

State of New Jersey

ANNUAL REPORT

6

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1976



BICENTENNIAL YEAR

STATE OF NEW JERSEY

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

RICHARD C. LEONE, *State Treasurer*

DIVISION OF TAXATION

Sidney Glaser, *Director*

J. Robert Murphy, *Deputy Director*

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Augustus J. Costigan, *Superintendent*

COLLECTION AND ENFORCEMENT

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DIVISION OF TAXATION

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THE NEW JERSEY STATE AND LOCAL TAX STRUCTURE

TAXES COLLECTED BY THE DIVISION OF TAXATION

Major taxes (excluding Bank Stock Tax¹) collected during fiscal year ended June 30, 1976 by the Division of Taxation for State use or distribution to local governments (See Table 2) \$2,186.3 million

TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION OF TAXATION

Collections during fiscal year ended June 30, 1976 from Motor Vehicles Fees, Motor Fuels Use Tax, Boxing and Wrestling, Pari-Mutuel Racing, and Outdoor Advertising (See Table 2) \$233.7 million

TAXES APPORTIONED BY THE STATE FOR LOCAL COLLECTION

Public Utility Gross Receipts and Franchise Taxes and Insurance Taxes apportioned by the State during fiscal year ended June 30, 1976 for collection by counties and municipalities during calendar year 1976 \$317.3 million

TAXES ADMINISTERED BY COUNTIES

Bank Stock Tax¹, for state, county and municipal use during 1976 and Realty Transfer Fee tax for county and state use \$ 27.3 million

TAXES ADMINISTERED BY MUNICIPALITIES

General property taxes upon real estate and tangible personal property of telephone and telegraph companies for municipal, school and county purposes during calendar year 1976 \$3,309.0 million

Total State and Local Taxes \$6,073.6 million

This tabulation does not include lottery earnings, miscellaneous license fees and the local luxury sales tax applicable in Atlantic City.

¹Tax repealed effective December 31, 1975. Replaced by Corporation Business Tax collected by State from banks. Amounts represent ½ year collections.

LETTER OF TRANSMITTAL

*To the Hon. Brendan T. Byrne, Governor of the State of New Jersey,
and the Legislature of the State of New Jersey:*

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R.S. 54:1-13. It covers activities of the Division of Taxation during the State fiscal year ended June 30, 1976. The Report contains a detailed description of Division organization and its activities, all taxes administered by the Division and tables showing revenue collections, distribution of a variety of "shared" taxes, summaries of new tax legislation, court decisions, decisions of the Division of Tax Appeals, the County and State Abstracts of Ratables and the State School Aid Table of Equalized Valuations. In addition, the Report contains useful and valuable statistical tables showing property taxes by class of property, state tax revenue growth, state and local taxes as a percent of personal income and other informative economic and tax information.

Tax Study and Development

The year just completed was one of intense tax review and development. This resulted in adoption of the New Jersey Gross Income Tax and related legislation compromising what has been termed the "tax package."

As described elsewhere in this Report, the Gross Income Tax applies at rates graduated from 2% on the first \$20,000 of taxable income to 2.5% on amounts in excess of \$20,000. Related legislation includes a homestead rebate (c. 72, P.L. 1976) for homeowners and a tenants property tax rebate (c. 63, P.L. 1976). Also included in the "package" is a revenue sharing program for the benefit of local governments and their property taxpayers (c. 73, P.L. 1976).

Benefits to business included repeal of the Unincorporated Business Tax (c. 80, P.L. 1976) and the Retail Gross Receipts Tax (c. 81, P.L. 1976). The Business Personal Property Replacement Program was amended to assure local taxing districts of no loss in revenue by virtue of the repeal of the last two taxes (c. 83, P.L. 1976).

Although not complete, this brief review of the "tax package" is a review of a serious effort to provide some measure of property tax relief from non-property State tax sources. The entire yield of the Gross Income Tax is channeled to the support of local schools and other property tax offsets described above. New administrative responsibilities placed upon the Division by the new program will, of course, require personnel and budget support. In contrast to expanded administrative service to support State Revenue requirements, these added responsibilities are directed to the local side of the State and Local structure.

To implement the tax package, the Division is engaged in an intensive developmental program consisting of designing and printing applicable tax return forms, issuing instructions, rules and regulations and engaging in a concentrated effort to inform the public of its responsibilities. Establishment of a hot line and participation in numerous public appearances has helped taxpayers to understand better the significance of the tax package and its effect.

Unearned Income Tax

The first partial tax in New Jersey history upon individual incomes was a tax upon capital gains and other unearned income, approved August 5, 1975 (c. 172, P.L. 1975) and repealed July 8, 1976 (c. 47, P.L. 1976). This tax applied at rates graduated from 1.5% to 8% to taxable income during the period January 1, 1975 through July 31, 1976.

As shown elsewhere in this Report, an analysis of unaudited returns indicated that the Division received 96,450 returns and collected \$51.6 million from 90,650 taxpayers during Fiscal 1976.

An important by-product of the preparation to administer capital gains and unearned income tax was the development of some of the

facilities required to administer the new Gross Income Tax which became effective July 1, 1976. During the first fiscal year when this new tax must be administered, its predecessor must also be administered on a phaseout basis.

Banking and Financial Corporations

The fiscal year 1976 was one of transition for banks and financial corporations. Chapter 170, P.L. 1975 placed these corporations under the Corporation Business Tax Act. They pay taxes upon net worth and net income at rates comparable with other business corporations. This change replaced the Bank Stock Tax administered by counties and the Financial Business Tax administered by the State. Corporation taxes collected from banks and financial corporations are distributed by the State in the same proportion as formerly applied to the taxes which they replaced ($\frac{1}{2}$ to State, $\frac{1}{4}$ to counties, $\frac{1}{4}$ to municipalities). These corporations prepay taxes for future credit in the same manner as other corporations.

During the transition year (Fiscal 1976) banks and financial corporations paid one-half of an annual tax under the former Bank Stock and Financial Business Tax Acts. This payment together with the Corporation Business Tax prepayment caused the State to collect approximately \$49 million during Fiscal 1976 as compared with probable payments approximating \$32 million annually thereafter when the recurring cycle of prepayments and prepayment credits become effective.

One additional provision of Chapter 170 requires banks and financial corporations to pay the greater of the amounts paid in 1975 as Bank Stock or Financial Business Tax or the Corporation Business Tax and Personal Property Tax. This minimum tax provision applied to a large number of taxpayers who otherwise would have paid less under the Corporation Business Tax. Although it is possible that growth in the tax base will change this picture before 1979, it is also possible that the amount of taxes upon banks and financial corporations will decline after the three year transition unless corrective legislation is adopted.

Increased Enforcement Effectiveness

During the year just completed, the Division had the most effective and productive enforcement year in its history. With a small increase in personnel, total assessments resulting from Field Audits increased \$29.8 million from \$22.6 million, rising from \$169,000 to \$213,000 per auditor. This increase in effectiveness is the result of teamwork in the decentralized Field Audit organization, the training efforts at each supervisory level to constantly improve the quality of audits, and better communications on such matters as tax statute interpretations.

In addition to these Field Audit developments, increased effectiveness of enforcement personnel, coupled with new programs of stepped-up enforcement activity, have resulted in increased voluntary compliance on the part of the taxpayers. Some of these activities may be summarized as follows:

Audit assessments amount to \$53.8 million—an increase of \$8 million over last fiscal year.

Forty-one cases were referred to the Attorney General with recommendations for criminal prosecution involving Sales Tax, Motor Fuel Tax, Unincorporated Business Tax, and Corporation Business Tax. Fourteen of these cases resulted in convictions; nineteen criminal complaints are outstanding, and eight cases are pending awaiting disposition.

Over \$4 million was collected through liens, levies, and seizures. Eleven businesses were “padlocked” and one was sold at auction. Over two hundred bank accounts were seized.

Over 11,300 judgments were entered to protect the revenue against delinquent taxpayers in the amount in excess of \$33.3 million. More than \$10.8 million in judgments was collected, an increase of \$2.1 million (24%) over last fiscal year.

Delinquency collections in the Bulk Sales area amounted to \$1.8 million, a 45% increase over last fiscal year.

Eight hundred thirty-nine voided corporations reinstated which resulted in collections of \$1.8 million; an increase of 59% over last fiscal year.

Contacts by telephone and correspondence caused the delinquent filing of tax returns and walk-ins to tax offices to pay in excess of \$4.5 million.

The foregoing was accomplished with little increase in manpower. Auditors gained expertise and experience in developing new issues which will have an impact on future filing of returns that cannot be measured. Their man-years per case have decreased, and dollars per case have increased. In the collection and enforcement areas, new programs and positive enforcement action had an impact that caused numerous taxpayers to file delinquent tax returns and others to voluntarily pay, or make arrangements to pay their delinquent taxes.

A Look to the Future

Our 1975 Annual Report listed several proposals which were deemed worthy of serious consideration. These were: creation of a Legislative Commission to study and propose legislation establishing statutory guidelines for determining whether certain properties shall be real or personal property; a Study Commission to modernize Title 54, Taxation, of the Revised Statutes; an increase in the amount of corporate assets for qualification to use the "short form"; sales taxation of documentary vessels; legislation empowering the Director to remove an uncertified assessor from office; revision of the assessment structure to insure a large enough district to support at least one full-time assessor; and, a full Tax Court or expansion of the present Division of Tax Appeals to provide for three or more full-time judges.

In addition to the foregoing, it is proposed that a Joint Legislative Committee be formed at an early date to review the 1976 tax package, particularly in view of the "self-destruct" act whereby the income tax automatically expires on June 30, 1978. Further, the provisions of the various acts should also be reviewed so that inequities and inconsistencies may be corrected.

The Legislature should address itself to the allocation formula whereby public utility taxes are distributed to municipalities. The construction of nuclear generating stations will result in an imbalance of revenues to be received under present law by municipalities where properties are located. The creation of off-shore generating stations must also be considered, particularly by reason of the fact that the location of the properties does not fall within any county or municipality.

Cooperation With Legislature

The importance of tax legislation has resulted in the Division's attendance at sessions of the Assembly Tax Committee, Senate Revenue and Finance Committee and other appropriate Committees to assist them by presenting factual data in our possession. We shall continue to submit our input to these Committees as needed.

Respectfully submitted,

SIDNEY GLASER,
Director,
Division of Taxation.

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CHAPTER I

HISTORY AND SUMMARY

DIVISION HISTORY

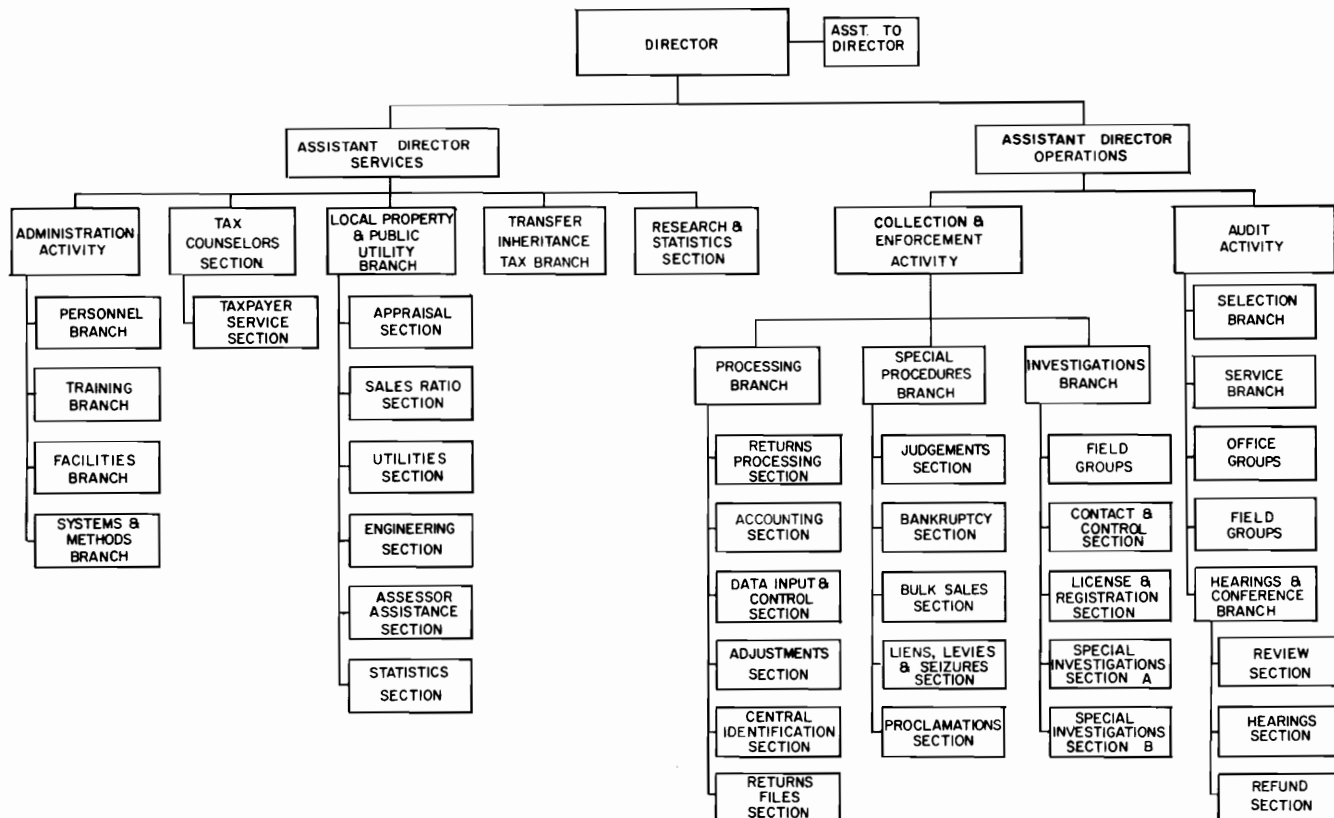
The Division of Taxation was established within the Treasury Department in 1948 (c. 92, P.L. 1948) as a part of reorganization following adoption of a new constitution in 1947. This new Division represented a transfer of functions from a State Department of Taxation and Finance established in 1944 (c. 112, P.L. 1944) which replaced a State Tax Department organized in 1931 (c.336, P.L. 1931).

Antecedents of the State Tax Department were a State Board of Assessors established in 1884 (c. 208, P.L. 1888) and a Board of Equalization of Taxes established in 1905 (c. 67, P.L. 1905). These two boards were consolidated in 1915 (c. 244, P.L. 1915) forming the State Board of Taxes and Assessment. Establishment of the State Tax Department resulted from a separation of assessment, collection, apportionment and equalization functions from responsibility for hearings and determination of tax appeals. This latter function was assigned to a newly organized State Board of Tax Appeals which continues as the Division of Tax Appeals within the Treasury Department.

The Division is headed by a Director appointed by the Governor with advice and consent of the Senate to serve until a successor shall be appointed and qualified.

Effective September 1970, the Division reorganized itself along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Although administrative functions were consolidated on a Division-wide basis, it excluded activities performed by the Public Utilities, Local Property and Transfer Inheritance Tax Bureaus. Further refinements have developed. As indicated in the Organization Chart (see page 2) the present structure divides the Division between services (Chapters 2 and 3) and operations (Chapter 4).

ORGANIZATION CHART DIVISION OF TAXATION



STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

<i>Tax</i>	<i>N.J.S.A. Citation</i>
Alcoholic Beverage Tax . . . . .	.54:41-1 et seq.
Business Personal Property Tax . . . . .	.54:11A-1 et seq.
Capital Gains and Other Unearned Income Tax ¹ . . . . .	.54:8B-1 et seq.
Cigarette Tax . . . . .	.54:40A-1 et seq.
Corporation Business Tax (Net Income and Net Worth). . . . .	.54:10A-1 et seq.
C.B.T. Banking Corporation. . . . .	.54:10A-1 et seq.
C.B.T. Financial Corporation . . . . .	.54:10A-1 et Seq.
Corporation Income Tax. . . . .	.54:10E-1 et seq.
Emergency Transportation Tax . . . . .	.54:8A-1 et seq.
Financial Business Tax . . . . .	.54:10B-1 et seq.
Gross Income Tax. . . . .	.54A:1-1 et seq.
Insurance Premiums Tax . . . . .	.54:16-1 et seq.
54:16A-1 et seq.	
54:18A-1 et seq.	
and 54:17-4 et seq.	
Local Property Tax . . . . .	.54:4-1 et seq.
Motor Fuels Tax . . . . .	.54:39-1 et seq.
Public Utility Tax:	
Public Utility Excise Tax. . . . .	.54:30A-16 et seq.
Public Utility Franchise Tax. . . . .	.54:30A-18 et seq.
Public Utility Gross Receipts Tax. . . . .	.54:30A-49 et seq.
Railroad Franchise Tax. . . . .	.54:29A-1 et seq.
Railroad Property Tax . . . . .	.54:29A-1 et seq.
Realty Transfer Fee Tax . . . . .	.46:15-5 et seq.
Retail Gross Receipts Tax ² . . . . .	.54:11C-1 et seq.
Sales and Use Tax. . . . .	.54:32B-1 et seq.
Savings Institution Tax. . . . .	.54:10D-1 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance Tax. . . . .	.54:33-1 et seq.
Estate Tax . . . . .	.54:38-1 et seq.
Transportation Benefits Tax. . . . .	.54:8A-58 et seq.
Unincorporated Business Tax ² . . . . .	.54:11B-1 et seq.

¹Tax repealed effective July 1, 1976

²Tax repealed effective January 1, 1977

TAX ADMINISTRATION

Tax administration involves collection activities by the State, by counties and by municipalities (local taxing districts). As the State tax administrative agency, the Division exercises varying degrees of responsibility for taxes collected at all levels. These include:

Tax Collections: Administration of all taxes collected by the State for State and local purposes except boxing and wrestling, pari-mutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

Tax Apportionments: Assessment and apportionment of taxes upon public utilities and insurance companies for local collection and distribution of State collected revenue for local use.

Services to Local Taxing Districts: Supervision of local assessment standards and procedures, administrative services to local districts and County Boards of Taxation, examination and approval of local tax maps, compilation and reporting of statistical data, preparation of equalization tables, and certification of assessors.

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (c. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (c. 258, P.L. 1952).

TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30, totaled \$2.2 billion or 90.4% of all major State tax collections within and outside the Division. This represented an increase of \$279.3 million, or 14.6%, over Fiscal 1975. The \$2.2 billion collected included \$173.5 million for payment to local governments for their direct support. This 7.9% of Division collections represented \$152.7 million of personal property replacement taxes (save-harmless), \$7.7 million of Class II railroad "replacement taxes," \$3.1 million of financial business taxes, \$3.7 million of inheritance taxes and \$6.3 million of (Corporation Business Tax) Banking Corporation Taxes. Amounts distributed to each county and municipality are shown in Appendix I Tables 46 and 47.

A description of each tax administered by the Division appears in Chapter V.

TAX APPORTIONMENTS

The Division is responsible for assessing and certifying \$317.3 million of public utility and insurance taxes to municipalities and counties for collection during 1976. As indicated, all taxes apportioned increased \$48.4 million (18%) between 1975 and 1976. These

revenues are for the sole use of local governments and are not available for State purposes. (See Tables 46 and 47 for amounts apportioned.)

TABLE 1
PUBLIC UTILITY AND INSURANCE TAXES APPORTIONED

	1974	1975	1976	Increase 1975-76
Public Utility Taxes: (other than railroad) Payable directly to the several taxing districts of the State (net of State Administrative costs): (1974—\$99,589; 1975—\$106,581; 1976—\$113,767)	\$215,515,165	\$260,654,173	\$308,163,576	\$47,509,403
Domestic Insurance Taxes: Payable directly to taxing districts—87½% . . .	\$6,828,269	\$7,220,569	\$8,036,696	\$816,127
Payable directly to counties—12½%	976,346	1,031,510	1,148,099	116,589
Total Insurance	\$7,804,615	\$8,252,079	\$9,184,795	\$932,716
Total Taxes Apportioned . . .	\$223,319,780	\$268,906,252	\$317,348,371	\$48,442,119

SERVICES TO LOCAL TAXING DISTRICTS

Supervision and coordination of local property tax procedures is undertaken for 21 County Boards of Taxation and 567 local taxing districts. Local property tax collections increased \$324 million over 1975, totaling \$3.31 billion (net after senior citizen and veterans' deduction). This compares with \$2.2 billion in major State tax collections.

Local tax collections of \$3.7 billion in 1976 included general property taxes upon real estate, taxes upon personal property of telephone and telegraph companies, the Bank Stock Tax¹, Realty Transfer Fees, and Public Utility, and Insurance Taxes apportioned by the State for local collection. In 1976, State responsibility for collections was 39%, contrasted with an average State collection of 56.8% for the U.S. in 1974². The heavier than average dependence upon local revenue sources, especially local property taxes, underscores overall efforts to assist local tax administrators in maintaining maximum uniformity and effectiveness.

¹Effective January 1, 1975 banks became subject to the Corporation Business Tax, Annual apportionment to local governments was adjusted. (Chapter 170, P.L. 1975.)

²U.S. Bureau of the Census, *State Tax Collections in 1975*, Series GF-75 No. 1, p. 11.

