,660	\$2,258,500	\$4,909,700	\$7,168,200	\$17,245	\$546,860	.....	\$20,150
Barrington Borough	654	1,209	368,985	1,182,500	1,551,485	750	125,324	\$1,025	33,766
Bellmawr Borough	1,143	5,523	341,579	1,462,111	1,803,690	454	59,600	2,500	7,425
Berlin Borough	1,355	2,019	368,850	1,020,525	1,389,375	6,003	95,925	.....	22,000
Berlin Township	1,810	2,374	233,983	437,145	671,138	.....	25,150	.....	.....
Brooklawn Borough	125	1,068	242,200	793,725	1,035,925	640	59,620	.....	.....
Camden City	890	39,378	36,377,910	79,376,215	115,753,225	3,064,108	4,985,900	.....	10,885,500
Chesilhurst Borough	125	4,323	65,315	64,075	129,390	.....	17,640	900	2,150
Clementon Borough	435	3,995	286,685	1,353,720	1,640,405	1,650	133,905	26,500	.....
Collingswood Borough .....	.....	4,465	2,980,275	9,793,650	12,773,925	8,891	832,950	.....	242,200
Delaware Township	11,813	5,512	1,245,494	4,936,407	6,181,901	1,842	237,275	50,685	115,900
Gibbsboro Borough	1,143	1,523	110,989	804,650	915,639	4,282	17,425	.....	101,050
Gloucester City	163	6,673	2,330,975	6,348,075	8,679,050	32,980	484,065	.....	595,950
Gloucester Township	9,603	4,805	868,780	2,618,025	3,486,805	3,975	315,000	25,000	47,450
Haddonfield Borough	321	3,395	2,414,375	9,144,100	11,558,475	16,601	751,400	.....	109,375
Haddon Heights Borough	39	3,794	1,402,490	4,459,650	5,862,140	6,000	445,975	.....	33,550
Haddon Township	253	4,653	1,514,740	8,968,580	10,483,320	16,184	419,345	100	73,475
Hi-Nella Borough	77	601	16,630	123,605	140,235	30	9,000	300	.....
Laurel Springs Borough	9	853	223,845	802,600	1,026,445	280	56,625	350	14,300
Lawnside Borough	631	869	235,550	377,150	612,700	.....	41,750	.....	.....
Lindenwold Borough	1,226	8,506	438,750	1,263,225	1,701,975	3,218	36,550	.....	.....
Magnolia Borough	292	1,239	239,265	714,725	953,990	656	98,800	.....	10,400
Merchantville Borough	1,133	.....	775,375	2,952,500	3,727,875	10,566	262,310	.....	25,100
Mt. Ephraim Borough	56	1,118	471,555	1,763,000	2,234,555	1,382	77,050	.....	9,650
Oaklyn Borough .....	.....	1,378	450,775	2,619,700	3,070,475	15,730	221,150	.....	84,700
Pennsauken Township	3,270	8,010	5,179,445	13,690,555	18,870,000	26,270	1,343,025	.....	350,000
Pine Hill Borough	1,951	5,529	274,550	583,625	858,175	2,045	60,900	1,000	5,550
Pine Valley Borough	700	.....	27,500	109,860	137,360	.....	7,500	.....	.....
Runnemede Borough	483	1,634	324,640	1,608,600	1,933,240	.....	93,800	1,475	25,800
Somerdale Borough	331	4,230	234,536	514,650	749,180	50	61,925	1,250	10,900
Stratford Borough	492	1,726	179,846	532,775	712,621	710	42,275	2,000	6,190
Tavistock Borough	175	6	30,950	45,250	76,200	.....	1,000	.....	.....
Voorhees Township	6,434	1,530	260,380	620,200	880,580	1,083	21,050	17,000	1,950
Waterford Township	22,054	2,000	359,965	831,450	1,191,415	4,214	65,000	35,000	26,185
Winslow Township	56,461	9,154	681,255	1,138,060	1,819,315	16,021	128,165	8,200	3,175
Woodlynne Borough	13	1,451	303,425	1,568,090	1,871,515	.....	211,700	.....	25,700
Audubon Park Borough .....	.....	.....	.....	.....	(903,160)	(U. S. Housing, Exempt * Valuation Not Included in Totals)			
Totals	114,530	148,103	\$64,119,472	\$169,532,473	\$233,651,947	\$3,267,880	\$12,392,934	\$174,185	\$2,889,541

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1948—(Continued)

TAXING DISTRICT	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business	Value of Intangible Personal Property of Insurance Companies Assessed Under R. S. 54:4-20 to R. S. 54:4-22	DEDUCTIONS		Net Valuation Taxable	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:5-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes are Apportioned (R. S. 54:4-49; as am. by C. 79, L. 1941, Sec. 2)	Number of Polls Assessed
			Household Goods and Other Exemptions Under R. S. 54:4-3.16	Property Exempted Under R. S. 54:4-3.12, am. by C. 70, L. 1942, and C. 71, L. 1944, Veterans', et al., Exemptions					
Audubon Borough	\$308,210	.....	\$286,100	\$250,675	\$7,523,890	\$45,300	.....	\$7,478,590	.....
Barrington Borough	47,175	.....	70,700	56,575	1,629,256	18,614	.....	1,610,636	.....
Bellmawr Borough	50,970	.....	59,600	80,000	1,779,019	50,530	.....	1,728,489	.....
Berlin Borough	64,643	.....	54,400	42,500	1,481,046	480	.....	1,480,566	.....
Berlin Township	17,000	.....	19,600	29,340	664,148	38,775	.....	625,373	.....
Brooklawn Borough	28,500	.....	.....	68,925	1,055,767	3,750	.....	1,052,017	402
Camden City	6,984,985	\$906,900	1,676,800	1,489,515	139,434,302	420,295	\$4,160	138,998,188	.....
Chesham Borough	1,200	.....	8,600	2,585	140,085	.....	.....	140,085	.....
Clementon Borough	21,471	.....	49,500	68,205	1,708,227	.....	.....	1,708,229	.....
Collingswood Borough	249,950	.....	329,950	316,625	13,461,347	74,881	.....	13,386,466	.....
Delaware Township	170,070	.....	174,300	165,570	6,414,483	81,268	.....	6,333,215	.....
Gibbstown Borough	119,425	.....	.....	19,500	1,188,321	5,200	.....	1,133,121	.....
Gloucester City	633,325	.....	246,000	227,273	9,942,105	40,050	.....	9,902,055	.....
Gloucester Township	87,607	.....	160,350	115,300	3,690,187	58,845	.....	3,631,342	.....
Haddonfield Borough	284,750	.....	319,700	247,350	12,153,551	54,125	.....	12,099,426	.....
Haddon Heights Borough	274,145	.....	178,200	166,050	6,257,567	90,200	.....	6,167,367	1,267
Haddon Township	186,190	.....	282,200	306,075	10,560,333	67,215	.....	10,523,118	.....
Hi-Neila Borough	4,200	.....	6,000	4,000	113,765	.....	.....	113,765	.....
Laurel Springs Borough	60,200	.....	37,800	34,850	1,085,556	24,000	.....	1,060,550	.....
Lawnside Borough	8,800	.....	28,000	33,000	602,256	4,300	.....	597,950	2
Lindenwold Borough	29,650	.....	.....	68,850	1,704,577	.....	.....	1,703,627	.....
Magnolia Borough	29,075	.....	48,200	39,237	1,005,484	11,450	.....	994,034	2
Merchantville Borough	180,995	.....	113,600	98,530	3,999,696	.....	.....	3,999,696	.....
Mt. Ephraim Borough	47,050	.....	56,300	125,780	2,187,607	2,245	.....	2,185,362	.....
Oaklyn Borough	165,000	.....	100,000	117,500	3,339,555	2,500	.....	3,337,055	.....
Pennsauken Township	401,700	.....	579,600	525,705	19,885,690	382,068	97,688	19,661,317	.....
Pine Hill Borough	7,450	.....	40,000	48,100	847,020	.....	.....	847,020	.....
Rimmende Borough	600	.....	.....	.....	145,460	.....	.....	145,460	1
Somerdale Borough	122,805	.....	96,500	139,950	1,968,275	20,525	.....	1,947,750	4
Stratford Borough	39,395	.....	30,100	33,800	738,106	10,800	.....	727,306	375
Taylorsville Borough	34,450	.....	29,300	38,770	80,000	.....	.....	80,000	.....
Taylorsville Township	2,000	.....	100	.....	82,875	800	.....	82,075	480
Waterford Township	33,015	.....	600	22,100	932,875	.....	.....	932,875	.....
Winslow Township	44,400	.....	61,600	63,800	1,251,114	16,425	.....	1,234,689	.....
Woodlynne Borough	147,850	.....	100,200	60,400	2,001,715	31,400	.....	1,970,315	.....
Woodlynne Park Borough	22,000	.....	78,900	50,400	.....	.....	.....	.....	.....
Totals	\$10,881,144	\$906,900	\$5,320,200	\$5,125,362	\$263,714,967	\$1,530,546	\$101,845	\$262,286,266	2,534

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1948—(Continued)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION							Total Amount of Exempt Property
	Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classi- fication—Real	Other Exemptions Not Included in Foregoing Classi- fication—Personal	
Audubon Borough	\$630,475		\$269,775	\$160,575		\$213,500		\$1,274,325
Barrington Borough	30,150	\$400	66,775	19,125		39,573		156,023
Bellmawr Borough	48,700		18,090	8,725	\$10,800	906,850	\$17,000	1,010,165
Berlin Borough	21,000		162,100	45,225	15,550			243,875
Berlin Township	44,050		18,551	7,850				70,451
Brooklawn Borough	110,000		152,100	7,500				269,600
Camden City	6,982,675	1,546,010	26,284,225	7,956,865	1,081,775			43,851,550
Chesilhurst Borough	3,560	20		1,110			555	5,245
Clementon Borough	142,950		25,900	9,100		5,625	1,150	184,725
Collingswood Borough	965,000	19,000	715,900	575,450				2,275,350
Delaware Township	373,279		34,000	79,037	38,725	19,375		544,416
Gibbsboro Borough	7,650		1,000	14,000	600	1,100		24,350
Gloucester City	526,650	120,400	1,194,550	181,475	21,650			2,044,725
Gloucester Township	350,000	71,000	2,771,300	106,200	31,800			3,330,100
Haddonfield Borough	1,436,420	16,900	211,300	455,100	6,400	53,650	1,000	2,180,770
Haddon Heights Borough	593,750	62,500	369,625	263,375				1,289,250
Haddon Township	348,100	37,950	347,375	119,175	500	7,025	175	860,300
Hi-Nella Borough			21,550					21,550
Laurel Springs Borough	43,000		11,000	20,300		17,335		91,635
Lawnside Borough	52,700		1,400	28,350	6,400	28,395	4,000	121,245
Lindenwald Borough	698,000		79,075	56,500		50,000	66,850	950,425
Magnolia Borough	95,000	500	53,765	23,050		11,350	500	184,165
Merchantville Borough	42,300		71,800	142,400			43,400	299,900
Mt. Ephraim Borough	115,500	75,000	613,350	141,820				945,670
Oaklyn Borough	109,000		177,200	42,700		5,500		325,400
Pennsauken Township	932,110	525,310	1,687,200	148,225	32,400	331,715	34,200	3,691,160
Pine Hill Borough	46,800		27,925	17,700		8,000	600	101,025
Pine Valley Borough								
Runnemede Borough	185,050			60,900		108,600		354,550
Somerdale Borough	55,000		153,200	34,600	2,000		12,700	257,500
Stratford Borough	81,050			6,550		31,829	6,000	125,429
Tavistock Borough								
Voorhees Township	7,800		3,675	9,375		20,850	600	42,300
Waterford Township	38,000		7,500	30,000	900	2,000		78,400
Winslow Township	46,800		25,900	16,350	1,425	4,000		94,475
Woodlynne Borough	68,800	1,400	122,770	41,610				234,580
Audubon Park Borough								
Totals	\$15,222,319	\$2,476,390	\$35,699,876	\$10,830,317	\$1,250,725	\$1,806,272	\$188,730	\$67,534,629

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1948—(Concluded)

TAXING DISTRICT	APPORTIONMENT OF TAXES					Total Amount of Miscellaneous Revenues for the Support of the Budget, Including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Lower County Regional High School	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes			
Audubon Borough	\$108,230.37		\$1,953.66	\$204,565.00	\$140,598.69	\$143,205.00	\$1,308.05	\$6.06
Barrington Borough	23,309.17		423.05	45,712.85	39,989.50	50,468.00		6.72
Bellmawr Borough	25,014.45		461.94	36,574.28	33,133.51	64,559.00		5.36
Berlin Borough	21,427.23		384.57	38,877.45	17,732.15	25,113.00	1,119.03	5.32
Berlin Township	9,050.42	\$7,561.22	172.45	12,221.31	23,095.25	27,098.00		7.85
Brooklawn Borough	15,224.72		274.14	39,315.02	1,500.00	36,800.00		5.36
Camden City	2,011,585.55			2,642,355.94	3,121,783.64	2,503,578.26	13,910.95	5.60
Chesilhurst Borough	2,027.31	1,594.85	36.38	292.64	6,523.11	4,207.00		7.48
Clementon Borough	24,721.54	19,447.93	443.56	49,340.66	31,024.57	49,806.00	650.80	7.32
Collingswood Borough	193,729.24			328,425.30	222,917.93	216,703.00	2,915.57	5.56
Delaware Township	91,654.47		1,665.59	154,914.94	67,718.50	276,003.00		4.96
Gibbsboro Borough	16,398.56		295.58	21,903.96	1,663.07	11,238.00		3.56
Gloucester City	143,302.83		2,581.57	251,704.67	255,158.13	245,549.00		6.60
Gloucester Township	52,552.89		958.20	108,048.64	30,510.00	171,500.00		5.24
Haddonfield Borough	175,103.25			302,108.07	183,384.27	198,064.35	1,285.57	5.44
Haddon Heights Borough	89,254.21			182,450.73	117,110.48	152,533.00		6.21
Haddon Township	152,290.96		2,749.90	200,988.57	207,850.28	157,766.00		5.32
Hi-Nella Borough	2,080.57		37.33	2,317.06	4,693.77	11,603.00		6.36
Laurel Springs Borough	15,354.10		281.87	29,760.02	15,609.65	24,696.80	340.76	5.64
Lawnside Borough	8,653.55		156.38	27,724.97	16,316.96	32,537.00		8.80
Lindenwold Borough	24,655.24	19,406.30	442.61	46,522.78	50,850.00	48,750.00		8.32
Magnolia Borough	14,385.69		261.08	26,721.57	21,355.00	31,245.00		6.24
Merchantville Borough	57,883.72		1,038.57	100,578.64	57,352.15	72,826.00	1,164.43	5.44
Mt. Ephraim Borough	31,293.77		568.04	44,132.40	54,125.00	73,750.00		5.96
Oaklyn Borough	48,293.96		867.15	108,442.76	72,975.42	55,000.00	1,024.58	6.92
Pennsauken Township	284,394.43		5,163.54	210,588.80	519,898.67	353,866.15	671.24	5.16
Pine Hill Borough	12,258.10	9,643.19	219.94	18,509.57	37,889.81	27,357.00		9.28
Pine Valley Borough	2,105.10		37.77		6,000.00	1,250.00		5.60
Runnemede Borough	28,187.90		511.08	55,762.60	44,666.50	55,826.00		6.56
Somerdale Borough	11,408.39		207.50	16,101.87	29,223.95	58,346.55		7.12
Stratford Borough	10,564.23		189.55	22,033.48	11,487.20	17,768.00		6.08
Tavistock Borough	1,157.76		20.77		1,893.00	1,301.41		3.84
Voorhees Township	13,489.06		242.23	32,086.11	13,652.00	27,400.00		6.40
Waterford Township	17,868.45	14,243.74	324.87	33,619.84	17,723.42	45,916.34	517.44	6.72
Winslow Township	28,388.85	22,332.92	509.36	42,439.41	23,801.94	94,820.10		6.00
Woodlynne Borough	28,514.46		519.77	48,156.35	34,894.98	37,755.00		5.60
Audubon Park Borough								
Totals	\$3,795,814.50	\$94,230.15	\$24,000.00	\$5,485,298.32	\$5,536,102.50	\$5,406,204.96	\$24,908.42	
Total County Taxes Appropriated			\$3,820,722.92	Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget				\$1,245,343.36
Bank Stock Taxes Due County			24,908.42	County Tax Rate per \$100 of Valuation				\$1.44720292
Net County Taxes Apportioned			3,795,814.50	County Library Tax Rate per \$100 Valuation				.02596609
				Lower County Regional High School Tax Rate per \$100 Valuation				1.13848459

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg. and Other Personal Property Assessed Under R. S. 54-4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business
	Acres	Lots								
Avalon Borough	1,715	19,900	\$1,162,441	\$1,033,230	\$2,195,671	.....	\$93,300	.....	.....	\$26,595
Cape May City	340	4,567	2,305,512	3,089,210	5,394,722	\$29,454	252,525	.....	\$182,150	100,000
Cape May Point Borough	8	754	114,200	224,800	339,000	.....	11,650	.....	75	.....
Dennis Township	24,249	390	243,527	429,480	673,007	17,723	61,640	\$9,800	16,280	41,000
Lower Township	16,100	14,116	422,150	1,073,325	1,495,475	21,833	7,575	27,700	2,450	168,000
Middle Township	30,873	16,012	708,210	1,126,955	1,835,165	14,827	110,375	1,400	18,600	145,790
North Wildwood City	24	8,100	2,694,115	2,588,900	5,193,015	20,904	197,970	.....	32,055	46,900
Ocean City	577	12,690	5,959,607	9,200,000	15,159,607	54,048	148,700	.....	48,625	589,225
Sea Isle City	420	7,199	687,303	1,062,292	1,749,595	.....	79,620	2,800	6,200	41,445
Stone Harbor Borough .....	.....	4,880	952,196	1,600,550	2,552,746	.....	84,820	.....	8,270	29,605
Upper Township	29,293	8,220	396,106	870,275	1,266,381	3,060	47,070	4,600	7,590	59,200
West Cape May Borough	401	1,485	152,808	320,200	473,008	2,116	28,200	.....	4,600	11,500
West Wildwood Borough .....	.....	2,350	153,121	272,325	425,446	.....	36,825	.....	750	3,400
Wildwood City .....	.....	6,313	2,854,202	6,803,735	9,657,937	63,489	427,350	.....	138,950	485,165
Wildwood Crest Borough .....	.....	4,508	1,172,384	1,735,100	2,907,484	1,000	73,117	.....	3,150	25,000
Woodbine Borough	1,745	602	127,503	418,360	545,863	8,636	18,135	3,800	18,925	47,150
Totals	105,745	111,906	\$20,015,445	\$31,848,737	\$51,864,182	\$237,129	\$1,678,872	\$50,100	\$488,670	\$1,819,975

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1948—(Continued)

TAXING DISTRICT	Deductions—Veterans', et al., Exemptions	Net Valuation Taxable, Including Second-Class R. R. Property	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Cor- rected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Cor- rected Errors)	Net Valuation on Which County Taxes are Appor- tioned (R. S. 54:4-49; as am. by C. 79, L. 1942; C. 236, L. 1941, Sec. 2)	PROPERTY EXEMPT FROM TAXATION						
						Public School Property	Other School Property	Public Property	Church and Char- itable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Fore- going Classification —Real	Total Amount of Exempt Property
Avalon Borough	\$20,500	\$2,295,066	\$910	.....	\$2,294,156	\$14,700	.....	\$376,649	\$73,500	.....	\$17,400	\$682,249
Cape May City	72,775	5,886,076	9,480	.....	5,876,596	108,900	.....	983,375	181,940	.....	3,911,400	5,185,615
Cape May Point Borough	15,500	335,285	1,000	.....	334,285	.....	.....	.....	9,975	.....	.....	9,975
Dennis Township	28,650	790,800	12,073	.....	778,727	26,250	.....	.....	29,900	\$650	.....	56,800
Lower Township	70,300	1,652,733	2,100	.....	1,650,633	34,000	.....	102,000	57,100	10,700	.....	203,800
Middle Township	106,725	2,019,432	925	.....	2,018,507	153,100	.....	249,600	90,070	4,500	.....	497,270
North Wildwood City	62,690	5,428,154	.....	\$3,640	5,431,794	174,165	\$10,220	347,370	33,995	.....	64,300	630,050
Ocean City	170,050	15,830,155	31,005	.....	15,799,150	348,000	45,925	730,465	312,150	.....	170,050	1,606,590
Sea Isle City	23,780	1,855,880	12,855	.....	1,843,025	18,490	.....	167,457	34,395	.....	.....	229,342
Stone Harbor Borough	20,640	2,654,801	1,700	.....	2,653,101	35,000	.....	423,010	94,000	.....	10,000	562,010
Upper Township	46,800	1,341,110	16,885	.....	1,324,225	20,200	.....	25,265	31,900	400	.....	77,765
West Cape May Borough	26,875	492,549	3,500	.....	489,049	12,000	800	6,300	3,000	.....	18,944	41,044
West Wildwood Borough	15,000	451,421	2,907	.....	448,514	.....	.....	4,500	1,000	.....	.....	5,500
Wildwood City	90,200	10,682,691	.....	15,965	10,698,656	343,050	.....	703,055	438,820	.....	.....	1,492,275
Wildwood Crest Borough	40,100	2,969,651	9,145	.....	2,960,506	31,000	.....	24,025	3,500	.....	7,350	58,525
Woodbine Borough	29,315	613,224	3,000	.....	610,224	49,150	.....	120,700	11,435	1,350	502,000	684,635
Totals	\$839,900	\$55,290,028	\$107,485	\$19,605	\$55,211,148	\$1,368,005	\$56,945	\$4,463,771	\$1,406,680	\$17,600	\$4,701,444	\$12,014,445

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1948—(Concluded)

TAXING DISTRICT	APPORTIONMENT OF TAXES				Total Amount of Misc. Revenues for the Support of the Budget, including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valua- tion (For Local Taxing Purposes)	
	County Taxes Appor- tioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes				
Avalon Borough	\$26,055.86	\$573.77	\$11,272.25	\$105,080.17	\$74,737.83	.....	\$6.23	
Cape May City	66,743.39	1,464.16	94,911.26	295,897.46	198,670.12	\$107.47	7.80	
Cape May Point Borough	3,796.64	83.82	2,960.13	18,733.35	14,910.15	.....	7.63	
Dennis Township	8,844.38	193.27	29,357.77	107.42	44,271.19	.....	4.87	
Lower Township	18,747.05	497.73	29,576.42	18,421.43	50,449.71	.....	4.07	
Middle Township	22,925.18	501.15	87,813.15	30,707.29	72,735.00	1,208.98	7.03	
North Wildwood City	61,691.55	1,351.81	90,447.01	332,563.41	162,606.26	.....	8.96	
Ocean City	179,438.73	.....	230,469.21	853,567.82	275,161.00	1,280.21	7.99	
Sea Isle City	20,932.14	463.97	31,305.72	75,206.55	75,909.62	.....	6.90	
Stone Harbor Borough	30,132.57	663.70	22,414.69	114,140.45	122,245.00	320.36	6.31	
Upper Township	15,039.87	334.51	42,066.43	.....	58,303.87	302.88	4.29	
West Cape May Borough	5,554.37	122.61	17,669.12	11,450.07	14,714.00	.....	7.07	
West Wildwood Borough	5,093.99	112.86	8,330.01	30,686.00	20,584.00	.....	9.80	
Wildwood City	121,509.89	2,654.80	163,902.65	403,615.81	479,100.00	2,960.50	6.48	
Wildwood Crest Borough	33,623.92	742.16	43,872.75	120,815.64	90,117.00	.....	6.71	
Woodbine Borough	6,930.61	151.14	24,382.47	4,531.31	27,046.00	265.98	5.87	
Totals	\$627,060.14	\$9,821.46	\$930,751.04	\$2,415,524.18	\$1,782,160.75	\$6,446.38		
Total County Taxes Appropriated		\$633,506.52					County Tax Rate per \$100 of Valuation	\$1.13574912
Bank Stock Taxes Due County		6,446.38						
Net County Taxes Apportioned		627,060.14						
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget		\$350,760.00						

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property C. 41, L. 1948	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg. Other Personal Property Assessed R. S. 54:4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business	Total Value of Personal Property
	Acres	Lots									
Bridgeton City	1,099	6,551	\$3,604,950	\$8,694,065	\$12,299,015	\$103,235	\$2,540,150	.....	\$765,225	\$1,192,810	\$4,498,185
Commercial Township	13,210	1,982	241,525	550,850	792,375	4,648	81,100	\$2,225	15,975	100,825	200,125
Deerfield Township	9,567	398	221,150	358,175	579,325	.....	42,725	23,187	15,638	18,000	99,550
Downe Township	26,064	872	328,950	463,025	791,975	787	98,100	14,000	20,700	40,755	173,555
Fairfield Township	25,769	449	313,255	497,575	810,830	1,324	46,100	48,500	73,450	41,874	209,924
Greenwich Township	10,938	141	250,145	286,975	537,120	.....	41,450	29,450	16,500	20,505	107,905
Hopewell Township	17,393	387	681,800	525,475	1,207,275	662	53,750	132,100	3,700	.....	190,550
Landis Township	35,050	7,000	2,603,024	7,177,060	9,780,084	30,272	1,115,000	125,000	65,000	444,700	1,749,700
Lawrence Township	19,113	343	354,325	546,100	900,425	2,669	75,400	35,625	20,850	45,340	177,215
Maurice River Township	52,629	688	383,700	571,025	954,725	11,176	143,375	3,500	4,900	140,350	292,125
Millville City	19,640	7,672	2,215,350	7,938,250	10,153,600	49,180	840,500	7,000	720,400	619,000	2,186,900
Shiloh Borough	682	123	57,388	165,090	222,478	.....	21,235	10,075	11,400	50	42,760
Stow Creek Township	11,266	35	229,505	198,700	428,205	.....	18,675	56,580	3,300	.....	78,555
Upper Deerfield Township	17,989	160	886,615	1,248,550	2,135,165	4,922	93,875	49,100	6,700	258,433	408,108
Vineland Borough .....	.....	2,752	1,933,725	4,109,625	6,043,350	29,045	207,450	.....	639,905	300,050	1,147,405
Totals	260,379	29,553	\$14,305,407	\$33,325,540	\$47,630,947	\$237,920	\$3,418,885	\$537,342	\$2,383,643	\$3,222,692	\$11,562,562

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate	District	Valuation	Appropriation	Rate
Landis, Fire No. 1	\$4,391,999	\$18,600.00	\$0.4234974	Commercial, Fire No. 1	\$659,900	\$2,500.00	\$0.3788453
Landis, Fire No. 2	2,876,473	4,450.00	0.1547033	Commercial, Fire No. 2	243,325	2,500.00	1.0274824
Landis, Fire No. 3	849,400	2,900.00	0.3414175	Commercial, Light No. 1	613,375	2,500.00	0.4075810
Landis, Fire No. 4	1,761,450	3,350.00	0.1901842	Commercial, Light No. 2	88,425	750.00	0.8481764
Landis, Fire No. 5	371,351	1,400.00	0.3770018	Downe, Fire No. 1	214,520	500.00	0.2330785
Landis, Light No. 1	2,771,325	3,500.00	0.1262938	Downe, Fire No. 2	373,555	800.00	0.2141586
Landis, Light No. 2	334,400	540.00	0.1614833	Downe, Fire No. 3	298,780	700.00	0.2342861
Landis, Garbage No. 1	4,704,275	15,000.00	0.3188589				