TABLE 2
MAJOR STATE TAX COLLECTIONS (NET) 1974-1976

Tax Source	Collections for Fiscal Year						Percent Change	
	1976	% of Total	1975	% of Total	1974	% of Total	1975-1976	1974-1975
<i>Collected by Division of Taxation:</i>								
Alcoholic Beverage Tax	\$ 55,355,481	2.3%	\$ 54,663,260	2.6%	\$ 56,780,719	2.8%	+ 1.3%	— 3.7%
Bank Stock Tax ¹	6,741,540	0.3	11,539,407	0.6	10,935,362	5.5	— 41.6	+ 5.5
Business Personal Property Tax	77,979,545	3.2	70,522,348	3.3	64,273,821	3.2	+ 10.6	+ 9.7
Capital Gains and Other Unearned Income Tax ²	51,575,499	2.1	.....	...	.....	...	....	....
Cigarette Tax	168,002,310	6.9	167,006,658	7.9	167,754,410	8.2	+ 0.6	— 0.4
Corporation Business Tax	399,036,603	16.4	313,757,103	14.8	281,999,190	13.9	+ 27.2	+ 11.3
CBT Banks	40,014,009	1.7	.....	...	.....	...	....	....
CBT Financial Businesses	8,986,572	0.4	.....	...	.....	...	....	....
Corporation Income Tax ³	159,479	< 0.1	37,525	< 0.1	.....	...	....	....
Emergency Transportation Tax	39,063,774	1.6	34,733,844	1.6	31,920,293	1.6	+ 12.5	+ 11.3
Financial Business Tax ⁴	1,021,383	< 0.1	6,251,344	0.3	5,163,309	0.3	— 83.7	+ 21.1
Insurance Premiums Tax ⁵	57,769,052	2.4	51,799,502	2.5	49,459,603	2.4	+ 11.5	+ 4.7
Motor Fuels Tax	281,501,452	11.6	272,474,746	12.9	268,488,197	13.2	+ 3.3	+ 1.5
Public Utility Excise Tax	44,171,796	1.8	37,720,422	1.8	30,320,186	1.5	+ 17.1	+ 24.4
Railroad Franchise Tax ⁶	33,352	< 0.1	11,959	< 0.1	15,668	< 0.1	+ 178.9	— 23.7
Railroad Property Tax ⁷	320,037	< 0.1	290,509	< 0.1	303,320	< 0.1	+ 10.2	— 4.2
Retail Gross Receipts Tax ⁸	8,133,862	0.3	7,226,972	0.3	6,426,184	0.3	+ 12.6	+ 12.5
Sales and Use Tax	829,483,092	34.2	770,380,745	36.4	735,064,595	36.1	+ 7.7	+ 4.8
Savings Institution Tax	2,203,543	0.1	2,328,395	0.1	2,719,689	0.1	— 5.4	— 14.4
Transfer Inheritance and Estate Tax	79,933,845	3.3	81,359,747	3.9	87,159,676	4.3	— 1.8	— 6.7
Transportation Benefits Tax	11,543,463	0.4	11,223,508	0.5	11,999,535	0.6	+ 2.9	— 6.5
Unincorporated Tax ⁸	29,982,239	1.2	20,451,964	1.0	19,640,921	1.0	+ 46.6	+ 4.1
Total Collected by the Division of Taxation ⁹	\$2,193,011,928	90.4%	\$1,913,779,958	90.5%	\$1,830,424,678	90.0%	+ 14.6%	+ 4.6%

Collected Outside Division of Taxation:

Boxing-Wrestling Taxes	\$ 64,985	< 0.1%	\$ 30,747	< 0.1%	\$ 25,036	< 0.1%	+ 111.4%	+ 22.8%
Motor Fuels Use Tax	4,373,793	0.2	4,899,932	0.2	5,600,073	0.3	— 10.7	— 12.5
Motor Vehicle Fees	194,659,453	8.0	162,332,518	7.7	160,195,164	7.9	+ 19.9	+ 1.3
Outdoor Advertising Tax	243,293	< 0.1	213,576	< 0.1	94,557	< 0.1	+ 13.9	+ 125.9
Pari-Mutuel Taxes	34,335,640	1.4	34,316,979	1.6	39,091,989	1.9	+ 0.1	— 12.2
Total Collected Outside Division ¹⁰	\$ 233,677,164	9.6%	\$ 201,793,752	9.5%	\$ 205,006,819	10.0%	+ 15.8%	— 1.6%
Total Major State Tax Collections	\$2,426,689,092	100.0%	\$2,115,573,710	100.0%	\$2,035,431,497	100.0%	+ 14.7	+ 3.9%

¹Tax repealed December 31, 1975. Represents half year collections for fiscal 1976.

²Tax repealed effective July 1, 1976.

³Includes "Deferred Dissolution Tax" revenues to be transferred to the appropriate account when final returns are received (c. 367, P.L. 1973). 1974—\$1,015,315; 1976—\$396,689.

⁴Represents Unincorporated Financial Business collections and audit receipts from both Incorporated and Unincorporated Financial Businesses—fiscal 1976.

⁵Includes collection representing reimbursement for Motor Vehicle Security Responsibility Law. Collections 1974—\$2,017,702; 1975—\$2,463,358 and 1976—\$2,999,157.

⁶Represents Collections. Assessment Amounts 1974—\$48,742; 1975—\$42,600 and 1976—\$57,717.

⁷Represents Collections. Assessment Amounts 1974—\$6,518,508; 1975—\$6,061,869 and 1976—\$5,955,017.

⁸Tax repealed effective January 1, 1977.

⁹Includes Public Utility Administrative Cost (1974—\$99,589; 1975—\$106,581 and 1976—\$113,767). Excludes State Realty Transfer Fee Tax collected by county and remitted to the State—\$8,408,191.

¹⁰Excludes lottery earnings.

TABLE 3
NEW JERSEY STATE AND LOCAL TAX STRUCTURE
(in millions of dollars)

Year	Taxes Collected by the Division of Taxation 1	Taxes Collected by the State Outside of the Division 2	Taxes Apportioned by State for Local Collection	Taxes Administered by Counties	Taxes Administered by Municipalities 3	Total State and Local Taxes
1956	\$ 185.2	\$ 76.8	\$ 51.8	\$ 2.7	\$ 565.4	\$ 881.9
1957	204.0	86.3	57.2	2.9	631.1	981.5
1958	206.9	87.2	66.1	3.0	695.9	1,059.1
1959	254.2	91.1	70.0	3.2	758.2	1,176.7
1960	277.6	95.5	75.5	3.5	819.1	1,271.2
1961	292.8	99.6	80.7	3.7	884.0	1,360.8
1962	336.4	102.6	90.0	4.1	956.3	1,489.4
1963	367.2	110.1	95.4	4.4	1,020.9	1,598.0
1964	407.9	118.9	99.4	4.6	1,110.3	1,741.1
1965	426.7	120.2	105.5	5.1	1,187.5	1,845.0
1966	466.2	125.3	111.7	5.5	1,229.4	1,938.1
1967	706.8	127.1	119.5	5.9	1,410.9	2,370.2
1968	818.1	134.8	127.2	6.4	1,519.2 ⁵	2,605.7
1969	969.7	160.0	135.8	10.4	1,676.7	2,952.6
1970	1,147.3 ⁴	168.7	146.2	19.5	1,933.8	3,415.5
1971	1,303.2	173.2	159.1	21.3	2,188.3	3,845.1
1972	1,421.5	179.4	181.6	24.7	2,406.7	4,213.9
1973	1,696.5	201.5	201.2	27.4	2,549.6	4,676.2
1974	1,826.6	205.0	223.2	28.6	2,725.9	5,009.3
1975	1,902.2	201.8	268.9	29.5	2,984.8	5,387.2
1976	2,186.3	233.7	317.3	27.3 ⁶	3,309.0	6,073.6

¹ Effective 1969, all collections are net of refunds.

² Does not include collections by the Lottery Commission since fiscal year 1971.

³ Net tax after senior citizens and veterans deductions. Excludes Atlantic City Luxury Sales Tax Collections. Calendar year collections from 1955 through June 30, 1976 are cited below:

1955	\$1,546,985	1966	\$2,100,804
1956	1,584,672	1967	2,066,634
1957	1,645,040	1968	2,973,159
1958	1,555,976	1969	3,319,758
1959	1,808,101	1970	3,714,150
1960	1,778,585	1971	3,293,273
1961	1,742,352	1972	3,149,009
1962	1,810,260	1973	3,006,909
1963	1,842,467	1974	3,125,570
1964	1,853,252	1975	2,842,119
1965	2,005,564	1/1 through 6/30/76	1,116,096

⁴ Does not include Bank Stock Taxes paid to the State by counties effective 1970 thru December 31, 1976. For collections see Table 37, page 211.

⁵ Effective in 1968, business tangible personal property (other than telephone and telegraph) was eliminated from the local tax base in favor of replacement taxes collected by the State for distribution to local taxing districts.

⁶ See footnote 1, page iv.

CHAPTER II

SERVICES

INTRODUCTION

Consolidated operation of all State tax functions requires backup services to make them workable. In addition to customary administration services there are tax counsel and research facilities which can be applied as specific needs arise.

Local property and transfer inheritance taxes involve operations, and require services of a special character. Transfer Inheritance is described in this chapter and Local property in Chapter III.

ADMINISTRATION ACTIVITY

The Administration Activity performs management functions for the entire Division and functions as an Administrative Service Organization responsible for Facilities, Personnel Management, Public Information, Training and Systems and Methods.

OPERATING COSTS LESS THAN 1% OF TAX COLLECTIONS

Division administrative costs amounted to 0.9% of taxes collected during fiscal 1976. Total cost increased from \$18.0 million to \$18.7 million during the time when tax collection increased from \$1.9 billion to \$2.2 billion.

MANAGEMENT OF LARGE NUMBERS

Slightly over 7.2 million documents were processed during fiscal 1976. Approximately 10,500 supply items were requisitioned, inventoried and issued, and 4.7 million pieces of outgoing mail were handled.

TAX INFORMATION

Employee Information

Communication within the Division was maintained through distribution of internal reports concerning administrative matters, new laws, pending legislation, court decisions, and rules promulgated by the Division.

Public Information

Numerous speaking engagements were made by Division personnel before various civic groups, professional and governmental organizations, and business and industry associations.

The bimonthly "State Tax News," which has been well received, has nearly 8,000 subscribers. It contains an important source of tax information to the tax practitioner and to the public in general. This office also prepares information bulletins and news articles, both of which are distributed to the general public, business and industry.

PERSONNEL

Although personnel administration and employment records for the Division are maintained in the personnel office of the Treasury Department, the Division performs day-to-day management services for 1,449 employees. This includes activities associated with new employments, terminations, transfers, leaves of absence, promotions and retirements.

EMPLOYEE TRAINING ACTIVITIES

Audit Intern Program

Future auditors are developed through an Auditor Intern Program. Operating under contracts with various colleges,¹ this four-year program requires completion of 18 credits in prescribed courses

¹Currently Rider, Monmouth, Saint Peter's and Mercer County Community Colleges.

during the academic year in addition to full-time employment in a semi-professional accounting function within the Division. Emphasis is placed upon developing a well rounded auditor knowledgeable in all Division administered taxes by means of a job rotation system and seminars. Modifications in the entire program has incorporated flexibility in meeting individual needs and strengthening overall performance.

Upon completion of the program, an intern is promoted to Auditor III. Currently, 34 Auditor interns have received certificates of completion and subsequent certification as Auditors; 17 are progressing in the program. A number of persons enrolled in the program have become Division employees in other capacities. The number of active interns has been reduced for want of full funding of the program.

In-Service Training

A wide array of in-service training courses for Division personnel range from orientation programs to executive and middle management programs for upper level supervisory personnel. During fiscal 1976, 160 persons completed training courses offered by the Department of Civil Service and 135 employees completed job-related evening college courses under a tuition refund plan.

SYSTEMS AND METHODS

The Systems and Methods Analysis Program was established to conduct "in-house" management studies on a continuing basis. During fiscal 1976, Systems and Methods study involved:

Master Taxpayer File

The Master Taxpayer Cash File was expanded to include four additional major taxes; namely, Unincorporated Business Tax, Business Personal Property Tax, Sales Tax and Retail Gross Receipts Tax, in addition to Corporation Business Tax. A series of training courses was conducted for employees using these files. A first order of current attention is the establishment of a Master Statistical File

with emphasis upon the Corporation Business Tax. It is anticipated that this computerized file will be available to the Division beginning in September, 1976.

Clerical Work Measurement

Clerical work measurement studies are conducted to expand the Management Information System. During Fiscal 1976, the system was expanded to include the Returns Files Section. Work is in progress to make the Central Identification Section part of the Management Information System. As a result of introducing new equipment and procedures such as batching and Methods-Time Measurement, time standards have been improved.

Major Studies and Activities

Potential use of various business machines and future equipment requirements are evaluated. Attention is directed to Work Processing Systems to expedite processing of a large volume.

Other studies and activities include changes in a Motor Fuels Tax computerized refund system, Inheritance Tax account operations, contingency planning for implementation of an income tax, preparation of organization charts, and areas of potential economy.

Annual net savings of \$16,625 is expected from adopted employee suggestions.

RESEARCH AND STATISTICS

The Division engages in continuous study of tax problems, procedures and effects. Included are statistical compilations and analyses as well as constant review of the tax environment. Anticipation of future tax developments and administrative requirements to facilitate smooth and efficient adjustment to changing circumstances is necessary to minimize emergency or crash programs.

Research has been directed along traditional lines of revenue estimation and legislative development. These activities include

preparation of legislative “fiscal notes” affecting taxation and related subjects, a wide range of compilation, estimation and subsequent recommendations regarding tax impact and potential comparative tax positions.

School Finance

Legislative and Administrative efforts to meet requirements for “thorough and efficient” education mandated by the court in Robinson v. Cahill generated a large demand for statistical studies. Consideration of the various aspects of the 1976 Tax Reform Program dominated research activities.

Income Tax

In cooperation with the U. S. Internal Revenue Service, the Division obtained special income tax model computations for New Jersey. Prior studies involving sample data for 1970 were updated to 1972 and supplemented with other special studies to develop the most reliable projections possible. Data obtained in this manner have also been useful in other tax analyses associated with school finance and other tax problems.

Property Tax

Growing discontent with high property taxes has created a need for more detailed property tax information. Special publications of pertinent local property tax data are now prepared on a recurring basis. These special publications will be expanded to cover local property tax reduction measures incorporated in the 1976 Tax Reform Program.

Economic Forecast

During fiscal 1976 it became necessary to revise tax revenue expectations originally developed in January 1975. Problems associated with the energy crisis, growing inflation, and widespread unemployment created instability in customary trends. A close observation of changing revenue projections was maintained.

TAX COUNSELOR

Tax Counselor Section provides answers to technical questions which arise in the Division. It acts as a liaison between the Division and the Office of the Attorney General. It also coordinates Division activities with regard to information given to the public.

This section drafts necessary rules and regulations subject to approval by the Director; reviews proposed tax legislation; renders decisions respecting tax questions which arise in the routine operation of the Division; provides counseling specifically to the Hearing and Conferences Section, and Information and Interpretation Sections of the Division; reviews and prepares material to answer Appeals taken from determinations made by the Division; provides answers to technical questions raised in correspondence received by the Division; rules on exemptions under Corporation Business Tax Act, Business Personal Property Tax Act and Sales Tax Act; supervises procedure for the issuance of releases of lien and appeals bonds in actions before the Division of Tax Appeals where taxes, penalties and interest have not been paid.

Taxpayer Information

Taxpayer Information Service is subject to supervision by the Chief Tax Counselor. Tax Advisors provide technical assistance to taxpayers requesting such assistance. Uniform technical advice is provided by having a central control of all issuances. The Taxpayer Information Service also receives and processes requests for tax forms.

Statistics maintained by Taxpayer Information Service indicate a large volume of inquiry. Letters from taxpayers, lawyers and accountants are answered each year. Telephone calls from taxpayers and their representatives requesting tax information total about 3,000 per month, and another 3,200 calls monthly are directed elsewhere in the Division.

Personal assistance is provided to about 450 persons per month in the walk-in lobby office.

TRANSFER INHERITANCE TAX

In contrast to usual tax administration procedures based upon self-assessment and reporting, Inheritance Taxes are determined by examiners and billed to administrators of estates. Tax rates and tax requirements vary depending upon class of property and beneficiary. A time lag between date of death and final tax settlement tends to develop.

During Fiscal 1976, Division efforts undertaken in 1975 to expedite audit and issuance waivers were continued. Expanded overtime by the examining staff relieved a substantial backlog as 7,243 estates having assessed taxes of \$6,035,559 were completed. During the year, 41,810 estates were carded while 98,960 pieces of mail were processed.

Changes in procedure were also adopted to speed the process. These consisted of a regulation regarding pre-audit payment and immediate issuance of waivers where the gross estate of a resident decedent is \$100,000 or less and the entire estate passes only to Class A beneficiaries (father, mother, grandparent, husband, wife, child, stepchild, or issue of any child or adopted child). The estate representative may transmit directly to the Trenton Bureau a completed tax return together with full payment of tax and interest and receive necessary waivers. Returns may be subject to selective audit within six months and if an additional tax is found due, a bill for same will be forwarded.

IMPLEMENTATION OF STANDARDS

Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments and are given continual attention. Between 1951 and 1976, 555 local taxing districts undertook 1,133 such programs by professional revaluation firms. In 1976, 44 taxing districts implemented a revaluation.

The Division compiles records of all revaluations and engages in continuing research to develop adequate measures of the need for, and accomplishments of, such programs.

Chapter 424, P. L. 1971 requires the Division to establish standards to be used in valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity. The Director must approve any contract for this purpose and must determine that the contractor meets prescribed qualifications. During fiscal 1976, 30 of 33 contracts and/or specifications were approved.

Certification of Assessors

Chapter 44, P. L. of 1967 requires each taxing district to be served by a certified assessor. During fiscal 1976, the Division held two assessor certification examinations. A total of 193 candidates completed the certification examination in fiscal 1976.

Since inception of the program, 1,090 Tax Assessor Certificates have been issued; 508 through passage of certification examination, and the remaining 582 through qualification without examination.¹ During 1976, 40 of 112 applicants passed one of the examinations conducted.

Of the 1,090 persons who have been issued a tax assessor certificate: 533 are presently in office, 215 are no longer in office, 97 are on an assessor's staff, 207 have no connection with an assessor's office, and 38 are deceased.

¹ Assessors who completed certain municipal assessing courses at Rutgers, the State University, prior to June 30, 1969, were granted a tax assessor's certificate without examination.

There are 848 assessor positions in New Jersey of which 753 are filled by 668 assessors, indicating that 85 assessors are serving more than one position.

Tax Maps

New Jersey law (Chapter 18, P. L. 1918 and Chapter 167, P. L. 1939) provides for the preparation of “maps for purposes of taxation in all taxing districts,” except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146–29).

Chapter 424, P. L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. The Revaluation Contract Law also encourages municipalities to completely revise their tax maps before revaluation. Since 1972, 51 taxing districts have developed completely revised tax maps and 131 have had existing maps judged current and usable.

Tax maps have never been approved in 23 taxing districts, including those that are not required to have a map, 267 districts have approved tax maps more than sixteen years old, and the remaining 277 have maps approved since 1960. Some of those not approved recently are maintained on the basis of current specifications.

County Tax Board Rules and Regulations

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice.

Regulations covering procedures for electronic-data processing of tax lists and duplicates have been updated and expanded, and a uniform petition of appeal form is being prepared for use by taxpayers seeking relief through the County Board of Taxation.

EQUALIZATION AND TAX ABATEMENTS

Equalization Tables

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. These tables are certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost of a large number of regional school districts among component districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

In preparing the 1975 Table, 155,509 sales of real estate, which occurred during the sampling period July 1, 1974 through June 30, 1975, were screened and 63,367 were found to be usable sales. The ratio of assessed valuation to sales price was calculated for each usable sale and all were classified into four groups (vacant land, residential, farm, business²). An overall district average weighted ratio was calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio was applied against aggregate assessed value of the district to determine aggregate "true value".

"True value" for 1975 was averaged with true value for 1974 after adjustment for "added and omitted assessments." By dividing the 1975 aggregate assessed values by this average true value, a certified weighted ratio for the taxing district was developed. This averaging method has the two-way advantage of avoiding abrupt changes in ratio among years and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1975 was 78.06%. The statewide average real estate assessment ratio was the composite of various ratios within 567 local taxing districts

²Subclassification of business properties into commercial, industrial and apartments have been prepared for statistical purposes.

ranging from a low of 13.33% in Pahaquarry Township (Warren County) to a high of 140.49% in Woodbine Borough (Cape May County). See Appendix II (p. 365) for equalization tables.

Farmland Assessment

The “Farmland Assessment Act of 1964” (C. 48, P. L. 1964) provides for preferential assessment of land—“actively devoted to agricultural or horticultural use,” at its value for such use rather than market value. Unit values for various type of farmlands are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1976 there were 29,730 “line items” of qualified farm assessments comprising 1,133,500 acres or 24% of total State area. Although large in area, these farmland assessments represent .35% of the entire property tax base. (See Table 6).

Water Pollution and Air Pollution Tax Exemptions

Chapter 104, P. L. of 1967 provides for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Health. In 1976, 28 industries qualified for exemption of water pollution abatement equipment and 186 for air pollution abatement equipment. The original cost of these facilities and devices as of the date of application was as follows:

	<i>Personal Property</i>	<i>Real Property</i>
Water Pollution equipment. . .	\$29,602,962.65	\$19,332,123.00
Air pollution equipment. . . .	12,220,666.88	1,308,620.65
Total	\$41,823,629.53	\$20,640,743.65

Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (c. 136, P. L. 1966). A personal property tax

TABLE 6
1976 SUMMARY OF FARM ASSESSMENTS¹
REGULAR FARM (3a) QUALIFIED FARM (3b)

County	3a (Regular Farm)		3b (Qualified Farm)				Total Farm		Per Cent Distribution	
	No. of Line Items ²	Assessed Value	No. of Line Items ²	Total 3b Items	3b Acres As % of County Area	Assessed Value	No. of Line Items 3a & 3b ²	Assessed Value 3a & 3b	Farm Assessed Value 3a	Farm Assessed Value 3b
Atlantic	1,336	\$ 27,078,524	1,142	25,715.90	7.10%	\$ 6,053,400	2,478	\$ 33,131,924	81.73%	18.27%
Bergen	139	9,256,790	235	4,459.12	2.96	2,143,730	374	11,400,520	81.20	18.80
Burlington	1,784	60,375,202	3,157	162,344.49	30.96	31,597,113	4,941	91,972,315	65.64	34.36
Camden	512	24,307,940	718	14,003.59	9.85	10,611,937	1,230	34,919,877	69.61	30.39
Cape May	350	9,209,920	350	9,039.28	5.32	2,122,400	700	11,332,320	81.27	18.73
Cumberland	2,171	37,217,290	1,990	61,705.13	19.19	15,181,525	4,161	52,398,815	71.03	28.97
Essex	23	3,836,200	27	493.84	.61	512,600	50	4,348,800	88.21	11.79
Gloucester	1,942	63,741,900	2,752	79,483.74	37.79	29,566,150	4,694	93,308,050	68.31	31.69
Hudson	0	0	0	0	0	0	0	0	0	0
Hunterdon	2,448	121,315,278	3,262	152,418.29	54.50	31,425,431	5,710	152,740,709	79.43	20.57
Mercer	959	47,221,260	1,428	53,951.65	37.30	13,671,685	2,387	60,892,945	77.55	22.45
Middlesex	757	38,394,700	1,254	42,921.24	21.72	16,125,550	2,011	54,520,250	70.42	29.58
Monmouth	2,339	79,455,545	2,691	90,842.72	29.76	28,886,509	5,030	108,342,054	73.34	26.66
Morris	566	35,401,488	1,029	32,856.96	10.75	10,036,981	1,595	45,438,469	77.91	22.09
Ocean	451	24,941,106	355	10,977.92	2.68	2,584,900	806	27,526,006	90.61	9.39
Passaic	52	3,006,500	100	2,227.08	1.81	734,288	152	3,740,788	80.37	19.63
Salem	1,895	37,858,475	2,847	108,776.83	49.55	20,215,885	4,742	58,074,360	65.19	34.81
Somerset	921	74,403,180	1,535	67,981.03	34.81	15,341,375	2,456	89,744,555	82.91	17.09
Sussex	1,428	45,382,925	2,627	111,567.54	33.12	15,553,221	4,055	60,936,146	74.48	25.52
Union	24	1,686,400	43	510.50	.77	419,400	67	2,105,800	80.08	19.92
Warren	1,331	46,607,948	2,188	101,263.00	43.70	18,110,288	3,519	64,718,236	72.02	27.98
Totals	21,428	\$790,698,571	29,730	1,133,539.85	23.59%	\$270,894,368	51,158	\$1,061,592,939	74.48%	25.52%

NOTES: 1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.
2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.

replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (c. 135, P. L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:110-4). The "save-harmless" amount of \$106,835,188 was exceeded in 1974-1975 by \$45,884,499.

Exempt Property Lists

Beginning in 1970, the Division undertook to correct historical neglect of assessed valuation and adequate record of properties exempt from local taxation. A cooperative effort with County Boards of Taxation and local assessors resulted in improved exempt property lists. Progress has been considerable. Exempt lists must be completed to the same level of reliability as is required for taxable properties.

LOCAL SUPPORT AND SERVICES

Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits of the field staff. During the year 7,208 calls were made by the field staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and Secretaries to discuss problems and plans of the county boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property appraisals and methods for assessing unusual or complex properties.

New assessors receive special training. During the year, 7,434 calls were made by the members of the field staff to assist assessors in carrying out the duties of their office. This is an especially significant activity since average annual turnover of assessors in office approximates 12%.

Assessor Training

Since 1954 the Division has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers. The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

Real Estate Appraisals

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1976, assistance was given in 68 municipalities on 132 separate properties having an appraised value of \$297,741,468 and two State Departments on 7 properties valued at \$1,979,505. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors.

Data Processing for Local Tax Rolls

As of 1976, 547 or 567 taxing districts were either using, or converting to, a data processing system developed by the State. These districts contain 2,194,981 "line items" of taxable property—98.3% of State total.

The system is in full use in 19 counties containing 500 taxing districts. It is also used in 47 taxing districts located in 2 remaining counties where full utilization has not been accomplished. Complete application of the system in all taxing districts is anticipated by January 1977.

Assistance to Other Departments

As a repository for property valuation data throughout the State, the Division provides services to a variety of other State agencies. In addition to property valuation data, these services relate to special appraisals, tabulations, and reports.

Some of the agencies to which services are regularly extended are:

- Department of the Treasury
 - Division of Budget and Accounting
 - Division of Purchase and Property
 - Division of Tax Appeals
- Department of Transportation
 - Division of Railroad Transportation
 - Right of Way Division
 - Planning Division
- Department of Community Affairs
 - Hackensack Meadowlands Development Commission
 - Division of Local Government Services
- Department of Environmental Protection
 - Division of Parks and Forests
 - Division of Natural Resources
 - Division of Environmental Quality
- Department of Law and Public Safety
 - Division of Law
 - State Board of Professional Engineers and Land Surveyors
- Department of Public Utilities

Similar information is provided to counties and local taxing districts and to such private groups as follows:

- Private Corporations and Companies
 - Title Companies
 - Engineering and land surveying companies
 - Railroad Companies
 - Utility Companies
 - Non-Profit Tax Research Organizations

TAXES ADMINISTERED

Public Utility Taxes

Adoption of a public utility excise tax for State use (C. 41 and C. 42, P. L. 1963) had the effect of bringing a function of tax administration and collection to an activity which was traditionally involved only in valuation and apportionment functions.

Public Utility Franchise Taxes and Gross Receipts Taxes are apportioned each year to local taxing districts for local collection. Apportionments are based upon gross receipts and scheduled property valuations reported by utility companies to the Division. Addition of the Excise Tax involved an additional computation and assessment of taxes paid directly to the State for State use.

Railroad Taxes

The Branch administers the Railroad Property Tax and Franchise Tax (pgs. 88 and 91) and determines the amount of State aid payable to 86 taxing districts in lieu of Class II railroad property taxes.

Declining reliance upon railroad taxes due to economic and other changes has created a condition of "phasing out." All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations. State payments under such formula substantially exceed the amount of railroad taxes collected. Railroad owned property not used for railroad purposes is assessed and taxed locally.

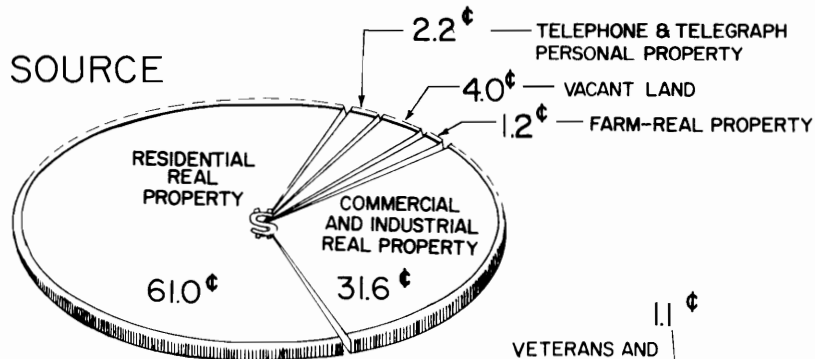
TABLE 7
PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES
APPORTIONED FOR LOCAL COLLECTION

<i>Number of Companies</i>	<i>Classification</i>	<i>Franchise Tax</i>		<i>Gross Receipts Tax</i>	
		<i>Gross Receipts</i>	<i>Taxes</i>	<i>Gross Receipts</i>	<i>Taxes</i>
3	Electric.	\$372,844,870.31	\$18,642,243.52	\$574,867,112.67	\$43,115,033.45
4	Gas.	169,865,869.41	8,493,293.47	178,668,645.87	13,400,148.44
2	Electric and Gas	1,325,169,188.53	66,258,459.42	1,623,323,495.12	121,749,262.13
101	Water	89,128,476.66	4,432,432.28	93,261,921.43	6,994,644.20
25	Sewer	4,236,653.98	204,185.46	5,101,060.76	382,579.57
9	Telephone and Telegraph . .	485,050,187.24	24,252,509.37	.....	.....
144		\$2,446,295,246.13	\$122,283,123.52	\$2,475,222,235.85	\$185,641,667.79
1	Municipal Elec. Corp.	<u>2,484,419.32</u>	<u>124,220.97</u>	<u>3,044,399.55</u>	<u>228,329.97</u>
145		\$2,448,779,665.45	\$122,407,344.49	\$2,478,266,635.40	\$185,869,997.76
	Administrative Cost (Payable to the State)		<u>-45,668.89</u>		<u>-68,097.98</u>
	Net Tax Apportioned.		\$122,361,518.48		\$185,801,899.78

THE TAX DOLLAR

ALL MUNICIPALITIES-FISCAL YEAR 1976-\$3,346.0 MILLIONS

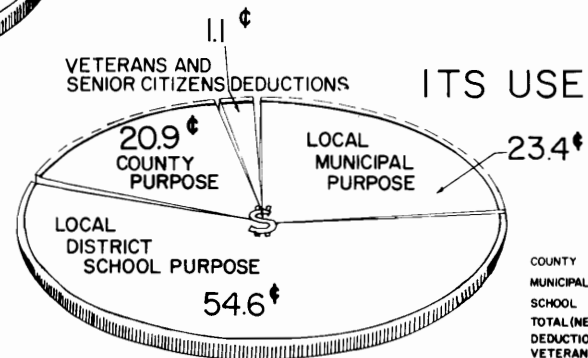
ITS SOURCE



TAX SOURCE	
REAL PROPERTY	
VACANT LAND	\$133,564,000
RESIDENTIAL	2,041,958,000
FARM	38,770,000
COMMERCIAL & INDUSTRIAL	1,059,010,000
PERSONAL PROPERTY	
TELEPHONE & TELEGRAPH	74,616,000
TOTAL TAX	3,347,918,000

*TOTAL TAX LEVY AS REPORTED IN COUNTY ABSTRACT OF RATABLES IS \$3,345,547,000
THE TOTAL OF \$3,347,918,000 WAS DERIVED BY APPLYING LOCAL TAX RATES ROUNDED TO THE NEAREST CENT

ITS USE



TAX USE	
COUNTY	\$ 693,573,000
MUNICIPAL	783,479,000
SCHOOL	1,829,928,000
TOTAL (NET) TAX	3,308,980,000
DEDUCTIONS ALLOWED:	
VETERANS	22,715,000
SENIOR CITIZENS	13,852,000
* TOTAL TAX	\$ 3,345,547,000

CHAPTER IV

OPERATIONS

INTRODUCTION

The two major line functions of the Division are Collection and Enforcement and Audit. Collection and Enforcement Activity involves the collection and processing of all State taxes and the enforcement of the applicable tax laws and regulations. The Audit Activity is responsible for auditing all State tax returns both in the office and field.

COLLECTION AND ENFORCEMENT ACTIVITY

Approximately 45 percent of Division personnel is engaged in the Collection and Enforcement Activity. The Activity consists of three branches: Processing, Investigations and Special Procedures.

PROCESSING BRANCH

This Branch is responsible for all mail services for the Division of Taxation including tax returns and checks, requests for forms, legal questions, general correspondence involving taxpayer accounts, applications for licenses, license fees, and other.

In addition to processing all tax returns except Transfer Inheritance, Public Utility and Local Property, it is responsible for taxpayer identification and records and acts as liaison between the Division and the Bureau of Data Processing. Some 200 people comprise four sections involved in the initial processing of tax returns, checks, and mail—Returns Processing, Accounting, Data Input and Control, and Returns File.

Two other sections include some 100 people in identification, changes or additions to identification, billings, and Data Processing

liaison, Central Identification and Adjustment. Centralized processing makes possible a cellular movement of personnel from one section to another during peak workload periods for maximum efficiency and economy.

Returns Processing Section

Initial processing of tax returns and checks includes the functions of extracting, screening, coding, and numbering. More than 2 million pieces of mail are received annually as follows:

<i>Tax Source</i>	<i>Fiscal '76 Mail Receipts</i>
Beverage	4,322
Business Personal Property	200,316
Capital Gains and Unearned Income	124,876
Cigarette	33,663
Corporation Business	250,003
Emergency Transportation	136,876
Financial Business	675
Insurance Premium	920
Motor Fuels	30,171
Retail Gross Receipts	25,364
Sales and Use	1,089,489
Savings Institution	425
Transportation Benefits	63,460
Unincorporated Business	118,287
Total	2,078,847

The Handling of Large Volume

This section has two opener-counter machines with capacity to open and count 30,000 pieces of mail per hour. Personnel responsible for this function begin work one-half hour early in order to have the mail opened and ready for extracting when the main work force arrives.

Opened envelopes are run through an electronic candler machine which measures the density of the envelopes and rejects those that contain any overlooked documents. This machine also has a capacity of 30,000 envelopes per hour.

Returns are screened for computer acceptability and all checks for bank acceptance.

Returns and checks are numbered by use of two numbering machines, with capacity up to 4,000 items per hour.

This section is staffed to handle normal workload periods. At peak workload periods, based on anticipated mail volume and through the use of manning tables, it is supplemented with personnel from other sections. Over 95% of all revenues are deposited in the bank the day received.

During fiscal 1976, the section was equipped with two SCR Microfiche Readers to speed up initial processing of checks and returns received without proper taxpayer identification number.

Accounting Section

This section maintains cash journals and controls for all taxes administered by the Division as a basis for daily, weekly, monthly, and annual collection reports as required.

After initial processing it receives returns in batch form and reconciles totals of checks and returns. During fiscal 1976 more than 1.5 million checks were deposited. Receipts are forwarded to the Division of Budget and Accounting for entry into the Department of Treasury Revenue Accounting System. Returns are forwarded to various computer programs of the Division.

Other transactions affecting revenues are controlled and recorded by the Accounting Section—such as refunds, dishonored checks, and intra and inter tax transfers.

Weekly and monthly transaction reports received from the Department of the Treasury revenue accounting system are reconciled to cash journals.

The Accounting Section is responsible for monitoring Cigarette Tax meters set in Trenton and six district offices throughout the State.

Data Input and Control Section

This section is responsible for controlling all computer input and output data generated by processing of tax forms and related documents. It contains two units:

1. **Data capture unit**—handling input required to service all computer programs including cash verification, tax returns editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and other programs. Handling of large volume is facilitated by 33 IBM 3270 direct entry devices and 26 model 129 IBM card data recorders working on a two shift basis.

2. **Data Input and Output Control Unit**—with responsibility for control of source documents and input and output reports. Such activity includes maintenance of control log, delivery of hard copy reports and microfilm, and liaison with Accounting Section and Bureau of Data Processing. With more than 280 separate computer programs and their application, volume runs into millions of entries which affect all major tax areas within the Division.

During the current year, the section converted to a more sophisticated direct entry on line systems approach in the Corporation, Sales, Business Personal Property, Unincorporated Business, and Unearned Income Tax areas. The target date for fully integrated multi-tax cash information procedures is set for 1977.

Adjustment Section

This section is responsible for billing of penalty and/or interest for late filing of returns and reports and for underpayments of tax liabilities on filed returns and reports as well as for collection of delinquencies resulting from dishonored checks. Billings during the year totaled approximately 96,000 generated by computer and 18,000 manually prepared. Collections were \$6.4 million during fiscal 1976.

This section also provides technical assistance to process returns which cannot be routinely processed as well as other non-routine checks received without proper identification and incomplete

returns. It prepares documents required for computer input for amended returns, payments, and requests for transfer of funds.

Central Identification Section

This section maintains the Unified Taxpayer File and correct identification of all taxpayers. It consists of five units with 45 employees.

1. **Changes Unit**—with responsibility for implementing over 180,000 changes during the year.

2. **Additions Unit**—coded and examined 46,700 applications and processing 21,000 “New Corporation Abstracts” and 20,000 “Changes Abstracts” during the past year.

3. **Correspondence Unit**—typed and mailed over 100,000 pieces of correspondence.

4. **Special Jobs Unit**—prepared over 20,000 corrections to Taxpayer’s Identification and Cash Records.

5. **Data Input Unit**—enters all changes and adds new accounts to the Unified Taxpayer File. Equipment in this unit consists of eight Direct Entry IBM 3270 and two High Speed Printing machines.

More than 400,000 active taxpayer records are maintained by an Integrated Update and Retrieval Data Processing System. Direct Data Entry Devices are used to make entries to the Unified Taxpayer File involving Sales Tax, Business Personal Property Tax, Corporation Business Tax, Unincorporated Business Tax, Retail Gross Receipts Tax, and Financial Business Tax.

A unified application form (Form CIS-1) makes it possible for a taxpayer to file a single time for all taxes. Such unification has resulted in substantial convenience to the taxpayer and administrative savings.

One of the greatest advantages of this system is that the minute any data is added or updated, it is immediately available to all users of the system throughout the Division.

Returns File Section

This section is responsible for storage, retrieval and maintenance of files for almost all tax returns received by the Division. All files indexed, and cross-indexed to facilitate quick retrieval. The number of filing transactions exceeds 4 million annually—such as extracting a file, returning a file, searching a file, and screening a file.

This section is also responsible for collating all tax returns and print-outs of cash summaries, pertaining to the dissolution and withdrawal of corporations from the State of New Jersey.

INVESTIGATIONS BRANCH

The Investigations Branch is responsible for establishing field contact with taxpayers for whom “on site” examination, clarification, inspection or related acts of tax enforcement may be appropriate. For the purpose of making contacts with taxpayers, groups of investigators (Field Groups) are located geographically to provide full coverage of the State.

Field Groups

Field Groups perform investigative functions involving securing of returns from delinquent taxpayers, collecting tax liabilities, inspecting licenses, registering new business operations, and detecting State Tax violations. Branch offices and their field groups provide geographical coverage for tax enforcement and taxpayer assistance throughout the State.

Field groups performed 33,562 investigations during Fiscal 1976 resulting in collection of \$10,523,838 in additional taxes.

Contact and Control Section

The Contact and Control Section processed 33,562 delinquencies during Fiscal 1976. Involving 65,000 letters and 22,000 telephone calls, this resulted in collection of \$1,129,206. An additional benefit was resolution of 36,446 cases internally, thus eliminating costly

field investigations. To enable the field to utilize investigative time most advantageously, 10,000 taxpayer records were researched.

This section also processes all documents from the Branch Offices resulting from field activity relative to the collection of delinquent accounts and other investigations.

Special Investigations Units

In addition to regular Division investigation, Field Groups have been supplemented by two Special Investigations Units—

Unit "A"—Special Agents with primary responsibility for enforcement of Cigarette Tax (c. 65, P. L. 1948) and Unfair Cigarette Sales Act (c. 247, P. L. 1952). A secondary function is discovery of criminal violations of other tax measures. Liaison is maintained with state and local law enforcement agencies within and outside New Jersey and with Federal agencies.

This activity involved arrest of 103 persons and handling 153 court cases resulting in awards to the State of over 12 million cigarettes, 11 conveyances and miscellaneous paraphernalia, with estimated retail value of \$317,975. Prosecutions resulted in sentences totaling \$58,605 in fines, 6,210 jail days and 11,970 probation days.

Unit "B"—Concerned primarily with the enforcement of motor fuels tax laws and an Act to Regulate the Retail Sale of Motor Fuels (c. 258, P. L. 1952). It also conducts routine motor fuel investigations dealing with licensing, refunds and taxpayer complaints.

Established in December, 1974 this unit has attained a number of indictments and convictions for illegal sale of tax free fuel. Assessments from diesel investigations have exceeded 1 million dollars. Over 100 new taxpayers were registered to report taxable diesel use sales. Approximately 1,300 investigations concerning diesel fuel were conducted.

Lectures are given at Fuel Merchants Association meetings to

acquaint them with their responsibility in connection with motor fuels taxes, and also at police academies to acquaint new recruits with tax evasion problems.

Licenses and Registrations

The License and Registration Section was responsible for issuance and control of approximately 121,000 licenses and registrations during fiscal 1976 as follows:

<i>Type of Licenses and Registration Issued</i>	<i>Number Issued (Fiscal 1976)</i>
Cigaratte Tax	
Distributors	127
Wholesaler	313
Over-the-Counter	18,749
Vending Machines	35,618 ¹
Miscellaneous	557
Motor Fuels Tax	
Gasoline Jobbers	28
Distributors	42
Special Licenses A & B	1,459
Retail Licenses	8,997 ¹
Wholesale Licenses	507 ¹
Transport Licenses	3,415
Alcoholic Beverage Tax	
Transfers	3,400
Sales and Use Tax	
New Certificate of Authority	48,000
	<hr/>
	121,212

Casual Sales

The Casual Sales Section processes and reviews information received from the Motor Vehicle Department to determine if the proper amount of tax was paid resulting from the sale of a vehicle or a boat from one individual to another.

¹A large number of retail dealer delinquent 1976 applications were received after June 30, 1976.

This section became part of the Investigations Branch in February, 1976. Since that time, some major changes have been made in operating procedures. Also, more cases have been referred to the branch offices for investigation.

Total tax collections for the fiscal year were \$384,220.

SPECIAL PROCEDURES BRANCH

The Special Procedures Branch performs the following functions: Bankruptcies, Plans of Arrangement, Assignments for the Benefit of Creditors, Receiverships, Involuntary Dissolutions, Bulk Sales, Condemnations, Foreclosures, Judgments, Releases of Lien, Subordination Agreements, Liens, Levies & Seizures, Corporate Proclamations, Corporate Reinstatements, Criminal Proceedings and miscellaneous tax searches.

This Branch specializes in all unresolved matters referred from any area within the Division as well as from State and Federal Courts and court appointed fiduciaries with respect to outstanding liabilities.

Operations include entry of Judgments in the New Jersey Superior Court, filing of Proofs of Claim in Federal and State Courts, auditing and assessing of taxes on Bulk Sales and Reinstatement cases, and perfection of Judgments. Executions on Judgments consist of levies upon notes and accounts receivable, escrow funds, rents, insurance claims, bank accounts, contents of cash registers and any other monies which are accruing to delinquent taxpayers.

With respect to criminal proceedings, personnel in the Branch file complaints in local municipal courts and testify before grand juries to have indictments handed down to tax violators. They may also testify in court relative to Bankruptcies, Bulk Sales, and Judgment matters under litigation.

The productivity of the Branch and a brief description of its functions are as follows:

Bankruptcies

The basic function of the Bankruptcy Section is to file Proofs of Claim in Federal and State Courts with respect to Bankruptcies, Plans of Arrangement, Assignments for the Benefit of Creditors, Receiverships and Involuntary Dissolutions. Notices of Petitions in Bankruptcy are received from the courts and court appointed fiduciaries. Audit selection, review of field audits, and office audits are conducted by the Bankruptcy staff to determine the amount of Proofs of Claim to be submitted on behalf of the Division with the Bankruptcy Court in federal insolvency proceedings or with the court appointed assignee or receiver in State insolvencies.

During fiscal 1976, 5,379 notices of insolvency were received in the Bankruptcy Section, representing a 70% increase over the prior year. These notices resulted in filing of 731 Proofs of Claim, representing an increase of 20% over the prior year. Difference between notices and claims is due to the fact that many bankruptcies involve no tax obligation. Many notices are received from courts reporting "no asset cases", thereby negating necessity to file a Proof of Claim.

The 731 claims involved assessed values totaling \$6.6 million—an increase of 97.8%. Collections totaled \$903,000—an increase of 35.9%. Average collection per Bankruptcy auditor was approximately \$200,000.

Bulk Sales

The Bulk Sale Section is responsible for conducting an examination of the tax records of each business entity which dispose of assets, by sale, transfer, or assignment, outside the normal course of business. During fiscal 1976, 1,941 bulk sale notices were processed and \$1.8 million was collected—an increase of 44.7%. Average collection per examiner was \$185,000.

Condemnations and Foreclosures

Tax searches are conducted in Condemnation and Foreclosure matters by request of the Attorney General or Tax Counselor.

Assessments are made to assure current payment of taxes prior to signing of "Consent Order" by the Director of Taxation. Collections totaled \$41,503 in fiscal 1976—an increase of 20%.