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1948—(Continued)

TAXING DISTRICT	DEDUCTIONS		Net Valuation Taxable, Including Second-Class R. R. Property	Amounts Deducted Under R. S. 54:4-49, and by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes are Apportioned (R. S. 54:4-49, as amended)	Number of Polls Assessed	PROPERTY EXEMPT FROM TAXATION					
	Household Goods and Other Exemptions Under R. S. 54:4-3.16	Property Exempted Under R. S. 54:4-3.12, as am., Veterans', et al., Exemptions					Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Total Amount of Exempt Property
Bridgeton City	\$488,200	\$236,850	\$16,175,385	\$533,470	\$15,641,915	3,740	\$895,300	\$61,500	\$778,100	\$654,700	\$58,400	\$2,448,000
Commercial Township	54,200	34,600	908,348	426,250	482,098	361	34,600	.....	27,650	62,675	1,600	126,525
Deerfield Township	29,200	12,500	637,175	.....	637,175	237	28,000	.....	4,900	12,500	900	46,300
Downe Township	50,800	27,875	887,642	.....	887,642	329	12,500	.....	30,750	20,000	1,000	64,250
Fairfield Township	21,700	33,500	967,878	.....	967,878	517	48,000	.....	6,400	25,900	1,500	81,800
Greenwich Township	21,900	8,000	615,125	.....	615,125	274	12,200	.....	7,150	20,700	1,000	41,050
Hopewell Township	21,700	9,075	1,364,712	.....	1,364,712	313	51,000	.....	132,200	7,150	13,100	203,450
Landis Township	403,975	344,325	10,811,756	440,700	10,371,056	.....	450,400	150,000	4,874,122	238,175	28,200	5,740,897
Lawrence Township	40,100	25,500	1,014,709	.....	1,014,709	342	9,725	.....	21,550	30,375	3,500	65,150
Maurice River Township	48,600	30,450	1,178,976	.....	1,178,976	.....	16,500	.....	128,000	26,100	1,000	171,600
Millville City	432,450	282,875	11,674,355	.....	11,674,355	.....	850,000	.....	2,735,000	568,450	41,000	4,194,450
Shiloh Borough	11,000	7,000	247,238	.....	247,238	85	15,000	.....	800	6,700	.....	22,500
Stow Creek Township	18,000	6,150	477,610	.....	477,610	190	32,800	.....	.....	1,750	.....	34,550
Upper Deerfield Township	45,200	27,500	2,475,495	.....	2,475,495	457	155,200	.....	.....	19,000	1,500	175,700
Vineland Borough	123,600	86,450	7,009,750	.....	7,009,750	.....	342,400	.....	1,130,350	329,975	.....	1,802,725
Totals	\$1,812,625	\$1,172,650	\$56,446,154	\$1,400,420	\$55,045,734	6,845	\$2,953,625	\$211,500	\$0,876,972	\$2,024,150	\$152,700	\$15,218,947

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1948—(Concluded)

TAXING DISTRICT	APPORTIONMENT OF TAXES			Total Amount of Miscellaneous Revenues for the Support of the Budget, including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (Tax Rate for Local Taxing Purposes)
	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Net District School Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes			
Bridgeton City	\$182,797.86	\$419,944.92	\$439,483.67	\$276,034.00	\$5,657.75	\$6.45
Commercial Township	5,634.00	75,923.16	13,018.35	55,272.35	341.65	10.41
Deerfield Township	7,446.29	27,000.00	1,204.50	32,711.00	.....	5.60
Downe Township	10,373.35	35,506.86	2,416.35	42,006.00	.....	5.44
Fairfield Township	11,311.02	32,059.37	7,356.14	72,931.71	.....	5.24
Greenwich Township	7,188.60	18,000.00	5,333.00	13,604.84	.....	4.96
Hopewell Township	15,948.59	34,114.57	1,642.85	36,141.43	.....	8.80
Landis Township	121,200.43	296,693.07	195,600.00	276,103.46	.....	5.68
Lawrence Township	11,858.31	35,000.00	.....	36,300.00	.....	4.62
Maurice River Township	13,778.00	53,900.77	3,185.29	57,239.67	.....	6.02
Millville City	136,431.32	323,765.66	240,681.28	334,775.53	2,900.95	6.00
Shiloh Borough	2,889.33	8,650.55	1,055.54	3,211.51	.....	5.10
Stow Creek Township	5,581.55	23,217.49	.....	30,914.56	.....	6.03
Upper Deerfield Township	28,929.65	20,750.00	34,222.44	28,831.18	.....	3.39
Vineland Borough	81,918.83	192,359.53	103,026.87	156,504.45	6,437.73	5.38
Totals	\$643,287.13	\$1,590,945.95	\$1,048,226.28	\$1,452,581.69	\$15,338.08	
Total County Taxes Appropriated		\$658,625.21		Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget		
Bank Stock Taxes Due County		15,338.08		County Tax Rate per \$100 of Valuation		
Net County Taxes Apportioned		643,287.13		\$702,792.71		
				\$1.1686412		

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES ASSESSED	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Imp. Assessed, Exclu- sive of Second-Class R. R. Property	Value of Second-Class R. R. Property	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Mate- rials Used in Mfg. and Other Pers. Prop. As- sessed, R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All other Tangible Personal Property used in Business	Value of Intangible Per- sonal Property of In- surance Companies Assessed Under R. S. 54:4-20 to R. S. 54:4-22	Deductions—Household Goods and Other Ex- emptions Under R. S. 54:4-3.16
Belleville Town	2,080	\$9,943,950	\$24,169,850	\$34,113,800	\$42,428	\$1,062,150	\$4,500	\$1,359,400	\$2,344,150	.....	\$756,300 *144,300
Bloomfield Town	3,424	15,789,500	44,802,400	60,591,900	243,474	4,014,000	10,900	4,149,700	3,290,000	.....	1,084,700
Caldwell Borough	723	3,062,500	6,076,400	9,138,900	9,445	375,000	.....	207,750	229,475	.....	139,300 *2,300
Caldwell Township	6,381	739,370	3,067,450	3,806,820	.....	56,700	8,700	528,500	1,132,150	.....	28,000
Cedar Grove Township	2,726	1,652,025	2,818,150	4,470,175	655	254,365	1,750	28,750	33,375	.....	81,200 *25,000
East Orange City	2,483	30,813,300	68,220,400	99,033,700	249,971	5,913,700	.....	1,858,200	5,268,500	.....	1,965,500
Essex Fells Borough	909	1,428,500	3,117,300	4,545,800	13,398	396,050	300	2,650	2,250	.....	39,100
Glen Ridge Borough	819	4,427,760	10,392,400	14,820,160	14,952	1,431,958	.....	48,800	325,090	.....	217,400
Irvington Town	1,798	18,595,200	45,501,100	64,096,300	388,839	3,485,600	6,400	7,172,000	814,200	.....	1,739,500
Livingston Township	8,813	3,864,525	7,610,950	11,475,475	.....	692,450	40,000	75,000	100,000	.....	203,900 *64,700
Maplewood Township	3,002	11,692,600	28,641,300	40,333,900	24,598	2,356,750	.....	1,715,433	99,817	.....	641,400 *19,600
Millburn Township	6,317	9,586,400	17,963,800	27,550,200	55,673	2,012,900	.....	100,900	1,515,725	.....	358,200
Montclair Town	3,942	24,272,300	51,297,600	75,569,900	254,790	6,354,800	.....	860,500	1,653,300	\$707,000	798,300
Newark City	15,085	180,677,300	335,713,700	516,391,000	11,297,654	10,421,500	25,981,600	68,942,400	31,372,600	77,336,200	4,171,800
North Caldwell Borough	1,914	902,300	1,052,000	1,954,300	.....	124,800	3,200	12,400	25,900	.....	33,000
Nutley Town	2,118	7,062,500	22,549,100	29,611,600	15,332	1,689,250	10,200	552,700	696,000	.....	598,900 *25,000
Orange City	1,440	13,307,300	26,202,500	39,509,800	255,949	1,722,600	.....	3,664,900	445,000	.....	476,900
Roseland Borough	2,310	846,375	1,780,000	2,626,375	3,846	119,300	23,540	18,800	43,560	.....	44,900
South Orange Village	1,549	11,117,200	19,169,800	30,287,000	153,559	1,712,700	.....	182,370	1,010,460	.....	265,700
Verona Borough	1,683	3,851,400	9,472,800	13,324,200	1,240	1,347,650	.....	.....	.....	.....	240,300
West Caldwell Borough	3,232	1,562,300	4,297,900	5,860,200	.....	396,900	2,400	17,400	67,800	.....	122,000
West Orange Town	7,891	14,481,100	28,558,700	43,039,800	24,356	2,921,725	6,700	1,739,600	277,850	.....	494,800
Totals	80,639	\$369,675,705	\$762,475,600	\$1,132,151,305	\$13,050,163	\$49,462,848	\$26,100,190	\$93,238,153	\$50,747,202	\$78,043,200	\$14,782,000

* Parsonages.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1948—(Continued)

TAXING DISTRICT	Deductions—Property Exempted, R. S. 54:4-3.12, am. by C. 70, L. 1942 and C. 71, L. 1944, Vets., et al., Ex.	Net Valuation Taxable Incl. Second-Class R. R. Prop.	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes are Apportioned (R. S. 54:4-49, as am. by C. 79, L. 1942; and C. 263, L. 1941, Sec. 2)	PROPERTY EXEMPT FROM TAXATION				
						Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards
Belleville Town	\$585,300	\$38,184,828	\$296,258	\$12,000	\$37,900,570	\$1,864,700	\$186,000	\$3,994,200	\$751,700	\$59,700
Bloomfield Town	878,100	70,192,874	299,150	14,900	69,908,624	3,767,700	497,700	1,545,900	1,495,700	130,000
Caldwell Borough	137,500	9,683,770	26,400	.....	9,657,370	1,130,000	963,500	393,400	593,800	44,700
Caldwell Township	21,700	5,480,870	.....	.....	5,480,870	30,000	.....	43,400	22,700	5,000
Cedar Grove Township	91,350	4,616,518	29,600	600	4,587,518	70,000	20,046	9,875,350	20,000	1,000
East Orange City	1,067,400	109,266,172	857,048	27,125	108,436,249	7,320,600	756,900	3,638,600	5,343,700	602,700
Essex Fells Borough	46,000	4,875,348	5,500	.....	4,869,848	93,500	23,600	574,000	43,500	.....
Glen Ridge Borough	235,400	16,188,160	43,851	.....	16,144,309	476,600	42,000	518,720	85,300	26,000
Irvington Town	328,100	73,895,739	734,274	.....	73,161,465	3,087,600	.....	3,469,400	1,275,800	92,600
Livingston Township	254,000	11,925,025	130,950	.....	11,794,075	.....	.....	230,350	67,900	.....
Maplewood Township	528,000	43,296,398	96,150	4,900	43,205,148	3,081,150	156,500	1,215,600	1,339,100	.....
Millburn Township	401,700	30,455,899	52,800	.....	30,403,099	1,200,400	153,000	2,287,700	244,000	29,000
Montclair Town	776,300	83,825,690	214,300	140,300	83,751,690	5,331,500	804,000	2,517,400	3,980,000	138,900
Newark City	2,439,400	735,131,754	20,058,019	1,187,100	716,260,835	23,546,300	2,783,200	102,519,750	26,717,300	2,169,300
North Caldwell Borough	27,900	2,059,700	12,700	1,200	2,048,200	138,600	.....	4,088,500	40,800	.....
Nutley Town	536,275	31,439,908	73,425	5,600	31,372,083	1,900,800	207,000	882,450	502,050	17,000
Orange City	369,500	44,726,849	417,525	33,600	44,342,924	3,223,100	430,500	2,455,900	6,239,900	283,500
Roseland Borough	46,500	2,744,021	4,500	2,000	2,741,521	70,000	.....	38,000	37,300	600
South Orange Village	313,200	32,767,189	39,850	500	32,727,839	936,700	985,200	932,600	626,200	15,000
Verona Borough	283,500	14,149,290	82,600	.....	14,066,690	1,146,000	.....	2,057,650	292,800	.....
West Caldwell Borough	106,400	6,116,300	26,800	.....	6,089,500	158,000	15,000	40,000	36,000	.....
West Orange Town	483,250	47,031,984	257,725	.....	46,774,259	3,097,200	146,600	2,186,000	532,200	165,000
Totals	\$9,956,775	\$1,418,054,286	\$23,759,425	\$1,429,825	\$1,395,724,086	\$61,892,650	\$8,170,746	\$145,504,870	\$50,287,750	\$3,780,000

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1948—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION			APPORTIONMENT OF TAXES			Total Amount of Misc. Revenues for the Support of the Budget, incl. Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (for Local Taxing Purposes)
	Other Exemptions Not Included in Foregoing Classification—Real	Other Exemptions Not Included in Foregoing Classification—Personal	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes			
Belleville Town	\$351,740	\$350,000	\$7,558,040	\$339,602.44	\$954,360.24	\$781,406.83	\$502,184.00	\$1,196.73	\$5.44
Bloomfield Town	413,300		7,850,300	626,405.83	1,554,613.57	1,357,031.31	982,465.23	7,061.97	5.04
Caldwell Borough	5,000		3,130,400	86,533.48	215,752.17	111,488.50	150,529.00	2,279.44	4.25
Caldwell Township			101,100	49,110.57	67,453.42	39,423.55	46,316.67		2.85
Cedar Grove Township	13,650	172,550	10,172,596	41,106.19	113,535.20	94,364.30	79,273.10	651.02	4.94
East Orange City	170,300		17,832,800	971,626.81	1,931,647.52	2,249,412.63	884,289.00	1,179.46	4.72
Essex Fells Borough	175,000		909,600	43,635.61	81,307.37	43,982.75	87,706.00		3.47
Glen Ridge Borough	1,760,950		2,909,570	144,658.72	425,417.93	318,102.47	130,152.00	1,676.26	5.48
Irvington Town			7,925,400	655,552.38	1,673,488.89	1,989,492.49	983,140.00	4,719.69	5.86
Livingston Township	684,900		1,205,350	105,679.09	357,936.38	195,096.71	208,490.00	496.76	5.52
Maplewood Township	35,750		5,828,100	387,133.29	985,483.12	733,659.15	308,254.00	4,046.20	4.86
Millburn Township	48,000	139,000	4,101,100	272,422.46	712,360.84	498,476.72	346,990.00	1,474.00	4.87
Montclair Town			12,771,800	750,444.51	2,026,731.60	1,638,872.61	1,101,527.00	12,759.58	5.26
Newark City	12,358,300		170,094,150	6,417,947.87	14,555,594.07	26,934,762.52	9,162,549.49	180,603.79	6.50
North Caldwell Borough	94,600		4,362,500	18,350.95	50,066.05	18,001.46	47,567.49		4.20
Nutley Town	527,575		4,036,875	281,104.89	902,256.25	542,640.30	425,785.06	3,314.33	5.48
Orange City	102,600		12,735,500	397,328.18	940,414.88	1,236,090.13	616,236.15	5,257.00	5.75
Roseland Borough			145,900	24,565.04	89,846.40		89,539.07		3.76
South Orange Village	45,500		3,541,200	293,252.95	746,543.53	702,229.56	351,647.42	1,197.00	5.32
Verona Borough	95,700		3,592,150	126,042.52	384,039.45	306,659.00	143,835.00	1,084.51	5.77
West Caldwell Borough	102,300	3,000	354,300	54,564.11	146,934.85	60,913.46	89,118.00		4.30
West Orange Town	991,475		7,118,475	419,113.75	1,117,629.08	855,946.90	620,500.00	1,996.59	5.09
	\$17,976,640	\$664,550	\$288,277,206	\$12,506,181.67	\$30,033,412.76	\$40,718,053.35	\$17,358,093.68	\$230,994.33	
One-half of Cedar Grove's County Tax Rebutted Pursuant to Sec. 54:4-5 of Revised Statutes				20,553.10					
Totals				\$12,485,628.57					
County Tax Rate per \$100 of Valuation	\$0.896044307			Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget					
Total County Taxes Appropriated	\$12,716,622.90			\$3,681,750.00					
Bank Stock Taxes Due County	230,994.33								
Net County Taxes Apportioned	\$12,485,628.57								

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg. and Other Pers. Prop. Assessed, R. S. 54-4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business
	Acres	Lots								
Clayton Borough	4,030	4,574	\$290,781	\$1,032,190	\$1,322,971	\$7,311	\$97,850	\$5,025	\$67,700	\$20,985
Deptford Township	9,205	3,492	1,017,695	1,544,250	2,561,945	165	191,700	76,200	21,100	32,400
East Greenwich Township ...	8,897	441	497,000	1,233,400	1,730,400	1,077	146,500	68,100	11,700	52,010
Elk Township	12,296	11,000	377,423	441,800	819,223	233	69,650	13,500	4,400	15,750
Franklin Township	32,981	5,576	657,950	883,000	1,540,950	538	191,970	26,000	7,000	70,200
Glassboro Borough	4,349	7,839	092,143	2,314,784	3,006,927	54,531	286,600	.....	273,025	7,300
Greenwich Township	2,345	2,454	781,920	7,091,550	7,873,470	6,244	129,350	6,300	1,384,875	253,935
Harrison Township	11,864	427	405,925	877,625	1,283,550	2,887	93,100	34,700	29,800	24,170
Logan Township	13,978	771	497,870	530,950	1,028,820	534	77,625	37,975	2,825	56,510
Mantua Township	8,600	5,900	498,150	1,309,800	1,807,950	3,624	70,095	67,000	50,090	52,000
Monroe Township	26,151	1,627	590,700	1,404,950	1,995,650	3,854	214,300	7,400	33,250	117,205
National Park Borough .....	.....	2,181	311,380	534,620	846,000	.....	88,300	.....	16,230	.....
Newfield Borough	868	383	86,550	311,575	398,125	17,082	40,850	5,600	9,260	6,700
Paulsboro Borough	541	2,398	634,300	3,199,275	3,833,575	7,632	441,450	200	99,300	151,045
Pitman Borough	481	4,326	1,315,250	3,595,700	4,910,950	9,375	517,700	.....	218,500	5,235
South Harrison Township ...	9,819	46	249,150	187,950	437,100	12	26,500	54,200	5,740	.....
Swedesboro Borough	475	645	180,000	1,387,575	1,567,575	10,183	117,700	200	159,145	264,000
Washington Township	13,004	902	426,050	825,700	1,251,750	.....	115,000	33,000	36,705	1,100
Wenonah Borough	458	.....	174,450	1,085,425	1,259,875	4,400	135,575	500	47,850	.....
West Deptford Township	8,258	8,401	881,625	1,258,350	2,139,975	.....	186,000	11,450	13,200	61,060
Westville Borough	237	1,918	771,700	2,057,850	2,829,550	86,222	260,550	.....	65,700	48,505
Woodbury City	400	3,450	1,769,275	5,450,705	7,219,980	19,751	761,059	.....	231,964	301,897
Woodbury Heights Borough ..	134	2,545	174,796	552,685	727,481	2,945	86,975	.....	8,450	26,425
Woolwich Township	13,198	.....	469,975	483,700	953,675	483	77,560	127,700	4,600	29,750
Totals	182,659	71,296	\$13,752,058	\$39,595,409	\$53,347,467	\$238,883	\$4,423,899	\$575,050	\$2,802,409	\$1,598,182

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1948—(Continued)

TAXING DISTRICT	DEDUCTIONS		Net Valuation Taxable	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes are Apportioned (R. S. 54:4-49, as am. by C. 79, L. 1942; and C. 293, L. 1941, Sec. 2)	Number of Polls Assessed	PROPERTY EXEMPT FROM TAXATION			
	Household Goods and Other Exemptions Under R. S. 54:4-3.16	Property Exempted Under R. S. 54:4-3, 12, am. by C. 70, L. 1942, and C. 71, L. 1944, Vets., et al., Exemptions						Public School Property	Other School Property	Public Property	Church and Charitable Property
Clayton Borough	\$45,900	\$67,930	\$1,408,012	\$200	.....	\$1,407,812	483	\$188,000	\$9,000	\$217,485	\$60,800
Deptford Township	123,500	97,500	2,662,510	1,000	.....	2,661,510	.....	264,800	.....	46,100	70,400
East Greenwich Township	52,300	34,500	1,922,987	.....	.....	1,922,987	442	84,000	.....	110,000	52,500
Elk Township	33,600	24,300	864,856	.....	.....	864,856	197	50,300	.....	14,225	15,125
Franklin Township	90,400	78,500	1,667,758	8,500	\$2,700	1,661,958	.....	68,900	100	15,000	24,100
Glassboro Borough	142,500	106,850	3,379,033	27,675	9,695	3,361,053	.....	608,500	25,000	114,275	80,800
Greenwich Township	58,600	60,300	9,535,274	.....	.....	9,535,274	.....	173,000	.....	81,680	25,200
Harrison Township	43,000	17,500	1,407,707	.....	.....	1,407,707	313	21,500	.....	5,000	19,200
Logan Township	42,800	23,450	1,137,839	.....	.....	1,137,839	338	12,600	2,700	7,700	12,900
Mantua Township	64,900	50,000	1,935,859	3,600	.....	1,932,259	462	65,400	.....	20,100	21,450
Monroe Township	111,400	92,950	2,167,309	20,475	.....	2,146,834	812	135,100	.....	55,500	82,550
National Park Borough	54,800	50,545	845,185	120	.....	845,065	.....	61,000	.....	141,480	34,530
Newfield Borough	23,000	20,250	434,367	.....	.....	434,367	.....	32,700	.....	83,800	100,400
Paulsboro Borough	168,300	137,530	4,227,372	17,100	2,340	4,212,612	.....	318,400	3,475	353,050	158,700
Pitman Borough	172,700	195,655	5,293,405	29,525	.....	5,263,880	.....	368,000	7,600	459,700	164,400
South Harrison Township	14,900	7,900	500,752	.....	.....	500,752	.....	.....	450	.....	3,800
Swedesboro Borough	48,100	34,800	2,035,903	20	.....	2,035,883	368	101,000	.....	37,300	50,100
Washington Township	56,200	48,700	1,332,655	.....	.....	1,332,655	.....	79,500	.....	3,000	27,000
Wenonah Borough	42,600	38,825	1,366,775	5,600	.....	1,361,175	297	64,175	.....	67,825	56,675
West Deptford Township	96,600	98,200	2,216,885	17,550	.....	2,199,335	781	81,300	.....	7,600	18,800
Westville Borough	129,550	126,800	3,034,177	200	.....	3,033,977	.....	62,900	.....	180,100	111,250
Woodbury City	244,250	188,385	8,102,016	8,325	2,750	8,096,441	.....	374,850	35,800	531,250	421,510
Woodbury Heights Borough	33,700	34,525	784,051	100	.....	783,951	.....	74,500	.....	50	13,350
Woolwich Township	26,800	10,000	1,156,908	.....	.....	1,156,908	.....	.....	.....	3,950	2,300
Totals	\$1,920,400	\$1,645,895	\$59,419,595	\$139,990	\$17,485	\$59,297,090	4,493	\$3,290,425	\$84,125	\$2,556,170	\$1,627,240

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1948—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION				APPORTIONMENT OF TAXES			Total Amount of Miscellaneous Revenues for the Support of the Budget, incl. Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)	
	Cemeteries and Graveyards	Other Exemptions Not Included in Forgoing Classification—Real	Other Exemptions Not Included in Forgoing Classification—Personal	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes				
Clayton Borough	\$12,000	\$1,250		\$488,535	\$14,227.50	\$60,901.34	\$19,150.00	\$60,479.85	\$652.85	\$6.66	
Deptford Township	4,600	12,350		398,250	26,897.52	107,275.61	23,041.28	122,673.72		5.92	
East Greenwich Township	9,800	8,000	\$7,500	271,800	19,433.92	44,674.94	18,830.00	32,391.17		4.32	
Elk Township				79,050	8,740.33	24,868.18	16,142.98	47,265.15		5.80	
Franklin Township	1,400	3,400	5,300	118,200	16,795.93	82,837.60	10,024.00	78,731.00		6.60	
Glassboro Borough	6,000	5,300	2,700	842,575	33,967.18	118,680.00	72,593.98	104,977.00	1,127.35	6.64	
Greenwich Township				279,880	96,364.54	132,908.35	95,171.04	47,998.00		3.41	
Harrison Township				45,700	14,226.44	45,028.10	8,456.97	29,333.86	432.97	4.80	
Logan Township	2,800		500	38,600	11,499.13	40,337.77	6,976.14	26,477.16		5.18	
Mantua Township	2,800	7,500		117,250	19,527.62	63,835.16	22,973.06	35,843.14	436.68	5.48	
Monroe Township	1,800	14,850	200	290,000	21,696.14	120,600.00	18,959.00	74,635.82	494.62	7.44	
National Park Borough		27,600		264,610	8,540.32	37,397.63	15,009.00	85,940.79		7.24	
Newfield Borough	700			217,600	4,389.76	20,846.77	15,459.06	25,974.63	316.11	9.32	
Paulsboro Borough	3,800	77,300		914,725	42,573.12	142,549.48	128,962.82	108,641.22	1,292.63	7.42	
Pitman Borough		4,500		1,004,200	53,197.36	156,417.66	101,033.86	96,445.82	2,093.83	5.84	
South Harrison Township		975		5,225	5,060.66	18,097.01	6,475.00	33,207.84		5.94	
Swedesboro Borough	3,000			191,400	20,574.86	70,650.53	47,146.96	43,450.27	765.77	6.78	
Washington Township	10,500	5,500		125,500	13,467.96	49,802.65	8,385.64	44,525.09		5.40	
Wenonah Borough		5,375		194,050	13,756.19	28,399.53	20,852.86	17,612.59		4.62	
West Deptford Township	2,200	45,350		155,250	22,226.72	95,954.11	14,938.41	70,626.48		6.02	
Westville Borough		25,800	10,000	390,050	30,661.71	66,641.64	71,243.46	60,842.64	1,149.94	5.54	
Woodbury City	5,225	77,500		1,446,135	81,823.53	191,306.65	169,257.77	152,015.54	6,974.27	5.38	
Woodbury Heights Borough		3,850	4,000	95,750	7,922.70	25,049.55	7,746.90	21,712.36		5.22	
Woolwich Township	2,100			8,350	11,691.84	41,208.00	19,132.37	42,061.97		6.24	
Totals	\$68,725	\$326,400	\$30,200	\$7,983,285	\$599,262.98	\$1,786,268.26	\$937,962.56	\$1,463,863.11	\$15,737.02		
Total County Taxes Appropriated				\$615,000.00	Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget						\$661,130.00
Bank Stock Taxes Due County				15,737.02	County Tax Rate per \$100 of Valuation						\$1.01061111
Net County Taxes Apportioned				\$599,262.98	Additional Rate in Special Fire District, Harrison Township, 21 cents.						
					Additional Rate in Special Fire District, Logan Township, 19 cents.						