Judgments

The Judgment Section is the collection center for delinquent accounts of the Division. This section also handles Releases of Lien, Subordinations of Judgment, and Warrants for Satisfaction of Judgment.

The Judgment Section processed 5,842 cases during fiscal 1976 resulting in 3,983 judgments. Collections were \$10.9 million—an increase of 24.13%. Average collection per caseworker approximated \$400,000.

Liens, Levies, & Seizures

The Liens, Levies, & Seizures Section is involved with hard core delinquent taxpayers.

Levies are made on bank accounts, insurance proceeds, accounts and notes receivable, and other intangible assets as well as tangible personal property.

During fiscal 1976, approximately 1,000 cases were investigated and 1,394 Warrants of Execution were filed with County Clerks. Collections were \$4 million—an increase of 11.3%. Average collection per investigator was approximately \$330,000.

During 1976, the Division implemented its first program of seizure to satisfy hard core tax delinquencies. Between March and June, assets of nine businesses were seized. One of these was sold at auction.

Proclamations

The Proclamation Section reviews Corporation Business Tax payment records to determine delinquencies consistent with Corporate Charter requirements.

“Warning-Forfeiture of Corporate Charter” letters were sent to 15,824 domestic corporations and 9,617 corporate charters were voided. “Warning-Revocation of Authority to do Business in New Jersey” notices were sent to 2,367 foreign corporations. Collections were \$1.1 million—an increase of 81.9%.

Reinstatements

The Reinstatement Section performs necessary office audit functions to assure full payment of all taxes as a prerequisite for reinstatement of void corporate charters.

During fiscal 1976, 1,535 requests for reinstatement were received and processed. As of June 30, 1976, work in process increased 55%.

Total collections were \$1.9 million—an increase of 58.7%. Average collection per examiner was \$170,000.

New Procedures

1) Criminal Proceedings

During fiscal 1976, the Special Procedures Branch embarked upon a new program of instituting criminal proceedings against voided corporations continuing to do business.

On September 12, 1975, complaints were filed by the Attorney General on behalf of the Division of Taxation in the Mercer County Municipal Court against nine corporations. All nine corporations pleaded guilty to the charge of illegally operating under a repealed charter and of failure to file and/or pay the taxes.

The Court required the corporations to file delinquent returns, pay the taxes due and satisfy requirements for reinstatement of their charter. Fines were levied against each corporation. Revenue realized on these proceedings exceeded \$68,000.

2) Suspension of Alcoholic Beverage Licenses

Another new procedure was undertaken by the Reinstatement

Section. During the year, 69 corporations were instructed to correct their tax deficiencies or appear at a hearing before the Division of Alcoholic Beverage Control to show cause why their Alcoholic Beverage Licenses should not be suspended or revoked. Most of these corporations paid their taxes, penalties and interest and had their charters reinstated. Two Alcoholic Beverage Licenses were suspended. The Division realized \$152,061 and statutory fines were imposed against the licensees by the Division of Alcoholic Beverage Control.

Special Procedures Collections Summarized

A comparison of collections in fiscal 1975 and 1976 by section appears as follows:

<i>Section</i>	<i>1975</i>	<i>1976</i>
Judgment	\$ 8,745,880	\$10,856,928
Liens, Levies, & Seizures	3,626,574	4,037,041
Reinstatement	1,166,739	1,851,445
Bulk Sales.	1,267,181	1,833,130
Proclamation	581,073	1,057,223
Bankruptcy	664,486	902,903
Condemnations & Foreclosures	34,613	41,503
Totals.	\$16,086,546	\$20,580,173

AUDIT ACTIVITY

Audit Activity involves both office audits and field audits together with services to back them up and facilities for review and conference concerning audit results.

CONSOLIDATED AUDIT

By bringing together all audit functions, the Division has developed a "one-stop" audit concept whereby each taxpayer examination includes all taxes for which there is liability. This procedure eliminates duplication with a consequent saving in time and money for both taxpayer and Division personnel. Decentrali-

zation has been accomplished within the framework of unified audits by the continuing development of six full service district offices.

Experience since reorganization of the audit function indicates an improved utilization of audit manpower and improved taxpayer service and compliance. However, the auditing process is becoming increasingly more difficult and complex due to greater utilization of computer reporting by businesses and increased number of conglomerate type corporations. In addition, changes in methods used by corporations and other businesses in day-to-day financing of their operations, such as lease-back arrangements, increases the complexity of audits, and of necessity, results in an increase of the time spent on each audit.

Average Assessment Per Field Auditor Increased Approximately 25%.

Additional taxes assessed as a result of field audits increased 31.6% between 1975 and 1976. During 1976, assessments by field auditors totaled \$29.8 million. This represented more than \$212,000 per auditor, compared to approximately \$168,000 for the previous fiscal year. This increase in the effectiveness of field auditing indicates continuing progress in the full implementation of decentralization which first became applicable during fiscal 1971.

In addition to the full-scale type of audit examination which covers all applicable taxes, the Branch continues an active program of special field assignments in the area of commodity taxes, dealing with physical inventories and other aspects of control over cigarette, beverage and motor fuels taxes.

<i>Year</i>	<i>1975</i>	<i>1976</i>
Assessment amount	\$22,626,759	\$29,785,240
Number of auditors	134	140
Average Assessment per Auditor	\$168,856	\$212,752

Office Audits Average More Than \$170,000 Per Auditor

A variety of audits completed in the Trenton office resulted in

\$15.1 million additional taxes assessed during fiscal 1976. This represented an average assessment of \$170,084 per auditor. The Casual sales and preliminary examination group was eliminated from Office audit activity. The Income group, which primarily audits Capital Gains and Other Unearned Income and Unincorporated Business Tax, was added to the activity.

Auditors previously assigned to casual sales and preliminary examination group have been reassigned to other groups.

Overall results of the office audit activity appear as follows:

<i>Group</i>	<i>Assessment Amounts</i>	<i>No. of Auditors</i>
Pre & Post Dissolution	\$877,534	26
Status	946,405	12
Regular Audit	6,858,437	32
Special Audit	6,177,217	9
Casual Sales Audit	226,665	4
Income Audit	51,239	6
Totals	\$15,137,497 ¹	89 ²

Hearings and Conferences

Hearings and conferences regarding unresolved tax matters expedite the collection of revenue at a minimum of cost and delay. During the fiscal year, 873 hearings were held involving assessments of \$22.5 million, an average of \$25,828 per hearing. In these cases, collections of \$12.6 million were effected and downward revisions in liability of \$9.9 million were determined proper.

¹\$15,329,867 in 1975.

²Includes Auditor Interns, Accounting Assistants, Auditors-grades I, II and III, and Supervising Auditors.

Field Audit Review

All field audits including all other field assignments—such as bulk sales, certificate of debt, and internal revenue adjustments—are subject to review by a central audit review unit. During fiscal year 1976 this unit processed 4,339 field audit files and levied 3,505 deficiency assessments totaling \$38.6 million in taxes, penalties and interest.

Refund Claims

Approximately 144,249 claims for refunds involving \$38.0 million were processed during the year. Of this amount \$30.3 million (80%) was refunded and an addition \$.2 million (.6%) was credited against other tax liabilities. The remaining \$7.5 million (19.4%) of refund claims was denied. During the fiscal year Unearned Income Tax produced approximately 3,752 of the total number of refund claims filed. Total amount claimed was \$207,892 of which \$179,177 was allowed and \$28,715 was denied.

Apprehension of Nonfiling Taxpayers

A by-product of investigation and study leading to audit selection is the discovery of additional tax revenue from corporations doing business in this State but failing to file tax returns. During fiscal year 1976, audit selection activity produced \$1.4 million in tax revenue collections from the following sources:

	1976
New Taxpayers.	\$ 331,798
Newly Authorized Corporations	470,751
Voluntary Filings	573,388
Total	<u>\$1,375,937</u>

CHAPTER V

SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

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(a) Corporation Business Tax	62
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Insurance Premiums Tax	73
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Public Utility Tax	
(a) Franchise Tax	83
(b) Gross Receipts Tax	85
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Realty Transfer Fee Tax	92
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Transfer Inheritance and Estate Tax	100
Transportation Tax	
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ALCOHOLIC BEVERAGE TAX

Citation: The Alcoholic Beverage Tax Lax: N. J. S. A. 54:41-1 *et seq.*:

DESCRIPTION

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

HISTORY

After repeal of the 18th Amendment to the U.S. Constitution, New Jersey enacted a tax on the sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of \$.03 per gallon (c. 85, P. L. 1933).

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and \$1.00 per gallon of liquor (c. 434, P. L. 1933).

Tax rate on liquor was increased in 1947 to \$1.50 per gallon (c. 18, P.L. 1947); in 1963, to \$1.80 per gallon (c. 43, P.L. 1963); in 1969 to \$2.30 per gallon (c. 52, P. L. 1969); and in 1972 to \$2.80 per gallon (c. 52, P. L. 1972).

EXEMPTIONS

- (1) Sales to organizations of Armed Forces Personnel.
 - (2) Sales under R. S. 54:43-2 for Medicinal, Dental, Industrial and other Non-Beverage Use.
-

TABLE 8
ALCOHOLIC BEVERAGE TAX RATES:
COMPARISON WITH 6 SURROUNDING STATES

<i>State</i>	ALCOHOLIC BEVERAGE RATES			SALES TAX ²
	<i>Beer</i>	<i>Liquor</i>	<i>Wines</i>	
New Jersey	3½¢ gal. or \$1.03 1/3 bbl.	\$2.80 gal.	30¢ gal.	5% ³
Connecticut	\$2.50 bbl.	\$2.50 gal.	25 ¢ to 62½¢ gal.	7%
New York	4-4/9¢ gal. or \$1.38 bbl.	\$3.25 gal.	10¢ to 53-1/3¢ gal	4% N.Y.C. 4%
Massachusetts	\$2.40 bbl.	\$2.95 gal.	40¢ to 80¢ gal.	
Maryland	9¢ gal. or \$2.79 bbl.	\$1.50 gal.	40¢ gal.	4%
Ohio	\$2.50 bbl.	State monopoly ¹	24¢ to \$1.25 gal	4%
Pennsylvania	\$2.48 bbl.	18% of net price ¹	.005 ¢ per unit proof per wine gal.	6%

¹ Monopoly – State receives most or all of revenue through markup.

² This rate applies to value of purchases of beer, liquors and wines.

³ Alcoholic beverages, except draught beer sold by the barrel, are taxed at the wholesale-retail level (effective July 1, 1972).

TABLE 9
ALCOHOLIC BEVERAGE TAX COLLECTIONS FOR FISCAL YEARS
1974-1976

<i>Classification</i>	<i>1974</i>	<i>1975</i>	<i>1976</i>
Beer	\$ 4,792,976	\$ 4,848,834	\$ 4,870,351
Liquor.....	47,295,226	44,851,354	45,463,495
Still Wines	4,114,469	4,421,868	4,484,419
Vermouth	219,235	218,970	204,725
Sparkling Wines	328,078	294,133	289,921
Total	\$56,749,984	\$54,635,159	\$55,312,911
(Add) Penalties, Interests, Judgments and Fees	35,418	29,400	45,707
Gross Collections	\$56,785,402	\$54,664,559	\$55,358,618
(Less) Refunds	4,683	1,229	3,137
Net Collections	\$56,780,719	\$54,663,260	\$55,355,481

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

<i>Classification</i>	<i>1974</i>	<i>1975</i>	<i>1976</i>
Beer	143,789,282	145,465,032	146,110,551
Liquor.....	16,971,144	16,018,340	16,236,963
Still Wines	13,715,030	14,739,544	14,948,064
Vermouth.....	730,780	729,902	682,415
Sparkling Wines	1,092,988	980,444	966,403
Total Gallonage	176,298,724	177,933,262	178,944,396

RATE OF TAX

Taxes are paid by gallonage according to the following schedule of rates:

<i>Type of Beverage</i>	<i>Rate per gallon</i>
Beer	3-1/3¢
Liquors	\$2.80
Wines, Vermouth and Sparkling Wines	\$.30

COLLECTIONS*Fiscal Year*

1974.	\$56,780,719
1975.	54,663,260
1976.	55,355,481

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

BANKS AND FINANCIAL INSTITUTIONS**(a) BANK STOCK TAX**

Citation: The Bank Stock Tax Act: N. J. S. A. 54:9—1 *et seq.*

DESCRIPTION

Bank Stock Tax replaced by Corporation Business Tax effective January 1, 1975.

This tax formerly applied to all banks and banking associations organized under the authority of New Jersey or the United States, and trust companies organized in New Jersey whose principal place of business is New Jersey.

The tax is based on the value of capital stock as determined by adding the amount of its capital, surplus and undivided profits and deducting therefrom the assessed value of its real property.

HISTORY

Bank Stock Tax Act was approved March 4, 1918 (c. 265, P.L. 1918). It differs from an act bearing the same title approved March 31, 1914 (c. 90, P.L. 1914) by a few minor alterations and a change in the valuation date of stock shares.

Bank Stock Tax was a county and municipal tax prior to 1970. The rate was increased from $\frac{3}{4}$ of 1% to $1\frac{1}{2}\%$ in 1970 and provision was made for distribution of $\frac{1}{2}$ of the proceeds to the State for general State Purposes (c. 8, P.L. 1970).

Banks became subject to Corporation Business Tax and Business Personal Property Tax effective January 1, 1975 (c. 170, P.L. 1975).

EXEMPTION

Savings Banks.

RATE OF TAX

The tax rate was $1\frac{1}{2}\%$ of the value of common and preferred stock, effective for taxes due and payable in 1970 and thereafter. The value of common stock is the total of capital, surplus and undivided profits, less (a) the value of preferred stock and (b) the assessed value of real property owned by the bank or its 100%-owned subsidiaries.

COLLECTIONS

Fiscal Year

1974	\$10,935,362 ¹
1975	11,539,407 ¹
1976	6,741,540 ²

¹Distributions to the State do not always represent one-half of calendar year revenue because of difference between fiscal year and calendar year collections. Taxes collected by counties during calendar years: 1974: \$22,638,472; 1975: \$24,450,606.

²Bank Stock Tax repealed December 31, 1975. Represents one-half year collections.

DISPOSITION OF REVENUES

Since 1970, revenues collected are distributed as follows:

25% counties; 25% municipalities; 50% State.

(b) FINANCIAL BUSINESS TAX

Citation: The Financial Business Tax Law: N. J. S. A. 54:10B–1 *et seq.*

DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Business Tax and Business Personal Property Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at the rate of 1-1/2% for the privilege of doing a financial business in New Jersey.

HISTORY

Financial Business Tax was adopted in 1946 at 3/4 of 1% (c. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1-1/2% in 1970 and the State became a recipient of revenues (c. 9, P.L. 1970). One-half of the tax is for general State use; one-half is distributed equally between the municipality and county in which the taxpayer has a place of business.

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Business Property Tax (c. 171, P.L. 1975).

EXEMPTIONS

- (1) National banks;
- (2) Production Credit Association (Farm Credit Act of 1933);
- (3) Stock and mutual insurance companies authorized to do business in New Jersey;

- (4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;
- (5) Credit unions;¹
- (6) Savings banks, Savings and Loan Associations and Building and Loan Associations;¹
- (7) Pawnbrokers;¹
- (8) State banks and trust companies, and
- (9) Financial corporations.

RATE OF TAX

The tax rate is 1-1/2% of taxable net worth. For a taxpayer doing business in more than one State, the tax base becomes net worth allocable in New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere, during the tax year. Minimum tax is \$25.

COLLECTIONS

Fiscal Year

1974	\$5,163,309
1975	6,251,344
1976	1,021,383 ²

DISPOSITION OF REVENUES

Since 1970, revenues collected are distributed as follows:

25% counties; 25% municipalities; 50% State.

(c) SAVINGS INSTITUTION TAX

Citation: The Savings Institution Tax Act: N. J. S. A. 54:10D-1 *et seq.*

¹Exempt only if organized under laws of New Jersey.

²Represents unincorporated Financial Businesses collections and audit receipts from both Incorporated and Unincorporated Financial Businesses.

DESCRIPTION

Savings Institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than \$50 for savings institutions with assets under \$1 million and no less than \$250 for savings institutions with assets of \$1 million or more.

EXCLUSIONS FROM TAX

1. 100% of dividends of an owned subsidiary.
2. 50% of other dividends included in taxable income for federal tax purposes.
3. Interest or dividends on obligations of New Jersey, its political subdivisions and authorities.
4. Interest or dividends on obligations of the United States, its authorities, instrumentalities, commissions or possessions which by the Laws of the United States, are exempt from state income taxes.

RATE OF TAX

The tax rate is 5% of net income.

Minimum tax is \$50 for associations with assets of less than \$1 million and \$250 for associations with assets of \$1 million or more.

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

COLLECTIONS

Fiscal Year

1974	\$2,719,689
1975	2,328,395
1976	2,203,543

TABLE 10
STATE TAXES ON BANKS AND FINANCIAL INSTITUTIONS:
COMPARISON WITH 6 SURROUNDING STATES

<i>State</i>	<i>Rate</i>	<i>Basis of Tax</i>
Pennsylvania	15 mills per \$1	On actual value of capital stock of national & State banks and savings institutions.
	11½%	On net earnings or income of mutual corporations (savings institutions without capital stock), building & loan assns., Federal & State savings & loan associations.
Massachusetts	1%	On gross receipts of private bankers.
	12.54% (maximum) established by State Tax Commission	Net income tax of national banks, trust companies & Morris Plan banks.
	1.254% of net operating income and 1/16 of 1% of deposits	Combined net operating income and deposits of savings and cooperative banks and savings & loan associations.
	+	+
	10%	Additional tax on the income and deposits.
New York	12%	Net income of State banks, savings and loan associations, trust companies, domestic financial corporations, national banks and production credit associations.
	30%	Surcharge.
Maryland	7%	Net income of financial institutions except—savings banks; building, savings & loan associations.
	¾% of 1%	Net earnings over \$100,000 of savings banks; building, savings and loan associations.
Connecticut	10%	Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations. Mutual trust investment companies Savings & bank investment companies are exempt.
Ohio	5 mills per \$1	The shares or capital employed or ownership interest in capital employed as the case may be, is assessed at the book value thereof on banks and financial institutions.
New Jersey ¹	1½%	On allocated net worth; Financial Business such as personal finance of small loan finance in competition with national banks.
	1½%	On allocated net worth of bank stock. All Federal & New Jersey banking associations, and Trust companies (savings banks and savings & loan and building & loan are exempt).
	5%	On net income of savings banks and savings and loan and building and loan associations.

¹Chapters 170 and 171, P. L. 1975 subjected Banks and Financial Corporations to the Corporation Business Tax Law which taxes net worth at 2 mills and net income at 7½%.

BUSINESS PERSONAL PROPERTY TAX

Citation: The Business Personal Property Tax Act: N. J. S. A. 54:11A-1 *et seq.*

DESCRIPTION

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

HISTORY

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone and telegraph companies). It took effect in 1968 (c. 135, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking and financial corporations is one of the four replacement taxes which constitute the replacement program. The other replacement taxes are: The Corporation Business Tax (1.25% of the net income tax base), the Retail Gross Receipts Tax and the Unincorporated Business Tax.

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (Chapters 170 & 171, P.L. 1975).

EXEMPTIONS (54:11A-2(b))

- (1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

- (2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;
- (3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;
- (4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (c. 73, P.L. 1962) as amended and supplemented;
- (5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under chapter 4 of the laws of 1940, as amended;
- (6) Goods and chattels used or held for use in the business of farming; and
- (7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of chapter 132, laws of 1945, as amended.

RATE OF TAX

The tax rate is 1.3% (\$1.30 per \$100 of taxable value). Taxable value is 50% of original cost.

COLLECTIONS

Fiscal Year

1974	\$64,273,821
1975	70,522,348
1976	77,979,545 ¹

¹Includes revenues collected from Banks – \$1,170,960. This amount is not dedicated for B.P.P.T. Replacement Program.

DISPOSITION OF REVENUES

Revenues from this tax are deposited in the State Treasury for distribution to municipalities pursuant to Chapter 135, Laws of 1966 (N.J.S.A. 54:11D-1 et seq.) See Table 47. Appendix 1 (page 231).

Revenues collected from Banking Corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

CAPITAL GAINS AND OTHER UNEARNED INCOME TAX

Citation: The Capital Gains and Other Unearned Income Tax Act:
N.J.S.A. 54:8B-1 et seq.

DESCRIPTION

This is a graduated tax based on capital gains, interest, dividends, royalties, and on certain other unearned income. The tax applies to unearned income earned, received or constructively accrued or credited to a resident during the taxable year. Non-residents are taxed on gains from New Jersey sources.

HISTORY

The Capital Gains and Other Unearned Income Tax was enacted in 1975 (c. 172, P. L. 1975). Tax repealed effective July 1, 1976 (c. 47, P.L. 1976).

RATE OF TAX

Graduated from 1.5% on taxable income not exceeding \$1,000 to 8% on amounts in excess of \$25,000.

Interest and dividends are taxed at one-half of the above rate.

EXEMPTIONS

(1)An individual taxpayer with less than \$15,000 adjusted gross income and a joint taxpayer with less than \$30,000 adjusted gross income are not subject to the tax.

(2)Personal exemptions are as follows:

(a)Single taxpayer, \$1,000, additional \$1,000 for taxpayer's spouse when separate return is filed and spouse has no gross income.

(b)Taxpayer 65 years of age or over, additional \$1,000; and if such taxpayer's spouse is also over 65, an additional \$1,000.

(c)Blind taxpayers, additional \$1,000; and if such taxpayer's spouse is also blind, additional \$1,000.

COLLECTIONS

Fiscal Year

1976 \$51,575,499

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

CIGARETTE TAX

Citation: The Cigarette Tax Act: N. J. S. A. 54:40A-1 *et seq.*
Unfair Cigarette Sales Act of 1952, N. J. S. A. 54:7-18 *et seq.*

DESCRIPTION

Cigarette Tax applies at 19¢ per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the

cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (c. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling \$100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted to prevent “unfair competition” and “unfair trade practices” in sales of cigarettes (c. 247, P.L. 1952). Also effective in 1952 were increases in license fees: from the original \$250 to \$350 for distributors and from \$100 to \$200 for wholesale dealers. The wholesaler dealer license fee was increased to \$250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (c. 51, P.L. 1968).

Tax rate and discounts provided to distributors have changed as follows:

<i>Effective Date</i>	<i>Tax Per Pack</i>	<i>Discount Rate</i>
July 1, 1948	3¢	5%
April 16, 1956	5¢	3%
January 5, 1961	6¢	3.25%
May 23, 1961	7¢	3.25%
May 31, 1963	8¢	2.80%
June 16, 1966	11¢	2.50%
June 4, 1968	14¢	1.97%
May 16, 1972	19¢	1.46%

EXEMPTIONS

- (1) Sales to the United States Government or its agencies.
- (2) Interstate Commerce sales, and

- (3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

RATE OF TAX

The tax rate is 9-1/2¢ for each ten cigarettes or fraction thereof (19¢ per pack of twenty cigarettes).

A distributor is allowed a 1.46% discount on the purchase of 1,000 or more stamps or meter impressions.

TABLE 11
CIGARETTE TAX RATES:
COMPARISON WITH 6 SURROUNDING STATES

State	Cigarette Tax	Sales Tax
New Jersey	19¢ per pack (plus special tax—5¢ in Atlantic City)	Exempt
Connecticut	21¢ per pack	Exempt
Maryland	10¢ per pack	Taxable (4%)
New York	15¢ per pack (plus 4¢ in New York City and 3¢-4¢ additional on packs with high tar and/or nicotine)	Taxable (4%) (Plus 4% New York City)
Ohio	15¢ per pack	Exempt
Pennsylvania	18¢ per pack	Exempt
Massachusetts	21¢ per pack	Exempt

LICENSE FEES—FISCAL YEAR 1976

Type	Fee	Number	Amount
Distributor	\$350	127	\$44,450
Wholesale Dealer	250	313	78,250
Retail Dealer	5	18,749	93,745
Vending Machine	5	35,618	178,090
Carrier	5	122	610
Manufacturer	10	12	120
Manufacturer's Representative	5	212	1,060
Miscellaneous License Revenue	—	211	396

COLLECTIONS*Fiscal Year*

1974.....	\$167,754,410
1975.....	167,006,658
1976.....	168,002,310

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 12
NEW JERSEY
COMPARATIVE SALES—PACKS OF CIGARETTES

<i>Fiscal Year</i>	<i>Tax Rate*</i>	<i>Total Packs of Cigarettes Sold</i>	<i>New Jersey Percent Change</i>	<i>National Percent Change</i>
1964	8¢	877,644,350	-0.5%	-1.3%
1965	8¢	922,266,560	+5.1	+4.0
1966	8¢-11¢ ¹	981,879,870	+6.5	-0.4
1967	11¢	904,036,250	-7.9	+2.4
1968	11¢-14¢ ²	911,502,160	+0.8	-1.3
1969	14¢	859,892,900	-5.7	-0.1
1970	14¢	862,912,130	+0.4	+1.3
1971	14¢	899,886,850	+4.3	+4.0
1972	14¢-19¢ ³	937,198,000	+4.2	+3.6
1973	19¢	885,635,370	-5.5	+2.3
1974	19¢	893,284,070	+0.9	+3.7
1975	19¢	896,135,520	+0.3	+1.5
1976	19¢	894,228,160	-0.2	+1.3

*Tax Rate 1963 (8¢)—Total 881,218,620

¹Rate effective June 16, 1966—11¢

²Rate effective June 4, 1968—14¢

³Rate effective May 16, 1972—19¢

CORPORATION TAX

(a) CORPORATION BUSINESS TAX

(The Corporation Business Tax consists of Corporation Net Worth and Corporation Net Income Taxes.)

Citation: The Corporation Business Tax Act: N. J. S. A. 54:10A—1 *et seq.* (c. 162, L. 1945 as amended and supplemented).

DESCRIPTION

Corporation Business Tax Act imposes a franchise tax for the privilege of having or exercising a corporate charter or doing business employing or owning capital or property or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

- (a) Existing under the laws of New Jersey;
- (b) A foreign corporation,
 - (1) Holding a general certificate of authority issued by the Secretary of State;
 - (2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;
 - (3) Doing business in New Jersey;
 - (4) Employing or owning capital and/or property in New Jersey;
 - (5) Maintaining an office in New Jersey.

The tax is measured by that portion of the corporation net worth (or other alternative minimum net worth tax bases) and net income

allocable to New Jersey. The tax applies to Net Worth and/or Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof, during which the corporation has a taxable status within New Jersey.

HISTORY

Corporation Business Tax dates back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (c. 159, P.L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (c. 264, P.L. 1936). This tax was replaced in 1937 (c. 25, P.L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations.

Effective January 1, 1945 (c. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of a total assets factor or a three-part business factor (property, sales and payrolls).

Chapter 63, Laws of 1958, amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth tax at 1-3/4% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

Chapter 162, Laws of 1959 reduced the net income tax base from 15% to 4% of adjusted net income for companies entitled and electing to file as regulated investment companies.

Chapter 190, Laws of 1959 provided a short tax table for companies electing to be taxed on their total assets only and having less than \$150,000 of total assets.

Chapter 134, Laws of 1966 revised the Corporation Tax as follows:

- (1) increased the net income tax rate from 1-3/4% to 3-1/4% effective January 1, 1967;
- (2) for domestic corporations, eliminated the allocation to New Jersey of 40% of intangible assets having a business situs outside the state;¹
- (3) added an alternative minimum net worth tax based on the number of authorized shares of domestic corporations;
- (4) changed the allocation of sales receipts to a destination basis for purposes of computing the business allocation factor (receipts being allocable to New Jersey only if shipment is made to a customer in New Jersey);
- (5) changed the due date of returns and payments to the fifteenth day of the fourth month following the close of the taxpayer's accounting period.

Chapters 112 and 250, P.L. 1968 introduced several changes, the most significant of which are indicated below:

- (1) increased net income tax rate from 3-1/4% to 4-1/4%, effective January 1, 1968;
- (2) provided for reduction in book value of a parent corporation for investments in capital stock of subsidiaries;
- (3) excluded dividends received from subsidiaries from the net income tax base.
- (4) eliminated the asset allocation factor;

¹In 1945 the percentage of intangible assets having a business situs outside of New Jersey allocable to New Jersey for tax purposes was 100% (c. 162, P. L. 1945). In the same year the percentage was reduced to 50% (c. 459, P. L. 1945). It was further reduced to 40% in 1955 (c. 88, P.L. 1954).

- (5) eliminated intangible personal property when computing the minimum tax based on assets located in New Jersey;
- (6) provided for prepayment of the tax.

Chapter 93, P.L. 1970 added another alternative minimum net worth tax for domestic corporations only: 11/100 of a mill per dollar of total assets. It also provided for a deduction for subsidiaries which are taxed in New Jersey under laws other than the Corporation Business Tax Act.

Chapter 25, P.L. 1972 increased the net income tax rate from 4-1/4% to 5-1/2% effective January 1, 1972.

Chapter 21, P.L. 1975 increased the prepayment from 50% to 60% effective February 28, 1975.

Chapter 162, P.L. 1975 increased net income tax rate from 5-1/2% to 7-1/2% effective January 1, 1975.

Chapter 170, P.L. 1975 repealed the exemption for banking corporations (including national banks) for the 1976 privilege year and thereafter.

Chapter 171, P.L. 1975 made corporations doing a financial business subject to a tax for accounting periods ending after December 31, 1974.

EXEMPTIONS

- (1) Agricultural Cooperative Associations;
- (2) Building and Loan Associations and Savings and Loan Associations;
- (3) Certain Federal Corporations;
- (4) Corporations created under the Limited-Dividend Housing Corporations Law;

- (5) Non-profit Cemetery Corporations;
- (6) Non-profit Corporations without capital stock;
- (7) Non-stock Mutual Housing Corporations;
- (8) Railroad and Canal Corporations;
- (9) Street Railway, Gas, Light, Power and Other Corporations Using the Public Streets;
- (10) Utilities Subject to Gross Receipts Tax and Insurance Companies Subject to Premium Tax.

RATE OF TAX

FIRST, a tax at the rate of $7\frac{1}{2}\%$ upon entire net income, or such portion thereof as may be allocated to New Jersey. There is no minimum net income tax.

SECOND, a tax measured by that portion of entire net worth allocated to New Jersey and multiplied by the following tax rates:

On the first \$100,000,000 of allocated net worth, 2 mills per dollar; on the second \$100,000,000 of allocated net worth, $\frac{4}{10}$ of a mill per dollar; on the third \$100,000,000 of allocated net worth, $\frac{3}{10}$ of a mill per dollar; over \$300,000,000 of allocated net worth, $\frac{2}{10}$ of a mill per dollar.

Minimum tax applies to the net worth portion of the Corporation Business Tax.

Minimum Tax. The Corporation Business Tax Act provides for minimum tax liabilities. The following summary of minimum tax requirements does not apply to an Investment Company or a Regulated Investment Company. The definition and special treatment of such companies is discussed in a later section of this chapter (see p. 69).

The tax payable under the net worth base shall not be less than the greatest of the amounts computed under (A), (B) or (C) below:

(A) 5/10 of a mill per dollar on the first \$100,000,000 of the average value of the taxpayer's real and tangible personal property allocated to New Jersey; and 2/10 of a mill per dollar on all such assets in excess of \$100,000,000.

(B) For New Jersey Corporations only:

(1) for accounting periods ending after June 30, 1967 and prior to July 1, 1970, a tax based on the number of shares of stock that a corporation is authorized to issue, as of the close of the calendar or fiscal accounting period covered by a return, as follows: where the authorized capital stock does not exceed 5,000 shares, \$25; where the authorized capital stock is in excess of 5,000 shares but does not exceed 10,000 shares, \$55; and where the authorized capital stock exceeds 10,000 shares, \$55 for the first 10,000 shares and \$27.50 for each additional 10,000 shares or part thereof. The total tax on this basis may not exceed \$100,000.

Or (2) for accounting periods ending after June 30, 1970, the least of the following:

(a) a tax based on the number of shares of stock that a corporation is authorized to issue at rates indicated under (B) (1) above;

or (b) 11/100 of a mill per dollar of the total assets of the corporation;

or (c) \$100,000;

(C) In the case of a Domestic Corporation, \$25; and in the case of a Foreign Corporation, \$50.

Short Tax Table: In lieu of the tax based on allocated net worth, subject to minimum tax regulations, any taxpayer having less than \$150,000 of total assets everywhere may determine its net worth tax liability on the basis of a short tax table. An election to file on the short tax table or on the long form may not be changed after the due date of a particular return has passed.

Short Form: Beginning in 1973, non-allocating companies whose assets are less than \$150,000 and whose gross income does not exceed \$60,000 may use a 2-page form instead of the 8-page form in general use. For the 1975 tax year, the gross income amount was increased to \$100,000.

TAX PREPAYMENTS

In addition to the tax due, for accounting periods ending March 31, 1968, and thereafter, a prepayment of tax for the following year must also be made. Credit against the current year's tax liability for such prepayments is allowed.

BANKING AND FINANCIAL CORPORATIONS

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 7.5% on net income, plus the tax on corporate net worth of two mills per \$1.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax Act. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax Act. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax Act. Both taxes are administered by the Division.

Chapter 171, P.L. 1975 provides that during each of the years

1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act.

INVESTMENT COMPANIES

“Investment company” means any corporation whose business during the period covered by its report consisted, to the extent of at least 90% thereof, of holding, investing and reinvesting in stocks, bonds, notes, mortgages, debentures, patents, patent rights, and other securities for its own account, but this shall not include any corporation which: (1) is a merchant or a dealer of stocks, bonds and other securities, regularly engaged in buying the same and selling the same to customers; or (2) had less than 90% of its average gross assets in New Jersey, at cost, invested in stocks, bonds, debentures, mortgages, notes, patents, patent rights or other securities or consisting of cash on deposit during the period covered by its return.

“Regulated investment company” means any corporation which, for a period covered by its report, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, a tax prepayment must also be made for Investment Companies and these Investment Companies are subject to a minimum tax of \$250.00 for combined net worth and net income obligations.

A taxpayer qualifying and electing to be taxed as a *Regulated Investment Company* is subject to an allocation percentage of 15% of the net worth base and 4% of the net income base.

DEFERRED DISSOLUTION PAYMENT

Chapter 367, P.L. 1973 approved in 1974 eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey its tax liability is measured by:

- (a) net income allocated to New Jersey, according to a formula based on property, sales and payrolls; and
- (b) net worth allocated to New Jersey according to the same three factor formula, subject to the aforementioned alternative minimum net worth tax bases.

COLLECTIONS

<i>Fiscal year</i>	<i>General Business Corporations</i>	<i>Banking Corporations</i>	<i>Financial Corporations</i>
1974	\$281,999,190	— — — — —	— — — — —
1975	313,757,103 ¹	— — — — —	— — — — —
1976	399,036,603	\$40,014,009	\$8,986,572

¹Prepayment increased from 50% to 60% applicable to all accounting periods ending on or after June 30, 1974 (approved February 28, 1975)

DISPOSITION OF REVENUE

Municipalities receive “the difference between that portion of the tax on allocated net income at the rate of 1.75% and on allocated net income at the rate of 3%”(i.e., 1.25% of allocated net income as part of the tax replacement program (c. 135, sec. 1(d), P.L. 1966). In addition, \$4 million is appropriated annually for the purpose of maintaining free public schools (c. 89, sec. 1, P.L. 1946). Remainder is for general State use. Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

TABLE 13
CORPORATION BUSINESS TAX: COMPARISON WITH
SIX SURROUNDING STATES

<i>State</i>	<i>Rate</i>	<i>Basis of Tax</i>
NEW JERSEY		
Corporation Business Tax	2 mills per \$1 plus 7½%	tax on allocated net worth (or other alternative tax bases).
Corporation Net Income Tax	7¼%	tax on allocated net income Tax on allocated net income to corporation not subject to the Corporation Business Tax but deriving income in New Jersey
NEW YORK		
Franchise Tax	10% or $1\frac{78}{100}$ mills per \$1 or 3.0% or \$250	(a) franchise tax based on net income (b) amount of dollar of business and investment capital allocated within the State (c) net income plus compensation of officers and stockholders owning over 5% of issued capital minus \$15,000 and any net loss
NEW YORK CITY		
Taxes	6.7%	on net income allocated to N.Y.C. 4 alternative methods may be followed (similar to N.Y. State)
MARYLAND		
Franchise Tax	7%	franchise tax on allocated net income
MASSACHUSETTS		
Franchise Tax	8.33% or 4%	franchise tax on allocated net income franchise tax on net income of corporation engaged exclusively in interstate commerce
Surtax	14%	Surtax of the tax is imposed
PENNSYLVANIA		
Franchise Tax	7 mills per \$1 plus 9.5%	franchise tax on each dollar of actual value of whole capital stock ¹ allocated net income
PHILADELPHIA (Philadelphia School District)		
	2 mills	gross receipts
CONNECTICUT		
Franchise Tax	10% or $1\frac{31}{100}$ mills per \$1	(a) franchise tax on net income allocated. (b) of face value of stock (whichever is greater)
OHIO		
Franchise Tax Akron Canton Cincinnati Cleveland Dayton Toledo Youngstown	4%-8%	4% of 1st \$25,000 of value of stock determined according to net income plus 8% of value over \$25,000.

¹ Pennsylvania capital stock used in manufacturing, processing, research or development is exempt.

(b) CORPORATION INCOME TAX

Citation: The Corporation Income Tax Act: N. J. S. A. 54:10E-1 *et seq.*

DESCRIPTION

Corporation Income Tax Act applies to corporations deriving income from sources within this State which are not subject to the tax imposed under the Corporation Business Tax Act approved in 1973. The levy is applicable to accounting periods ending after December 31, 1973.

RATE OF TAX

The rate is 7-1/4% of entire net income or such portion as is allocable to New Jersey.

COLLECTIONS

Fiscal Year

1975.....	\$ 37,525
1976.....	159,479

DISPOSITION OF REVENUES

Revenue are deposited in the State Treasury for general State use.

INSURANCE PREMIUMS TAX

Citation: The Insurance Premiums Tax Law: N. J. S. A. 54:16-1 *et seq.*, 16A-1 *et seq.*; 54:18A-1 *et seq.*; 54:17-4 *et seq.*

DESCRIPTION

Insurance Premiums Tax applies to premiums collected on insur-

ance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums and assessments except reinsurance premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workmen's compensation insurers are taxed upon net premiums received.

HISTORY

The first Insurance Premiums Tax in New Jersey was enacted in 1885, at a rate of 35/100ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (c. 132, P.L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P.L. 1950 provided for retaliatory provisions which subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (c. 3, P.L. 1966).

RATE OF TAX

The rate is 2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional $\frac{1}{4}$ of 1% on workmen's compensation premiums; surcharge of 3% against insured on surplus lines

coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12½% of the total premiums collected.

COLLECTIONS

Fiscal Year

1974.....	\$49,459,603
1975.....	51,799,502
1976.....	57,769,052

DISPOSITION OF REVENUE

Revenue are deposited in the State Treasury for General State Use, with the following exceptions:

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 allocated for distribution to the New Jersey Firemen's Home (\$714,200) and the New Jersey State Firemen's Association (\$343,784).

LOCAL PROPERTY TAX

Citation: The Local Property Tax: N.J.S.A. 54:4-1 *et seq.*

DESCRIPTION

An ad valorem tax—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone and telegraph companies.

A local tax—The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

Amount of tax (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

Property Assessment (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of “taxable value,” which is that percentage of “true value” (not lower than 20% or higher than 100% in multiples of 10) established by each county board of taxation, except for qualified farm land, which is specially valued.

HISTORY

It may be said that the property tax originated in 1670 with a levy of one-half penny per acre of land to support the central government. Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called “certainties.” In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that “property shall be assessed for taxes under general laws and by uniform rules according to its value” (Article IV, Section VII, para. 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax “in lieu.” Thus began a long period of erosion of the “general property tax” concept. In 1884 a State Board of Assessors was created and given responsibility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the “general property tax base” in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) “Property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district.”

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agriculture use only. Chapter 51, Laws of 1960 (effective for the tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Nonbusiness personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax.

The decision in *Switz v. Middletown Township, et al.*, 23 N.J. 580, required that all taxable property be assessed at “true value” (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4-3.3 and in R.S. 54:4-3.6. Generally exempt are government owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of \$50 and \$160 respectively.

RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in \$1 per \$100 of taxable (assessed) value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. Property tax rates in 567 New Jersey local taxing districts range from \$0.55 per \$100 to \$14.55 per \$100. The average rate for the State is \$4.26 per \$100.

TAX LEVY

Fiscal Year

1974	\$2,725,869,300
1975	2,984,843,970
1976	3,308,979,964

DISPOSITION OF REVENUES

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

MOTOR FUELS TAX

Citation: The New Jersey Motor Fuels Tax Law: N.J.S.A. 54:39-1
et seq.

DESCRIPTION

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

HISTORY

The first gasoline tax law (c. 334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (c. 319, P.L. 1935).

Unfair Motor Fuels Practices Act (c. 413, P.L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concessions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on sales of motor fuels.

Motor Fuels tax rate has been increased as indicated below:

<i>Effective Date</i>	<i>Increase Per Gallon</i>
December 1, 1930.....	From 2¢ to 3¢
July 1, 1954.....	From 3¢ to 4¢
July 1, 1958.....	From 4¢ to 5¢
June 1, 1961.....	From 5¢ to 6¢
July 1, 1968.....	From 6¢ to 7¢
July 1, 1972.....	From 7¢ to 8¢

EXEMPTIONS

Exempt from the tax are motor fuels sales (1) to the United States Government, (2) between licensed distributors, (3) between licensed gasoline jobbers, and (4) for export.

REFUNDS

Tax refunds are classified according to "refund use" as follows:

<i>Refund Use</i>	<i>Gallons</i>	<i>Dollars</i>
County and Municipal.	50,582,862	\$4,046,629
Auto and Buses	7,638,627	611,090
Agriculture	3,823,093	305,847
Aircraft	2,570,889	205,671
Ambulances.	193,318	15,465
Rural Free Delivery	114,507	9,161
Rails or Tracks	31,563	2,525
Private Property	1,651,761	132,141
Fishing	127,842	10,227
Cleaning	31,277	2,502
Exports	4,442,208	355,377
Fire Engines	52,695	4,215
Stationery, Machinery and Implements.	5,897,128	471,770
Heat and Light	17,732	1,419
State Departments	12,564,258	1,005,141
Propane	<u>47,702</u>	<u>1,908</u>
	89,787,463	\$7,181,089

RATE OF TAX

The rate is 8¢ per gallon on motor fuels. 4¢ per gallon on liquefied petroleum gas and liquefied or compressed natural gas sold on used to propel motor vehicles on public highways (c. 52, P.L. 1971).

Licensed distributors are permitted tax credit for taxes paid on fuels used by them for purposes qualifying for refund (N.J.S.A. 54:39-66).

COLLECTIONS

<i>Fiscal Year</i>	<i>Receipts Gasoline Tax</i>	<i>Receipts Special Fuels Tax</i>	<i>Gross Collections¹</i>	<i>Refunds</i>	<i>Net Collections</i>
1974	\$252,309,227	\$22,988,952	\$275,456,460	\$6,968,263	\$268,488,197
1975	258,833,673	21,163,626	279,997,552	7,522,552	272,474,746
1976	266,234,040	22,710,376	288,944,416	7,442,964	281,501,452

The 1976 receipts shown above result from the following fuel sales and use:

Gasoline ²	3,322,228,814 Gallons
Special Fuels ³	<u>284,954,018 Gallons</u>
Total	3,607,182,832 Gallons

LICENSE FEES

Distributors and gasoline jobbers are required to file a bond to obtain a license. License fees are shown in Table 14.

Revenue from the issuance of these licenses was as follows:

Fiscal Year

1974	\$ 111,075
1975	113,150
1976	106,435

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

¹Included in Gross Collections are miscellaneous fees. 1974: \$158,281; 1975: \$176,818; 1976: \$173,511.

²Total gallonage 1974: 3,434,987,564; 1975-3,507,836,041.

³Special fuels include such fuels as diesel and propane.