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed R. S. 54-4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business	Deductions—Property Exempted Under R. S. 54-4-3, 12, am. by C. 70, L. 1942 and C. 71, L. 1944, Veterans', et al., Exemptions
	Acres	Lots							
Bayonne City .....	.....	30,000	\$42,407,500	\$63,972,850	\$106,380,350	\$1,421,763	\$20,906,200	.....	\$546,200
East Newark Borough .....	.....	495	628,050	1,810,100	2,438,150	.....	484,000	\$1,075,175	11,200
Guttenberg Town .....	.....	1,412	1,881,990	3,348,195	5,230,185	.....	527,600	.....	35,000
Harrison Town .....	.....	7,250	5,879,500	16,979,600	22,859,100	968,520	3,493,650	4,147,450	61,500
Hoboken City	825	.....	23,688,800	38,969,000	62,657,800	8,619,951	10,516,900	.....	103,000
Jersey City .....	.....	166,575	110,101,496	222,531,226	332,632,722	113,018,641	58,972,650	.....	1,984,400
Kearny Town .....	.....	11,680	12,973,300	54,429,300	67,402,600	3,203,406	6,916,650	7,240,127	425,150
North Bergen Township .....	.....	8,500	17,013,840	27,698,325	44,712,165	799,369	593,100	2,898,350	474,900
Secaucus Town	3,400	.....	3,119,175	3,152,200	6,271,375	969,691	653,700	.....	103,950
Union City—									
West Hoboken .....	.....	6,000	11,606,000	22,148,800	33,754,800	11,849	566,500	1,543,785	204,300
Town of Union .....	.....	3,348	10,966,900	14,334,650	24,401,550	9,030	702,600	2,198,275	124,000
Union City Totals .....	.....	9,348	21,672,900	36,483,450	58,156,350	20,879	1,269,100	3,742,060	328,300
Weehawken Township .....	.....	2,000	8,433,300	10,311,400	18,744,700	11,664,646	520,325	.....	88,000
West New York Town .....	.....	5,000	13,236,600	23,323,650	36,560,250	6,505,695	3,788,060	.....	237,050
Totals	4,225	242,200	\$261,036,451	\$503,009,296	\$764,045,747	\$147,192,561	\$108,641,935	\$19,103,162	\$4,398,650

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1948—(Continued)

TAXING DISTRICT	Net Valuation Taxable	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes are Apportioned (R. S. 54:4-49; as am. by C. 79, L. 1942; and C. 293, L. 1941, Sec. 2)	PROPERTY EXEMPT FROM TAXATION					
				Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Total Amount of Exempt Property
Bayonne City	\$128,162,113	\$230,204	\$127,931,909	\$6,402,800	\$821,230	\$53,066,649	\$3,294,490	\$14,000	\$63,599,139
East Newark Borough	3,986,125	400	3,985,725	42,800	.....	37,200	67,000	.....	145,000
Guttenberg Town	5,722,785	221,300	5,501,485	389,600	.....	98,207	101,300	.....	589,107
Harrison Town	31,407,220	25,800	31,381,420	398,300	218,400	2,066,100	479,800	.....	3,157,600
Hoboken City	81,691,651	3,590,172	78,101,479	4,340,400	4,067,900	22,123,100	3,799,900	.....	34,331,300
Jersey City	502,639,613	35,284,145	467,355,468	24,463,292	6,869,300	94,532,295	20,318,600	2,251,000	148,434,487
Kearny Town	84,337,633	2,923,800	81,413,833	2,615,050	180,750	2,788,000	1,426,350	100,800	7,110,950
North Bergen Township	48,528,084	185,500	48,342,584	2,943,600	.....	5,768,700	991,200	789,500	10,493,000
Secaucus Town	7,790,816	4,500	7,786,316	414,000	.....	6,052,825	58,850	1,600	6,527,275
Union City—									
West Hoboken	35,672,634	259,050	.....	.....	.....	.....	.....	.....	.....
Town of Union	27,187,455	354,500	.....	.....	.....	.....	.....	.....	.....
Union City Totals	62,860,089	613,550	62,246,539	3,325,000	686,700	2,183,300	3,104,200	.....	9,299,200
Weehawken Township	30,841,671	729,480	30,112,191	1,917,200	13,500	2,243,012	458,950	.....	4,632,662
West New York Town	46,616,955	1,136,950	45,480,005	1,992,400	279,500	1,641,100	804,900	.....	4,717,900
Totals	\$1,034,584,755	\$44,945,801	\$989,638,954	\$40,244,442	\$13,132,250	\$192,598,488	\$34,905,540	\$3,156,900	\$293,087,620

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1948—(Concluded)

TAXING DISTRICT	APPORTIONMENT OF TAXES				Total Amount of Miscellaneous Revenues for the Support of the Budget, including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	District Court Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes			
Bayonne City	\$2,120,311.37	.....	\$3,545,032.38	\$3,813,581.56	\$1,371,798.87	\$4,245.27	\$7.397
East Newark Borough	66,058.41	†\$1,061.44	52,396.04	92,880.40	37,515.00	1,212.58	5.329
Guttenberg Town	91,180.23	*806.73	87,832.65	103,962.75	101,976.31	1,885.75	5.064
Harrison Town	520,107.78	†8,357.20	457,332.16	343,099.80	726,185.23	.....	4.234
Hoboken City	1,294,434.32	.....	1,262,103.95	2,785,219.66	1,010,540.00	1,614.95	6.539
Jersey City	7,745,832.29	.....	9,730,738.95	17,198,222.11	11,278,562.25	51,968.51	6.899
Kearny Town	1,349,332.45	†21,681.36	1,202,253.58	1,167,936.53	1,291,307.17	2,221.37	4.436
North Bergen Township	891,217.86	*7,088.92	831,434.35	1,740,225.48	757,443.00	2,451.89	6.965
Secaucus Town	**129,048.45	*1,141.78	177,677.74	153,430.01	158,185.00	658.73	**5.922
Union City—							
West Hoboken .....	.....	.....	.....	.....	.....	.....	6.963
Town of Union .....	.....	.....	.....	.....	.....	.....	7.015
Union City Totals	1,031,658.53	*9,127.79	1,382,988.06	1,967,603.09	632,449.12	7,445.53	.....
Weehawken Township	499,071.90	*4,415.63	525,026.32	194,857.58	821,641.45	.....	3.967
West New York Town	753,774.19	*6,669.15	1,335,308.73	1,245,045.12	635,226.54	.....	7.167
Totals	\$16,402,927.78	\$60,350.00	\$20,590,124.91	\$30,812,064.00	\$18,822,820.94	\$73,704.58	
* First Judicial District Court Tax		\$29,250.00					Total County Taxes Appropriated
† Second Judicial District Court Tax		31,100.00					Bank Stock Taxes Due County
** Subject to rebate of \$96,786.34 by County of Hudson, pursuant to R. S. 54:4-5.							Net County Taxes Apportioned
*** Subject to rebate of \$1,242,313.25, pursuant to R. S. 54:4-5.							Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget
County Tax Rate per \$100 of Valuation		\$1.657374915					2,830,882.20

Abstract of Rates and Exemptions in the County of Hunterdon, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed (Exclusive of Second-Class R. R. Property)	Value of Second-Class R. R. Property, C. 41, L. 1948	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg. and Other Pers. Prop. Assessed Under R. S. 54:4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business	Value of Intangible Personal Property of Insurance Companies Assessed, R. S. 54:4-20 to R. S. 54:4-22
	Acres	Lots									
Alexandria Township	17,604	87	\$208,700	\$308,975	\$777,075	\$29	\$56,450	\$89,500	\$1,775	\$9,295	.....
Berthel Township	12,765	68	179,254	383,425	562,679	5,369	96,525	88,175	6,025	15,235	.....
Bloomfield Township	421	290	82,570	343,425	426,000	9,096	50,800	28,100	14,050	11,300	.....
Clinton Borough	104	236	174,130	291,210	465,340	1,691	43,200	3,120	21,630	28,000	.....
Clinton Town	104	436	174,130	171,130	345,260	4,367	88,500	10,900	82,325	76,580	.....
Clinton Township	10,738	514	426,400	1,176,000	1,602,400	8,775	100,500	91,500	33,950	49,585	.....
Delaware Township	23,008	113	404,250	624,225	1,028,475	472	91,500	174,600	22,500	124,110	.....
East Amwell Township	28,743	860	460,552	2,473,536	2,934,088	904	187,595	3,900	341,120	155,900	.....
Flemington Borough	2,46	85	302,353	501,540	803,893	20,197	72,130	72,100	13,700	19,375	.....
Franklin Township	14,517	412	113,500	112,630	226,130	6,418	79,530	500	63,800	52,000	.....
Frenchtown Borough	671	187	113,500	194,630	308,130	2,098	36,000	4,150	3,900	12,655	.....
Glen Gardner Borough	683	363	60,000	356,900	416,900	18,224	61,035	8,810	48,350	9,320	.....
Hampton Borough	1,106	550	175,989	1,231,765	1,407,754	19,936	148,265	4,300	42,950	187,925	.....
High Bridge Borough	14,437	121	247,185	953,275	1,200,460	7,746	60,450	79,300	38,100	294,000	.....
Holland Township	21,735	.....	330,500	570,130	900,630	1,189	72,400	186,950	6,400	73,675	.....
Kingwood Township	179	1,684	557,175	1,300,335	1,857,510	43,658	153,415	100	100,875	73,700	.....
Lambertville City	412	276	45,900	358,900	404,800	6,326	83,400	6,000	13,900	20,905	.....
Lebanon Borough	18,215	298	231,160	533,035	764,195	310	83,400	2,200	131,410	119,952	.....
Milford Borough	573	236	63,870	1,747,775	1,811,645	7,352	16,177	2,200	131,410	517,700	.....
Milford Township	23,132	.....	607,500	1,558,800	2,166,300	1,352	138,200	148,100	60,950	96,755	.....
Readington Township	28,815	689	608,700	1,552,550	2,221,250	20,880	115,500	114,350	39,850	54,450	.....
Stockton Borough	296	182	32,600	190,450	223,050	1,844	27,000	115,000	115,000	6,160	.....
Stockton Township	19,518	172	305,550	872,495	1,208,045	.....	92,125	.....	63,700	10,950	.....
Tewksbury Township	11,563	88	223,205	534,375	757,580	8,086	64,350	98,775	.....	.....	.....
Union Township	13,422	451	254,700	514,700	769,400	37	32,300	51,025	2,095	23,000	.....
West Amwell Township .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	273,436	8,195	\$6,804,586	\$21,306,480	\$28,111,066	\$216,001	\$2,146,590	\$1,593,820	\$1,214,775	\$2,084,728	\$3,165,926

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1948—(Continued)

TAXING DISTRICT	DEDUCTIONS		Net Valuation Taxable	Amounts Deducted Under R. S. 54:4-48, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-48, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes are Apportioned (R. S. 54:4-49, as am. by C. 79, L. 1942, and C. 293, L. 1941, Sec. 2)	Number of Polls Assessed	PROPERTY EXEMPT FROM TAXATION					
	Household Goods and Other Exemptions Under R. S. 54:4-3.16	Property Exempted, R. S. 54:4-3.12 am. by C. 70, L. 1942 and C. 71, L. 1944, Vets., et al., Ex.						Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classification—Real
Alexandria Township	\$23,000	\$20,000	\$890,924	\$400	.....	\$890,524	299	\$18,100	.....	.....	\$9,600	\$7,000	.....
Bethlehem Township	20,800	9,200	681,059	150	.....	680,909	175	16,650	.....	\$1,550	3,200	800	.....
Bloomsbury Borough	22,000	12,700	475,346	.....	.....	475,346	132	37,500	.....	12,800	23,400	800	.....
Califon Borough	20,300	11,450	417,081	.....	.....	417,081	97	12,950	.....	3,500	15,600	1,000	.....
Clinton Town	27,600	15,000	1,167,972	40	.....	1,167,932	204	60,000	.....	5,700	53,000	10,300	.....
Clinton Township	49,500	30,100	1,808,958	1,700	.....	1,807,458	434	39,700	.....	3,000	11,100	3,500	\$278,000
Delaware Township	55,100	21,750	1,628,932	1,800	.....	1,627,132	.....	20,200	.....	42,050	36,150	13,550	8,900
East Amwell Township	30,400	7,100	1,378,660	10,600	4,400	1,372,460	.....	46,800	.....	7,000	12,700	3,900	42,500
Flemington Borough	68,500	62,150	3,526,125	11,336	500	3,515,289	534	197,000	\$4,000	317,700	235,200	26,500	7,500
Franklin Township	31,500	20,750	997,668	750	.....	997,418	327	60,000	.....	.....	17,900	2,200	4,000
Frenchtown Borough	32,800	20,800	977,198	800	.....	976,398	243	200,000	.....	13,400	45,000	10,000	29,000
Glen Gardner Borough	16,400	11,000	261,805	2,200	.....	259,605	117	8,700	.....	2,000	12,150	200	.....
Hampton Borough	21,200	26,130	524,369	1,000	.....	523,469	157	25,000	.....	15,080	79,450	1,650	.....
High Bridge Borough	52,650	43,950	1,714,590	.....	500	1,715,090	340	73,000	.....	69,100	59,900	.....	.....
Holland Township	28,500	20,400	1,541,166	1,100	.....	1,540,066	263	40,000	.....	400	.....	1,000	.....
Kingwood Township	35,350	19,350	1,146,564	3,650	2,400	1,145,314	361	7,100	.....	8,000	11,750	.....	3,550
Lambertville City	96,000	60,825	2,274,433	1,200	350	2,273,583	538	196,000	10,700	101,000	220,850	5,000	3,000
Lebanon Borough	20,800	9,500	462,131	.....	.....	462,131	147	15,000	.....	5,000	40,500	6,500	.....
Lebanon Township	35,900	27,270	941,717	1,400	.....	940,317	.....	8,000	.....	20,000	17,700	2,000	1,634,403
Milford Borough	30,700	14,100	2,513,347	.....	.....	2,513,347	188	50,000	.....	25,500	60,000	1,000	.....
Raritan Township	68,100	32,900	5,691,408	.....	1,200	5,692,608	711	22,000	.....	5,000	20,000	3,000	4,000
Readington Township	64,900	64,000	2,437,480	7,200	4,500	2,434,780	543	29,100	.....	.....	64,000	3,100	20,100
Stockton Borough	14,150	11,150	247,154	.....	.....	247,154	.....	9,300	.....	3,750	20,700	.....	.....
Tewksbury Township	36,350	28,340	1,485,220	550	550	1,485,220	.....	6,100	.....	400	30,700	2,500	7,000
Union Township .....	.....	17,700	923,541	300	.....	923,041	219	8,100	.....	.....	23,200	.....	773,755
West Amwell Township	25,100	14,420	838,393	4,400	2,550	836,543	.....	6,400	.....	.....	11,300	3,000	500
Totals	\$927,600	\$632,035	\$36,953,041	\$50,576	\$17,750	\$36,920,215	6,029	\$1,212,700	\$14,700	\$661,930	\$1,143,050	\$108,500	\$2,816,208

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1948—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION		APPORTIONMENT OF TAXES							General Tax Rate to Apply per \$100 Valuation (Tax Rate for Local Taxing Purposes)	
	Other Exemptions Not Included in Foregoing Classification—Personal	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Regional High School Tax	County Library Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes	Total Amount of Miscellaneous Revenue for Support of Budget, Including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District		
Alexandria Township		\$34,700	\$8,279.92		\$356.21	\$16,234.99	\$18,336.25	\$14,741.00		\$4.85	
Bethlehem Township		22,200	6,330.96	\$211.26	272.36	17,237.45	9,189.75	23,949.00		4.89	
Bloomsbury Borough		74,500	4,419.67		190.14	12,148.94	8,323.23	5,623.00	\$439.55	5.28	
Califon Borough		33,050	3,877.94	129.38	166.83	5,839.78	5,624.65	2,524.00	736.24	3.75	
Clinton Town		129,000	10,859.21	362.30	467.17	17,038.12	17,760.78	6,246.00	1,184.51	3.99	
Clinton Township		335,300	16,805.40	561.13	722.98	35,907.86	6,832.94	37,342.00		3.37	
Delaware Township	\$3,150	124,000	15,128.76		650.85	20,142.62	34,558.51	31,866.00		4.70	
East Amwell Township	3,000	115,900	12,760.87		548.98	25,324.25	32,698.95	35,987.31		5.18	
Flemington Borough	900	788,800	32,684.48			47,012.59	83,138.29	32,667.00	4,809.47	4.62	
Franklin Township		84,100	9,273.80	309.47	398.97	23,640.87	7,893.04	19,751.00		4.17	
Frenchtown Borough	500	297,900	9,078.36		390.56	25,985.72	21,387.57	12,553.22	819.34	5.82	
Glen Gardner Borough		23,050	2,413.76	81.21	103.84	8,626.74	5,686.95	4,279.00		6.46	
Hampton Borough		121,180	4,867.11	162.66	209.39	11,493.85	10,211.45	6,273.00		5.14	
High Bridge Borough	5,000	207,000	15,946.58		686.04	45,019.00	24,851.13	21,531.00		5.05	
Holland Township		49,400	14,319.24		616.03	3,000.00		90,090.00		1.17	
Kingwood Township		30,400	10,648.91		458.13	18,950.00	14,483.22	6,654.00		3.89	
Lambertville City		536,550	21,139.34			62,054.99	77,126.57	47,770.37	1,632.52	7.05	
Lebanon Borough		67,000	4,296.80	143.35	184.85	8,377.18	816.74	6,654.00		3.00	
Lebanon Township	554,669	2,236,772	8,742.89	292.12	376.13	12,000.00	24,290.55	38,118.00		4.86	
Milford Borough		136,500	23,368.62		1,005.34	36,494.44	21,944.06	14,515.00	684.96	3.30	
Raritan Township		54,000	52,928.77		2,277.04	66,112.23	20,166.92	55,531.00		2.49	
Readington Township		116,300	22,638.11		973.91	50,581.36	49,608.22	55,280.00		5.08	
Stockton Borough		23,750	2,297.99		98.86	4,131.91	4,262.35	4,900.09		4.37	
Tewksbury Township		46,700	13,809.29	460.71	594.09	28,575.05	33,845.20	20,713.00		5.21	
Union Township	118,708	923,763	8,582.26	286.41	369.22	20,607.60	11,856.68	15,604.00		4.52	
West Amwell Township		21,200	7,778.01		334.62	20,791.59	11,375.36	21,438.08		4.81	
Totals	\$685,927	\$6,643,015	\$343,277.05	\$3,000.00	\$12,452.54	\$649,329.13	\$556,269.36	\$632,600.07	\$10,306.59		
Total County Taxes Appropriated			\$353,583.64			County Tax Rate per \$100 of Valuation				\$.929780744	
Bank Stock Taxes Due County			10,306.59			County Library Tax Rate				.04	
Net County Taxes Apportioned			343,277.05			North Hunterdon Regional High School District				.0310195	
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget			383,046.50								

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second- Class R. R. Property	Value of Second-Class R. R. Property (C. 41, L. 1948)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Materials Used in Mfg., Other Personal Property Assessed R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Personal Property Used in Business	Value of Intangible Per- sonal Property of Insurance Companies Assessed Under R. S. 54:4-20 to R. S. 54:4-22	Deductions—Household Goods and Other Exemptions Under R. S. 54:4-3.16
	Acres	Lots										
East Windsor Township	10,047	150	\$477,685	\$785,565	\$1,263,250	\$1,036	\$43,250	\$79,000	\$88,525	\$18,775	.....	\$22,500
Ewing Township .....	.....	.....	2,067,824	10,219,858	12,287,682	90,490	458,215	16,350	1,130,000	1,783,925	.....	173,600
Hamilton Township .....	.....	.....	4,861,547	25,767,120	30,628,667	302,412	1,089,500	35,200	1,682,486	1,647,615	.....	542,300
Hightstown Borough .....	.....	.....	507,200	2,552,350	3,059,550	19,011	277,375	2,300	301,720	.....	.....	77,650
Hopewell Borough	19,009	658	222,662	1,158,298	1,380,960	20,983	72,560	5,200	108,222	144,518	.....	54,800
Hopewell Township	36,207	.....	1,421,845	2,571,550	3,993,395	3,533	244,800	248,600	222,675	.....	.....	89,100
Lawrence Township	12,037	5,998	1,687,014	6,312,055	7,999,069	4,277	457,125	72,100	100,520	782,340	.....	179,300
Pennington Borough	208	750	261,720	1,219,520	1,481,240	16,380	114,050	250	54,600	66,470	.....	40,100
Princeton Borough .....	.....	.....	4,404,977	11,782,010	16,186,987	62,641	1,051,700	.....	289,500	478,365	.....	188,500
Princeton Township .....	.....	1,707	1,808,068	5,314,300	7,122,368	86,557	455,700	33,000	38,500	127,206	.....	71,700
Washington Township	13,114	68	572,555	772,050	1,344,605	2,236	21,150	199,150	49,100	38,385	.....	32,700
West Windsor Township	15,587	867	997,015	3,160,800	4,157,815	326,194	155,300	151,500	582,715	359,800	.....	57,400
Trenton City	349	28,554	36,560,075	91,755,875	*128,056,475	2,063,971	5,860,000	.....	13,195,150	11,998,900	\$1,421,000	2,559,600
Totals	106,558	38,758	\$55,850,187	\$163,371,351	\$218,962,063	\$2,999,122	\$10,309,725	\$843,250	\$17,838,713	\$17,446,299	\$1,421,000	\$4,089,250

* City of Trenton is entitled to a deduction of \$259,475 for exemptions on Parsonages included in Column under exempt property.

Abstract of Rates and Exemptions in the County of Mercer, for the Year 1948—(Continued)

TAXING DISTRICT	Deductions—Property Exempted Under R. S. 54:4-3.12, am. by C. 70, L. 1942 and C. 71, L. 1944, Vets., et als., Ex.	Net Valuation Taxable	Amounts Deducted Under R. S. 54:4-49, am. by C. 70, L. 1942, and R. S. 54:4-53 (Resulting from Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 70, L. 1942, and R. S. 54:4-53 (Resulting from Corrected Errors)	Net Valuation on Which County Taxes are Apportioned (R. S. 54:4-49; as am. by C. 70, L. 1942; and C. 233, L. 1941, Sec. 2)	PROPERTY EXEMPT FROM TAXATION						
						Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classification—Real	Other Exemptions Not Included in Foregoing Classification—Personal
East Windsor Township	\$15,490	\$1,456,536	\$300	.....	\$1,456,236	.....	.....	.....	.....	.....	.....	.....
Ewing Township	287,652	15,305,407	112,263	.....	15,293,143	\$819,000	\$3,000,000	4,103,850	\$188,800	42,200	\$205,000	.....
Hamilton Township	739,308	34,103,672	430,461	24,625	33,697,836	2,506,960	.....	703,905	729,520	73,700	139,090	.....
Hightstown Borough	49,770	3,532,536	1,200	.....	3,531,336	328,200	557,315	213,535	220,995	19,200	89,550	.....
Hopewell Borough	31,035	1,641,608	.....	.....	1,641,608	108,300	.....	56,300	71,320	7,250	11,000	.....
Hopeville Township	61,100	4,662,803	1,600	.....	4,661,203	69,625	200,000	752,375	34,400	13,575	136,000	.....
Lawrence Township	164,240	9,071,891	4,665	.....	9,068,991	284,770	2,365,000	63,739	345,825	5,500	.....	.....
Pennington Borough	42,650	1,650,240	2,600	.....	1,647,640	286,000	103,200	112,400	118,110	30,430	673,800	14,000
Princeton Borough	67,700	17,812,364	39,090	.....	17,772,974	748,960	16,474,300	149,256	496,345	17,825	.....	8,500
Princeton Township	58,050	7,733,281	13,000	.....	7,720,281	171,500	501,750	413,300	8,700	13,300	10,900	.....
Washington Township	29,500	1,601,426	.....	.....	1,601,426	47,000	.....	2,750	.....	4,000	.....	.....
West Windsor Township	34,640	5,641,284	.....	.....	5,641,184	52,000	.....	.....	19,700	.....	.....	.....
Trenton City	617,900	159,426,906	1,327,445	20,725	158,120,276	12,283,800	1,909,650	31,477,050	10,330,750	330,700	1,913,350	129,100
Totals	\$2,190,348	\$263,540,574	\$1,933,254	\$56,539	\$261,668,859	\$17,708,105	\$24,765,215	\$38,049,410	\$12,592,290	\$622,095	\$3,180,430	\$188,100

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1948—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION	APPORTIONMENT OF TAXES				Total Amount of Miscellaneous Revenues for the Support of the Budget, including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valua- tion (For Local Taxing Purposes)
		County Taxes Appor- tioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Net District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes			
East Windsor Township	\$2,850	\$13,867.81	\$473.28	\$39,843.82	.....	\$29,967.55	.....	\$3.72
Ewing Township	8,358,850	144,751.68	4,940.04	342,491.41	\$125,090.24	308,792.16	.....	4.04
Hamilton Township	4,144,175	320,906.29	.....	949,350.00	518,427.99	726,317.26	\$1,546.73	5.25
Hightstown Borough	1,416,795	33,629.10	1,147.68	96,633.18	63,427.92	79,583.01	2,285.12	5.52
Hopewell Borough	252,170	15,633.12	.....	52,851.79	12,202.81	51,119.60	1,083.41	4.92
Hopewell Township	1,085,975	43,442.29	1,482.59	128,011.17	51,196.31	117,445.14	.....	4.92
Lawrence Township	3,222,584	86,364.48	2,947.42	216,943.96	82,314.79	154,866.00	.....	4.28
Pennington Borough	693,710	15,670.90	.....	46,298.11	30,806.70	27,475.06	934.57	5.62
Princeton Borough	18,606,661	169,252.98	.....	313,092.31	226,462.99	191,726.44	5,015.33	3.98
Princeton Township	1,128,575	73,560.64	2,510.46	151,802.15	47,748.75	119,727.00	.....	3.56
Washington Township	57,800	15,250.47	520.46	34,645.50	16,437.11	47,862.00	.....	4.18
West Windsor Township	97,910	53,721.30	1,833.38	65,936.98	.....	94,147.50	.....	2.16
Trenton City	58,046,650	1,505,787.80	.....	3,332,447.60	3,967,367.77	2,331,473.00	23,295.98	5.53
Totals	\$97,114,705	\$2,491,838.86	\$15,855.31	\$5,770,347.98	\$5,141,483.38	\$4,280,501.72	\$34,161.14	
Total County Taxes Appropriated		\$2,526,000.00						
Bank Stock Taxes Due County		34,161.14						
Net County Taxes Apportioned		\$2,491,838.86						
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget		682,000.00						
				County Tax Rate per \$100 of Valuation		\$0.95230532391		
				County Library Tax Rate per \$100 (Certain Municipalities)		0.0325		
				Total Net Added Assessments Reported October 1, 1947 ...		\$2,406,676		