TABLE 14
MOTOR FUELS DISTRIBUTORS, JOBBERS AND DEALERS LICENSE FEES
Fiscal Year 1976

<i>Type</i>	<i>Fee</i>	<i>Number Issued F. Y. 1976</i>	<i>Amount</i>	<i>Expiration Date</i>
Distributor	No fee	42	.....	Valid Indefinitely—Bond Required.
Special License "A"	No fee	50	.....	Valid Indefinitely.
Special License "B"	No fee	1,409	.....	Valid Indefinitely.
Gasoline Jobber	\$50	28	\$1,400	Required to file bond to obtain license. Bond and license expire March 31 each year.
Retail Dealer	10	8,997	89,970	Expires March 31 each year.
Wholesale Dealer	5	507	2,535	Expires March 31 each year.
Transport License	5	3,415	<u>17,075</u>	Expires March 31 each year.
Total			\$110,980	

TABLE 15
MOTOR FUELS TAX: COMPARISON WITH 6 SURROUNDING STATES

<i>State</i>	<i>Rates (per gallon)</i>			<i>Sales Tax</i>
	<i>Gasoline</i>	<i>Diesel</i>		
New Jersey ¹	8¢	8¢		—
Connecticut	11¢	11¢		—
New York ²	8¢	10¢	+	4% (N.Y.C. 4%)
Massachusetts	8.5¢	8.5¢		—
Maryland	9¢	9¢		—
Ohio	7¢	7¢		—
Pennsylvania	9¢	9¢		—

¹Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at ½ the motor fuels tax rate.

²New York City—1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

PUBLIC UTILITY TAXES

Local Property and Public Utility Branch administers five taxes which apply to Public Utilities—Public Utility Franchise Tax, Public Utility Gross Receipts Tax, Public Utility Excise Tax, Railroad Property Tax, and Railroad Franchise Tax.

(a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation: Public Utility Franchise Tax: N.J.S.A. 54:30A-18.

DESCRIPTION

Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation include telegraph, telephone and district messenger systems companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross

receipts subject to tax is that fraction of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

ADMINISTRATION

Franchise tax is apportioned to the taxing districts for local collections. The tax is payable to the municipal tax collectors in three installments: one-third within 30 days after certification of the apportionment; one-third on September 1; and one-third on December 1.

HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (c. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, the Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided that the receipts collected by the State were to be transferred back to municipalities (c. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (c. 17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (c. 4 and 5, P.L. 1940). Unit values were applied to each class of type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes.

RATE OF TAX

The rate is 2% for gross receipts of \$50,000, or less and 5% for gross receipts exceeding \$50,000 [N.J.S.A. 54:30A-54(a), 54:30A-18].

COLLECTIONS*Fiscal Year*

1974	\$88,537,684
1975	104,670,465
1976	122,407,344

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is apportioned to the various municipalities in the proportion that the value of the scheduled property in each municipality as the preceding July 1, bears to total value of the scheduled property of the taxpayer.

**(b) PUBLIC UTILITY GROSS RECEIPTS TAX
(FOR MUNICIPAL USE)**

Citation: Public Utility Gross Receipts Tax: N.J.S.A. 54:30A-49
et seq.

DESCRIPTION

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

ADMINISTRATION

Public Utility Gross Receipts Tax is apportioned to the taxing districts for local collections but a portion is paid to the State. The State receives a portion to compensate it for expenses incurred in assessing and apportioning the tax. It is due and payable in full 30 days after the date of the certification of the tax. The municipalities portion is due and payable to the local tax collectors in three installments: one-third 30 days after the date of the certification of the apportionment; one-third on September 1 and the balance on December 1.

HISTORY

Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (c. 25, P.L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5 percent was adopted (c. 268, P.L. 1955) and in 1956 a minimum of 5 percent was established (c. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5 percent of gross receipts was established (c. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (c. 91, 92 and 93, P.L. 1961).

RATE OF TAX

The tax rate is 7.5 percent applied to taxable gross receipts for the preceding calendar year. [N.J.S.A. 54:30A-54(b).]

COLLECTIONS

Fiscal Year

1974	\$126,979,069
1975	156,090,289
1976	185,869,998

DISPOSITION OF REVENUES

Gross Receipts Tax is apportioned to the taxing districts under R.S. 54:30A-61 on the basis of apportionment value of scheduled property on the preceding July 1.

**(c) PUBLIC UTILITY EXCISE TAX
(FOR STATE USE)**

Citation: Public Utility Excise Tax: N.J.S.A. 54:30A-16 *et seq.*

DESCRIPTION

Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

HISTORY

Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (c. 41 and 42, P.L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by c. 108 and 109, P.L. 1971 on all public utility companies paying the Franchise Gross Receipts and Excise taxes.

RATES (Calendar Year Basis)

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

COLLECTIONS

Fiscal Year

1974	\$30,320,186
1975	37,720,422
1976	44,031,184

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(d) RAILROAD PROPERTY TAX

Citation: The Railroad Tax Law of 1948: N.J.S.A. 54:29A-1 *et seq.*

DESCRIPTION

Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed— that not exceeding 100 feet in width.

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities. (N.J.S.A. 54:29A-2).

The Railroad Property Tax is a State tax on Class II property.

HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay $\frac{1}{2}$ of 1 percent of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State: $\frac{1}{2}$ of 1 percent of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1 percent (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3 percent. Taxes levied on Class II property were paid to the taxing districts and taxes on other classes of properties were assigned to the State.¹ The 1941 Railroad Tax Act was amended in 1948: Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2 percent (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

Chapter 251, P.L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax, Class III property was defined as "facilities used in passenger service". Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided for. State aid to municipalities in lieu of Class II taxes is discussed in detail below.

EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

RATE OF TAX

The rate is \$4.75 for each \$100 of true value of Class II railroad property.

¹ In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

COLLECTIONS

Calendar Year

1974	\$303,320
1975	290,509
1976	320,037

Taxes are paid directly to the State Treasurer.

DISPOSITION OF REVENUES

Revenues are for State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

STATE AID TO MUNICIPALITIES IN LIEU OF REVENUE FROM CLASS II TAXES

(N.J.S.A. 54:29A-24.1 to 24.6)

A State tax on Class II railroad property (c. 139, P.L. 1966) removed a source of local property tax revenue. Therefore, c. 139, P.L. 1966 provided for replacement revenue to municipalities in which Class II railroad property is located. State aid is paid by the State Treasurer on warrant of the Director of Division of Budget and Accounting. It is payable to municipalities on December 10 each year.

Each municipality which received more than \$1,000 in Class II railroad taxes for the year 1966 receives not less than the 1966 Class II railroad taxes *plus* an amount equal to the difference between 1965 Class II taxes and 1966 Class II taxes. The difference, however, is reduced by 10 percent each year beginning 1968 and continuing for 10 years.

Municipalities that received less than \$1,000 in Class II railroad taxes in 1966 are not eligible for State aid.

Amounts of State aid paid to municipalities are as follows:

Fiscal Year

1974 (Calendar 1973).....	\$9,507,896
1975 (Calendar 1974).....	8,912,450
1976 (Calendar 1975).....	8,086,331

(e) RAILROAD FRANCHISE TAX

Citation: The Railroad Tax Law of 1948: N.J.S.A. 54:29A-1 *et seq.*

DESCRIPTION

The Railroad Franchise Tax is levied upon railroads (or systems of railroads operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxed at the "Average Rate of Taxation" R.S. 54:24-3. Chapters 291 and 363, P.L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of \$200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10 percent was imposed. The

Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New Jersey. The minimum tax is \$100 for taxpayers having total railway operating revenues in the preceding year not in excess of \$1 million and \$4,000 to taxpayers with operating revenues in excess of \$1 million in the preceding year.

COLLECTIONS

Fiscal Year

1974	\$15,668
1975	11,959
1976	33,352

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

REALTY TRANSFER FEE TAX

Citation: The Realty Transfer Tax Act: N.J.S.A. 46:15-5.

DESCRIPTION

Realty Transfer Fee Tax is applied to the recording of deeds which transfer title to real property in New Jersey. The tax is collected by the county at the rate of \$1.75 for each \$500 of consideration. Of the \$1.75, \$0.50 is retained by the county and the \$1.25 balance is forwarded to the State Treasurer.

HISTORY

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. It had provided the principal basis for developing average assessment ratios for each of the 567 municipalities in the state. These ratios are essential for such purposes mandated by law as: (1) construction of State Table of Equalized Valuations (the basis for distributing State School aid to local districts); (2) Construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

Realty Transfer Tax (c. 49, P.L. 1968) replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975 increased the tax from \$.50 to \$1.75 for each \$500.00 of "consideration" effective September 1, 1975.

EXEMPTIONS (N.J.S.A. 46:15-10)

The fee does not apply to title transfers:

- (1) For a consideration of less than \$100.00;
- (2) By or to the United States of America, this State, or any instrumentality, agency, or subdivision thereof;
- (3) Solely in order to provide or release security for a debt or obligation;
- (4) Which confirms or corrects a deed previously recorded;
- (5) On a sale for delinquent taxes or assessments;
- (6) On partition;
- (7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;
- (8) Eligible to be recorded as an "ancient deed" pursuant to R.S. 46:16-7;
- (9) Acknowledged or proved on or before July 3, 1968;
- (10) Between husband and wife, or parent and child;

- (11) Conveying a cemetery lot or plot;
- (12) In specific performance of a final judgment;
- (13) Releasing a right of reversion;
- (14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the county recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.

Two types of transfers of real property are exempt from the increased (State) portion of the fee:

(1) The sale of one or two-family residential properties which are owned and occupied by a senior citizen (62 years of age or older for purposes of this Act), blind person, or disabled person or their spouses, and

(2) The sale of property upon which there has been construction of an entirely new improvement not previously occupied or used for any purpose.

RATE OF TAX

The rate is \$1.75 for each \$500.00 of consideration or practical part thereof.

COLLECTIONS

Fiscal Year

1974	\$5,988,921
1975	5,071,762
1976	13,785,875 ¹

DISPOSITION OF REVENUES

Revenues are collected by the counties: county retaining 28.6% and forwards balance to Treasurer for general State use.

¹State share – \$8,408,191 (September 1, 1975 to June 30, 1976).

TABLE 16
REALTY TRANSFER FEE TAX:
COMPARISON WITH 6 SURROUNDING STATES

<i>State</i>	<i>Rate</i>
Connecticut	55¢ on sales in excess of \$100 but not exceeding \$500 and 55¢ for each additional \$500 or fraction thereof.
Maryland ¹	
Baltimore City	1½% of value
Baltimore County	1½% of value
Howard County	1% of value
Montgomery County	1% of value on unimproved property 1% of value on improved property over \$35,000 ½% of value of improved property between \$20,000 and \$35,000
Prince George County	2/5 of 1% of value
Massachusetts	\$1 on sales in excess of \$100 but not exceeding \$500; and \$1 on each additional \$500 or fractional part thereof. In addition, a 14% surcharge is imposed.
New Jersey	\$1.75 for each \$500 of consideration or fractional part thereof.
New York	55¢ for each \$500 of consideration or fractional part thereof, exclusive of the value of any lien or encumbrance remaining at the time of sale.
New York City	Additional 1% of net consideration exceeding \$25,000
Ohio	County tax not exceeding 30¢ per \$100 of value; also, county auditors may charge a realty transfer tax of \$1 on the first \$1,000 in value and 70¢ for each additional \$100 or fractional part thereof.
Pennsylvania	1% of value of the property represented by such document

¹Tax is not statewide.

RETAIL GROSS RECEIPTS TAX

Citation: The Retail Gross Receipts Tax Act: N.J.S.A. 54:11C-1 *et seq.*

DESCRIPTION

Retail Gross Receipts Tax (c. 133, P.L. 1966) is applicable to gross receipts of all persons operating a retail store in the State for the privilege of engaging in retail business. Gross receipts include all amounts received from retail store sales.

HISTORY

The tax was approved June 17, 1966, effective January 1, 1967 (c. 133, P.L. 1966). Tax repealed effective January 1, 1977.

EXEMPTIONS

- (1) Retail stores having gross receipts less than \$125,000 are exempt from filing;
- (2) The first \$150,000 of gross receipts is exempt.

RATE OF TAX

The rate is 1/20 of 1% of gross receipts.

COLLECTIONS

Fiscal Year

1974.....	\$6,426,184
1975.....	7,226,972
1976.....	8,133,862

DISPOSITION OF REVENUES

Revenues received are part of the Business Personal Property Replacement Program and are distributed to municipalities.

SALES AND USE TAX

Citation: The New Jersey Sales and Use Tax Act: N.J.S.A. 54:32B-1
et seq.

DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services, (c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New

Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

HISTORY

New Jersey Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set at 3% (c. 30, P.L. 1966).

Additional exemptions from the tax were provided by c. 25, P.L. 1967. C. 7, P.L. 1970 increased the tax rate to 5%, effective March 1, 1970. This Act and c. 25, P.L. 1970 contained certain transitional provisions relating to the increased rate.

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (c. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer. The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

MAJOR EXEMPTIONS

- (1) Advertising services for newspapers and magazines;
- (2) Draught beer;
- (3) Bibles and other sacred scriptures;
- (4) Casual sales except motor vehicles and registered boats;
- (5) Cigarettes subject to Cigarette Tax Act;
- (6) Clothing, except furs;
- (7) Farm supplies and equipment;
- (8) Flags of the United States and State of New Jersey;
- (9) Food, food products and non-alcoholic beverages (off premises);

- (10) Food sold in school cafeterias;
- (11) Prescription drugs and other medical aids;
- (12) Motor fuels;
- (13) Periodicals and textbooks;
- (14) Professional and personal services;
- (15) Real estate sales;
- (16) Tangible personal property used in research and development;
- (17) Telephone lines, cables and other equipment;
- (18) Transportation of persons or property;
- (19) Utilities.

RATE OF TAX

The rate is 5% on taxable sales.

The bracket system on taxable sales under \$1 is as follows:

<i>Amount of Sale</i>	<i>Tax to be Collected</i>
\$0.01 to \$0.10	None
0.11 to 0.25	1¢
0.26 to 0.46	2¢
0.47 to 0.67	3¢
0.68 to 0.88	4¢
0.89 to 1.10	5¢

COLLECTIONS

Fiscal Year

1974	\$735,064,595
1975	770,380,745
1976	829,483,092

TABLE 17
SALES AND USE TAX RATES:
COMPARISON WITH 6 SURROUNDING STATES

<i>State</i>	<i>Year of Adoption</i>	<i>Rate</i>
Connecticut	1947	7¢
Maryland	1947	4¢
Massachusetts	1966	5¢
New Jersey	1966	5¢ ¹
New York	1965	4¢—State; 4¢ — Local ²
Ohio	1934	4¢—State; 0.5¢—Local ³
Pennsylvania	1953	6¢

¹Atlantic City imposes a 5% sales tax on certain luxury items, and each of the items is exempt from the State sales tax.

²The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

³The law authorizes counties to levy a ½% local sales tax. Five counties have done so, bringing their State-local rates to 4½%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

TABLE 18
SALES AND USE TAX EXEMPTIONS
COMPARISON WITH 6 SURROUNDING STATES

<i>Item</i>	<i>Conn.</i>	<i>Md.</i>	<i>Mass.</i>	<i>N.J.</i>	<i>N.Y.</i>	<i>Ohio</i>	<i>Pa.</i>
Beer On-Premises	T	T	E	T ³	T	T ⁵	T
Beer Off-Premises	T	T	E	T ³	T	T ⁵	T
Cigarettes	E	T	E	E	T	T	E
Clothing	T ¹	E	E ²	E	T	T	E
Food Off-Premises	E	E	E	E ⁶	E	E	E
Liquor On-Premises	T	T	E	T ³	T	T	T
Liquor Off-Premises	T	T	E	T ³	T	T	T
Manufacturing Equipment	T	E	E	T	E ⁴	T	E
Motor Fuels	E	E	E	E	T	E	E

(T—Taxable; E—Exempt.)

1 Children under 10—exempt.

2 Up to \$175.

3 Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, are taxed at the wholesale-retail level.

4 Taxable in New York City.

5 3.2% beer—exempt.

6 Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

DISPOSITION OF REVENUES

Revenues are deposited in the Treasury for general State use. Ten percent of the net receipts, but not in excess of \$25 million in any fiscal year, is distributed annually to municipalities under a population formula (c. 302, P.L. 1968). No appropriation made in 1975 and 1976.

TRANSFER INHERITANCE AND ESTATE TAX

Citation: The Transfer Inheritance Tax Law: N.J.S.A. 54:33-1 *et seq.* and The New Jersey Estate Tax Law: N.J.S.A. 54:38-1 *et seq.*

DESCRIPTION

Transfer Inheritance Tax applies to the transfer of all personal property and New Jersey real property having a value of \$500.00 or more in estates of resident decedents and on real property and tangible personal property of non-resident decedents located within the State of New Jersey.

An estate tax in addition to the Transfer Inheritance Tax is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the Transfer Inheritance Tax of this State and all other states.

Transfer Inheritance Tax is non-recurring at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each. The due date of the tax is the date of death.

Due to the multiplicity and complexity of laws dealing with distribution of estates it is difficult for the taxpayer to predetermine the exact tax liability. The Division therefore, determines the tax

liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 20 years.

HISTORY

New Jersey first imposed an Inheritance Tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, legislation was enacted which formed the basis of the present Inheritance Tax (N.J.S.A. 54:33 and 54:38).

EXEMPTIONS

- (1) All transfers under \$500;
- (2) Family transfers of \$5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and courtesy are exempt;
- (3) Life Insurance proceeds paid to named beneficiary¹ ;
- (4) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;
- (5) Transfers for public purposes made to New Jersey or any political subdivision thereof;
- (6) Federal civil service retirement benefits payable to a beneficiary other than the estate.

TAX RATES

Inheritance Tax is applied separately to the value of each beneficiary's share after the allowance for any exemptions and deductions.

Each beneficiary's share is divided into brackets and the tax is assessed at rates ranging from 1% to 16%, the rate varying with the value of the legacy and the relationship of the beneficiary to the decedent.

¹Payments under settlement contracts, annuity contracts and matured endowment policies are not considered life insurance proceeds.

In general, tax rates are the same for non-resident and resident decedents.

COLLECTIONS

Fiscal Year

1974	\$87,159,676
1975	81,359,747
1976	79,933,845

DISPOSITION OF REVENUES

Five percent of the amount of taxes collected on the property of resident decedents in a county is paid to the county after the close of each fiscal year (N.J.S.A. 54:33-10). The remainder is for state use.

TABLE 19

TRANSFER INHERITANCE AND ESTATE TAX: COMPARISON WITH 6 SURROUNDING STATES

New Jersey:	Rates range from 1% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Connecticut:	Rates range from 2% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Maryland:	This state has two classes of rates. Class 1 which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 10% on the entire share.
New York:	Rates range from 2% to 21% on the net estate of the decedent.
Ohio:	Rates range from 2% to 7% on the estate of the decedent.
Pennsylvania:	This state has two classes of rates. Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and Class B, all others, the rate of tax is 15%.

Each of these states has an estate tax to absorb the maximum credit allowed against the Federal Estate Tax.

TRANSPORTATION TAX

(a) EMERGENCY TRANSPORTATION TAX

Citation: The Emergency Transportation Tax Act: N.J.S.A. 54:8A-1
et seq.

DESCRIPTION

This is a graduated tax based on the income of New Jersey residents derived from sources within a “critical area State” other than New Jersey and on the income of residents of another “critical area State” derived from sources within New Jersey. The State Transportation Commissioner determines the “critical area State” and certifies such State to the State Treasurer within 40 days after the first day of each year. New York has been certified as a “critical area State.” By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax who have filed a return with the State of New York and have paid the tax due to that State are not required to file a return or pay any tax with New Jersey for said tax years.

HISTORY

Under the Emergency Transportation Tax Act as enacted in 1961 (c. 32, L. 61), the original tax rate was graduated from 2%–10% upon entire net income other than capital gains and from 1%–5% upon income from net capital gains. Shortly after its introduction, the Act was amended to bring definitions of terms, deductions, exemptions, etc., into closer conformity with the New York Personal Income Tax laws (c. 129, P.L. 1961).

Certain requirements for fiduciary and partnership returns were eliminated in 1962 (c. 70, L. 62) and in 1965 (c. 279, L. 64), the act was amended to bring it into conformity with the U.S. Revenue Act of 1964.

In 1968, four additional tax brackets were added to the schedule of graduated rates. The new range from 2% to 14% was consistent

with the New York State rate structure (c. 59, P.L. 1968). In 1969, the Act was extended to December 31, 1980 (c. 36, P.L. 1969) and in 1970 was amended to recognize certain changes in Federal Internal Revenue Code introduced in 1969 (c. 304, P.L. 1970).

Effective January 1, 1972 were a number of changes which included (1) an increase in the tax rate for taxpayers whose taxable income exceeds \$25,000 from 14% to 15%, (2) a 2½% surcharge, (3) exemption provisions for taxpayers with low income by establishing a new minimum standard deduction, (4) increase in tax rate for tax preference income from 3% to 6%, (5) repeal of the statutory tax credit, and (6) an increase in the tax rate on long-term capital gains from 50% to 60% (c. 12, P.L. 1972).

Effective retroactive to January 1, 1973 the 2½% surcharge upon the tax imposed is suspended until January 1, 1975.

A taxpayer subject to this law pays in 1977 the greater of this tax or the New Jersey Gross Income Tax (P.L. 1976, c.47, c.65 and c.66).

RATE OF TAX

Graduated from 2% on taxable income not exceeding \$1,000 to 15% on amounts in excess of \$25,000.

EXEMPTIONS

Personal exemptions are as follows:

- (1) Single taxpayer, \$650, additional \$650 for taxpayer's spouse when separate return is filed and spouse has no gross income.
- (2) Taxpayer 65 years of age or over, additional \$650; and if such taxpayer's spouse is also over 65, an additional \$650.
- (3) Blind taxpayers, additional \$650; and if such taxpayer's spouse is also blind, additional \$650.
- (4) Dependent, \$650.

STANDARD DEDUCTIONS

The standard deduction is 15% of gross income or \$2,000, whichever is less. A minimum standard deduction of \$1,000 is allowed to

an unmarried individual and \$1,500 to a head of household, surviving spouse with dependent child, and husband and wife.

WITHHOLDING REQUIREMENTS

Employers are required to withhold tax and to remit withholdings quarterly.

COLLECTIONS

Fiscal Year

1974	\$31,920,293
1975	34,733,844
1976	39,063,774

DISPOSITION OF REVENUE

Proceeds are deposited in a special trust fund known as the "Transportation Fund" and are used to defray transportation costs between New Jersey and New York.

(b) TRANSPORTATION BENEFITS TAX

Citation: The Transportation Benefits Tax: N.J.S.A. 54:8A-58 *et seq.*

DESCRIPTION

A flat rate tax based on the classes of income of New Jersey residents derived from sources within a "critical area State" other than New Jersey and on the classes of income of residents of another "critical area State" derived from sources within New Jersey. The State Transportation Commissioner determines whether a severe transportation problem exists and certifies the results of his findings to the State Treasurer within 40 days after the day of each year. Pennsylvania has been certified as a "critical area State". By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax, who have filed a return with the State of Pennsylvania and have paid the tax due to that State are not

required to file a return or pay any tax with New Jersey for said tax years.

HISTORY

Transportation Benefits Tax Act was approved June 17, 1971 (c. 222, L. 1971). The Act was subsequently amended (c. 354, L. 1971) to bring it to conformity with the Pennsylvania Personal Income Tax Law. For 1971, the tax applies only to the classes of income received or accrued on or after June 1, 1971.

Effective January 1, 1975, tax rate was reduced to 2.0%. (c. 185, P.L. 1974).

A taxpayer subject to this law pays in 1977 the greater of this tax or the New Jersey Gross Income Tax (P.L. 1976, c.47, c.65 and c.66).

RATE OF TAX

The rate is 2.0% based upon classes of income derived within the taxpayer's source state.

EXEMPTIONS AND DEDUCTIONS

No exemptions or deductions are allowed. However, certain classes of income consist of "net profit" and "net gains or income" determined according to accepted accounting principles and practices.

WITHHOLDING REQUIREMENTS

Employers are required to withhold the tax and remit withholdings quarterly.

Withholding provisions became effective on January 1, 1972. The amount of tax to be withheld is determined by multiplying compensation by the statutory rate of 2.0%.

COLLECTIONS

Fiscal Year

1974	\$11,999,535
1975	11,223,508 ¹
1976	11,543,463

¹Rate reduced from 2.3% to 2.0% effective January 1, 1975.

DISPOSITION OF REVENUE

Proceeds are deposited in a special trust fund known as the “Transportation Benefit Fund” and are used to defray transportation costs between New Jersey and Pennsylvania.

UNINCORPORATED BUSINESS TAX

Citation: The Unincorporated Business Tax Act: N.J.S.A. 54:11B–1 *et seq.*

DESCRIPTION

Unincorporated Business Tax Act imposes an annual tax on the gross receipts of unincorporated businesses (c. 137, P.L. 1966). The Act defines gross receipts as all receipts of any unincorporated trade, business, profession or occupation conducted in whole or in part in New Jersey. Gross receipts must be reported on the same cash or accrual basis as used in filing the taxpayer’s Federal Income Tax return. “Taxable year” is the same accounting period as the taxpayer’s taxable year for Federal Income Tax purposes.

HISTORY

Unincorporated Business Tax was enacted in 1966 as part of the Business Personal Property Replacement program and became effective with respect to gross receipts received on and after January 1, 1967. Temporary additional tax of 1/8 of 1% on gross receipts effective January 1, 1975 (c. 179 P.L. 1975) to expire after one year. Tax repealed effective January 1, 1977.

EXEMPTIONS

- (1) Businesses subject to the Corporation Business Tax (c. 162, P.L. 1945), and persons subject to Financial Business Tax (c. 174, P.L. 1946). (N.J.S.A. 54:11B–2).
- (2) Services by an individual employee, fiduciary, officer of

director of a corporation or unincorporated entity, unless regularly carried on as business by the individual (N.J.S.A. 54:11B-2.)

- (3) The purchase, sale or exchange of property, except by a dealer holding property primarily for sale in the ordinary course of business and by an unincorporated entity subject to federal income tax as a corporation (tax option corporations). (N.J.S.A. 54:11B-2.)
- (4) Taxpayers whose gross receipts allocable to New Jersey for the taxable year do not exceed \$5,000. (N.J.S.A. 54:11B-3.)

RATE OF TAX

The rate is $\frac{1}{4}$ of 1% of gross receipts allocated to New Jersey for the taxable year. Temporary additional tax of $\frac{1}{8}$ of 1% to expire after one year. (Total tax rate $\frac{3}{8}$ of 1%).

COLLECTIONS

Fiscal Year

1974	\$19,640,921
1975	20,451,964
1976	29,982,239 ¹

DISPOSITION OF REVENUES

Revenues from this tax at $\frac{1}{4}$ of 1% are deposited in the State Treasury for distribution to municipalities pursuant to Chapter 135, P.L. 1966 (N.J.S.A. 54:11D-1 *et seq.*). Temporary additional tax of $\frac{1}{8}$ of 1% is deposited in the State Treasury for general State use.

¹Distribution to municipalities – \$21,054,393; State use - \$8,927,846.

MISCELLANEOUS STATISTICAL TABLES

TABLE 20
MAJOR STATE TAX RATES
(In Effect June 30, 1976)

<i>State</i>	<i>Sales</i>	<i>Motor Fuels</i>	<i>Cigarette</i>	<i>Corporation Net Income</i>	<i>Personal Income</i>
Alabama.....	4%	7¢	12¢	5%	*1.5%–5%
Alaska	None	8	8	5.4 ³	*3–14.5
Arizona	4	8	13	*2½–10½	*2–8
Arkansas	3	8.5	17.75	*1–6	*1–7
California	4.75	7	10	9	*1–11
Colorado	3	7	10	5	*3–8
Connecticut	7	11	21	10	None
Delaware	None	9	14	7.2	*1.6–19.8
Dist of Columbia	5	10	10	9	*2–10
Florida.....	4	8	17	5	None
Georgia	3	7.5	12	6	*1–6
Hawaii	4	11.5–13.5 ¹	40% ²	*5.85–6.435	*2.25–11
Idaho	3	9.5	9.1	6.5	*2–7.5
Illinois	4	7.5	12	4	2.5 ⁵
Indiana.....	4	8	6	3 ⁴	2 ⁶
Iowa	3	7	13	*6–10	*.5–13
Kansas	3	8	11	4.5	*2–6.5
Kentucky	5	9	3	*4–5.8	*2–6
Louisiana	3	8	11	4	*2–6
Maine.....	5	9	16	5–7	*1–8
Maryland	4	9	10	7	*2–5
Massachusetts	5	8.5	21	8.33	5, 10
Michigan.....	4	9	11	2.35 ⁶	4.6 ⁶
Minnesota	4	9	18	12	*1.6–15
Mississippi	5	9	11	*3–4	*3–4
Missouri	3	7	9	5	*1.5–6
Montana	None	7.75	12	6.25	*2–11
Nebraska	2.5	8.5	13	*3.75–4.125	15 ³
Nevada.....	3	6	10	None	None
New Hampshire	None	9	12	7	4.25
New Jersey.....	5	8	19	7.5	2–2.5 ⁶

MAJOR STATE TAX RATES—Continued
(In Effect June 30, 1976)

<i>State</i>	<i>Sales</i>	<i>Motor Fuels</i>	<i>Cigarette</i>	<i>Corporation Net Income</i>	<i>Personal Income</i>
New Mexico	4	7	12	5	* .9–9
New York	4	8	15	10	*2–15
North Carolina	3	9	2	6	*3–7
North Dakota	4	7	11	3–6	*1–10
Ohio	4	7	15	*4–8	* .5–3.5
Oklahoma	2	6.58	13	4	* .5–6
Oregon	None	7	9	6.5	*4–10
Pennsylvania	6	9	18	9.5	2.0 ⁷
Rhode Island	5	10	18	8	17 ³
South Carolina	4	8	6	6	*2–7
South Dakota	4	8	12	None	None
Tennessee	4.5	7	13	6	6
Texas	4	5	18.5	None	None
Utah	4	7	8	6	*2.25–7.75
Vermont	3	9	12	*5–7.5	25 ³
Virginia	3	9	2.5	6	*2–5.75
Washington	4.6	9	16	None	None
West Virginia	3	8.5	12	6	*2.1–9.6
Wisconsin	4	7	16	*2.3–7.9	*3.1–11.4
Wyoming	3	8	8	None	None

*Graduated rates.

¹Combined State and County rates. Additional taxes may be imposed by local county boards.

²Of wholesale price.

³Of federal income.

⁴Domestic and interstate corporations pay a tax of 3% of adjusted gross income from sources within Indiana.

⁵Of taxable net income.

⁶Of adjusted gross income.

⁷Based upon classes of income derived with the taxpayers' source state.

TABLE 21
FOUR MAJOR TAXES AND TOTAL TAXES COLLECTED
BY THE DIVISION OF TAXATION

Fiscal Year	Tax Collected (millions of dollars)						Percent Distribution					
	Total	Sales	Corporation Business	Motor Fuels	Cigarette	Other	Total	Sales	Corporation Business	Motor Fuels	Cigarette	Other
1953	\$130.0	.....	\$22.2	\$41.1	\$19.9	\$46.8	100%	.....	17.09%	31.62%	15.31%	35.98%
1954	135.9	.....	23.3	44.4	20.0	48.2	100	.....	17.14	32.67	14.72	35.47
1955	168.0	.....	35.5	63.2	19.5	49.8	100	.....	21.13	37.62	11.61	29.64
1956	185.2	.....	39.3	69.5	23.2	53.2	100	.....	21.23	37.53	12.53	28.71
1957	204.0	.....	41.9	70.7	33.7	57.7	100	.....	20.54	34.66	16.52	28.28
1958	206.9	.....	44.8	70.1	35.4	56.6	100	.....	21.65	33.88	17.11	27.36
1959	254.2	.....	64.0	92.5	37.8	59.9	100	.....	25.18	36.39	14.87	23.56
1960	277.6	.....	77.9	98.5	41.0	60.2	100	.....	28.06	35.48	14.77	21.69
1961	292.8	.....	61.5	100.2	47.3	83.8	100	.....	21.00	34.22	16.15	28.62
1962	336.4	.....	63.3	122.6	59.7	99.8	100	.....	18.82	36.44	17.75	26.99
1963	367.2	.....	68.7	127.0	61.0	110.5	100	.....	18.71	34.59	16.61	30.09
1964	407.9	.....	72.7	132.2	67.9	135.1	100	.....	17.82	32.41	16.65	33.12
1965	426.7	.....	77.5	137.7	71.5	140.0	100	.....	18.16	32.27	16.76	32.18
1966	466.2	.....	88.6	145.2	77.7	154.7	100	.....	19.00	31.15	16.67	33.18
1967	706.8	\$208.3	93.7	148.4	96.5	159.9	100	29.47%	13.26	21.00	13.65	22.62
1968	818.1	241.7	123.5	156.1	100.6	196.2	100	29.54	15.10	19.08	12.30	23.98
1969	969.7	264.8	204.4	187.3	116.8	196.4	100	27.31	21.08	19.32	12.04	20.25
1970	1,151.0	355.6	217.0	199.2	117.7	261.5	100	30.89	18.85	17.31	10.23	22.72
1971	1,311.0	521.7	162.3	210.8	123.5	292.7	100	39.79	12.38	16.08	9.42	22.33
1972	1,430.1	579.6	174.2	224.9	134.3	317.1	100	40.53	12.18	15.73	9.39	22.07
1973	1,700.5	681.9	249.6	268.4	165.0	335.6	100	40.10	14.68	15.78	9.70	19.74
1974	1,830.4	735.1	282.0	268.5	167.8	377.0	100	40.16	15.41	14.67	9.17	20.60
1975	1,913.8	770.4	313.8	272.5	167.0	390.1	100	40.25	16.40	14.24	8.70	20.38
1976	2,193.0	829.5	399.0	281.5	168.0	515.0	100	37.83	18.19	12.84	7.66	23.48

TABLE 22

SALES AND USE TAX CASH COLLECTIONS, CALENDAR YEARS 1973-1975, BY TYPE OF BUSINESS (THOUSANDS)

Type of Business	No. of Vendors Reporting	1975			No. of Vendors Reporting	1974			No. of Vendors Reporting	1973		
		Sales Tax	Use Tax	Total Tax (a)		Sales Tax	Use Tax	Total Tax (a)		Sales Tax	Use Tax	Total Tax (a)
Exempt Organizations	240	\$181	\$1	\$182	225	\$155	\$1	\$156	231	\$164	\$1	\$165
Manufacturing	7,162	47,266	20,060	67,326	6,967	49,591	20,129	69,720	6,794	42,665	15,939	58,605
Service	29,553	70,603	5,786	76,389	27,900	66,948	6,047	72,995	26,865	59,445	4,926	64,371
Wholesale	5,140	84,676	1,302	85,978	4,887	86,011	943	86,954	4,801	75,235	963	76,198
Construction	8,251	13,963	2,943	16,906	8,313	15,700	3,245	18,945	8,169	14,365	2,235	16,600
Retail	83,635	525,605	6,205	531,810	83,590	494,148	6,823	500,971	84,886	483,919	5,799	489,717
Government	13	80	(b)	80	15	67	(b)	67	13	61	0	61
Not Classified	810	3,889	245	4,134	363	1,355	19	1,374	161	543	2	546
Total	134,804	\$746,263	\$36,542	\$782,805	132,260	\$713,974	\$37,207	\$751,181	131,920	\$676,397	\$29,867	\$706,264

(a) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest \$1,000.

(b) Less than \$500.

TABLE 23

SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS
BY TYPE OF BUSINESS, CALENDAR YEAR 1975 (THOUSANDS)

Type of Business	No. of Vendors Reporting	1975 Gross Receipts	1975 Deductions	1975 Taxable Receipts	1975 Sales Tax (a)	1975 Use Tax	1975 Total Tax (b)	1974 Total Tax	Percent Change 1974-1975
Exempt Organizations	240	\$26,565	\$22,973	\$3,582	\$181	\$1	\$182	\$156	+ 17
Manufacturing	7,162	19,975,025	19,035,093	939,932	47,266	20,060	67,326	69,720	- 3
Service	29,553	6,580,358	5,175,089	1,405,269	70,603	5,786	76,389	72,995	+ 5
Wholesale	5,140	11,174,738	9,722,294	1,452,444	84,676	1,302	85,978	86,954	- 1
Construction	8,251	1,841,594	1,563,588	279,006	13,963	2,943	16,906	18,945	- 11
Retail	83,635	29,587,536	19,143,852	10,443,684	525,605	6,205	531,810	500,971	+ 6
Government	13	2,195	604	1,591	80	(c)	80	67	+ 19
Not Classified	810	425,812	349,950	75,862	3,889	245	4,134	1,374	+201
Total (b)	134,804	\$69,613,823	\$55,013,443	\$14,601,380	\$746,263	\$36,542	\$782,805	\$751,181	+ 4

(a) Ratio of Sales Tax to Taxable Receipts exceeds 5 percent because tax on fractional parts of \$1 averages slightly more than 5 cents per dollar.

(b) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest thousands.

(c) Less than \$500.

TABLE 24
NEW JERSEY PROPERTY TAX DEDUCTIONS
FOR SENIOR CITIZENS AND VETERANS—1976
(Amounts in Thousands)

County	Senior Citizens				Veterans Assessors Estimate	Percent of Property Tax Required		
	Number ¹	Assessors' Estimate	Actual Allowed ¹	1/2 Paid by State		Senior Citizens ²	Veterans	Total
Atlantic	7,376	\$ 1,212	\$ 1,182	\$ 591	\$ 592	.69	.69	1.38
Bergen	19,376	3,190	3,136	1,568	3,389	.34	.74	1.08
Burlington	5,940	984	971	486	1,240	.41	1.05	1.46
Camden	13,259	2,122	2,147	1,074	1,633	.56	.85	1.41
Cape May	4,990	802	798	399	251	.83	.52	1.35
Cumberland	4,434	687	708	354	333	.92	.86	1.78
Essex	13,347	2,271	2,164	1,082	1,718	.25	.39	0.59
Gloucester	4,839	804	782	391	673	.61	1.05	1.66
Hudson	9,982	1,587	1,620	810	784	.37	.36	0.73
Hunterdon	1,963	325	316	158	256	.40	.64	1.04
Mercer	7,743	1,309	1,263	631	1,006	.49	.78	1.27
Middlesex	11,186	1,829	1,804	902	2,259	.32	.81	1.13
Monmouth	9,882	1,661	1,598	799	1,598	.35	.70	1.05
Morris	5,855	970	947	473	1,374	.20	.60	0.80
Ocean	13,709	2,385	2,208	1,104	1,074	.87	.84	1.71
Passaic	11,617	1,833	1,868	934	1,185	.52	.67	1.19
Salem	1,831	311	296	148	209	.71	1.00	1.71
Somerset	3,465	560	559	279	735	.26	.67	0.93
Sussex	2,377	380	383	192	340	.36	.63	0.99
Union	11,940	2,041	1,949	975	1,805	.39	.72	1.11
Warren	2,695	440	435	217	265	.72	.88	1.60
Total ³	167,806	\$27,703	\$27,134	\$13,567	\$22,715	.41	.68	1.09

Notes: 1. Net after adjustments by Tax Collectors.

2. The percent of total tax levy for municipal share does not include ½ paid by State.

3. Amounts may not add due to rounding.

TABLE 25

GENERAL PROPERTY TAXES

NET TAX BY CLASS OF PROPERTY – 1976

This table shows in county and state totals general property taxes for 1976 by principal class of property. Also, net residential taxes as a percentage of total (net) tax.

Taxes are derived by applying general property tax rates to assessed values. The total (\$3,311,351,219) differs from amounts shown in County Abstracts of Ratables (\$3,308,979,964) due to rounding of tax rates.

Residential

Net taxes upon residential properties housing not more than four families after allowing exemptions for disabled veterans and fallout shelters and deductions granted senior citizens and veterans. Veterans deductions may be taken against any property the veteran owns. Full charge to residential may result in some error.

Commercial

Taxes upon commercial property. These are the “main street” type of properties.

Industrial

Net taxes upon industrial properties after allowing exemptions for pollution equipment.

Apartments

Taxes upon residential properties housing more than four families.

Farms

Taxes upon properties qualified for special assessment under Farmland Assessment Act as well as other farm properties not so qualified.

Vacant Land

Taxes upon all lands classified as vacant.

Personal Property

Taxes upon the personal property of telephone and telegraph companies.

GENERAL PROPERTY TAXES NET TAX BY CLASS OF PROPERTY—1976

Taxing District	Residential	Commercial	Industrial	Apartments	Farm	Vacant Land	Personal	Total Tax	Percent Residential
STATE SUMMARY									
Atlantic County	\$43,736,777	\$23,042,592	\$1,254,358	\$5,591,141	\$1,295,159	\$6,499,309	\$2,896,694	\$84,316,030	51.87
Bergen County	311,191,701	57,171,503	36,982,421	30,970,765	434,322	11,336,707	6,071,798	454,159,217	68.52
Burlington County	77,015,575	15,745,715	6,553,525	5,886,374	3,028,486	6,002,370	2,176,030	116,408,075	66.16
Camden County	115,491,559	36,620,523	10,782,340	13,204,486	1,104,657	6,885,612	5,281,339	189,370,516	60.99
Cape May County	31,102,934	8,628,909	276,451	3,077,972	284,258	3,207,616	583,176	47,161,316	65.95
Cumberland County	21,824,458	5,914,102	3,353,317	1,504,377	2,109,529	2,215,580	1,103,521	38,024,884	57.40
Essex County	240,537,951	85,595,699	39,483,328	46,271,391	149,991	8,109,186	17,322,961	437,470,507	54.98
Gloucester County	35,124,555	10,545,364	6,696,110	2,814,499	2,892,311	3,995,910	1,120,830	63,189,579	55.59
Hudson County	82,723,143	39,466,971	53,662,836	29,359,681	.....	7,853,245	5,716,451	218,782,327	37.81
Hunterdon County	23,545,765	4,654,966	1,944,434	547,344	5,215,262	2,549,908	946,851	39,404,530	59.75
Mercer County	76,209,610	24,421,013	10,181,505	7,664,617	2,376,827	2,948,960	4,095,870	127,898,402	59.59
Middlesex County	154,545,316	31,162,045	55,954,687	16,697,627	1,851,926	11,160,195	5,549,891	276,921,687	55.81
Monmouth County	154,691,091	32,478,990	7,497,586	13,434,029	5,228,285	8,967,073	3,853,109	226,150,163	68.40
Morris County	151,016,724	28,505,414	18,561,522	10,986,181	1,946,613	13,673,246	4,506,114	229,195,814	65.89
Ocean County	88,013,870	13,471,049	1,984,642	5,484,854	723,306	13,887,053	1,824,062	125,388,836	70.19
Passaic County	107,186,142	29,047,012	18,872,274	9,405,620	155,689	7,888,673	3,594,602	176,150,012	60.85
Salem County	10,528,354	2,275,303	3,518,913	682,088	2,077,485	801,716	616,606	20,500,465	51.36
Somerset County	70,260,537	14,969,035	9,982,805	4,007,830	2,897,426	4,666,242	1,510,073	108,293,948	64.88
Sussex County	36,914,612	5,689,503	1,211,002	703,778	2,758,986	5,056,762	1,012,323	53,346,966	69.20
Union County	156,514,111	31,407,590	38,941,807	13,902,857	79,057	4,418,552	4,216,691	249,480,665	62.74
Warren County	17,216,562	3,675,889	3,203,562	1,423,724	2,160,294	1,440,545	616,704	29,737,280	57.90
State Total	\$2,005,391,347	\$504,489,187	\$330,899,425	\$223,621,235	\$38,769,869	\$133,564,460	\$74,615,696	\$3,311,351,219	60.56
Percent of Total	60.56%	15.24%	9.99%	6.75%	1.17%	4.04%	2.25%		

TABLE 26
NEW JERSEY STATE TAX COLLECTIONS AND PROPERTY TAXES ADJUSTED FOR CHANGES IN
POPULATION AND IN THE PURCHASING POWER OF THE DOLLAR
(Amounts in Millions)

Year	Population ¹ (Thousands)	Price Multiplier ² 1970=100	Taxes Administered by Division of Taxation				Property Taxes			
			Actual Collections		1970 Dollar		Actual Taxes		1970 Dollar	
			Amount	Per Capita	Amount	Per Capita	Amount ³	Per Capita	Amount	Per Capita
1950	4,872	226.4	\$ 107.8	\$ 22.12	\$ 244.1	\$ 50.09	\$ 368.7	\$ 75.68	\$ 834.7	\$171.33
1951	5,006	208.2	119.7	23.91	249.2	49.78	394.8	78.97	822.0	164.20
1952	5,125	199.8	125.9	24.56	251.5	49.08	433.4	85.57	865.9	168.96
1953	5,229	195.8	129.4	24.75	253.4	48.45	464.6	88.85	909.7	173.97
1954	5,360	189.5	136.1	25.40	257.9	48.18	509.8	95.11	966.1	180.24
1955	5,502	184.7	168.0	30.53	310.3	56.40	533.9	97.04	986.1	179.23
1956	5,615	175.2	185.2	32.98	324.5	57.79	579.8	103.26	1,015.8	180.91
1957	5,737	167.2	204.0	35.56	341.1	59.45	645.6	112.53	1,079.4	188.15
1958	5,890	164.1	206.9	35.13	339.5	57.64	710.9	120.70	1,166.6	198.06
1959	6,015	159.4	254.2	42.26	405.2	67.36	773.1	128.53	1,232.3	204.87
1960	6,105	155.5	277.6	45.47	431.7	70.70	834.7	136.72	1,298.0	212.61
1961	6,275	151.5	292.8	46.66	443.6	70.69	899.7	143.38	1,363.0	217.22
1962	6,394	146.4	336.4	52.61	492.5	77.02	971.2	151.89	1,421.8	222.37
1963	6,555	142.7	367.2	56.01	524.0	79.93	1,035.6	157.99	1,477.8	225.45
1964	6,690	139.5	407.9	60.97	569.0	85.04	1,124.5	168.09	1,568.7	234.48
1965	6,803	135.6	426.7	62.72	578.6	85.05	1,201.1	176.55	1,628.7	239.41
1966	6,894	129.1	466.2	67.62	601.9	87.30	1,239.0	179.72	1,599.5	232.02
1967	6,977	121.8	706.2	101.21	860.2	123.28	1,410.9	202.22	1,718.5	246.30
1968	7,070	114.8	818.1	115.71	939.2	132.84	1,519.2	214.88	1,744.0	246.68
1969	7,147	107.8	969.7	135.67	1,045.3	146.26	1,676.7	234.60	1,807.5	252.90
1970	7,194	100.0	1,151.0	160.00	1,151.0	160.00	1,933.8	268.80	1,933.8	268.80
1971	7,261	93.4	1,311.1	180.57	1,224.6	168.65	2,188.3	301.38	2,043.9	281.49
1972	7,330	88.3	1,430.1	195.10	1,262.8	172.27	2,406.7	328.33	2,125.1	289.92
1973	7,396	82.1	1,707.1	230.81	1,401.5	189.50	2,549.6	344.73	2,093.2	283.02
1974	7,414	74.3	1,837.1	247.79	1,365.0	184.10	2,725.9	367.67	2,025.3	273.17
1975	7,434	69.4	1,913.8	257.44	1,328.2	178.66	2,984.8	401.51	2,071.5	278.65

¹ U. S. Department of Commerce, Bureau of the Census (P-25), July 1 estimate.