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed Exclusive of Second- Class R. R. Property	Value of Second-Class R. R. Property (C. 293, L. 1941, Sec. 2)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Mate- rials Used in Mfg. and Other Pers. Prop. Assessed, R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Personal Property Used In Business	Value of Intangible Per- sonal Property of In- surance Companies Assessed Under R. S. 54:4-20 to R. S. 54:4-22
	Acres	Lots									
Carteret Borough	1,178	6,713	\$3,254,190	\$6,911,655	\$10,165,845	\$225,825	\$242,500	.....	\$2,143,850	\$264,050	.....
Cranbury Township	8,003	373	489,190	1,110,850	1,600,040	1,273	64,550	\$21,200	12,000	99,950	.....
Dunellen Borough	128	4,118	968,585	3,346,170	4,314,755	99,861	167,614	.....	436,995	123,716	.....
East Brunswick Township ..	12,148	7,012	849,210	1,564,101	2,413,311	9,928	134,300	31,475	20,900	150,150	.....
Helmetta Borough	400	510	63,000	580,800	643,800	1,123	36,550	.....	453,725	2,000	.....
Highland Park Borough	257	4,647	2,933,141	6,055,985	8,989,126	6,007	300,670	300	147,375	244,440	.....
Jamesburg Borough	355	1,164	194,200	764,175	958,375	7,645	116,950	.....	40,450	34,375	.....
Madison Township	20,050	6,302	1,066,785	1,473,950	2,540,735	102,110	15,025	44,250	.....	80,025	.....
Metuchen Borough	348	5,358	1,631,916	4,537,780	6,169,696	267,396	270,300	800	156,980	367,550	.....
Middlesex Borough	749	9,762	696,704	3,488,703	4,185,407	32,379	142,359	.....	464,310	341,335	.....
Milltown Borough	616	1,702	541,700	2,061,400	2,603,100	8,032	131,275	1,000	13,400	154,900	.....
Monroe Township	2,897	9,150	659,845	802,750	1,462,595	7,773	31,300	77,200	22,300	37,700	.....
New Brunswick City	10,674	1,138	12,434,590	26,928,600	39,363,150	486,990	11,900	.....	1,956,250	3,437,375	.....
North Brunswick Township ..	5,194	9,910	1,021,565	5,052,750	6,074,315	6,272	112,700	26,050	515,700	902,265	\$78,250
Perth Amboy City	658	11,998	17,603,250	23,797,015	41,400,265	2,143,901	428,100	.....	6,464,620	990,970	.....
Piscataway Township	6,300	29,850	1,804,298	3,387,800	5,192,098	1,450	260,550	6,250	53,250	1,105,242	.....
Plainsboro Township	7,319	132	433,663	811,200	1,244,866	30,408	51,800	118,600	11,562	102,884	.....
Raritan Township	14,282	21,750	2,566,753	7,004,860	9,571,613	52,303	356,602	12,400	100,125	440,075	.....
Sayreville Borough	8,873	7,687	1,762,106	9,764,901	11,527,007	116,926	296,550	.....	1,227,950	96,719	.....
South Amboy City	160	3,270	1,281,900	2,726,500	4,008,400	1,575,531	80,850	.....	51,100	277,044	.....
South Brunswick Township ..	25,300	5,286	883,585	1,742,325	2,625,910	275,160	68,550	51,700	101,360	283,425	.....
South Plainfield Borough	2,402	25,402	1,790,164	2,833,529	4,623,693	84,463	630,722	925	27,390	113,950	.....
South River Borough	541	5,600	1,831,290	4,075,170	5,906,460	3,561	187,600	500	196,685	327,040	.....
Spotswood Borough	887	6,596	175,133	807,725	982,858	129,908	53,850	.....	260,500	.....	.....
Woodbridge Township	7,270	60,685	4,792,160	13,920,975	18,713,135	1,688,662	50,200	2,500	1,400,400	1,655,000	.....
Totals	136,989	246,115	\$61,728,926	\$135,551,669	\$197,280,595	\$7,364,887	\$4,243,367	\$395,150	\$16,369,177	\$11,632,180	\$78,250

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1948—(Continued)

TAXING DISTRICT	DEDUCTIONS		Net Valuation Taxable	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-48, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes are Apportioned (R. S. 54:4-49; as am. by C. 79, L. 1942; and C. 293, L. 1941, Sec. 2)	PROPERTY EXEMPT FROM TAXATION			
	Household Goods and Other Exemptions Under R. S. 54:4-3.16	Property Exempted, R. S. 54:4-3.12, am. by C. 70, L. 1942, and C. 71, L. 1944, Vets., et al., Ex.					Public School Property	Other School Property	Public Property	Church and Charitable Property
Carteret Borough		\$217,440	\$12,824,630	\$64,450 *	\$881,815	\$13,641,995	\$276,000	\$30,000	\$660,950	\$164,075
Cranbury Township		12,000	1,787,013		140,692	1,927,705				21,200
Dunellen Borough		115,350	5,027,591	20,025 *	281,881	5,289,447	218,000	40,000	95,350	142,200
East Brunswick Township ..	\$96,800	104,950	2,558,314	23,395 *	44,072	2,579,991	172,500		24,600	30,500
Helmetta Borough	15,400	11,000	1,110,798		58,525	1,169,323	34,200			42,800
Highland Park Borough		156,150	9,531,768	99,700		9,432,668	903,100	98,000	885,210	434,900
Jamesburg Borough	47,300	49,050	1,061,445		18,186	1,079,631	78,200		10,000	39,050
Madison Township		127,400	2,654,745	325 *	215,178	2,869,598	119,900		9,300	29,375
Metuchen Borough		212,040	7,020,682	37,565 *	275,349	7,258,466	746,000	300,000	368,515	238,200
Middlesex Borough	4,600	95,700	5,065,490		268,442	5,333,932	182,000		961,570	23,790
Milltown Borough	74,800	68,575	2,768,332	21,150 *	67,127	2,814,309	121,375		143,450	159,300
Monroe Township	28,900	36,525	1,573,443		91,263	1,664,706	154,000			
New Brunswick City		315,200	45,018,755	350,211		44,668,544	3,092,350	8,373,715	3,694,525	4,311,875
North Brunswick Township ..		116,000	7,521,302	28,452 *	265,111	7,757,961	257,850		484,290	22,300
Perth Amboy City			51,427,856	539,163 *	2,064,941	52,953,634	2,877,796	392,120	2,030,650	1,935,130
Piscataway Township	136,050	167,360	6,315,430	43,800 *	329,443	6,601,673	328,060		147,340	62,250
Plainsboro Township	18,500	4,900	1,536,720		110,751	1,647,471	44,000	151,500	121,500	30,000
Raritan Township	191,213	276,922	10,064,983	60,370 *	770,570	10,817,489	605,355	44,250	115,575	55,400
Sayreville Borough	157,700	123,175	12,984,277	31,741 *	477,231	13,429,767	529,000	44,000	40,600	192,700
South Amboy City		101,100	5,891,825		262,240	6,154,065	280,000	90,000	195,300	494,250
South Brunswick Township ..		33,650	3,462,455	2,500 *	215,622	3,681,427	126,100	6,100		22,900
South Plainfield Borough	135,000	176,705	5,169,438	53,449 *	266,970	5,384,258	291,000		27,560	74,665
South River Borough		157,815	6,464,031	35,210 *	264,936	6,693,867	846,250	75,000	505,615	289,800
Spotswood Borough	46,700	46,950	1,333,466	44,357 *	83,030	1,372,139	17,000		9,210	32,500
Woodbridge Township		680,822	22,829,075	17,705 *	1,654,813	24,466,183	2,303,625	65,000	1,877,090	376,408
Totals	\$952,963	\$3,406,779	\$233,003,864	\$1,472,568	\$9,157,753	\$240,689,049	\$14,624,661	\$9,718,685	\$12,408,200	\$9,225,568

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1948—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION				APPORTIONMENT OF TAXES				Total Amounts of Misc. Revenues for the Support of the Budget, Including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (for Local Taxing Purposes)
	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classification—Real	Other Exemptions Not Included in Foregoing Classification—Personal	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	District Court Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes			
Carteret Borough .....	.....	\$209,100	.....	\$1,340,125	\$204,229.56†	\$1,780.44	\$410,962.78	\$425,418.59	\$155,337.00	\$2,080.44	\$8.13
Cranbury Township	\$4,000	.....	.....	46,200	28,859.02*	139.12	45,255.67	15,307.16	35,448.00	1,105.40	5.02
Dunellen Borough .....	.....	.....	.....	495,550	79,186.54*	381.72	195,100.27	105,588.84	96,206.00	1,919.10	7.57
East Brunswick Township ..	3,500	.....	.....	231,100	38,624.18*	186.20	97,154.36	45,500.00	118,484.00	.....	7.10
Helmetta Borough .....	.....	1,300	.....	78,300	17,505.54*	84.35	14,800.96	7,386.01	10,431.00	.....	3.59
Highland Park Borough .....	.....	4,200	\$350	2,325,810	141,204.36*	680.76	304,136.78	183,594.90	194,893.00	1,405.10	6.61
Jamesburg Borough	20,750	.....	.....	148,000	16,162.78*	77.92	52,625.61	26,245.78	40,478.00	521.62	8.97
Madison Township	2,250	.....	.....	160,825	42,959.78*	207.10	120,517.90	27,350.63	101,061.00	.....	7.20
Metuchen Borough	18,000	124,250	.....	1,803,965	108,664.08†	947.24	212,561.19	197,093.62	145,420.00	898.42	7.40
Middlesex Borough	50	400	.....	1,167,810	79,852.52*	384.94	135,655.22	96,308.97	146,660.00	.....	6.13
Milltown Borough .....	.....	.....	.....	424,125	42,132.08*	203.10	80,955.43	13,402.24	106,066.88	849.84	4.94
Monroe Township	3,600	1,525,000	75,000	1,757,600	24,921.76*	120.14	59,100.00	18,107.75	56,273.00	.....	6.50
New Brunswick City	86,800	621,250	.....	20,180,515	668,720.12*	3,223.64	933,524.37	984,768.40	937,258.00	8,024.72	5.76
North Brunswick Township ..	79,400	.....	.....	843,840	116,141.86*	559.88	178,033.67	115,497.91	138,103.00	.....	5.46
Perth Amboy City	246,370	1,290,685	.....	8,772,751	792,751.20†	6,910.56	1,190,294.75	1,279,532.77	1,102,499.00	6,207.22	6.36
Piscataway Township	1,000	34,415	.....	573,065	98,822.47*	476.38	202,297.24	112,829.16	181,523.00	.....	6.57
Plainsboro Township	500	.....	.....	347,500	24,663.74*	118.90	25,647.37	.....	38,719.00	.....	3.29
Raritan Township	1,400	14,835,825	58,420,000	74,077,805	161,944.84†	705.84	323,535.89	120,000.00	661,435.35	.....	6.03
Sayreville Borough	9,400	.....	.....	815,700	201,052.42*	969.18	235,979.87	183,069.12	279,808.00	912.38	4.79
South Amboy City	10,000	.....	.....	1,069,550	92,130.46†	803.12	126,939.46	85,100.69	204,722.00	1,788.96	5.18
South Brunswick Township ..	18,200	.....	.....	173,300	55,113.42*	265.68	86,376.04	.....	157,893.00	.....	4.10
South Plainfield Borough	10,600	.....	.....	403,825	80,605.94*	388.55	174,312.55	104,576.75	189,558.02	499.04	6.97
South River Borough	11,700	68,350	20,200	1,816,915	100,211.66*	483.08	270,606.67	86,324.88	283,105.00	3,621.86	7.08
Spotswood Borough .....	.....	.....	.....	58,710	20,541.82*	99.02	39,976.15	23,725.25	24,650.00	.....	6.33
Woodbridge Township	61,524	.....	.....	4,683,647	366,274.98†	3,192.86	723,347.92	582,465.94	840,831.63	1,983.90	7.34
Totals	\$589,044	\$18,714,825	\$58,515,550	\$123,796,533	\$3,603,277.13	\$23,780.00	\$6,237,698.12	\$4,839,195.36	\$6,246,862.88	\$31,818.00	
Total County Taxes Appropriated				\$3,635,095.13			County Tax Rate per \$100 of Valuation				\$1.497067
Bank Stock Taxes Due County				31,818.00			*First Judicial District Court Tax				\$9,440.00
Net County Taxes Apportioned				3,603,277.13			†Second Judicial District Court Tax				14,340.00
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ...				830,748.30			*First Judicial District Court Tax Rate				.00721679
							†Second Judicial District Court Tax Rate				.0130501

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TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second- Class R. R. Property	Value of Second-Class R. R. Property (C. 293, L. 1941, Sec. 2)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock In Trade, Ma- terials Used in Manu- facture and Other Per- sonal Property Assessed Under R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Personal Property Used in Business	Deductions—Household Goods and Other Exemptions Under R. S. 54:4-3.16
	Acres	Lots									
Atlantic Township	17,000	2,000	\$597,885	\$811,195	\$1,409,080		\$170,415				
Asbury Park City		3,870	9,980,200	13,220,400	23,200,400	\$155,976	660,500		\$636,400	\$664,700	\$234,300
Atlantic Highlands Borough	31	3,180	884,555	1,696,035	2,580,590	22,007	140,895		241,425		46,800
Allentown Borough	248	284	110,350	487,990	598,340		59,750	\$1,900		38,625	16,600
Allenhurst Borough		633	712,075	1,323,200	2,035,275	27,627	98,375		14,400	65,400	20,600
Avon-By-The-Sea Borough		979	1,077,862	1,633,625	2,711,487	12,147	154,250		74,205		32,200
Belmar Borough		2,280	2,756,125	4,084,325	6,840,450	29,591	495,730				44,700
Bradley Beach Borough		1,687	2,545,250	3,174,450	5,719,700	17,953	474,775				39,550
Brielle Borough	659	2,136	618,500	679,500	1,298,000	721	115,675				29,300
Deal Borough	72	777	2,200,500	3,312,260	5,512,760	12,350	155,300		2,800	202,300	
Eatontown Borough	3,316	1,485	455,465	1,018,750	1,474,215	4,765	70,775	2,100	43,140	66,425	31,500
Englishtown Borough	223	264	94,225	339,650	433,875	675	31,450			102,150	
Freehold Township	21,532	722	893,040	780,955	1,673,995	200	90,100	116,400			39,200
Farmingdale Borough	111	398	81,865	369,260	451,125	12,310	4,300		33,415		800
Fair Haven Borough	522	1,733	764,830	1,947,900	2,712,730		209,900				40,900
Freehold Borough	432	2,475	1,231,150	4,821,850	6,153,000	39,173	987,975				98,700
Holmdel Township	11,304	117	492,000	541,535	1,033,535		172,615				24,500
Howell Township	32,675	5,198	664,464	1,929,655	2,594,119	4,062	5,200	235,600	10,225	65,525	4,800
Highlands Borough	119	1,942	692,125	1,144,325	1,836,450	8,756	47,600		10,750	23,000	20,400
Interlaken Borough	30	676	470,440	875,500	1,346,240	10,604	92,600				24,100
Keaport Borough		2,423	983,685	2,664,720	3,648,405	6,126	115,700				51,000
Keansburg Borough		6,265	1,336,065	2,471,650	3,807,715	4,560	380,295		322,700		131,325
Little Silver Borough	1,063	1,591	705,925	1,534,125	2,240,050	6,659	229,050				
Long Branch City		11,640	6,190,840	9,009,500	15,200,640	163,217	578,425		173,900	1,360,895	261,800
Manalapan Township	18,232	145	614,590	598,500	1,213,090	1,816	34,000	124,650			26,700
Total County Taxes Appropriated				\$2,726,892.90			First District Court Taxes Apportioned				\$8,692.50
Bank Stock Taxes Due County				31,803.47			First District Court Tax Rate				.01634496
Net County Taxes Apportioned				2,695,089.43			Second District Court Taxes Apportioned				5,415.00
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget				922,406.32			Second District Court Tax Rate				.00629128
County Tax Rate per \$100 of Valuation				1.41433757							
State Library Tax Rate				.03							

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1948—(Continued)

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second- Class R. R. Property	Value of Second-Class R. R. Property (C. 203, L. 1941, Sec. 2)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Ma- terials Used in Manu- facture and Other Per- sonal Property Assessed Under R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Personal Property Used in Business	Deductions—Household Goods and Other Exemptions Under R. S. 54:4-3.16
	Acres	Lots									
Marlboro Township	18,782	681	\$664,120	\$889,860	\$1,553,980	\$5,725	\$54,050	\$31,765	\$76,125	.....	\$22,400
Matawan Township	2,859	5,913	565,512	1,297,555	1,863,067	9,320	160,675	.....	.....	.....	.....
Middletown Township	17,860	11,560	3,438,375	5,188,425	8,626,800	8,067	599,950	72,050	32,100	\$556,320	222,900
Millstone Township	22,678	.....	514,245	438,835	953,080	.....	3,720	61,305	.....	20,000	1,100
Manasquan Borough .....	.....	3,526	1,106,835	2,265,790	3,372,625	12,368	143,520	.....	39,105	86,735	38,650
Matawan Borough	1,397	2,778	537,535	1,766,908	2,304,443	6,564	148,350	.....	.....	.....	.....
Monmouth Beach Borough	93	1,699	602,668	646,075	1,248,743	1,335	68,360	.....	.....	.....	19,200
Neptune Township	3,190	20,505	3,802,242	5,747,985	9,550,227	32,437	527,475	1,125	87,050	579,500	300,025
Neptune City Borough	140	3,264	552,080	1,090,300	1,642,380	.....	49,175	.....	11,000	86,080	.....
Ocean Township	4,530	12,511	2,146,705	3,230,350	5,377,055	4,676	100,475	11,950	26,825	170,000	32,700
Oceanport Borough	793	6,178	744,550	2,437,975	3,182,525	5,977	31,450	.....	.....	201,957	17,800
Raritan Township	2,831	3,650	308,805	585,875	894,680	1,994	31,370	.....	.....	.....	.....
Roosevelt Borough	720	204	47,031	360,900	407,931	.....	61,000	.....	.....	.....	20,000
Rumson Borough	2,671	1,746	2,475,270	3,790,125	6,265,395	.....	366,500	.....	.....	135,835	30,100
Red Bank Borough .....	.....	3,092	4,051,078	6,543,990	10,595,068	74,325	340,650	.....	778,640	395,165	121,380
Shrewsbury Township	7,162	1,004	529,367	728,975	1,258,342	.....	42,550	10,900	77,725	1,300	.....
Sea Bright Borough .....	.....	686	609,898	714,310	1,324,208	10,981	151,125	.....	.....	.....	.....
Sea Girt Borough	6	2,943	991,044	1,605,400	2,596,444	12,198	135,505	.....	2,300	32,945	.....
Shrewsbury Borough	1,075	800	674,075	1,164,300	1,838,375	925	.....	3,600	37,575	31,700	.....
Spring Lake Borough .....	.....	2,611	2,788,450	3,216,200	6,004,650	18,367	407,950	.....	.....	236,650	28,200
Spring Lake Heights Borough	345	659	259,995	356,350	616,345	1,854	9,000	.....	.....	13,625	2,300
South Belmar Borough .....	.....	1,426	337,400	570,475	907,875	.....	.....	.....	8,925	22,000	100
Upper Freehold Township	29,550	.....	726,805	675,560	1,402,365	898	250,615	.....	.....	.....	30,900
Union Beach Borough	526	5,417	432,690	846,110	1,278,800	3,940	240,585	.....	.....	.....	.....
Wall Township	14,044	12,458	1,326,295	1,728,400	3,054,695	1,879	369,900	40,550	16,350	101,675	180,000
West Long Branch Borough	1,023	2,009	784,330	1,039,975	1,824,305	.....	42,550	2,100	17,475	62,700	13,000
Totals	239,844	161,540	\$68,271,511	\$109,398,398	\$177,669,909	\$755,125	\$0,912,180	\$715,995	\$2,774,555	\$5,324,107	\$2,300,330

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1948—(Continued)

TAXING DISTRICT	Deductions—Property Exempted Under R. S. 54:4-3, 12, am. by C. 70, L. 1942 and C. 71, L. 1944, Veterans, et al., Exemptions	Net Valuation Taxable	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Result- ing from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Result- ing from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes Are Apportioned (R. S. 54:4-49; as am. by C. 79, L. 1942; and C. 263, L. 1941, Sec. 2)	PROPERTY EXEMPT FROM TAXATION				
						Public School Property	Other School Property	Public Property	Church and Chari- table Property	Cemeteries and Graveyards
Atlantic Township	\$17,500	\$1,561,995	\$2,500	.....	\$1,559,495	\$35,000	.....	\$1,000	\$6,000	\$300
Asbury Park City	132,600	24,951,376	45,900	.....	24,905,476	622,200	\$77,100	3,822,600	922,100	.....
Atlantic Highlands Borough	82,450	2,855,667	6,750	.....	2,848,917	320,000	.....	210,850	81,850	.....
Allentown Borough	6,775	675,240	1,750	.....	673,490	115,650	.....	5,100	30,300	2,600
Allenhurst Borough	9,000	2,211,477	1,950	.....	2,209,527	.....	.....	300,200	7,250	.....
Avon-By-The-Sea Borough	33,500	2,886,389	5,063	.....	2,881,326	19,000	.....	87,330	29,950	.....
Belmar Borough	66,000	7,255,071	15,000	.....	7,239,471	124,000	13,000	783,500	164,800	.....
Bradley Beach Borough	56,000	6,116,878	32,850	.....	6,084,028	217,000	.....	1,207,500	199,700	.....
Brielle Borough	27,675	1,357,421	6,025	.....	1,351,396	41,750	.....	39,500	7,500	9,900
Deal Borough	26,400	5,859,050	61,400	.....	5,797,650	.....	.....	538,500	41,000	.....
Eatontown Borough	57,900	1,572,020	10,050	.....	1,561,970	36,500	.....	42,000	36,100	1,000
Englishtown Borough	14,000	554,150	1,400	.....	552,750	60,000	3,650	19,500	25,740	800
Freehold Township	30,550	1,810,945	2,400	.....	1,808,545	67,100	.....	200,000	7,100	9,000
Farmingdale Borough	17,500	483,050	.....	\$5,900	488,950	44,000	.....	20,700	26,700	.....
Fair Haven Borough	91,550	2,790,180	15,790	.....	2,774,390	82,600	.....	28,100	27,200	.....
Freehold Borough	121,500	6,959,948	11,200	.....	6,948,748	417,500	25,000	878,500	329,000	1,500
Holmdel Township	19,150	1,162,500	1,800	.....	1,160,700	60,250	.....	31,650	40,950	4,300
Howell Township	76,450	2,833,481	8,950	.....	2,824,531	150,000	.....	8,000	72,000	14,500
Highlands Borough	62,725	1,844,331	11,050	.....	1,833,281	161,000	.....	500,200	77,000	67,050
Interlaken Borough	28,000	1,397,344	500	.....	1,396,844	.....	.....	29,500	.....	.....
Keyport Borough	112,475	3,929,456	2,000	.....	3,927,456	314,500	40,000	326,750	217,150	8,000
Keansburg Borough	110,675	3,956,600	19,925	.....	3,936,675	80,250	48,250	189,850	69,975	1,500
Little Silver Borough	68,475	2,407,284	10,300	.....	2,396,984	75,000	.....	.....	11,725	2,000
Long Branch City	275,100	16,940,177	46,825	.....	16,893,352	1,388,250	144,000	2,636,405	1,731,970	.....
Manalapan Township	12,500	1,334,356	1,500	.....	1,332,856	11,000	.....	.....	22,400	10,000

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1948—(Continued)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION									
	Deductions—Property Exempted Under R. S. 54:4-3.12, am. by C. 70, L. 1942 and C. 71, L. 1944, Veterans', et al., Exemptions	Net Valuation Taxable	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes Are Apportioned (R. S. 54:4-49; as am. by C. 79, L. 1942; and C. 293, L. 1941, Sec. 2)	Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards
Marlboro Township	\$21,000	\$1,678,945	..	\$2,800	\$1,681,045	\$53,300	..	\$8,700	\$110,700	\$5,000
Matawan Township	37,700	1,993,362	..	..	1,974,662	20,100	..	41,520	3,000	88,800
Middletown Township	318,050	9,334,337	9,350	..	9,344,987	325,520	..	67,725	112,050	88,600
Millstone Township	18,500	1,018,505	910	..	1,017,595	22,800	..	3,725	25,000	4,750
Monmouth Borough	80,150	3,526,553	10,300	..	3,516,253	150,000	..	150,000	31,600	5,000
Moham Township	57,031	2,402,506	4,300	..	2,398,206	125,000	..	10,087	43,000	2,700
Monmouth Beach Borough	24,010	1,276,228	..	..	1,298,968	17,500	..	30,000	11,500	30,000
Neptune Township	214,725	10,263,094	31,400	..	10,295,604	580,075	..	1,250,182	681,225	179,400
Neptune City Borough	17,885	1,706,740	12,800	..	1,693,940	82,000	..	39,425	10,000	400
Ocean Township	146,800	3,512,281	27,750	..	3,484,531	90,200	..	49,425	37,000	100
Oceanport Borough	46,525	3,537,784	39,730	..	3,597,514	37,000	33,500	6,500	3,500	..
Keating Township	21,000	868,444	1,000	..	867,444	21,700	..	30	9,500	3,000
Roosevelt Borough	21,000	427,631	..	1,061	428,632	46,500	3,000	7,000	..	200
Red Bank Borough	82,000	6,635,639	22,950	..	6,658,589	347,500	89,000	182,000	220,500	10,000
Red Bank Township	200,140	11,582,828	9,750	..	11,592,578	1,128,000	118,000	83,000	372,570	..
Shrewsbury Township	53,000	1,389,817	..	..	1,389,817	32,100	..	2,450	6,750	3,800
Sea Bright Borough	23,000	1,403,214	2,110	..	1,401,104	48,000	10,000	207,600	13,100	..
Sea Girt Borough	23,000	2,753,792	4,050	..	2,751,362	3,500	..	8,500	48,250	..
Shrewsbury Borough	28,500	1,883,975	..	..	1,879,925	49,000	..	1,087,000	88,000	..
Spring Lake Borough	13,500	6,907,917	1,300	..	6,906,617	175,000	..	83,000	19,700	9,000
Spring Lake Heights Borough	28,150	910,374	4,650	..	905,724	59,000	..	10,750	3,100	..
South Belmar Borough	28,250	910,450	4,100	..	906,350	..	..	22,550	18,400	..
Upper Freehold Township	17,750	1,616,228	2,250	..	1,602,978	20,400	..	60,000	25,300	..
Union Beach Borough	206,455	1,316,570	7,950	..	1,308,620	61,800	..	76,200	..	..
Wall Township	166,225	3,258,724	43,300	..	3,195,424	108,500	..	3,000	19,500	13,300
West Long Branch Borough	77,205	1,858,835	3,450	..	1,855,385	55,900	..	..	..	..
Totals	\$21,032,821	\$191,197,720	\$632,560	\$0,761	\$190,554,801	\$2,149,775	\$608,100	\$16,332,004	\$6,201,235	\$512,580

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1948—(Continued)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION		APPORTIONMENT OF TAXES							Total Amount of Miscellaneous Revenues for the Support of the Budget, Including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (for Local Taxing Purposes)
	Other Exemptions Not Included in Foregoing Classification—Real	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	District Court Taxes	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes					
Atlantic Township	\$35,000	\$77,300	\$22,056.52	\$98.28	\$467.85	\$40,840.72	\$26,812.12	\$32,049.00	.....	\$5.77949861		
Asbury Park City	762,500	6,206,500	352,247.50	4,078.29	.....	289,850.18	913,089.49	772,020.33	\$3,996.76	6.24921631		
Atlantic Highlands Borough .....	.....	612,700	40,293.30	.....	854.68	80,301.97	69,865.85	101,940.08	1,464.85	6.69951390		
Allentown Borough .....	.....	153,710	9,525.42	.....	202.05	14,706.84	12,122.53	9,576.00	889.60	5.41390389		
Allenhurst Borough	70,000	377,450	31,250.17	130.13	662.86	16,756.50	86,719.63	145,059.54	911.54	6.12840603		
Avon-By-The-Sea Borough	11,100	147,380	40,751.68	471.78	.....	40,039.70	94,235.75	105,164.01	.....	6.28809592		
Belmar Borough	40,000	1,125,900	102,390.56	1,185.84	.....	127,044.61	154,334.91	370,319.24	1,209.35	5.30602550		
Bradley Beach Borough	32,300	1,656,500	86,048.70	999.81	.....	121,052.88	144,914.95	187,000.00	1,151.64	5.77118476		
Brielle Borough	8,800	107,450	19,113.30	.....	405.42	28,577.21	38,721.73	41,351.58	.....	6.39577993		
Deal Borough .....	.....	579,500	81,998.34	368.61	1,739.30	20,583.75	178,584.83	167,100.00	.....	4.83482523		
Eatontown Borough	125,290	240,890	22,091.53	98.90	468.59	46,129.00	24,887.65	61,573.97	690.28	5.95893627		
Englishtown Borough .....	.....	109,690	7,817.75	.....	165.82	15,483.75	12,775.87	20,843.00	307.84	6.54032116		
Freehold Township .....	.....	283,200	25,578.93	.....	542.56	46,047.28	6,500.00	38,476.31	.....	4.34407282		
Farmingdale Borough	3,000	94,400	6,915.40	.....	146.69	21,092.70	.....	9,105.00	684.10	5.82854568		
Fair Haven Borough .....	.....	137,900	39,239.24	175.54	832.32	88,023.46	65,358.51	39,569.69	.....	6.93966223		
Freehold Borough	55,000	1,706,500	98,278.75	.....	.....	214,698.84	100,265.32	77,061.00	3,259.98	5.93744248		
Holmdel Township	450	137,600	16,416.22	.....	348.21	23,732.35	24,231.51	30,333.00	.....	5.66802492		
Howell Township	300,000	544,500	39,948.40	.....	847.36	102,024.21	45,000.00	103,629.34	.....	6.62859494		
Highlands Borough .....	.....	805,250	25,928.78	.....	549.98	61,137.14	76,446.40	143,590.00	.....	8.89549108		
Interlaken Borough .....	.....	20,500	19,756.09	87.91	419.05	26,289.72	47,501.09	23,630.87	.....	6.73090237		
Keyport Borough .....	.....	906,400	55,547.49	247.21	.....	142,024.79	91,206.14	87,921.00	1,439.84	7.35535994		
Keansburg Borough	10,825	400,650	55,593.01	248.54	1,179.20	104,072.17	138,246.16	156,518.00	806.25	7.57705368		
Little Silver Borough	24,575	113,300	33,901.45	.....	719.10	64,458.31	29,101.22	32,235.00	.....	5.32467625		
Long Branch City .....	.....	5,900,625	298,929.02	1,065.75	.....	525,185.65	644,460.18	641,420.00	5,121.82	8.32128615		
Manalapan Township .....	.....	43,400	18,851.08	.....	399.86	37,283.83	12,600.00	48,637.60	.....	5.18113382		

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1948—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION		APPORTIONMENT OF TAXES					Total Amount of Miscellaneous Revenues for the Support of the Budget, Including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (for Local Taxing Purposes)
	Other Exemptions Not Included in Foregoing Classification—Real	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	District Court Taxes	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes			
Marlboro Township	\$6,726,000	\$6,603,700	\$21,775.65	.....	\$504.31	\$52,672.20	\$26,272.85	\$71,200.00	.....	\$6.11502491
Matawan Township .....	.....	66,150	27,932.28	.....	.....	81,004.90	44,432.12	81,006.00	.....	7.68628948
Middletown Township	662,650	1,256,875	132,166.83	\$588.51	.....	383,091.25	157,855.29	224,675.74	.....	7.20202700
Millstone Township .....	.....	59,175	14,392.23	.....	305.28	36,785.27	24,933.72	34,436.00	.....	7.50281047
Manasquan Borough	23,350	425,350	49,731.69	.....	.....	73,375.48	90,366.07	166,971.00	\$1,082.59	6.05331154
Matawan Borough	87,198	283,585	33,915.90	.....	.....	97,525.44	41,267.15	60,957.78	1,903.76	7.18927937
Monmouth Beach Borough	10,080	164,940	17,947.49	80.28	380.69	20,830.31	48,605.08	59,303.00	.....	6.88063608
Neptune Township .....	.....	2,731,882	144,635.41	1,077.49	3,067.70	391,305.00	277,493.90	270,311.37	.....	7.97198090
Neptune City Borough	10,250	168,855	25,986.32	279.29	508.78	58,199.64	62,314.37	63,556.11	.....	8.50266293
Ocean Township	57,800	235,225	77,569.78	346.79	1,645.36	140,047.92	170,706.48	141,330.40	.....	7.08084969
Oceanport Borough	1,130,950	1,233,250	46,644.77	211.25	989.40	48,441.16	59,190.12	50,259.00	.....	4.63033647
Raritan Township	6,350	40,900	12,268.59	54.64	200.23	38,457.01	15,423.23	49,115.00	.....	7.65319307
Roosevelt Borough	58,080	115,680	6,067.40	26.92	.....	21,879.12	19,054.27	8,043.00	.....	10.98955492
Rumson Borough	150,000	969,000	93,800.71	418.69	1,989.64	133,020.00	127,869.15	72,015.00	.....	5.36583885
Red Bank Borough .....	.....	2,453,920	167,453.27	746.29	.....	408,312.10	220,742.45	188,017.72	5,562.07	6.72089080
Shrewsbury Township	1,564,600	1,608,700	18,811.99	84.29	399.03	62,929.15	11,973.75	39,270.25	.....	7.03067743
Sea Bright Borough .....	.....	156,010	21,664.94	92.05	438.33	26,013.29	57,800.13	40,498.00	313.92	7.17658145
Sea Girt Borough	8,800	235,400	38,916.80	.....	825.48	24,661.37	80,528.28	78,250.00	.....	5.25917520
Shrewsbury Borough .....	.....	105,750	26,588.49	118.53	563.98	38,227.15	19,821.27	24,250.00	.....	4.52869150
Spring Lake Borough	121,700	1,471,700	93,355.01	.....	.....	65,425.75	156,784.47	201,516.25	1,007.28	4.77556284
Spring Lake Heights Borough	15,200	185,900	8,566.98	.....	181.72	33,064.04	20,600.00	40,285.93	.....	10.22532741
South Belmar Borough .....	.....	13,850	12,818.85	.....	271.91	18,546.05	40,000.00	25,704.59	.....	7.86828599
Upper Freehold Township .....	.....	45,750	22,671.52	.....	480.89	34,962.15	4,243.95	44,481.42	.....	3.88471325
Union Beach Borough	2,435	142,635	18,512.41	.....	392.67	58,094.03	44,145.00	77,732.00	.....	9.19939779
Wall Township	468,900	702,900	45,194.08	.....	958.63	142,041.80	29,000.00	114,081.64	.....	6.70617532
West Long Branch Borough .....	.....	82,800	26,241.41	116.94	.....	53,140.00	18,847.85	76,476.29	.....	5.29074416
Totals	\$12,583,383	\$44,388,077	\$2,695,089.43	\$14,107.50	\$25,114.93	\$4,844,889.23	\$4,908,152.79	\$5,749,807.05	\$31,803.47	

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed Exclusive of Second- Class R. R. Property	Second-class R. R. Property	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Mate- rials Used in Mfg. and Other Pers. Prop. As- sessed. R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Personal Property Used in Business	DEDUCTIONS	
	Acres	Lots									Household Goods and Other Exemptions Under R. S. 54:4-3, 16	Property Exempted, R. S. 54:4-3, 12, am. by C. 70, L. 1942 and C. 71, L. 1944 Vets., et al., Ex.
Boonton Town	796	2,193	\$1,370,250	\$3,963,000	\$5,333,250	\$29,115	\$273,800	.....	\$304,100	\$888,750	\$116,500	\$104,750
Boonton Township	4,652	725	200,725	499,925	700,650	.....	18,550	.....	2,200	47,075	11,900	18,500
Butler Borough	485	1,549	464,575	2,364,875	2,829,450	15,345	213,200	.....	142,850	411,341	103,600	75,450
Chatham Borough	251	4,776	1,949,340	4,819,250	6,768,590	42,358	354,550	.....	69,275	118,950	148,900	175,700
Chatham Township	5,081	2,306	715,532	1,512,123	2,227,656	.....	123,600	9,100	800	102,369	56,300	49,440
Chester Township	17,988	555	549,825	1,045,750	1,595,575	.....	91,150	64,025	.....	202,200	27,400	20,000
Chester Borough	833	195	86,895	328,330	415,225	100	31,425	6,650	71,335	3,750	15,300	10,250
Denville Township	7,020	6,518	1,266,405	2,468,405	3,734,930	95,285	330,950	20,250	25,150	1,400	150,000	135,700
Dover Town	436	4,114	2,662,850	5,675,800	8,338,650	64,107	499,100	.....	370,500	583,925	249,600	236,190
East Hanover Township	4,077	4,779	457,313	1,064,960	1,522,273	2,187	80,250	3,200	45,200	25,347	37,400	30,535
Florham Park Borough	4,044	1,521	709,085	2,040,725	2,749,810	.....	425,050	21,640	2,900	5,700	39,900	59,675
Hanover Township	6,767	1,764	592,700	1,636,875	2,529,575	13,135	120,000	2,000	200,000	610,310	50,600	32,050
Harding Township	10,573	356	1,150,500	2,065,700	3,216,200	.....	249,400	66,800	.....	41,400	26,000	41,000
Jefferson Township	23,814	4,534	1,558,580	1,942,900	3,501,480	1,463	157,900	3,200	19,900	60,805	26,500	62,275
Kinnelon Borough	11,877	524	370,175	69,575	979,750	1,534	105,350	1,000	750	15,570	47,600	37,000
Lincoln Park Borough	3,529	5,104	462,325	973,075	1,435,400	3,326	154,625	10,875	8,275	1,500	56,100	54,500
Madison Borough .....	.....	3,582	3,415,000	7,886,150	11,299,150	69,776	549,900	.....	291,400	.....	164,000	184,000
Mendham Borough	3,599	474	270,300	1,147,000	1,417,300	.....	124,600	10,600	13,450	59,200	32,600	37,300
Mendham Township	11,271	77	347,807	886,310	1,234,117	.....	96,760	18,100	1,200	80,300	23,000	28,948
Mine Hill Township	1,423	1,068	253,525	733,000	986,525	168	56,375	300	3,550	130,475	35,275	60,100
Montville Township	10,766	1,420	536,525	1,325,750	1,862,275	10,650	144,500	23,700	13,500	71,671	79,400	69,050
Morris Township	8,104	3,380	2,190,825	4,619,600	6,810,425	14,018	790,425	7,800	49,000	.....	106,700	107,500
Morris Plains Borough	1,046	1,412	535,895	1,779,835	2,315,730	11,747	115,150	.....	83,885	34,000	52,100	54,100
Morristown Town	390	3,598	5,312,950	11,460,620	16,773,570	142,253	431,050	.....	614,900	699,715	85,300	164,500
Mountain Lakes Borough	643	2,858	1,242,400	2,490,710	3,733,110	10,555	275,050	500	19,250	53,000	65,800	80,980
Mt. Arlington Borough	951	1,282	424,200	558,900	983,100	511	115,400	.....	800	27,500	13,700	29,150
Mount Olive Township	17,739	3,690	830,875	1,398,325	2,229,200	2,992	188,500	19,600	41,000	83,875	103,100	73,450
Netcong Borough	71	880	201,600	805,125	1,006,725	13,009	127,525	.....	75,000	52,600	49,000	46,500
Parsippany-Troy Hills Twp.	13,943	18,162	2,445,702	3,946,995	6,392,697	411	521,188	79,500	69,500	102,214	242,100	211,685
Passaic Township	6,819	2,423	698,880	1,430,175	2,129,055	6,811	163,450	4,250	246,970	25,365	64,500	76,200
Pequanock Township	3,319	5,661	825,050	1,647,900	2,472,950	3,210	269,600	8,350	28,890	48,235	108,600	107,025
Randolph Township	11,957	1,038	552,610	1,306,695	1,859,305	4,299	210,025	26,440	76,575	57,075	84,500	41,500
Riverdale Borough	1,066	572	220,826	622,695	843,521	4,576	51,800	500	31,950	49,981	33,100	25,800
Rockaway Borough	559	1,617	338,555	1,540,050	1,878,605	8,138	145,025	62,100	163,425	19,675	64,900	75,100
Rockaway Township	20,384	2,431	1,267,565	1,769,700	3,037,265	1,171	114,450	2,100	104,600	430,775	46,400	52,500
Roxbury Township	9,965	3,690	632,700	2,371,675	3,004,375	203,402	125,300	26,200	460,125	408,745	62,000	109,050
Washington Township	25,487	591	539,400	1,030,700	1,570,100	2,565	40,000	71,500	13,500	213,725	14,400	26,000
Wharton Borough	616	1,452	499,440	1,500,960	2,000,400	4,878	173,800	.....	95,660	85,615	86,900	64,045
Totals	252,246	102,871	\$38,147,706	\$85,570,258	\$123,717,964	\$780,090	\$8,036,773	\$570,880	\$3,770,365	\$5,854,133	\$2,780,975	\$2,867,815

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1948—(Continued)

TAXING DISTRICT	Net Valuation Taxable, Including Second-class R. R. Property	Amounts Deducted Under R. S. 54:4-9, am. by C. 79, L. 1942, and R. S. 54:4-53 (Result- ing from Prior Appeals)	Amounts Added under R. S. 54:4-9, am. by C. 79, L. 1942, and R. S. 54:4-53 (Result- ing from Prior Appeals)	Net Valuation on Which County Taxes Are Ap- portioned (R. S. 54:4-9; as am. by C. 79, L. 1942; and C. 293, L. 1941, Sec. 2)	Number of Polls Assessed	PROPERTY EXEMPT FROM TAXATION				Church and Char- itable Property	Cemeteries and Gravestands
						Public School Property	Other School Property	Public Property	Church and Char- itable Property		
Boonton Town	\$6,607,765	\$1,000	\$5,000	\$6,611,765	.....	\$470,700	\$91,000	.....	\$329,000	\$26,000	.....
Boonton Township	739,275	.....	.....	739,275	.....	20,000	.....	.....	2,850	900	.....
Butler Borough	3,433,136	9,600	.....	3,442,736	.....	112,000	.....	.....	181,300	8,200	.....
Chatham Borough	7,029,118	44,368	.....	6,984,750	.....	560,255	20,000	.....	456,825	47,000	.....
Chatham Township	2,357,785	9,490	.....	2,348,295	.....	125,000	.....	.....	7,000	.....	.....
Chester Township	1,905,550	400	.....	1,905,150	.....	.....	86,100	.....	1,200	3,000	.....
Chester Borough	502,935	.....	.....	502,935	.....	31,000	.....	.....	13,550	1,400	.....
Deville Township	3,922,265	900	.....	3,921,365	.....	104,100	.....	.....	21,100	700	.....
Dover Town	9,370,492	18,770	.....	9,351,722	1,831	472,000	50,000	.....	579,300	64,100	.....
East Hanover Township	1,610,502	3,475	.....	1,607,027	.....	85,200	.....	.....	3,600	103,050	.....
Florham Park Borough	3,102,925	.....	.....	3,102,925	.....	79,800	34,500	.....	733,400	500	.....
Hanover Township	3,389,370	1,925	.....	3,387,445	.....	102,000	.....	.....	26,000	7,000	.....
Harding Township	3,506,800	.....	.....	3,506,800	.....	.....	86,000	.....	2,400	70,000	.....
Jefferson Township	3,655,973	65,300	.....	3,590,673	.....	22,800	.....	.....	3,300	1,700	.....
Kinnelon Borough	1,019,354	10,550	.....	1,008,804	.....	10,600	.....	.....	50	1,500	.....
Lincoln Park Borough	1,483,401	600	.....	1,482,801	.....	56,000	.....	.....	12,775	17,200	.....
Madison Borough	11,862,226	1,100	.....	11,861,126	.....	344,300	916,000	.....	763,000	375,750	.....
Mendham Township	1,535,250	.....	.....	1,535,250	.....	52,000	501,750	.....	17,950	3,600	.....
Mine Hill Township	1,378,529	.....	.....	1,378,529	.....	13,000	74,500	.....	68,086	2,600	.....
Morris Plains Borough	1,082,018	.....	.....	1,082,018	.....	35,000	.....	.....	53,600	8,300	.....
Montville Township	1,917,846	10,075	.....	1,907,771	392	64,500	.....	.....	26,025	7,100	.....
Morris Township	7,457,168	13,350	.....	7,443,818	.....	234,500	67,000	.....	384,000	33,500	.....
Morris Plains Borough	2,454,312	.....	.....	2,454,312	.....	75,000	7,000	.....	36,400	33,400	.....
Mountain Lakes Borough	18,411,688	28,950	.....	18,382,738	.....	478,500	.....	.....	813,600	41,300	.....
Mountain Township	3,944,685	740	.....	3,943,945	.....	272,000	20,000	.....	168,140	84,510	.....
Mt. Arlington Borough	1,084,461	100	.....	1,084,361	.....	13,000	.....	.....	54,400	.....	.....
Mount Olive Township	2,888,617	700	.....	2,887,917	.....	170,000	.....	.....	21,400	5,200	.....
Netcong Borough	1,170,539	8,069	.....	1,171,290	.....	109,000	7,000	.....	69,900	.....	.....
Parsippany-Troy Hills Twp.	6,711,725	47,765	.....	6,663,960	.....	145,200	.....	.....	12,600	10,000	.....
Passaic Township	2,435,901	2,775	.....	2,432,126	.....	173,150	.....	.....	63,175	3,800	.....
Piquanock Township	2,615,610	54,776	2,050	2,560,834	.....	82,000	.....	.....	8,195	5,000	.....
Randolph Township	2,107,719	1,450	.....	2,106,269	.....	73,400	.....	.....	15,400	4,500	.....
Riverdale Borough	2,623,428	200	.....	2,623,228	.....	139,200	.....	.....	2,600	.....	.....
Rockaway Borough	2,136,968	.....	.....	2,136,968	.....	179,200	.....	.....	56,200	10,000	.....
Rockaway Township	3,391,461	5,680	.....	3,385,781	.....	85,000	.....	.....	16,100	200	.....
Roxbury Township	4,666,661	.....	.....	4,666,661	.....	252,000	.....	.....	3,800	1,500	.....
Washington Township	1,870,460	392	.....	1,869,068	.....	137,530	30,770	.....	36,000	11,400	.....
Wharton Borough	2,269,108	300	.....	2,268,808	.....	.....	.....	.....	44,850	201,970	.....
Totals	\$137,081,412	\$342,108	\$7,050	\$136,746,294	2,133	\$5,206,665	\$1,991,620	\$3,992,390	\$5,701,095	\$453,100	.....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1948—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION			APPORTIONMENT OF TAXES					Total Amount of Miscellaneous Revenues for the Support of the Budget, Including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (for Local Taxing Purposes)
	Other Exemptions Not Included in Foregoing Classification—Real	Other Exemptions Not Included in Foregoing Classification—Personal	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	District Court Taxes	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes			
Boonton Town	\$62,000	\$2,000	\$981,300	\$56,878.17	\$1,006.78	\$2,644.71	\$100,587.25	\$234,539.38	\$107,747.00	\$1,704.80	\$6.13
Boonton Township	850		27,600	6,359.67	112.57	295.71	13,120.22	17,043.66	35,185.06		5.00
Butler Borough	48,700		522,000	29,451.21	521.30	1,369.41	220,893.84	17,190.12	196,533.62	227.47	5.47
Chatham Borough	2,250		1,303,180	60,086.82	772.71			168,392.13	149,543.00	1,148.96	6.41
Chatham Township	1,000		133,000	20,201.37	259.79		93,471.45	18,550.50	48,049.00		5.66
Chester Township	3,000		93,300	16,389.19	210.76		35,419.67	34,599.06	27,000.00		4.59
Chester Borough	1,200		63,400	4,320.53	55.64		9,358.19	15,815.60	7,198.00		5.92
Donville Township	3,894		555,294	33,733.82	555.70	1,568.55	134,783.63	94,023.63	148,196.09		6.75
Dover Town	11,500		1,578,320	80,448.85	1,325.25		241,066.67	155,523.46	175,452.00	4,729.95	5.11
East Hanover Township			205,550	13,824.56	244.70	642.81	74,160.08	502.00	83,654.00		5.55
Florham Park Borough			848,200	26,693.13	343.27	1,241.17	89,129.67	38,862.92	56,265.18		5.04
Hanover Township			157,900	29,140.73	515.81	1,354.98	116,749.70	38,045.44	93,956.55	497.43	5.49
Harding Township	71,900	10,000	241,100	30,167.49	387.95	1,402.72	58,624.75	32,153.63	35,535.33		3.50
Jefferson Township	19,200	500	93,900	30,889.02	508.84	1,436.27	48,372.18	36,116.14	81,852.00		3.21
Kinnelon Borough	1,800		18,950	8,678.31	153.61	403.52	19,662.06	19,538.56	15,246.44		4.76
Lincoln Park Borough			85,975	12,755.90	225.79	593.12	33,647.41	70,436.27	56,355.00		7.94
Madison Borough	50,150	4,000	2,465,750	102,036.17	1,312.17	4,744.45	393,424.60	126,613.98	355,797.00	2,390.34	5.30
Mendham Borough			620,100	13,379.15	172.05	622.16	62,263.88	28,283.81	28,821.00		6.74
Mendham Township			158,680	11,858.89	152.50	551.41	39,393.73	33,967.22	32,854.03		6.24
Mine Hill Township			70,325	9,308.14	153.33	432.81	40,031.26	12,970.79	77,959.89		5.82
Montville Township	4,700		171,600	16,927.89	299.63	787.11	40,603.31	64,698.33	74,643.00		6.24
Morris Township	353,300		1,705,300	64,035.97	823.49	2,977.53	292,974.64	77,990.48	211,442.41		5.89
Morris Plains Borough	2,250		193,050	21,113.39	373.72	981.72	66,796.13	49,567.60	55,270.00		5.66
Morristown Town	119,100		2,609,650	158,138.80	2,033.64	7,353.10	451,139.23	399,091.61	368,882.10	13,570.32	5.53
Mountain Lakes Borough	2,580		547,230	33,928.06	600.54	1,577.58	130,351.59	79,643.57	57,814.00		6.24
Mt. Arlington Borough	600		136,500	9,328.29	153.67	433.74	10,792.31	35,443.70	30,034.00		5.18
Mount Olive Township	21,800		153,850	20,542.22	338.40	955.17	47,201.19	64,728.38	84,343.77		5.61
Netcong Borough			228,400	10,076.10	165.99	468.52	51,342.26	20,596.53	23,341.00	1,046.64	7.01
Parsippany-Troy Hills Twp. ..	10,008,000		10,231,020	57,327.18	1,014.72	2,665.58	188,778.44	187,652.30	149,432.47		6.52
Passaic Township	139,350		505,975	20,925.12	269.09	972.97	43,750.00	99,869.28	71,629.14		6.81
Pequanock Township	2,525		141,720	22,047.39	390.25	1,025.15	90,693.64	30,849.05	71,641.00		5.55
Randolph Township			105,750	18,119.33	298.48	842.51	38,476.03	71,197.51	96,574.00		6.12
Riverdale Borough			78,020	7,942.13	140.58	369.29	19,330.75	27,817.60	24,528.75		6.03
Rockaway Borough	3,100		268,600	18,383.42	302.83		97,901.43	52,791.47	94,012.55		7.93
Rockaway Township	40,158,950		40,280,250	30,852.09	508.23	1,434.55	70,259.98	90,798.11	54,254.00		5.40
Roxbury Township	7,400		296,700	34,978.89	576.22	1,626.44	128,120.00	59,465.73	119,525.56		5.53
Washington Township			170,100	16,092.21	206.94	748.25	39,715.78	57,936.18	37,685.00		6.14
Wharton Borough	4,125		419,025	19,004.01	313.06		73,742.50	60,803.00	34,219.93		6.97
Totals	\$51,103,224	\$16,500	\$68,466,564	\$1,176,369.61	\$17,800.00	\$46,425.50	\$3,854,134.47	\$2,724,108.73	\$3,472,472.81	\$25,315.91	
Total County Taxes Appropriated				\$1,201,685.52	Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget						\$795,410.48
Bank Stock Taxes Due County				25,315.91	County Tax Rate per \$100 of Valuation						.860257932
Net County Taxes Apportioned				1,176,369.61							

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business	Deductions—Household Goods and Other Exemptions Under R. S. 54:4-3.16
	Acres	Lots									
Barnegat City Borough .....	.....	1,097	\$134,771	\$90,915	\$225,686	.....	\$15,500	.....	.....	\$3,625	\$5,500
Bay Head Borough	6	959	624,900	1,201,700	1,826,600	\$103,527	140,525	.....	.....	28,125	.....
Beach Haven Borough	75	3,789	1,030,900	1,521,375	2,552,275	.....	152,850	.....	16,800	35,850	51,500
Beachwood Borough .....	.....	14,738	527,958	605,990	1,133,948	100	84,005	.....	2,800	17,600	51,420
Berkeley Township	14,602¾	15,651½	959,110	596,150	1,555,260	764	46,800	\$2,800	5,500	160,500	15,000
Brick Township	12,411	21,068	1,251,205	1,491,560	2,742,765	.....	397,490	3,150	8,850	29,800	252,000
Dover Township	21,778	17,733¾	2,075,665	2,891,375	4,967,040	1,226	728,100	125,050	130,975	312,150	319,300
Eagleswood Township	6,340¼	697	82,505	115,320	197,825	.....	28,215	1,900	2,650	7,650	16,800
Harvey Cedars Borough	92¾	1,193	141,270	278,475	419,745	.....	15,125	.....	1,950	3,050	.....
Island Beach Borough	2,650	2	494,850	21,275	516,125	.....	1,500	.....	.....	.....	.....
Island Heights Borough	4	1,542	432,647	454,725	887,372	.....	37,350	.....	250	10,575	.....
Jackson Township	45,425½	3,033	397,675	524,130	921,805	858	44,200	31,700	2,850	36,785	41,950
Lacey Township	33,956½	11,313½	532,405	435,255	967,660	1,158	106,680	.....	4,600	15,000	50,100
Lakehurst Borough	37	907¾	124,215	367,200	491,415	7,248	47,625	.....	2,900	12,250	25,500
Lakewood Township	7,931½	28,471	2,194,313	3,923,283	6,117,596	25,007	219,700	4,250	90,560	757,989	126,900
Lavallette Borough	11½	1,439	605,651	1,192,650	1,798,301	1,056	140,500	.....	3,325	15,475	.....
Little Egg Harbor Township	18,801	9,089	114,425	284,350	398,775	.....	24,425	1,325	1,050	203,525	16,900
Long Beach Township	928	9,359¾	1,129,187	2,001,825	3,131,012	.....	146,500	.....	.....	45,325	.....
Manchester Township	29,168¼	12,756	330,972	124,830	505,802	5,187	17,200	3,300	5,250	26,280	600
Mantoloking Borough .....	.....	574	707,830	1,119,000	1,826,830	.....	70,150	.....	300	30,500	2,000
Ocean Township	8,134	1,915¾	116,055	160,150	276,205	775	54,300	550	600	13,740	27,700
Ocean Gate Borough .....	.....	3,930	355,799	516,175	871,974	1,339	57,240	.....	2,200	12,015	18,600
Pine Beach Borough	4	3,536	229,900	445,660	675,560	4,621	37,125	.....	.....	7,350	25,650
Plumsted Township	10,498	218	168,226	453,210	621,436	4,098	46,030	33,725	25,780	27,450	4,350
Point Pleasant Borough	977	5,001	694,875	1,048,975	1,743,850	.....	249,990	.....	2,750	28,550	117,900
Point Pleasant Beach Borough ..	8	3,282	1,440,525	2,295,350	3,735,875	22,435	226,750	.....	56,450	82,050	65,000
Seaside Heights Borough .....	.....	2,695¾	764,255	1,190,795	1,955,050	4,499	67,915	.....	33,825	28,775	6,240
Seaside Park Borough .....	.....	2,252	927,967	1,383,580	2,311,547	9,190	111,195	.....	13,450	31,110	9,730
Ship Bottom Borough	8	3,492	401,725	468,250	869,975	.....	80,200	.....	7,050	17,050	.....
South Toms River Borough	588	251	60,877	179,880	240,757	8,530	11,350	500	46,900	44,530	6,900
Stafford Township	13,967¼	1,162	248,515	736,590	985,105	.....	76,200	.....	8,200	134,117	25,225
Surf City Borough .....	.....	2,575	241,516	331,020	572,536	.....	79,990	.....	3,200	11,800	39,850
Tuckerton Borough	775	909	115,145	419,400	534,545	.....	74,700	.....	45,900	35,080	39,500
Union Township	14,293¼	1,597	200,469	366,970	567,439	8,875	70,150	1,050	19,450	28,205	34,700
Totals	243,466¾	188,229¼	\$19,908,303	\$29,237,388	\$49,145,691	\$210,493	\$3,707,575	\$209,800	\$553,815	\$2,253,876	\$1,396,815

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1948—(Continued)

TAXING DISTRICT	Deductions—Property Exempted Under R. S. 54:4-3.12, am. by C. 70, L. 1942, and C. 71, L. 1944. Vets., et al., Exemptions	Net Valuation Taxable, Including Second-Class Railroad Property	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Result- ing from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Result- ing from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:3-17 to 54:3-19 (Equalization)	Net Valuation on Which County Taxes are Ap- portioned (R. S. 54: 4-49; as am. by C. 79, L. 1942)	PROPERTY EXEMPT FROM TAXATION				
							Public School Property	Other School Property	Public Property	Church and Char- itable Property	Cemeteries and Gravyards
Barnegat City Borough	\$9,150	\$230,511	\$840	.....	.....	\$229,671	\$1,650	.....	\$42,550	\$2,400	.....
Bay Head Borough	25,800	2,080,077	250	.....	.....	2,079,827	51,500	.....	30,675	46,150	.....
Beach Haven Borough	39,140	2,667,135	2,500	.....	.....	2,664,635	95,000	.....	290,000	57,900	.....
Benchwood Borough	67,915	1,119,118	12,786	.....	.....	1,106,332	500	.....	19,400	4,600	.....
Berkeley Township	34,690	1,721,934	9,530	.....	.....	1,713,404	61,100	.....	12,405	5,200	\$200
Brick Township	102,335	5,827,726	31,957	.....	.....	5,795,769	28,125	.....	4,565	13,000	500
Dover Township	105,375	5,779,866	48,311	\$59,370	.....	5,770,925	355,500	.....	141,700	84,950	12,300
Eagleswood Township	18,440	203,000	100	.....	.....	202,900	2,600	.....	2,600	9,500	1,000
Harvey Cedars Borough	15,525	424,345	4,800	.....	.....	419,545	.....	.....	7,930	15,500	.....
Island Beach Borough	000	517,025	.....	.....	\$51,612	568,637	.....	.....	.....	.....	.....
Island Heights Borough	18,415	917,132	2,350	.....	.....	914,782	1,700	.....	159,210	38,000	.....
Jackson Township	36,858	959,390	3,511	.....	.....	956,079	8,600	.....	9,500	8,600	9,500
Lacey Township	27,105	1,017,893	.....	.....	.....	1,017,893	5,425	.....	6,470	11,975	.....
Lakehurst Borough	84,190	451,748	.....	.....	.....	451,748	50,600	.....	7,840	12,800	500
Lakewood Township	184,567	6,903,635	20,463	.....	.....	6,883,172	532,500	\$588,000	294,570	307,300	12,610
Lavallette Borough	32,000	1,926,657	411	.....	.....	1,926,246	38,000	.....	206,300	25,370	.....
Little Egg Harbor Township	15,300	596,900	725	.....	.....	596,175	4,700	.....	11,550	.....	.....
Long Beach Township	43,675	3,279,162	15,275	.....	.....	3,263,887	.....	.....	99,834	5,400	.....
Manchester Township	13,650	548,769	600	20,375	.....	568,544	3,200	.....	11,715	26,200	200
Mantoloking Borough	5,320	1,920,460	.....	.....	.....	1,920,460	.....	.....	4,600	4,600	.....
Ocean Township	24,950	293,520	1,000	.....	.....	292,520	2,000	.....	16,350	8,900	1,200
Ocean Gate Borough	26,385	899,783	.....	.....	.....	899,783	18,100	.....	44,960	7,650	.....
Pine Beach Borough	19,325	679,681	2,825	.....	.....	676,856	.....	.....	3,700	3,500	.....
Plumsted Township	32,110	722,059	1,797	.....	.....	720,262	35,000	.....	4,500	17,000	.....
Point Pleasant Borough	96,400	1,810,840	26,791	.....	.....	1,784,049	75,700	.....	28,450	18,850	3,500
Point Pleasant Beach Borough ..	67,925	3,990,635	.....	.....	.....	3,990,635	280,000	4,300	212,150	58,050	.....
Seaside Heights Borough	37,175	2,046,649	7,885	.....	.....	2,038,764	3,840	.....	34,005	30,740	.....
Seaside Park Borough	46,600	2,420,162	10,524	.....	.....	2,409,638	53,750	.....	554,030	38,600	.....
Ship Bottom Borough	16,700	957,575	2,500	.....	.....	955,075	3,800	.....	95,875	1,450	.....
South Toms River Borough	7,500	338,167	.....	.....	.....	338,167	.....	.....	18,000	3,800	.....
Stafford Township	33,000	1,145,397	500	.....	.....	1,144,897	12,500	.....	2,000	10,400	3,200
Surf City Borough	16,280	611,396	.....	.....	.....	611,396	.....	.....	44,020	2,850	.....
Tuckerton Borough	34,500	616,225	810	.....	.....	615,415	102,000	.....	6,000	35,000	4,300
Union Township	35,085	625,384	400	.....	.....	624,984	112,000	.....	35,500	24,450	3,950
Totals	\$1,433,985	\$53,249,950	\$208,241	\$59,745	\$51,612	\$53,153,066	\$1,939,390	\$592,300	\$2,462,954	\$940,685	\$52,960

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1948—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION			APPORTIONMENT OF TAXES							
	Other Exemptions Not Included in Foregoing Classification—Real	Other Exemptions Not Included in Foregoing Classification—Personal	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes	Total Amount of Miscellaneous Revenues for the Support of the Budget, Including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)	
Barnegat City Borough	\$85,600	\$50	\$132,250	\$4,399.66	\$94.17	\$6,151.57	\$10,139.80	\$17,105.00		\$9.02	
Bay Head Borough	1,350		129,675	39,841.89	852.73	20,403.20	32,507.00	43,134.00		4.51	
Beach Haven Borough			442,900	51,044.67		30,914.98	112,720.19	54,990.00	\$986.47	7.30	
Beachwood Borough	500		25,000	21,193.28	453.60	18,613.68	40,123.32	41,312.00		7.19	
Berkeley Township			78,905	32,822.56	702.50	45,737.70	25,225.22	51,700.00		6.07	
Brick Township			46,190	53,556.61	1,146.26	83,380.33	48,899.57	83,182.60		6.62	
Dover Township	6,025		600,475	110,549.84		200,022.76	91,659.92	192,727.69	5,623.27	6.96	
Eagleswood Township			15,700	8,886.82	83.19	14,627.54	1,422.49	13,102.70		9.87	
Harvey Cedars Borough	7,600	300	31,330	8,036.95	172.01	4,632.44	16,072.84	31,553.85		6.82	
Island Beach Borough	10,000		10,000	10,893.01	233.14	268.32	1,452.84	753.75		2.49	
Island Heights Borough			198,910	17,523.88	375.06	22,231.48	25,867.97	31,528.42		7.20	
Jackson Township	95,680	2,400	134,280	18,314.98	391.99	56,538.90	25,177.48	69,370.00		10.47	
Lacey Township	56,410		80,280	19,499.11	417.34	22,926.30	13,000.00	51,069.25		5.49	
Lakehurst Borough			71,740	8,653.84	185.22	12,783.59	1,875.64	20,390.00		5.21	
Lakewood Township	207,326		1,942,306	131,856.43		268,820.60	244,028.75	291,129.00	2,091.91	9.34	
Lavallette Borough			269,670	36,899.84	789.76	21,213.29	40,967.00	109,000.00		5.19	
Little Egg Harbor Township	39,000		55,250	11,420.54	244.43	16,521.40	7,414.29	26,845.27		5.97	
Long Beach Township	12,500	400	118,134	62,524.15	1,338.19	35,855.56	93,190.57	101,525.00		5.89	
Manchester Township	1,305,225		1,346,540	10,891.23	233.10	17,102.24	3,863.19	52,213.00		5.85	
Mantoloking Borough	2,800	200	12,200	36,789.00	787.39	1,029.00	32,971.00	7,420.00		3.73	
Ocean Township			28,450	5,603.62	119.93	11,178.14	2,682.00	49,741.02		6.68	
Ocean Gate Borough			70,710	17,236.56	308.91	14,419.00	20,438.81	20,673.62		5.84	
Pine Beach Borough			7,200	12,966.09	277.51	11,113.45	4,842.37	31,919.00		4.30	
Plumsted Township			56,500	13,797.59	295.31	24,378.50	4,339.93	40,530.00	526.69	5.93	
Point Pleasant Borough	1,000		127,500	34,175.86	731.46	68,352.50	56,647.50	77,905.02		8.84	
Point Pleasant Beach Borough ..	9,100		563,600	76,445.99	1,636.16	81,231.84	145,257.26	117,400.99	1,893.25	7.64	
Seaside Heights Borough			68,585	39,055.27	835.89	30,812.47	93,479.75	124,747.00		8.03	
Seaside Park Borough	6,625		653,005	46,159.86	987.95	34,920.66	113,159.60	102,100.00		8.07	
Ship Bottom Borough	7,000	800	108,925	18,295.75	391.58	23,054.82	14,211.16	77,603.98		5.85	
South Toms River Borough			21,800	6,478.05	138.65	9,000.00		16,750.00		4.62	
Stafford Township	7,500		35,600	21,932.05	469.41	29,160.57	2,602.08	30,801.00		4.73	
Surf City Borough			46,870	11,712.11	250.67	9,855.20	21,116.79	56,403.40		7.03	
Tuckerton Borough			147,300	11,789.10	252.32	33,250.40	7,845.38	22,837.96		8.63	
Union Township			175,900	11,972.41	256.24	28,445.46	3,148.53	36,702.42	794.96	7.01	
Totals	\$1,861,241	\$4,150	\$7,853,680	\$1,018,218.60	\$15,512.07	\$1,308,947.89	\$1,358,350.24	\$2,096,166.94	\$11,916.55		
Total County Taxes Appropriated				\$1,030,135.16	Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget						\$1,044,113.69
Bank Stock Taxes Due County				11,916.56	County Tax Rate per \$100 of Valuation						1.9156347
Net County Taxes Apportioned				1,018,218.60	County Library Tax Rate per \$100 of Valuation						.041

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second- Class Railroad Property	Value of Second-Class Railroad Property	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Ma- terials Used in Manu- facture and Other Per- sonal Property Assessed Under R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Personal Property Used in Business	Deductions—Household Goods and Other Exemptions Under R. S. 54:4-3.16
	Acres	Lots									
Bloomington Borough	4,861	1,318	\$454,125	\$1,233,975	\$1,688,100	\$2,044	\$82,650	\$250	\$52,900	\$37,200	\$54,100
Clifton City	3,180	20,067	14,814,625	44,123,325	58,937,950	103,745	1,717,900	19,200	4,553,150	1,187,025	856,700
Haledon Borough	243	3,235	1,390,700	4,788,650	6,179,350	.....	143,450	.....	90,000	241,475	143,450
Hawthorne Borough	843	9,840	3,376,540	11,091,050	14,467,590	58,226	775,200	.....	385,200	376,515	387,600
Little Falls Township	907	3,397	1,555,160	3,944,425	5,499,585	12,834	130,250	.....	208,500	508,800	74,750
North Haledon Borough	1,931	3,505	646,950	2,103,405	2,750,355	.....	71,350	11,500	5,500	65,175	71,350
Passaic City .....	.....	24,401	24,026,800	49,445,325	73,472,125	317,945	1,762,950	.....	12,765,500	3,767,400	541,700
Paterson City .....	.....	61,209	50,755,136	110,548,011	161,303,147	846,481	3,964,805	.....	7,204,672	9,984,825	1,939,050
Pompton Lakes Borough	1,133	2,793	1,130,520	3,527,550	4,658,070	14,034	212,800	.....	557,500	470,250	99,100
Prospect Park Borough	85	2,144	674,925	3,177,950	3,852,875	.....	79,700	.....	11,450	68,425	79,700
Ringwood Borough	12,822	8,561	1,621,410	1,784,800	3,406,210	.....	161,825	7,050	5,800	13,500	86,800
Totowa Borough	1,424	4,738	1,424,525	3,580,250	5,004,775	4,395	198,300	11,700	78,100	109,125	100,100
Wanaque Borough	5,208	1,579	658,120	1,150,300	1,808,420	14,555	108,700	.....	12,250	55,325	70,600
Wayne Township	11,974	12,457	4,077,900	8,194,700	12,272,600	5,310	485,700	30,400	16,000	256,200	184,400
West Milford Township	47,762	11,150	3,412,715	3,030,025	6,442,740	1,278	44,700	5,900	261,500	1,500	42,000
West Paterson Borough	1,295	3,075	776,025	1,804,250	2,580,275	350	134,250	2,100	25,800	94,840	90,200
Totals	93,668	173,469	\$110,796,176	\$253,527,991	\$364,324,167	\$1,381,197	\$10,074,530	\$88,100	\$26,233,822	\$17,238,180	\$4,821,600

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1948—(Continued)

TAXING DISTRICT	Deductions—Property Ex- empted Under R. S. 54:4-3.12, am. by C. 70, L. 1942, and C. 71, L. 1944. Vets., et al., Exemptions	Net Valuation Taxable— Including Second-Class Railroad Property	Amounts Deducted Under R. S. 54:4-48, am. by C. 70, L. 1942, and R. S. 54:4-53 (Result- ing from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 70, L. 1942, and R. S. 54:4-53 (Result- ing from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes are Ap- portioned (R. S. by 54:4-49, as am. by C. 70, L. 1942, and C. 223, L. 1941, Sec. 2)	Number of Polls Assessed	PROPERTY EXEMPT FROM TAXATION			
							Public School Property	Other School Property	Public Property	Church and Char- itable Property
Bloomingtondale Borough	\$59,500	\$1,749,544	\$11,550	.....	\$1,737,994	.....	\$76,500	.....	\$102,525	\$63,500
Clifton City	818,500	64,844,370	138,280	.....	64,708,090	.....	3,028,525	\$135,000	4,029,733	960,000
Haledon Borough	76,750	6,434,075	4,550	.....	6,429,525	.....	268,400	.....	1,810,700	35,350
Hawthorne Borough	261,725	15,413,406	.....	.....	15,413,406	.....	892,400	23,000	740,888	311,600
Little Falls Township	96,050	6,189,169	.....	.....	6,189,169	.....	489,400	19,800	667,090	93,800
North Haledon Borough	63,925	2,768,605	700	.....	2,767,905	.....	143,000	.....	50,650	137,200
Passaic City	481,100	91,063,120	976,857	.....	90,086,263	3,873	2,876,850	255,850	4,463,375	5,925,100
Paterson City	1,230,285	180,134,595	801,430	.....	179,333,165	14,755	10,454,155	847,370	15,119,800	12,240,520
Pompton Lakes Borough	86,650	5,726,904	.....	\$7,100	5,734,004	.....	730,500	.....	206,360	266,900
Prospect Park Borough	50,500	3,882,250	.....	.....	3,882,250	.....	131,200	49,400	67,700	96,700
Ringwood Borough	17,400	3,490,185	.....	.....	3,490,185	.....	153,500	27,500	258,950	50,200
Totowa Borough	81,525	5,224,770	.....	1,700	5,226,470	.....	196,000	.....	3,387,575	125,600
Wanaque Borough	80,500	1,848,150	100	.....	1,848,050	.....	112,000	.....	593,000	34,700
Wayne Township	195,500	12,686,310	12,700	.....	12,673,610	.....	569,000	.....	1,777,260	131,000
West Milford Township	89,550	6,626,068	9,850	.....	6,616,218	.....	60,800	.....	37,500	30,800
West Paterson Borough	75,850	2,671,565	.....	100	2,671,665	.....	278,000	.....	905,935	215,675
Totals	\$3,765,310	\$410,753,086	\$1,954,017	\$8,900	\$408,807,969	18,628	\$20,400,230	\$1,357,920	\$34,219,041	\$20,718,645

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1948—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION				APPORTIONMENT OF TAXES			Total Amount of Miscellaneous Revenues for the Support of the Budget, including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (for Local Taxing Purposes)
	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classification—Real	Other Exemptions Not Included in Foregoing Classification—Personal	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes			
Bloomingtondale Borough				\$242,525	\$15,680.14	\$53,764.42	\$38,847.43	\$31,614.00	\$1,395.50	\$6.19
Clifton City	\$127,100	\$55,375		8,335,733	583,794.85	1,569,512.25	1,037,483.38	1,245,548.95	5,665.54	4.93
Haledon Borough		20,700	\$28,000	2,163,150	58,007.02	106,207.47	70,399.72	134,248.29	1,063.92	3.65
Hawthorne Borough	1,200	52,475	1,400	2,022,963	139,059.38	376,397.27	305,162.90	225,264.50		5.33
Little Falls Township		22,850	1,600	1,294,540	55,838.54	203,397.12	120,200.37	138,195.00	1,380.92	6.14
North Haledon Borough		38,900		369,750	24,971.97	65,118.89	30,384.00	54,406.00		4.36
Passaic City		33,100		13,554,275	812,756.13	1,794,767.22	2,680,873.49	829,022.59	25,230.66	5.81
Paterson City	438,025	587,820	43,000	39,730,690	1,617,939.56	3,652,521.21	4,682,793.72	1,723,439.83	60,846.02	5.52
Pompton Lakes Borough	10,000			1,213,760	51,732.05	128,475.82	60,066.97	96,100.00	773.87	4.20
Prospect Park Borough		345,000		345,000	35,025.57	90,867.02	30,900.39	42,101.00	6,805.36	4.04
Ringwood Borough		5,200		495,350	31,488.37	65,658.25	71,239.80	87,700.00		4.83
Totowa Borough	233,200	56,125	1,400	3,999,900	47,153.09	113,389.62	79,340.03	104,826.00		4.60
Wanaque Borough	1,500			741,200	16,673.07	71,607.32	56,308.68	58,147.72		7.83
Wayne Township	8,000	13,600	1,400	2,500,260	114,341.01	319,547.76	92,928.86	249,145.56		4.16
West Milford Township	2,500	7,700		139,300	59,691.36	114,100.72	103,099.03	107,396.00		4.18
West Paterson Borough	26,900	12,050	9,000	1,447,560	24,103.70	79,632.98	57,580.97	57,913.05		6.04
Totals	\$848,425	\$905,895	\$85,800	\$78,595,956	\$3,688,255.81	\$8,814,245.25	\$9,517,639.74	\$5,185,068.49	\$103,161.79	
Total County Taxes Appropriated				\$3,791,417.00	Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget					\$1,109,955.25
Bank Stock Taxes Due County				103,161.79	County Tax Rate per \$100 of Valuation					.90219763
Net County Taxes Apportioned				3,688,255.81						

Abstract of Rates and Exemptions in the County of Salem, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Imp. Assessed, Exclu- sive of Second-Class R. R. Property	Value of Second-Class R. R. Property (C. 293, L. 1941, Sec. 2)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Mate- rials Used in Mfg. and Other Pers. Prop. As- sessed, R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Personal Property Used in Business	DEDUCTIONS	
	Acres	Lots									Household Goods and Other Exemptions Under R. S. 54:4-3.16	Property Exempted Under R. S. 54:4-3.12, am. by C. 70, L. 1942, and C. 71, L. 1944, Vets., et al., Ex.
Alloway Township	19,515	615	\$323,325	\$330,925	\$654,250	\$15	\$57,125	\$63,825	\$28,400	.....	\$32,400	\$21,925
Elmer Borough	7,243	350	133,975	570,250	704,225	9,023	19,400	.....	69,150	.....	15,000	18,500
Essex Township	7,663	330	136,940	218,150	355,090	.....	25,600	54,000	4,720	\$75,600	15,000	21,450
Lower Alloway Creek Township	24,671	221	298,100	327,175	625,275	.....	75,000	42,700	5,690	200	29,000	19,350
Lower Penns Neck Township	11,858	10,808	883,627	10,355,885	11,189,212	1,211	210,700	10,500	8,490,780	5,963,264	98,500	145,190
Mannington Township	22,271	234	706,250	682,800	1,389,050	1,929	65,200	149,700	19,200	125,635	32,200	9,500
Oldmans Township	10,358	1,730	272,762	391,401	664,163	1,854	90,750	33,800	12,600	77,785	31,800	22,300
Penns Grove Borough .....	.....	.....	1,074,670	1,726,579	2,801,249	29,644	263,800	3,400	145,150	1,194	114,650	57,000
Pittsgrove Township	20,736	.....	654,985	655,075	1,310,060	622	90,200	177,700	9,250	22,200	30,700	16,700
Pittsgrove Township	26,747	.....	488,025	736,700	1,224,725	1,477	86,000	73,250	15,300	63,200	28,300	56,050
Quinton Township	13,351	.....	249,100	557,175	806,275	.....	51,000	35,850	47,080	.....	67,600	20,550
Salem City .....	.....	.....	1,158,650	4,286,100	5,444,750	17,922	474,065	3,400	635,200	144,995	116,100	99,850
Upper Penns Neck Township	10,129	1,776	450,400	2,626,841	3,076,241	.....	356,690	408,124	510,552	277,877	155,400	110,875
Upper Pittsgrove Township	24,471	.....	583,395	603,600	1,186,995	1,088	75,000	146,370	35,425	.....	41,425	22,665
Woodstown Borough	544	103	346,550	1,221,400	1,567,950	4,514	131,000	4,800	112,680	46,415	46,500	40,700
Totals	192,562	15,837	\$7,710,754	\$25,289,756	\$33,000,510	\$69,335	\$2,043,630	\$1,207,519	\$10,141,477	\$6,798,365	\$849,175	\$681,605

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1948—(Continued)

TAXING DISTRICT	Net Valuation Taxable	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942 and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 79, L. 1942 and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes Are Apportioned (R. S. 54:4-51, am. by C. 79, L. 1942, and C. 293, L. 1941, Sec. 2)	PROPERTY EXEMPT FROM TAXATION					
					Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classification—Real
Alloway Township	\$749,275	\$3,850		\$745,440	\$41,000		\$4,100	\$36,400	\$250	
Elmer Borough	765,275			774,304	20,500		12,700	51,500		
Elsinboro Township	478,860	3,934		474,926	3,500	\$200		100	240	
Lower Alloway Creek Township	701,115			701,115	6,100		15,236	10,520	900	
Lower Penns Neck Township	25,620,766	26,500	\$24,000	25,619,477	219,200		21,900	24,200	2,800	\$45,850
Mannington Township	1,707,085			1,709,014	12,200		35,000	8,250		5,075
Oldmans Township	748,707	800		749,791	23,000		4,800	27,300	1,200	
Penns Grove Borough	3,119,734	21,705		3,127,673	58,600	227,500	27,200	40,350	9,000	32,350
Pilesgrove Township	1,532,010	1,100	250	1,531,782				5,000	7,000	4,700
Pittsgrove Township	1,338,825	4,630		1,336,272	58,300		128,700	21,000		
Quinton Township	891,355	1,000	600	890,355	20,700	500	1,500	17,400	300	6,900
Salem City	6,486,960	3,450		6,501,432	263,000		476,700	229,600	47,500	
Upper Penns Neck Township	4,364,709	13,610		4,351,099	124,600		4,100	120,100		167,250
Upper Pittsgrove Township	1,379,700	750		1,380,038	118,000			49,500	15,000	7,100
Woodstown Borough	1,776,345	16,100	2,200	1,766,959	244,000		53,000	77,700	6,000	
Totals	\$51,660,721	\$97,429	\$27,050	\$51,659,677	\$1,212,700	\$228,200	\$784,936	\$718,920	\$90,190	\$269,225

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1948—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION		APPORTIONMENT OF TAXES			Total Amount of Miscellaneous Revenues for the Support of the Budget, including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (for Local Taxing Purposes)
	Other Exemptions Not Included in Foregoing Classification—Personal	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes			
Alloway Township .....	.....	\$81,750	\$7,219.37	\$26,914.82	\$8,051.76	\$28,754.75	.....	\$5.66
Elmer Borough .....	.....	84,700	7,498.90	26,307.05	11,454.67	12,486.00	\$1,827.60	5.91
Elsinboro Township .....	.....	4,040	4,599.52	7,207.08	3,001.75	14,848.80	.....	3.12
Lower Alloway Creek Township .....	.....	32,756	6,790.09	15,584.49	10,595.18	20,472.64	.....	4.71
Lower Penns Neck Township	\$10,000	323,950	248,117.17	277,304.03	160,707.95	151,453.00	.....	2.68
Mannington Township	25	60,550	16,551.30	31,775.17	.....	30,754.70	.....	2.83
Oldmans Township .....	.....	56,300	7,261.50	28,955.30	2,232.83	16,701.71	472.73	5.14
Penns Grove Borough	3,500	398,500	30,284.79	120,042.75	63,943.13	40,301.08	1,660.62	6.91
Pilesgrove Township	2,000	18,700	14,834.86	47,452.99	.....	37,843.52	.....	4.08
Pittsgrove Township .....	.....	208,000	12,941.40	41,000.00	.....	53,506.26	.....	4.05
Quinton Township	3,100	50,400	8,622.88	27,023.55	10,417.35	21,516.82	.....	5.18
Salem City .....	.....	1,016,800	62,964.47	223,408.36	91,691.86	85,929.11	3,596.92	5.83
Upper Penns Neck Township .....	.....	416,050	42,139.12	168,629.49	19,243.05	47,154.54	.....	5.29
Upper Pittsgrove Township	1,000	190,600	13,365.26	35,842.00	.....	30,101.77	.....	3.57
Woodstown Borough .....	.....	380,700	17,112.48	61,527.18	13,774.39	19,629.29	2,409.04	5.25
Totals	\$19,625	\$3,323,796	\$500,303.11	\$1,138,974.26	\$395,113.92	\$611,453.99	\$9,966.91	
Total County Taxes Appropriated			\$510,270.02			Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget.		\$473,972.68
Bank Stock Taxes Due County			9,966.91			County Tax Rate per \$100 of Valuation		.96847087
Net County Taxes Apportioned			500,303.11					

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg. and Other Pers. Property Assessed Under R. S. 24-4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business	Deductions—Household Goods and Other Exemptions Under R. S. 24-4-3.1b
	Acres	Lots									
Bedminster Township	16,400	.....	\$878,800	\$2,151,750	\$3,030,550	.....	\$117,250	\$95,350	\$6,850	\$77,350	.....
Bernards Township	13,360	902	841,800	1,678,900	2,520,700	\$10,255	108,800	23,100	6,000	269,125	.....
Bernardsville Borough	7,283	1,002	1,024,900	2,221,000	3,245,900	88,870	558,800	27,400	51,800	204,450	.....
Branchburg Township	12,112	676	493,516	1,060,350	1,553,866	9,523	85,350	75,750	65,000	28,175	.....
Bridgewater Twp. and Raritan ..	19,000	22,110	2,402,175	7,795,800	10,197,975	154,207	31,130	37,000	1,411,414	893,631	.....
Bound Brook Borough	395	2,072	1,378,350	4,365,850	5,744,200	119,360	269,475	.....	83,500	246,600	.....
Far Hills Borough	3,020	173	247,450	600,000	847,450	10,599	89,700	12,300	36,950	9,100	.....
Franklin Township	25,649	21,600	2,235,930	2,929,310	5,165,240	3,678	18,800	74,750	37,150	405,856	.....
Hillsborough Township	30,954	6,900	1,112,670	1,801,000	2,913,670	16,560	210,550	142,275	6,350	248,150	.....
Millstone Borough	373	.....	36,360	131,025	167,385	.....	10,350	2,250	625	1,440	.....
Montgomery Township	18,581	733	609,865	1,084,140	1,694,005	43,526	43,300	125,700	82,000	.....	.....
Manville Borough	48,902	9,274	811,165	2,808,019	3,619,184	94,198	1,900	400	461,533	473,000	.....
North Plainfield Borough	430	4,835	2,494,200	7,567,150	10,061,350	.....	492,175	.....	125,700	474,600	.....
Peapack and Gladstone Borough ..	3,473	.....	418,200	1,336,600	1,754,800	7,490	162,800	41,200	65,400	41,010	.....
Rocky Hill Borough	210	159	38,700	184,750	223,450	.....	16,300	2,800	2,500	3,005	\$36,000
Somerville Borough .....	.....	4,076	2,222,205	6,837,075	9,059,280	140,426	257,300	.....	192,500	413,850	.....
South Bound Brook Borough	65	1,502	285,220	1,418,200	1,703,420	.....	90,155	.....	21,600	213,250	.....
The Township of Green Brook ..	2,381	2,087	327,100	455,400	782,500	.....	18,600	950	19,400	51,315	.....
Warren Township	12,249	1,786	608,225	1,266,850	1,875,075	.....	78,635	45,645	2,600	33,550	.....
Watchung Borough	3,325	703	540,875	835,900	1,376,775	.....	46,975	1,400	57,715	.....	.....
Totals	218,162	80,590	\$19,007,706	\$48,529,069	\$67,536,775	\$698,692	\$2,708,345	\$708,270	\$2,742,587	\$4,088,357	\$36,000

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1948—(Continued)

PROPERTY EXEMPT FROM TAXATION										
Deductions—Property Exempted Under R. S. 54-43-49, and C. 70, L. 1942, Vets., et al.,	Net Valuation Taxable, Including Second-Class R. R. Property	Amounts Deducted Under R. S. 54-49, am. by C. 79, L. 1942, and R. S. 54-43 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes are Apportioned (R. S. 54-49, as am. by C. 79, L. 1942, and C. 293, L. 1941, Sec. 2)	PROPERTY EXEMPT FROM TAXATION					Other Exemptions Not Included in Foregoing Classification—Real	
				Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards		
Bedminster Township	\$3,296,150	.....	\$3,296,150	\$51,000	.....	\$12,000	\$70,000	\$5,000	.....	\$1,995,000
Bernards Township	89,000	2,848,980	.....	2,848,980	70,000	.....	17,300	173,700	2,500	.....
Bernardsville Borough	68,250	4,108,970	\$3,500	4,105,470	450,000	\$67,000	56,800	257,600	5,500	.....
Branchburg Township	11,000	1,806,664	3,425	1,803,239	18,300	.....	1,200	6,600	500	.....
Bridgewater Twp. and Raritan ..	202,700	12,522,657	1,700	12,520,957	463,800	26,500	175,000	148,600	10,200	.....
Bound Brook Borough	162,150	6,300,985	.....	6,300,285	358,000	62,100	160,300	372,750	25,500	32,500
Far Hills Borough	10,100	995,999	.....	995,999	25,000	.....	15,000	10,000	.....	.....
Franklin Township	89,300	5,616,174	150	5,616,024	200,000	13,000	3,700	170,300	15,000	195,545
Hillsborough Township	39,300	3,498,255	.....	3,498,255	62,100	.....	3,000	33,250	3,700	6,295,000
Millstone Borough	5,900	176,150	.....	176,150	2,600	.....	.....	18,800	.....	5,550
Montgomery Township	6,650	1,981,881	.....	1,981,881	80,000	.....	.....	19,700	1,900	2,080,307
Manville Borough	82,385	4,567,830	690	4,567,140	80,050	.....	189,450	71,200	.....	310,000
North Plainfield Borough	226,900	10,929,925	2,200	10,927,725	982,000	68,000	211,000	282,000	4,000	.....
Peapack and Gladstone Borough ..	26,600	2,014,000	.....	2,014,000	26,000	.....	148,000	72,600	5,500	.....
Rocky Hill Borough	12,800	235,255	.....	235,155	13,000	.....	18,500	13,500	.....	.....
Somerville Borough	254,800	9,808,566	2,800	9,805,766	254,200	.....	510,975	354,300	10,000	5,565,500
South Bound Brook Borough	64,500	1,963,925	.....	1,963,925	75,000	.....	38,100	16,200	.....	6,250
The Township of Green Brook	18,950	833,815	3,900	830,915	37,000	.....	9,250	15,900	1,000	5,000
Warren Township	62,900	1,972,605	3,900	1,968,705	42,000	6,700	7,350	15,900	.....	2,250
Watchung Borough	27,875	1,454,900	12,900	1,442,000	15,600	46,000	57,100	29,500	.....	2,000
Totals	\$1,493,280	\$76,933,766	\$35,275	\$76,918,491	\$3,257,650	\$298,350	\$1,627,525	\$2,136,500	\$80,300	\$11,498,402

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1948—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION		APPORTIONMENT OF TAXES				Total Amount of Miscellaneous Revenues for the Support of the Budget, including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (for Local Taxing Purposes)
	Other Exemptions Not Included in Foregoing Classification Personal	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes			
Bedminster Township		\$138,000	\$26,140.32	\$1,097.62	\$42,126.61	\$42,571.03	\$42,587.00		\$3.40
Bernards Township	\$150,000	2,408,500	22,594.00	948.71	134,305.40	52,491.75	93,374.00		7.40
Bernardsville Borough		836,900	32,558.68	1,367.12	147,136.96	71,323.41	77,097.15	\$1,414.30	6.15
Branchburg Township		26,600	14,300.70	600.48	33,032.92	21,093.37	35,334.00		3.83
Bridgewater Twp. and Raritan ..		824,100	99,298.20	4,169.48	340,495.21	121,456.06	104,806.00	1,370.23	4.51
Bound Brook Borough	6,000	1,017,150	49,964.79		181,844.40	161,027.77	118,744.00	5,051.23	6.16
Far Hills Borough		50,000	7,898.83	331.67	18,000.00	20,269.22	5,842.69		4.67
Franklin Township		597,545	44,538.22	1,870.13	186,213.90	79,000.00	148,051.00		5.56
Hillsborough Township	357,900	6,754,950	27,743.12	1,164.92	76,473.91	57,350.55	91,000.00		4.66
Millstone Borough	250	27,200	1,396.97	58.66	4,488.64	587.04	3,020.00		3.72
Montgomery Township	416,500	2,598,907	15,717.43	659.96	48,132.30	15,686.69	45,521.00		4.05
Manville Borough		650,700	36,220.70	1,520.89	147,902.67	79,003.61	115,639.20	811.24	5.78
North Plainfield Borough		1,497,000	86,662.99	3,638.93	300,146.90	212,174.86	130,356.14		5.52
Peapack and Gladstone Borough ..		252,100	15,972.15	670.66	45,742.73	16,340.50	35,830.23	660.66	3.88
Rocky Hill Borough	45,000	95,500	1,864.91	78.31	9,221.91	3,808.43	13,106.00		6.37
Somerville Borough	49,300	1,744,275	77,765.14		256,007.12	259,070.50	141,386.00	5,572.21	6.00
South Bound Brook Borough	2,500	138,050	15,575.03	653.99	46,303.01	48,517.43	35,270.00		5.66
The Township of Green Brook ..	500	54,000	6,740.31	283.02	30,423.00	18,058.87	58,439.11		6.52
Warren Township	200	75,400	15,617.69	655.78	70,827.38	15,988.80	44,630.00		5.24
Watchung Borough		150,200	11,436.58	480.21	43,082.50	34,304.56	46,651.00		6.14
Totals	\$1,028,150	\$19,937,077	\$610,006.76	\$20,250.54	\$2,161,997.53	\$1,330,124.45	\$1,386,684.52	\$14,879.87	
Total County Taxes Appropriated			\$624,886.63						
Bank Taxes Due County			14,879.87						
Net County Taxes Apportioned			610,006.76						
			Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget						
			County Tax Rate per \$100 of Valuation						
			County Library Tax (Certain Municipalities)						

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$425,150.00
County Tax Rate per \$100 of Valuation7950560676
County Library Tax (Certain Municipalities)0353000000

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg. and Other Pers. Prop. Assessed, R. S. 54:4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business	Deductions—Household Goods and Other Exemptions Under R. S. 54:4-3.16
	Acres	Lots									
Andover Borough	635	174	\$54,005	\$298,950	\$292,955	\$2,337	\$43,200	\$9,250	.....	\$31,000	\$8,300
Arden Borough	11,984	676	323,940	524,700	848,640	441	11,700	49,325	.....	187,080	4,600
Branchville Borough	137	262	68,925	330,400	399,325	2,840	40,775	600	.....	.....	16,100
Byram Township	11,808	1,952	445,363	683,925	1,129,288	1,306	26,132	1,200	.....	1,200	.....
Frankford Township	19,806	2,019	574,400	954,345	1,528,745	1,876	106,450	190,043	.....	.....	22,000
Franklin Borough	2,178	1,073	1,225,578	1,849,250	3,074,828	36,892	35,700	6,100	.....	.....	63,100
Frederick Township	11,067	.....	129,200	106,000	235,200	.....	18,800	83,890	.....	.....	9,200
Green Township	10,260	.....	148,650	228,100	376,750	1,607	9,300	2,600	.....	.....	2,500
Hampton Borough	701	439	108,900	400,850	509,750	2,048	8,400	67,450	.....	5,475	13,100
Hampton Township	13,198	211	203,350	300,350	503,700	220	9,300	2,600	.....	1,700	8,500
Hardyston Township	17,406	430	401,480	406,080	807,560	1,108	8,800	70,000	.....	9,390	15,800
Hopatcong Borough	5,347	.....	1,470,476	1,746,585	3,217,061	8,026	203,800	69,790	.....	.....	83,600
Lafayette Township	11,004	77	242,370	227,850	470,220	1,227	7,200	141,055	.....	6,725	6,100
Montague Township	15,977	120	776,150	3,032,650	3,808,800	19,204	51,800	24,850	.....	2,500	4,800
Newton Township	708	1,865	1,278,928	2,430,025	3,708,953	1,417	10,200	3,700	.....	.....	5,300
Oceanport Borough	23,628	291	1,400,650	1,134,073	2,534,723	.....	167,175	29,000	.....	17,425	11,750
Sandyston Township	22,148	4,752	1,274,845	2,232,025	3,506,870	2,635	59,736	51,450	.....	43,290	29,800
Sparta Township	608	1,523	181,450	503,173	684,623	.....	734,315	39,900	.....	7,700	19,700
Stillwater Borough	15,441	1,169	252,050	801,285	1,053,335	10	18,850	2,400	.....	111,885	7,600
Sussex Borough	42,343	194	173,860	606,575	780,435	5,274	12,100	84,550	.....	69,625	6,100
Verona Township	14,137	4,862	148,130	178,375	326,505	2,776	17,330	12,850	.....	.....	5,200
Walpack Township	38,209	541	536,200	772,300	1,308,500	3,200	39,500	195,300	.....	27,300	28,000
Totals	291,768	40,097	\$11,122,430	\$18,127,530	\$29,249,960	\$87,057	\$1,134,340	\$1,134,565	\$688,656	\$501,228	\$443,750

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1948—(Continued)

TAXING DISTRICT	Deductions—Property Exempted Under R. S. 54:4-312, am. by C. 70, L. 1942, and C. 71, L. 1944, Vets., et al., Exemptions	Net Valuation Taxable, Including Second-Class R. R. Property	Amounts Deducted Under R. S. 54:4-49, am. by C. 70, L. 1942, and R. S. 54:4-53 (Result- ing from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 70, L. 1942, and R. S. 54:4-53 (Result- ing from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes are Apportioned (R. S. 54:4-49, as am. by C. 70, L. 1942, and C. 293, L. 1941, Sec. 2)	PROPERTY EXEMPT FROM TAXATION					
						Public School Property	Other School Property	Public Property	Church and Chari- table Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classi- fication—Real
Andover Borough	\$10,000	\$329,440			\$329,440	\$3,300		\$15,900	\$9,500	\$1,000	
Andover Township	11,000	925,306			925,306	1,150	\$21,000	1,000	10,000		
Branchville Borough	11,000	629,829			629,829	2,000		4,250	10,200		
Byram Township	21,100	1,117,080			1,117,080	25,000		2,900	3,000	525	
Frankford Township	26,420	1,778,696			1,778,696	4,470		10,020	15,000	1,600	\$4,500
Franklin Borough	72,550	3,186,565			3,186,565	453,000		11,600	85,700	200	
Fredon Township	10,500	409,257			409,257	6,100		600	3,500		
Green Township	5,500	474,423			474,423	12,800			18,500	2,100	
Hamburg Borough	18,900	612,405			612,405	25,400		11,100	25,400		400
Hampton Township	8,500	575,880			575,880	1,600		2,000	5,000	500	
Hardyston Township	22,031	871,397	\$4,425		866,972	34,550			1,400	8,100	13,650
Hopatecong Borough	40,270	3,331,296	200		3,331,096	37,500		59,650	44,750		2,000
Lafayette Township	6,400	686,223			686,223	28,000			10,800	600	2,500
Montague Township	12,100	403,450			403,450	6,200			5,450	150	
Newton Town	92,000	4,132,364		\$600	4,132,964	225,200	29,500	121,000	230,200	14,000	65,600
Ogdensburg Borough	17,500	2,046,473			2,046,473	76,500		17,850	13,000	2,000	
Sandyston Township	9,750	429,800			429,800	25,000			10,900	4,200	
Sparta Township	64,300	3,662,420			3,662,420	73,200		25,300	49,800	3,000	3,400
Stanhope Borough	30,000	728,000			728,000	30,000		24,000	12,400		
Stillwater Township	21,950	847,705			847,705	23,800		600	17,600	3,000	58,500
Sussex Borough	28,050	1,117,959			1,117,959	65,000		38,300	51,200		2,100
Vernon Township	15,025	1,688,251			1,688,251	22,000		5,650	39,500	3,700	5,500
Walpack Township	4,525	346,960	600		346,360	1,000		10,040	2,450	1,000	50
Wantage Township	16,700	1,534,800			1,534,800	180,000			12,100	36,000	70,100
Totals	\$576,071	\$31,865,985	\$5,225	\$600	\$31,861,360	\$1,362,770	\$50,500	\$361,700	\$687,350	\$81,675	\$228,300

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1948—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION		APPORTIONMENT OF TAXES				Total Amount of Miscellaneous Revenues for the Support of the	Bank Stock Taxes Due	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
	Other Exemptions Not Included in Foregoing Classification—Personal	Total Amount of Exempt Property	County Taxes Appor- tioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District	School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other		
Andover Borough		\$29,700	\$4,416.34	\$164.72	\$8,645.32		\$6,879.71	\$14,620.00	\$9.104
Andover Township		33,150	12,404.30	462.66	22,808.04		11,007.79	38,234.44	5.046
Branchville Borough		16,450	8,443.24	314.92	18,481.91		7,883.92	17,036.00	5.498
Byram Township		31,425	14,975.23	558.54	18,758.88		11,393.10	33,748.45	4.090
Frankford Township		35,590	23,844.52	889.35	32,008.62		33,394.79	40,045.75	5.119
Franklin Borough		550,500	42,717.87	1,593.28	115,461.60		37,991.23	50,690.00	6.207
Fredon Township		10,200	5,486.34	204.63	12,905.43		1,857.25	17,632.10	4.998
Green Township		33,400	6,359.93	237.20	20,307.00		3,791.29	46,504.27	6.471
Hamburg Borough		62,300	8,299.67	306.21	28,608.99		5,867.61	16,448.29	7.091
Hampton Township		9,100	7,730.03	287.94	18,224.22		10,119.84	20,291.73	6.313
Hardyston Township		57,700	11,622.30	433.48	32,237.59		6,257.13	26,275.12	3.802
Hopatcong Borough		143,900	44,655.40	1,695.55	39,867.77		47,377.70	61,982.00	4.010
Lafayette Township		41,900	9,199.24	343.11	14,575.50		15,294.63	31,258.00	3.744
Montague Township		11,800	5,408.50	201.72	8,180.44		5,093.19	28,237.45	4.669
Newton Town		682,500	55,404.94	2,096.46	164,670.50		79,443.49	80,643.00	7.289
Ogdensburg Borough		109,350	27,434.23	1,023.24	45,057.44		23,738.21	48,691.00	4.753
Sandyston Township		40,100	5,761.73	214.90	17,245.00		7,946.34	13,114.64	7.276
Sparta Township		154,700	49,097.00	1,831.21	86,039.15		87,114.33	60,545.00	6.120
Stillwater Borough		66,400	9,759.29	364.00	26,888.05		4,169.33	24,967.50	3.630
Sussex Borough		108,500	11,364.01	432.83	26,712.50		14,894.03	33,540.07	6.299
Vernon Township	\$100	156,700	14,986.93	558.98	35,486.30		20,711.11	53,276.00	7.312
Walpack Township		70,350	22,632.05	\$44.12	32,199.22		26,830.74	34,596.00	4.898
Wantage Township		14,540	4,643.17	173.18	4,778.73		5,246.40	35,478.03	4.278
Totals	\$100	\$2,772,455	\$427,121.20	\$15,930.68	\$891,785.18	\$513,883.59	\$893,747.22	\$7,780.73	7.319
Total County Taxes Appropriated			\$427,121.20	\$15,930.68	Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	.....	\$703,051.59	.....	.....
Bank Stock Taxes Due County			7,780.73	.....	County Tax Rate per \$100 of Valuation	.....	1.3405618	.....	.....
Net County Taxes Apportioned			\$427,121.20	.....	County Library Tax Rate per \$100 Valuation	.....	.0500000	.....	.....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg. and Other Pers. Prop. Assessed, R. S. 54:4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business	Deductions—Household Goods and Other Exemptions Under R. S. 54:4-3.16
	Acres	Lots									
Clark Township	2,034	4,569	\$1,082,561	\$2,863,775	\$3,946,336	\$3,958	\$273,700	\$4,000	\$36,150	\$708,934	\$92,200
Cranford Township	810	15,893	4,801,700	15,884,400	20,686,100	450,510	1,227,100	.....	64,300	825,500	393,100
Elizabeth City	2,924	28,035	36,823,540	83,209,270	120,032,810	2,524,960	2,575,450	1,000	4,112,953	10,594,350	1,102,300
Fanwood Borough	98	3,134	594,195	2,216,325	2,810,520	26,097	219,850	.....	185,489	.....	74,100
Garwood Borough .....	.....	3,518	1,033,180	3,095,760	4,128,940	38,951	197,300	.....	226,700	632,345	103,600
Hillside Township	550	11,240	5,318,527	19,193,650	24,512,177	28,328	1,317,211	1,600	1,472,050	1,240,350	434,500
Kenilworth Borough	329	7,194	873,170	2,832,747	3,705,917	11,507	184,400	.....	777,300	137,500	92,000
Linden Borough	16	3,657	1,463,950	4,114,275	5,578,225	30,000	97,200	.....	136,650	248,250	97,200
Linden Township	4,447	22,221	10,139,970	42,312,499	52,452,469	319,816	229,600	6,400	12,163,388	5,899,049	228,500
Linden City	4,463	25,878	11,603,920	46,426,774	58,030,694	349,816	326,800	6,400	12,300,038	6,147,229	325,700
Mountainside	1,173	1,446	701,645	1,534,875	2,236,520	.....	192,200	2,600	15,600	63,534	44,800
New Providence Borough	1,484	3,520	793,910	1,994,035	2,787,945	1,512	31,600	6,600	154,700	120,350	47,200
New Providence Township	2,579	7,051	562,955	3,186,525	3,749,480	507	69,250	.....	215,000	57,180	29,700
Plainfield City .....	.....	10,016	17,549,025	37,525,250	55,074,275	298,668	2,661,300	.....	2,412,430	2,838,120	763,100
Rahway City .....	.....	13,510	5,540,375	10,860,725	22,401,100	581,318	999,675	.....	1,510,700	1,890,825	501,800
Roselle Borough	244	12,241	4,293,710	11,903,450	16,197,160	28,980	1,222,000	.....	286,125	678,325	447,800
Roselle Park Borough	45	6,162	2,962,675	8,588,400	11,551,075	60,051	511,000	.....	201,750	526,500	255,200
Scotch Plains Township	3,311	10,447	2,146,785	5,066,875	7,213,660	154	419,650	37,065	44,450	319,332	178,700
Springfield Township	2,028	3,716	2,207,740	5,001,350	7,209,090	4,572	440,250	13,300	146,500	534,865	156,700
Summit City	1,184	4,769	9,513,735	21,186,425	30,700,160	187,208	1,616,875	.....	585,100	1,586,810	344,800
Union Township	5,784	12,843	8,893,045	26,943,315	35,836,360	17,631	1,642,300	.....	2,829,875	1,290,785	793,300
Westfield Town	1,090	7,197	10,436,375	24,857,650	35,294,025	84,877	3,177,935	.....	205,850	176,700	513,100
*Winfield .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	30,130	192,379	\$127,732,768	\$340,371,576	\$468,104,344	\$4,699,605	\$19,302,846	\$72,565	\$27,783,057	\$30,369,604	\$6,693,700

* Government Owned Housing Project.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1948—(Continued)

TAXING DISTRICT	Deductions—Property Exempted, R. S. 54:4-5.12, am. by C. 70, L. 1942, and C. 71, L. 1944, Vets., et al., Exemptions	Net Valuation Taxable	Amounts Deducted Under R. S. 54:4-49, am. by C. 70, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 70, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes are Apportioned (R. S. 54:4-49; as am. by C. 70, L. 1942; and C. 203, L. 1941, Sec. 2)	PROPERTY EXEMPT FROM TAXATION			
						Public School Property	Other School Property	Public Property	Church and Charitable Property
Clark Township	\$98,000	\$4,779,878	\$5,325	.....	\$4,774,553	\$115,808	.....	\$96,606	\$34,900
Cranford Township	429,050	22,431,360	74,750	.....	22,356,610	2,073,700	.....	478,200	276,050
Elizabeth City	1,045,350	137,693,870	291,943	.....	137,401,927	7,215,600	1,144,650	8,233,250	8,251,850
Fanwood Borough	99,700	3,068,156	17,600	.....	3,050,556	84,000	.....	18,500	10,500
Garwood Borough	81,445	5,039,191	37,850	.....	5,001,341	291,700	8,900	17,000	45,185
Hillside Township	319,325	27,817,891	107,630	.....	27,710,261	2,462,500	.....	310,480	383,450
Kenilworth Borough	65,795	4,658,829	9,300	.....	4,649,529	96,800	.....	357,060	35,570
Linden Borough	87,650	5,905,475	.....	.....	.....	600,500	55,250	533,475	127,700
Linden Township	315,325	70,526,897	.....	.....	.....	1,411,116	.....	399,525	136,124
Linden City	402,975	76,432,372	98,400	.....	76,333,972	2,011,616	55,250	933,000	263,824
Mountainside	45,800	2,419,854	9,850	.....	2,410,004	103,600	.....	34,000	125,850
New Providence Borough	55,425	3,000,082	4,795	.....	2,995,287	115,000	.....	345,600	72,300
New Providence Township	51,600	4,010,117	9,385	.....	4,000,732	51,100	.....	806,360	15,875
Plainfield City	657,450	61,864,243	268,250	.....	61,595,993	2,223,800	.....	897,625	3,086,550
Rahway City	378,275	26,503,543	70,250	.....	26,433,293	1,412,400	168,600	2,132,175	1,459,275
Roselle Borough	403,225	17,561,565	70,650	.....	17,490,915	1,137,150	.....	434,585	659,325
Roselle Park Borough	204,000	12,391,176	33,325	.....	12,357,851	752,650	19,450	149,800	90,600
Scotch Plains Township	207,800	7,647,811	53,672	.....	7,594,139	610,275	.....	207,020	122,975
Springfield Township	192,750	7,999,127	55,120	.....	7,944,007	791,600	.....	108,660	139,200
Summit City	309,250	34,022,103	72,000	\$22,350	33,972,453	1,184,900	331,000	484,225	1,232,400
Union Township	763,800	40,059,851	168,075	.....	39,891,776	1,788,000	.....	1,099,780	279,675
Westfield Town	499,250	37,927,037	93,950	.....	37,833,087	1,230,100	.....	493,450	991,750
*Winfield .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$6,310,265	\$537,328,056	\$1,552,120	\$22,350	\$535,798,286	\$25,752,299	\$2,212,050	\$17,637,376	\$17,577,104

Abstract of Ratables and Exemptions in the County of Union, for the Year 1948—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION			APPORTIONMENT OF TAXES							Bank Stock Taxes Due Taxing District	General Tax Rate to Apply for \$100 Valuation (for Local Taxing Purposes)
	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classification—Real	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	District Court Taxes	Regional High School Tax Less Deduction, Ch. 66, P. L. 1948	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax, Less Deduction, Ch. 66, P. L. 1948	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes	Total Amount of Miscellaneous Revenues for the Support of the Budget, Including Surplus Revenue Appropriated			
Clark Township	\$7,160	.....	\$254,474	\$36,339.89	\$357.92	\$21,140.25	\$98,528.03	\$101,882.42	\$61,526.48	.....	\$5.41	
Cranford Township	2,500	\$49,500	3,081,050	170,159.73	1,679.69	.....	482,694.18	398,886.80	316,208.68	\$1,449.62	4.70	
Elizabeth City	26,850	248,150	25,120,850	1,045,788.00	19,050.00	.....	3,229,152.76	2,799,426.28	1,881,306.07	15,150.55	5.16	
Fanwood Borough .....	.....	2,600	115,600	23,218.27	305.82	.....	91,217.44	66,268.63	76,584.00	.....	5.90	
Garwood Borough .....	.....	149,570	512,355	38,066.00	377.34	24,234.08	113,680.12	89,150.00	109,991.00	.....	5.27	
Hillside Township	215,000	.....	3,371,430	210,907.22	3,642.33	.....	690,874.10	598,791.79	369,883.41	2,245.12	5.41	
Kenilworth Borough	42,750	.....	532,180	35,388.31	610.00	21,273.25	87,991.54	107,797.23	72,745.00	.....	5.44	
Linden Borough .....	.....	5,000	1,321,925	.....	.....	.....	.....	.....	.....	.....	.....	
Linden Township	190,300	113,014	2,250,079	.....	.....	.....	.....	8,446.25	.....	.....	.02	
Linden City	190,300	118,014	3,572,004	580,990.04	5,723.38	.....	1,192,194.86	1,292,447.21	576,086.27	3,821.16	4.02	
Mountainside .....	.....	275,000	538,450	18,342.92	241.20	11,443.31	55,415.82	27,162.46	57,165.00	.....	4.66	
New Providence Borough .....	.....	.....	532,900	22,797.61	511.09	.....	79,026.60	63,475.00	129,875.00	.....	5.53	
New Providence Township .....	.....	.....	873,335	30,450.21	683.17	18,186.42	73,376.50	67,241.07	91,087.50	.....	4.74	
Plainfield City	52,900	483,600	7,027,575	468,816.93	6,166.31	.....	1,478,333.40	1,143,795.78	742,366.64	11,058.41	5.01	
Rahway City	49,300	28,400	5,250,150	201,188.01	1,984.63	.....	563,947.98	801,415.24	256,400.00	3,093.22	5.92	
Roselle Borough .....	.....	297,000	2,528,060	133,126.14	1,315.04	.....	416,552.37	424,461.60	221,694.72	2,274.21	5.56	
Roselle Park Borough .....	.....	19,700	1,032,200	94,057.58	1,622.44	.....	165,174.96	381,145.56	151,068.00	2,454.56	5.19	
Scotch Plains Township	97,500	.....	1,037,770	57,800.20	762.29	37,826.30	227,372.32	155,575.00	192,910.00	.....	5.78	
Springfield Township	8,400	99,510	1,147,370	60,463.10	1,362.73	.....	164,968.43	209,895.70	152,321.00	499.62	5.94	
Summit City	3,000	111,900	3,347,425	258,569.76	5,796.01	.....	677,233.85	729,224.16	542,258.76	6,085.69	4.92	
Union Township	89,900	.....	3,257,355	303,622.67	5,245.23	.....	1,026,530.79	782,576.57	619,371.00	1,934.79	5.29	
Westfield Town	77,400	429,400	3,222,100	287,953.66	3,780.38	.....	888,084.45	555,085.03	410,100.00	6,134.16	4.58	
*Winfield .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Totals	\$862,960	\$2,312,344	\$66,354,133	\$4,078,046.25	\$61,217.00	\$134,103.62	\$11,802,350.50	\$10,804,149.78	\$7,030,248.53	\$56,201.11	.....	
Total County Taxes Appropriated				\$4,134,247.36								
Bank Stock Taxes Due County				56,201.11								
Net County Taxes Apportioned				\$4,078,046.25								
				Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget							\$1,134,233.27	
				County Tax Rate per \$100 of Valuation							.761115956	

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1948

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Property Second-Class R. R.	Value of Second-Class R. R. Property	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg. and Other Pers. Prop. Assessed, R. S. 54-4-11	Value of Tangible Personal Property Assessed—All Other Tangible Property Used in Business	Deductions—Household Exemptions Under R. S. 54-4-3.16
	Acres	Lots									
Allamuchy Township	12,615	79	\$193,163	\$315,225	\$508,388	\$1,545	\$12,800	\$80,845	\$2,050	\$13,425	\$13,800
Alpha Borough	697	2,015	97,275	559,200	656,475	5,054	92,775	4,310	65,500	143,970	46,700
Belvidere Town	480	665	237,575	1,349,825	1,587,400	12,157	135,300	800	70,200	28,855	35,700
Blairstown Township	18,773	248	280,930	712,450	993,380	8,174	83,225	64,325	21,750	208,571	40,800
Franklin Township	13,999	313	280,665	504,210	784,875	946	92,225	74,980	3,600	10,130	22,400
Frelinghuysen Township	14,584	104	167,160	345,885	513,045	2,051	57,715	77,500	6,650	91,175	34,200
Greenwich Township	6,103	438	247,153	581,275	828,428	3,862	85,350	84,650	1,350	102,450	90,100
Hackettstown Township	11,641	1,158	593,040	2,734,975	3,327,975	7,621	254,250	56,600	191,100	10,400	10,400
Hardwick Township	11,641	25	92,325	133,120	225,445	253	20,360	36,420	1,350	19,216	37,300
Harmony Township	13,553	494	261,550	526,625	788,175	3,424	83,900	63,900	12,450	7,975	29,500
Hope Township	11,155	272	154,550	354,025	508,575	2,297	70,950	47,640	14,550	1,600	42,500
Independence Township	12,031	181	253,350	481,850	735,200	3,886	27,500	71,900	14,425	118,150	39,600
Knowlton Township	14,408	337	205,315	418,450	623,765	168	7,225	15,050	16,465	2,100	2,100
Liberty Township	6,252	544	130,815	297,875	428,690	42,384	84,650	29,405	16,465	146,275	42,500
Lopatcong Township	16,187	1,506	295,169	616,915	912,084	1,326	103,555	141,765	6,150	68,551	42,300
Mansfield Township	3,347	683	113,149	379,060	492,199	772	10,215	3,700	6,200	118,150	39,600
Oxford Township	9,054	135	70,816	70,110	140,926	.....	10,215	1,835	.....	187,400	48,400
Palaquarry Township	25	906	375,050	1,436,250	1,811,300	621,722	108,575	.....	81,000	0,200	38,400
Phillipsburg Town, 1st Ward	11	550	141,475	619,800	761,275	.....	80,750	.....	21,850	6,925	78,500
Phillipsburg Town, 2d Ward	1,093	312	312,450	1,510,600	1,823,050	.....	160,650	.....	27,700	111,575	23,600
Phillipsburg Town, 3d Ward	65	515	227,775	813,750	1,041,525	.....	62,925	.....	238,050	21,925	68,400
Phillipsburg Town, 4th Ward	16	927	307,175	1,372,250	1,679,425	.....	138,050	.....	38,900	906,150	135,500
Phillipsburg Town, 5th Ward	547	4,094	1,128,025	4,478,375	5,606,350	.....	285,325	.....	304,100	87,233	64,500
Phillipsburg Town, 6th Ward	7,379	2,170	329,582	1,096,375	1,415,957	6,140	137,900	55,750	112,850	369,840	127,200
Potomac Township	1,561	955	955,196	2,996,689	3,951,876	50,141	287,180	3,300	206,350	329,370	46,200
Washington Borough	10,851	661	358,105	576,685	934,790	1,468	107,048	47,640	11,613	21,300	38,500
White Township	14,355	241	296,895	353,225	650,120	5,351	81,900	72,720	.....	.....	.....
Totals	204,514	25,552	\$8,331,884	\$26,641,985	\$34,973,869	\$781,018	\$2,795,863	\$1,117,835	\$1,539,503	\$3,070,921	\$1,265,100

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1948—(Continued)

TAXING DISTRICT	Deductions—Property Ex- empted, R. S. 54:4-3.12, am. by C. 70, L. 1942, and C. 71, L. 1944, Vets., et al., Ex.	Net Valuation Taxable	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Result- ing from Prior Appeal- and Corrected Errors)	Net Valuation on Which County Taxes are Ap- portioned (R. S. 54:4-49; as amended by C. 79, L. 1942; and C. 293, L. 1941, Sec. 2)	Number of Polls Assessed	PROPERTY EXEMPT FROM TAXATION					
						Public School Property	Other School Property	Public Property	Church and Char- itable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classi- fication—Real
Allamuchy Township	\$7,650	\$633,603	.....	\$633,603	.....	\$50,300	.....	.....	\$2,500	\$200	.....
Alpha Borough	28,400	749,014	\$100	748,914	385	32,000	.....	\$16,200	27,500	4,200	\$2,600
Belvidere Town	34,400	1,858,227	.....	1,858,227	398	258,200	.....	156,500	165,800	15,000	.....
Blairstown Township	35,700	1,048,309	.....	1,048,309	.....	82,000	\$414,400	2,800	34,100	3,000	.....
Franklin Township	17,350	1,107,647	.....	1,107,647	382	66,500	.....	1,200	24,000	2,900	500
Frelinghuysen Township	6,700	637,991	.....	637,991	.....	5,000	.....	.....	7,700	6,500	.....
Greenwich Township	18,250	1,042,365	.....	1,042,365	25	32,200	.....	.....	19,300	26,300	900
Hackettstown Town	91,300	3,758,596	400	3,758,196	.....	132,900	305,600	12,800	108,500	1,400	202,700
Hardwick Township	3,100	269,838	.....	269,838	.....	600	.....	.....	.....	50	6,990
Harmony Township	29,650	893,015	.....	893,015	36	45,500	.....	1,100	17,200	100	.....
Hope Township	11,500	586,025	.....	586,025	13	16,000	.....	.....	28,600	3,600	22,100
Independence Township	18,925	830,217	.....	830,217	.....	66,300	.....	7,000	27,500	2,000	550
Knowlton Township	19,500	694,470	1,000	693,470	274	16,625	.....	.....	29,450	3,950	.....
Liberty Township	8,150	412,483	500	411,983	81	1,050	.....	.....	1,650	200	.....
Lopatcong Township	31,760	1,370,015	.....	1,370,015	354	49,500	.....	3,200	7,400	.....	.....
Mansfield Township	21,000	1,168,131	.....	1,168,131	298	.....	.....	11,200	21,600	.....	9,075
Oxford Township	16,400	645,677	5,000	640,677	31	60,500	.....	.....	46,050	600	1,300
Pahaquarry Township	1,100	148,276	.....	148,276	.....	1,000	.....	.....	1,000	1,100	.....
Phillipsburg Town, 1st Ward ...	23,325	2,738,272	650	2,737,622	47	63,850	.....	89,300	61,600	.....	754,500
Phillipsburg Town, 2d Ward ...	17,000	821,725	.....	821,725	362	.....	34,000	800	65,550	.....	.....
Phillipsburg Town, 3d Ward ...	40,175	1,879,250	.....	1,879,250	637	106,750	.....	.....	204,275	.....	.....
Phillipsburg Town, 4th Ward ...	14,500	1,409,175	.....	1,409,175	234	28,450	19,500	.....	32,875	31,300	.....
Phillipsburg Town, 5th Ward ...	46,500	1,783,700	.....	1,783,700	542	.....	.....	.....	23,125	18,125	5,000
Phillipsburg Town, 6th Ward ...	80,850	7,005,575	.....	7,005,575	1,108	1,036,500	.....	205,025	218,575	10,000	50,000
Pohatcong Township	45,684	1,694,946	.....	1,694,946	516	24,000	.....	1,300	19,300	200	1,500
Washington Borough	59,345	4,682,952	.....	4,682,952	1,072	239,300	.....	49,835	306,820	.....	41,145
Washington Township	36,375	1,347,355	.....	1,347,355	357	44,500	.....	11,000	5,200	4,000	.....
White Township	18,000	1,014,471	200	1,014,271	336	61,200	.....	1,100	23,000	2,000	.....
Totals	\$782,589	\$42,231,320	\$7,850	\$42,223,470	8,883	\$2,520,725	\$772,500	\$626,360	\$1,524,195	\$112,300	\$1,098,860

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1948—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION		APPORTIONMENT OF TAXES				Total Amount of Miscellaneous Revenues for the support of the Budget, including Surplus Revenue Appropriated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (for Local Taxing Purposes)
	Other Exemptions Not Included in Forgoing Classification—Personal	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes			
Allamuchy Township		\$53,000	\$7,938.25	\$211.20	\$15,144.46	\$3,423.89	\$9,841.00		\$4.22
Alpha Borough	\$400	82,900	9,382.96	249.63	35,082.67	19,538.45	17,665.66		8.58
Belvidere Town		595,500	23,281.27		63,137.42	35,778.62	28,757.00	\$918.18	6.58
Blairstown Township		536,300	13,134.00		349.43	31,652.22	28,608.00	652.88	5.44
Franklin Township	100	95,800	13,877.44	369.21	27,649.92	11,464.04	46,286.00		4.82
Frelinghuysen Township		19,200	7,993.23	212.75	22,351.34	4,843.91	39,548.00		5.55
Greenwich Township		78,700	13,059.54	347.45	23,250.00	8,753.25	9,294.00		4.36
Hackettstown Town		763,900	47,085.62		81,438.38	41,416.60	57,987.02	3,717.45	4.52
Hardwick Township		7,640	3,380.73	89.94	6,119.12	5,426.54	13,590.00		5.56
Harmony Township		63,900	11,188.36	297.67	29,784.31	16,696.09	13,044.00		6.49
Hope Township		70,300	7,342.16	195.34	13,545.66	8,210.83	12,930.00	696.39	5.00
Independence Township		103,350	10,401.58	276.73	23,368.50	15,142.09	15,528.00		5.92
Knowlton Township		50,025	8,688.32	231.15	17,717.82	7,606.09	54,028.00		4.93
Liberty Township		2,900	5,161.63	137.32	9,105.75	9,769.76	10,986.00		5.86
Lopatcong Township		60,100	17,164.58	456.67	36,766.59	13,067.45	18,381.86		4.92
Mansfield Township		41,875	14,635.22	389.37	27,500.00	13,912.45	18,861.87		4.83
Oxford Township		108,450	8,026.88	213.55	38,192.66	5,182.09	19,534.00		7.99
Pahaquarry Township		3,100	1,857.71	49.42	2,306.46	2,376.31	18,021.00		4.44
Phillipsburg Town, 1st Ward ..	2,000	971,250	195,912.74		350,041.43	326,502.74	209,193.00	5,045.98	5.58
Phillipsburg Town, 2d Ward ..		100,350							
Phillipsburg Town, 3d Ward ..		311,025							
Phillipsburg Town, 4th Ward ..		112,125							
Phillipsburg Town, 5th Ward ..		71,250							
Phillipsburg Town, 6th Ward ..	3,000	1,523,100							
Pohatcong Township		46,300	21,235.56	564.98	46,968.63	18,258.38	17,470.00		5.13
Washington Borough	2,000	639,100	58,671.58		109,239.38	92,385.71	57,595.07	2,801.43	5.56
Washington Township		64,700	16,850.68	449.11	38,675.63	9,331.76	31,123.03		4.85
White Township		87,300	12,707.55	338.09	35,598.32	21,604.00	23,577.00		6.92
Totals	\$7,500	\$6,663,440	\$529,007.59	\$5,429.01	\$1,084,636.67	\$702,613.78	\$771,849.51	\$13,832.31	
Total County Taxes Appropriated			\$542,839.90						
Bank Stock Taxes Due County			13,832.31						\$410,515.00
Net County Taxes Apportioned			529,007.59						1.25287568
									.03333333
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ...									
County Tax Rate per \$100 of Valuation									
County Library Tax Rate per \$100 of Valuation									

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1948

COUNTY	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg. and Other Pers. Prop. Assessed, R. S. 54:4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business
	Acres	Lots								
Atlantic	274,371	242,002	\$59,551,342	\$73,755,448	\$124,306,790	\$856,081	\$2,912,944	\$112,310	\$418,095	\$8,448,645
Bergen	99,239	465,016	152,151,389	313,642,525	465,793,914	3,211,110	25,078,195	180,380	13,181,419	23,244,702
Burlington	335,282	69,659	14,258,669	43,713,089	57,971,758	160,469	4,253,083	1,072,644	1,730,662	2,904,947
Camden	114,530	148,103	64,119,472	169,532,473	233,651,945	3,263,880	12,392,934	174,185	12,889,541	10,881,144
Cape May	105,745	111,906	20,015,445	31,848,737	51,864,182	237,129	1,678,872	50,100	488,670	1,819,975
Cumberland	260,379	29,553	14,305,407	33,325,540	47,630,947	237,920	5,418,885	537,342	2,383,643	3,222,692
Essex	80,639	.....	369,675,705	762,475,600	1,132,151,305	13,050,163	49,462,848	26,100,190	93,238,153	50,747,202
Gloucester	182,659	71,296	13,752,058	39,595,409	53,347,467	238,883	4,423,899	575,050	2,802,409	1,598,182
Hudson	4,225	242,260	261,036,451	503,009,296	764,045,747	147,192,561	.....	.....	108,641,935	19,103,162
Hunterdon	273,426	8,195	6,804,586	21,306,480	28,111,066	216,001	2,146,360	1,593,820	1,214,775	2,064,728
Mercer	106,558	38,758	55,850,187	163,371,351	(a) 218,962,063	2,999,122	10,309,725	843,250	17,838,713	17,446,299
Middlesex	136,989	246,115	61,728,926	135,551,669	197,280,595	7,364,887	4,243,367	395,150	16,369,177	11,632,180
Monmouth	239,844	161,540	68,271,511	109,398,398	177,669,906	755,125	9,912,180	715,995	2,774,555	5,324,107
Morris	252,246	102,871	38,147,706	85,570,258	123,717,964	780,090	8,036,773	570,880	3,770,365	5,854,133
Ocean	243,466	188,229	19,908,303	29,237,388	49,145,691	210,493	3,707,575	209,300	553,815	2,253,876
Passaic	93,668	173,469	110,796,176	253,527,991	364,324,167	1,381,197	10,074,530	88,100	26,233,822	17,238,180
Salem	192,562	15,837	7,710,754	25,289,756	33,000,516	(b) 69,335	2,043,630	1,207,519	10,141,477	6,798,365
Somerset	218,162	80,590	19,007,706	48,529,069	67,536,775	698,692	2,708,345	708,270	2,742,587	4,088,357
Sussex	291,768	40,097	11,122,430	18,127,530	29,249,960	87,057	1,134,340	1,134,565	688,656	591,228
Union	30,130	192,379	127,732,768	340,371,576	468,104,344	4,699,605	19,302,846	72,565	27,783,057	30,369,604
Warren	204,514	23,552	8,331,884	26,641,985	34,973,869	781,018	2,795,863	1,117,835	1,539,503	3,070,921
Totals	3,740,402	2,651,427	\$1,495,278,875	\$3,227,821,568	\$4,722,840,968	(b) \$188,490,818	\$182,037,194	\$37,450,450	\$347,425,029	\$228,702,680

(a) City of Trenton, Mercer County, is entitled to a deduction of \$259,475 for exemptions on parsonages included in Column under exempt property.

(b) Value of second-class railroad property in Salem County, \$69,335, not used in computing local rate.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1948—Continued

COUNTY	Value of Intangible Personal Property of Insurance Companies Assessed, R. S. 54:4-20 to R. S. 54:4-22	DEDUCTIONS		Net Valuation Taxable Including Second-Class R. R. Property	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:3-17 to 54:3-19 (Equalization)	Amounts Deducted Under R. S. 54:3-17 to 54:3-19 (Equalization)	Net Valuation on Which County Taxes are Apportioned (R. S. 54:4-49; as am. by C. 79, L. 1942)	Number of Polls Assessed
		Household Goods and Other Exemptions, R. S. 54:4-3, 16	Veterans', et al., Exemptions							
Atlantic		\$7,100	\$2,034,701	\$135,013,064	\$548,568				\$134,464,496	
Bergen		10,244,770	9,897,754	510,547,256	3,083,042	\$237,758	\$909,174	\$2,335,270	506,275,876	
Burlington		2,161,575	1,860,263	64,071,725	172,474				63,899,251	
Camden	\$906,900	5,320,200	5,125,362	263,714,967	1,530,546	101,845			262,286,266	2,534
Cape May			839,900	55,299,028	107,485	19,605			55,211,148	
Cumberland		1,812,625	1,172,650	56,446,154	1,400,420				55,045,734	6,545
Essex	78,043,200	14,782,000	9,956,775	1,418,054,286	23,759,425	1,429,825			1,395,724,686	
Gloucester		1,920,400	1,645,895	59,419,595	139,990	17,485			59,297,090	4,493
Hudson			4,398,650	1,034,584,755	44,945,801				989,638,954	
Hunterdon	3,165,926	927,600	632,035	36,953,041	50,576	17,750			36,920,215	6,029
Mercer	1,421,000	4,089,250	2,190,348	263,540,574	1,933,254	56,539			261,663,859	
Middlesex	78,250	952,963	3,406,779	233,003,864	1,472,568	9,157,753			240,689,049	
Monmouth		2,300,330	3,653,821	191,197,720	652,590	9,761			190,554,891	
Morris		2,780,975	2,867,818	137,081,412	342,168	7,050			136,746,294	2,133
Ocean		1,396,815	1,433,985	53,249,950	208,241	59,745	51,612		53,153,066	
Passaic		4,821,600	3,765,310	410,753,086	1,954,017	8,900			408,807,969	18,628
Salem		849,175	681,605 (b)	51,660,721	97,429	27,050			51,659,677	
Somerset		36,000	1,493,260	76,953,766	35,275				76,918,491	
Sussex		443,750	576,071	31,865,985	5,225	600			31,861,360	
Union		6,693,700	6,310,265	537,328,056	1,552,120	22,350			535,798,286	
Warren		1,265,100	782,589	42,231,320	7,850				42,223,470	8,883
Totals	\$83,615,276	\$62,805,928	\$64,725,836 (b)	\$5,662,970,325	\$83,999,064	\$11,174,016	\$960,786	\$2,335,270	\$5,588,840,128	\$49,545

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1948—Continued)

COUNTY	PROPERTY EXEMPT FROM TAXATION							Total Amount of Exempt Property
	Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classification—Real	Other Exemptions Not Included in Foregoing Classification—Personal	
Atlantic	\$3,178,045	.....	\$14,240,934	\$2,970,349	\$115,430	\$11,500	.....	\$20,516,258
Bergen	27,480,585	\$3,878,410	24,901,680	8,920,824	1,313,004	4,849,090	\$153,550	71,497,143
Burlington	2,779,150	453,400	2,656,674	3,182,797	216,915	18,371,150	54,200	27,714,346
Camden	15,222,319	2,476,390	35,699,876	10,830,317	1,250,725	1,866,272	188,730	67,534,629
Cape May	1,368,005	56,945	4,463,771	1,406,680	17,600	4,701,444	.....	12,014,445
Cumberland	2,953,025	211,500	9,876,972	2,024,150	152,700	.....	.....	15,218,947
Essex	61,892,650	8,170,746	145,504,870	50,287,750	3,780,000	17,976,640	664,550	288,277,206
Gloucester	3,290,425	84,125	2,556,170	1,627,240	68,725	326,400	30,200	7,983,285
Hudson	49,244,442	13,132,250	192,598,488	34,905,540	3,156,900	.....	.....	293,037,620
Hunterdon	1,212,700	14,700	661,930	1,143,050	108,500	2,816,208	685,927	6,643,015
Mercer	17,708,165	24,765,215	38,049,410	12,592,290	622,095	3,189,430	188,100	97,114,705
Middlesex	14,624,661	9,718,685	12,408,200	9,225,568	589,044	18,714,825	58,515,550	123,796,533
Monmouth	8,149,775	608,100	16,332,904	6,201,335	512,580	12,583,383	.....	44,388,077
Morris	5,206,665	1,991,620	3,992,360	5,701,095	453,100	51,105,224	16,500	68,466,564
Ocean	1,939,390	592,300	2,462,954	940,685	52,960	1,861,241	4,150	7,853,680
Passaic	20,460,230	1,357,920	34,219,041	20,718,645	848,425	905,895	85,800	78,595,956
Salem	1,212,700	228,200	784,936	718,920	90,190	269,225	19,625	3,323,796
Somerset	3,257,650	298,550	1,627,525	2,136,500	90,300	11,498,402	1,028,150	19,937,077
Sussex	1,362,770	50,500	361,760	687,350	81,675	228,300	100	2,772,455
Union	25,752,299	2,212,050	17,637,376	17,577,104	862,960	2,312,344	.....	66,354,133
Warren	2,520,725	773,500	626,360	1,524,195	112,300	1,098,860	7,500	6,663,440
Totals	\$270,816,976	\$71,075,166	\$561,664,191	\$195,322,384	\$14,496,128	\$154,685,833	\$61,642,632	\$1,329,703,310

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1948—(Concluded)

COUNTY	APPORTIONMENT OF TAXES					Total Amount of Miscellaneous Revenues for the support of the Budget, including Surplus Revenue Approp.	Bank Stock Taxes Due Taxing District
	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	District Court Taxes	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes		
Atlantic	\$1,958,656.00		\$20,575.44	\$3,055,687.59	\$6,018,228.13	\$5,958,841.01	\$16,203.94
Bergen	4,023,455.94	\$68,300.00		13,902,424.36	11,573,234.90	9,122,367.97	69,054.06
Burlington	1,212,185.79	2,377.09	15,817.32	2,163,949.51	718,989.56	2,398,898.01	15,387.60
Camden	3,795,814.50		24,000.00	5,579,528.48	5,536,102.50	5,406,204.96	24,908.42
Cape May	627,060.14		9,821.46	930,751.04	2,415,524.18	1,782,160.75	6,446.38
Cumberland	643,287.13			1,596,945.95	1,048,226.28	1,452,581.69	15,338.08
Essex	12,485,628.57			30,033,412.76	40,718,053.35	17,358,093.68	230,994.33
Gloucester	599,262.98			1,786,268.26	937,962.56	1,463,863.11	15,737.02
Hudson	16,402,027.78	60,350.00		20,590,124.91	30,812,064.00	18,822,829.94	73,704.58
Hunterdon	343,277.05		12,452.54	652,329.13	556,269.36	632,600.07	10,306.59
Mercer	2,491,838.86		15,855.31	5,770,347.98	5,141,483.38	4,280,501.72	34,161.14
Middlesex	3,603,277.13	23,780.00		6,237,698.12	4,839,195.36	6,246,862.88	31,818.00
Monmouth	2,665,089.43	14,107.50	25,114.93	4,844,889.23	4,908,152.79	5,749,807.05	31,803.47
Morris	1,176,369.61	17,800.00	46,425.50	3,854,134.47	2,724,108.73	3,472,472.81	25,315.91
Ocean	1,018,218.60		15,512.07	1,308,947.89	1,358,350.24	2,096,166.94	11,916.55
Passaic	3,688,255.81			8,814,345.25	9,517,639.74	5,185,068.49	103,161.79
Salem	500,303.11			1,138,974.26	395,113.92	611,453.99	9,966.91
Somerset	610,006.76		20,250.54	2,161,997.53	1,330,124.45	1,386,684.52	14,879.87
Sussex	427,121.20		15,930.68	891,785.18	513,883.59	869,747.22	7,780.73
Union	4,078,046.25	61,217.00		11,936,454.12	10,804,149.78	7,030,248.53	56,201.11
Warren	529,007.59		5,429.01	1,084,636.67	702,613.78	771,849.51	13,832.31
Totals	\$62,908,190.23	\$247,931.59	\$227,184.80	\$128,335,632.69	\$142,569,470.58	\$102,099,304.85	\$818,918.79

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