² U. S. Department of Commerce, Economic Report of the President, Table B-3, p. 174-175,
Implicit Price Deflators, State and Local Government Purchases of Goods and Services.

³ Division of Taxation Annual Reports, 1950-1975; 1955-1971 See Table 2.

TABLE 27
STATE AND LOCAL TAXES FISCAL YEAR 1974
(\$ MILLIONS)

State	(1) Total Taxes	(2)* Property Taxes	(3) (2) as a % of (1)	(4) Rank of (3)
Alabama	\$ 1,370.3	\$ 174.5	12.8	51
Alaska	205.9	63.5	30.8	32
Arizona	1,253.6	459.8	36.7	21
Arkansas	791.4	171.2	21.6	44
California	15,936.3	7,147.9	44.8	10
Colorado	1,464.8	518.0	35.4	25
Connecticut	2,126.2	1,023.0	48.1	6
Delaware	388.8	69.2	17.8	49
Florida	4,206.8	1,245.9	29.6	34
Georgia	2,326.8	667.2	28.6	35
Hawaii	648.2	121.9	18.8	48
Idaho	382.4	123.0	32.2	28
Illinois	7,781.0	3,179.9	40.9	16
Indiana	2,915.1	1,257.1	43.1	13
Iowa	1,683.1	667.4	39.7	17
Kansas	1,300.1	586.4	45.1	9
Kentucky	1,480.5	291.3	19.7	47
Louisiana	1,865.2	296.6	15.9	50
Maine	625.5	294.1	47.0	8
Maryland	2,761.2	854.9	31.0	31
Massachusetts	4,446.8	2,224.3	50.0	4
Michigan	6,178.9	2,395.6	38.8	18
Minnesota	2,725.6	849.6	31.2	30
Mississippi	988.7	223.1	22.6	42
Missouri	2,394.8	824.3	34.4	25
Montana	431.1	224.8	52.2	3
Nebraska	837.7	399.4	47.7	7
Nevada	423.0	135.7	32.1	29
New Hampshire	390.0	224.6	57.6	1
NEW JERSEY	5,007.8	2,779.8	55.5	2
New Mexico	543.0	108.6	20.0	46
New York	17,247.0	6,213.7	36.0	23
North Carolina	2,474.2	583.3	23.6	41
North Dakota	329.1	106.8	32.4	27
Ohio	5,333.1	2,058.5	38.6	19
Oklahoma	1,160.5	292.0	25.2	38
Oregon	1,292.4	567.5	43.9	12
Pennsylvania	7,277.9	1,821.7	25.0	39
Rhode Island	568.0	236.3	41.6	15
South Carolina	1,173.5	257.3	21.9	43
South Dakota	353.9	171.7	48.5	5
Tennessee	1,749.3	430.2	24.6	40
Texas	5,631.7	2,065.2	36.7	21
Utah	553.2	167.6	30.3	33
Vermont	310.7	129.8	41.8	14
Virginia	2,502.7	684.7	27.4	37
Washington	2,162.9	740.5	34.2	26
West Virginia	806.6	164.8	20.4	45
Wisconsin	3,178.3	1,220.8	38.4	20
Wyoming	211.9	94.6	44.6	11
District of Columbia	524.3	144.1	27.5	36
Total	\$130,721.7	\$47,753.7	36.5	

*Amounts shown are mainly from local general property taxes, but in some states may include collections of local special property taxes.

SOURCE: U. S. Department of Commerce, Social and Economic Statistics Administration, Bureau of the Census, GOVERNMENT FINANCES IN 1973-74, 1975 Edition Table 17, pp. 31-33.

NOTE: Same rank applied in cases of tie.

TABLE 28
AVERAGE REAL ESTATE TAX IN NEW JERSEY
1975-1976 AND PERCENT CHANGES
(Tax Totals in Thousands)

Property Class	1975			1976			Percent Change		
	Items	Total	Average	Items	Total	Average	Items	Total	Average
Residential	1,644,607	\$1,839,452	\$ 1,118	1,663,392	\$2,041,958	\$ 1,228	1.1%	11.0%	9.8%
Apartments	21,000	206,175	9,818	20,402	223,621	10,961	-2.8	8.5	11.6
Commercial	110,415	455,393	4,124	110,078	504,489	4,583	-0.3	10.8	11.1
Industrial	17,593	300,036	17,054	17,712	330,899	18,682	0.7	10.3	9.5
Vacant Land	388,850	120,757	311	382,060	133,565	350	-1.7	10.6	12.5
Farm--									
Regular	21,706	26,638	1,227	21,428	28,606	1,335	-1.3	7.4	8.8
Qualified	27,844	9,185	330	29,730	10,164	342	6.8	10.7	3.6
Total--All Classes	2,232,015	\$2,957,636	\$1,325	2,244,802	\$3,273,302	\$1,458	0.6%	10.7%	100.0%

Property Class:

Residential--Housing not more than four families.

Apartments--Housing more than four families.

Commercial--Main Street type housing stores, offices, living quarters, etc.

Industrial--Used for industrial production, shops, factories, etc.

Vacant Land--Idle, contains no structure and not devoted to any specific use.

Farm Properties--Agricultural or horticultural use, divided into these categories.

Regular Farm--Not qualified under Farmland Assessment Act (P.L. 1964, c. 48).

Qualified Farm--Separate assessment under Farmland Assessment Act.

Item--A single entry on a local tax roll.

TABLE 29
STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE
Fiscal Year 1974

State	Taxes ¹ (millions)			Taxes as a Percentage of Personal Income						Taxes Per Capita					
	Total	State	Local	Total		State		Local		Total		State		Local	
				Percent	Rank ²	Percent	Rank	Percent	Rank	Dollars	Rank	Dollars	Rank	Dollars	Rank
United States Including District of Columbia.....	\$130,721.7	\$74,206.9	\$56,514.7	12.4	..	7.1	..	5.3	..	\$618	..	\$351	..	\$267	..
Excluding District of Columbia.....	130,197.4	74,206.9	\$5,990.4	12.4	..	7.1	..	5.3	..	618	..	352	..	266	..
Alabama	1,370.3	1,017.4	353.0	10.0	46	7.4	23	2.6	46	383	50	284	42	99	47
Alaska	205.9	124.2	81.7	10.5	40	6.3	39	4.2	31	611	17	369	15	242	22
Arizona	1,253.6	743.2	510.4	13.0	10	7.7	16	5.3	15	582	24	345	22	237	24
Arkansas	791.4	605.4	186.0	9.8	48	7.5	20	2.3	50	384	49	294	40	90	50
California.....	15,936.3	7,971.7	7,964.6	14.0	7	7.0	30	7.0	3	762	4	381	13	381	4
Colorado	1,464.8	797.6	667.2	12.0	21	6.5	32	5.5	12	587	22	320	32	267	16
Connecticut.....	2,126.2	1,092.9	1,033.3	11.7	24	6.0	42	5.7	10	688	9	354	18	334	5
Delaware	388.8	308.1	80.7	11.7	24	9.3	5	2.4	48	679	11	538	2	141	41
Florida	4,206.8	2,786.6	1,420.2	11.1	30	7.4	23	3.8	36	520	29	344	25	176	34
Georgia	2,326.8	1,514.9	811.9	11.1	30	7.2	26	3.9	34	477	39	310	34	167	36
Hawaii	648.2	494.9	153.4	14.2	6	10.8	1	3.4	39	765	3	584	1	181	33
Idaho	382.4	256.2	126.2	11.2	29	7.5	20	3.7	37	479	38	321	29	158	39
Illinois	7,781.0	4,083.0	3,698.0	12.0	21	6.3	39	5.7	10	699	6	367	16	332	6
Indiana	2,915.1	1,674.2	1,240.9	11.1	30	6.4	37	4.7	24	547	27	314	33	233	26
Iowa	1,683.1	1,005.1	678.0	10.9	37	6.5	32	4.4	28	590	20	352	19	238	23
Kansas	1,300.1	702.7	597.3	10.8	38	5.8	44	5.0	20	573	25	310	34	263	17
Kentucky	1,480.5	1,106.1	374.7	11.0	34	8.2	11	2.8	44	441	44	329	27	112	44
Louisiana	1,865.2	1,319.5	545.7	12.7	13	9.0	8	3.7	37	496	35	351	20	145	40
Maine	625.5	336.3	289.2	14.9	3	8.0	13	6.9	5	597	19	321	29	276	13
Maryland	2,761.2	1,578.2	1,183.1	12.4	15	7.1	28	5.3	15	674	13	385	11	289	8
Massachusetts	4,446.8	2,204.7	2,242.0	14.6	4	7.2	26	7.4	2	767	2	380	14	387	3
Michigan	6,178.9	3,681.2	2,497.8	12.3	16	7.3	25	5.0	20	679	11	405	7	274	15
Minnesota	2,725.6	1,843.1	882.5	13.6	8	9.2	6	4.4	28	696	7	471	3	225	30
Mississippi	988.7	746.5	242.2	12.2	17	9.2	6	3.0	41	425	46	321	29	104	46
Missouri	2,394.8	1,300.4	1,094.4	10.4	42	5.6	45	4.8	23	501	33	272	45	229	28

STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE (Continued)
Fiscal Year 1974

State	Taxes ¹ (millions)			Taxes as a Percentage of Personal Income						Taxes Per Capita					
	Total	State	Local	Total		State		Local		Total		State		Local	
				Percent	Rank ²	Percent	Rank	Percent	Rank	Dollars	Rank	Dollars	Rank	Dollars	Rank
Montana	\$431.1	\$220.0	\$211.1	12.8	11	6.5	32	6.3	7	\$586	23	\$299	39	\$287	9
Nebraska	837.7	405.6	432.1	10.3	45	5.0	48	5.3	15	543	28	263	47	280	10
Nevada	423.0	251.4	171.6	13.4	9	8.0	13	5.4	14	738	5	439	6	299	7
New Hampshire	390.0	165.1	224.9	10.5	40	4.4	50	6.1	8	483	37	204	50	279	11
New Jersey	5,007.8	2,056.3	2,951.5	11.6	27	4.8	49	6.8	6	683	10	280	43	403	2
New Mexico	543.0	437.7	105.4	12.7	13	10.3	2	2.4	48	484	36	390	9	94	49
New York	17,247.0	8,516.4	8,730.6	16.6	1	8.2	11	8.4	1	952	1	470	4	482	1
North Carolina	2,474.2	1,806.4	667.8	11.0	34	8.0	13	3.0	41	461	42	337	26	124	43
North Dakota	329.1	218.7	110.4	9.0	50	6.0	42	3.0	41	517	31	343	24	174	35
Ohio	5,333.1	2,788.9	2,544.2	9.8	48	5.1	46	4.7	24	497	34	260	48	237	24
Oklahoma	1,160.5	777.5	383.0	10.0	46	6.7	31	3.3	40	428	45	287	41	141	41
Oregon	1,292.4	701.6	590.8	12.0	21	6.5	32	5.5	12	570	26	310	34	260	18
Pennsylvania	7,277.9	4,601.1	2,668.8	12.2	17	7.7	16	4.5	26	615	16	389	10	226	29
Rhode Island	568.0	333.7	234.4	12.1	20	7.1	28	5.0	20	606	18	356	17	250	20
South Carolina	1,173.5	901.5	271.9	11.1	30	8.5	10	2.6	46	422	48	324	28	98	48
South Dakota	353.9	165.6	188.3	11.0	34	5.1	46	5.9	9	519	30	243	49	276	13
Tennessee	1,749.3	1,092.4	656.9	10.4	42	6.5	32	3.9	34	424	47	265	46	159	38
Texas	5,631.7	3,287.9	2,343.7	10.4	42	6.1	41	4.3	30	467	41	273	44	194	32
Utah	553.2	363.1	190.1	11.7	24	7.7	16	4.0	33	472	40	310	34	162	37
Vermont	310.7	179.6	131.1	16.5	2	9.5	3	7.0	3	661	14	382	12	279	11
Virginia	2,502.7	1,507.9	994.9	10.6	39	6.4	37	4.2	31	510	32	307	38	203	31
Washington	2,162.9	1,359.7	803.2	12.2	17	7.7	16	4.5	26	622	15	391	8	231	27
West Virginia	806.6	610.1	196.5	11.3	28	8.6	9	2.7	45	450	43	341	25	109	45
Wisconsin	3,178.3	2,032.2	1,146.1	14.6	4	9.4	4	5.2	19	696	7	445	5	251	19
Wyoming	211.9	124.2	87.7	12.8	11	7.5	20	5.3	15	590	20	346	21	244	21

¹State and local tax totals may differ slightly from the final totals compiled by individual states due to varying closing dates for state fiscal year tax collections and sampling errors in estimating local government taxes.

²Note: Same rank applied in cases of tie.

SOURCE: U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES IN 1973-74, Tables 17 and 26.

TABLE 30
EXEMPT REAL ESTATE VALUES IN NEW JERSEY
BY OWNERSHIP—1973—1974
(Amounts in thousands of Dollars)

	FEDERAL GOVERNMENT	STATE GOVERNMENT	COUNTY GOVERNMENT	MUNICIPAL GOVERNMENT	COMMISSIONS, AUTHORITIES, AGENCIES	CHARITABLE, FRATERNAL, VETERANS RELIGIOUS, OTHER	TOTAL
No. of Parcels:							
1973	1,491	10,094	2,584	66,377	1,097	19,197	100,840
1974	1,793	10,746	2,766	66,956	967	19,917	105,885
Amount Change	302	652	182	3,579	-130	720	5,035
Percent Change	20.25%	6.46%	7.04%	5.39%	-11.85%	5.17%	4.99%
Acreage:							
1973	129,310	368,620	49,097	145,089	13,373	54,408	759,897
1974	123,300	384,444	52,076	137,829	10,965	56,636	765,252
Amount Change	-6,010	15,824	2,979	-7,270	-2,408	2,228	5,355
Percent Change	-4.65%	4.29%	6.07%	-5.01%	-18.01%	4.09%	0.70%
Land 100% Value:							
1973	\$1,231,666	\$643,919	\$546,211	\$1,262,366	\$656,093	\$638,146	\$4,978,401
1974	1,256,320	662,068	535,827	1,349,929	658,631	711,888	5,174,663
Amount Change	\$24,654	\$18,149	-\$10,384	\$87,563	\$2,538	\$73,742	\$196,262
Percent Change	2.00%	2.82%	-1.90%	6.14%	0.38%	11.56%	3.94%
Improvement 100% Value:							
1973	\$1,687,505	\$836,090	\$417,813	\$3,609,932	\$181,228	\$2,918,545	\$9,651,113
1974	1,741,589	843,726	490,770	3,738,100	158,074	3,111,487	10,083,755
Amount Change	\$54,084	\$7,736	\$72,966	\$128,168	\$23,154	\$192,942	\$432,642
Percent Change	3.20%	0.93%	17.46%	3.55%	12.78%	6.61%	4.48%
Total 100% Value:							
1973	\$2,919,170	\$1,480,009	\$964,024	\$4,872,298	\$837,321	\$3,556,692	\$14,629,514
1974	2,997,909	1,505,794	1,026,603	5,088,029	816,805	3,823,375	15,258,418
Amount Change	\$77,239	\$25,785	\$62,582	\$215,731	-\$21,147	\$266,683	\$628,904
Percent Change	2.65%	1.74%	6.49%	4.43%	-2.52%	7.50%	4.30%

Source: 1973 and 1974 Exempt Property Study, Division of Taxation

UNEARNED INCOME TAX RETURNS SUMMARIZED
Tax Repealed Effective July 1, 1976 (c. 47, P.L. 1976)

96,450 –	Returns filed.
4,312 –	Returns filed with Modified Adjusted Gross Income below threshold – \$15,000 for single taxpayers, or \$30,000 for married taxpayers.
1,479 –	Returns filed with Personal Exemption Allowances exceeding unearned income.
90,658 –	Returns filed with tax liability.
90,658 –	Returns reported total unearned income of \$1,581.2 million and claimed \$175 million Personal Exemption Allowance, for a taxable income of \$1,406.2 million.
90,658 –	Returns reported tentative tax of \$77.4 million.
90,253 –	Returns reported interest and dividend deductions of \$26.6 million.
90,658 –	Returns reported tax liability of \$50.8 million.

COMPOSITE OF ALL TAXABLE RETURNS

MODIFIED FEDERAL ADJUSTED GROSS INCOME

	NUMBER	AMOUNT
6. Federal adjusted gross income (Line 15, Federal Form 1040)	90,658	6
7. Interest from all State and Local Obligations Not Included in Line 6	11,083	7
8. Long-Term Capital Gain Deduction	23,435	8
9. Modified Federal Adjusted Gross Income (Sum of Lines 6, 7, and 8)	90,658	9
		4,402,349,879
		94,297,170
		211,811,596
		4,708,458,642

YOU NEED NOT FILE THIS RETURN IF YOUR MODIFIED
 FEDERAL ADJUSTED GROSS INCOME (LINE 9) IS LESS
 THAN \$7,500 (\$15,000 IF FILING A JOINT RETURN)

	NUMBER	AMOUNT
10. Interest Income	89,265	10
11. Dividend Income Before Federal Exclusion	77,098	11
12. Total Interest and Dividends.	90,253	12
13. Capital Gains	25,612	13
14. Other Taxable Income from an Estate or Trust	2,593	14
15. Certain Compensation from Partnership or Corporation	2,493	15
16. Royalties.	1,251	16
17. Total Unearned Income (Sum of Lines 12 through 16)	90,658	17
		514,111,160
		663,103,428
		1,177,214,588
		359,890,115
		15,748,336
		22,069,348
		6,298,940
		1,581,221,325

COMPUTATION OF TAX

18. Total Personal Exemption Allowance (From Line 5B)	18	174,993,000
19. Taxable Income (Line 17 less Line 18)	19	1,406,228,325
20. Tentative Tax (Figure Tax on the Amount on Line 19 by Using Tax Rate Schedule).	90,658	20
21. Dividend and Interest Deduction	90,253	21
22. Tax Liability (Line 20 less Line 21)	90,658	22
		77,361,899
		26,591,159
		50,770,740

Detail shown in Tables 31, 32, & 33.

Tabulations from unaudited returns – excludes late filing and adjustments.

TABLE 31
SOURCES OF UNEARNED INCOME, INTEREST AND
DIVIDEND DEDUCTION, AND TAX LIABILITY BY
UNEARNED INCOME GROUPS

Total Unearned Income		Interest	Dividends	Capital Gains	Estates-Trusts	Partnerships-Corporations	Royalties	Int. & Div. Deductions	Tax Liability
1,000 < 3,000	NO	16,942	12,343	1,699	126	183	127	17,139	17,214
	AMT	26,694,128	9,932,759	1,107,810	101,326	161,754	79,305	98,458	104,740
3,000 < 5,000	NO	16,945	13,954	2,863	195	281	157	17,112	17,156
	AMT	42,859,155	20,017,354	3,464,637	203,845	428,790	156,470	305,475	345,789
5,000 < 7,000	NO	10,478	9,138	2,352	191	240	104	10,587	10,628
	AMT	37,541,400	19,983,527	4,392,578	376,940	524,367	152,808	395,130	469,919
7,000 < 9,000	NO	7,010	6,229	1,884	162	223	87	7,068	7,097
	AMT	31,133,910	19,060,046	5,075,406	315,272	677,376	180,015	426,526	535,012
9,000 < 11,000	NO	5,025	4,571	1,618	138	159	73	5,078	5,113
	AMT	26,108,059	17,731,855	5,964,022	399,866	545,979	163,419	435,569	579,542
11,000 < 13,000	NO	3,947	3,633	1,370	115	144	41	3,996	4,018
	AMT	23,132,722	17,797,377	6,132,421	335,084	579,745	86,250	463,641	628,694
13,000 < 15,000	NO	3,313	3,067	1,228	115	116	57	3,350	3,368
	AMT	21,282,817	18,154,364	6,520,768	403,411	560,251	189,304	500,699	699,865
15,000 < 17,000	NO	3,368	3,149	1,248	171	118	54	3,420	3,438
	AMT	23,484,796	22,878,918	6,946,727	703,016	780,660	148,744	651,158	897,055
17,000 < 19,000	NO	2,797	2,600	1,156	119	104	44	2,828	2,844
	AMT	21,059,014	20,674,453	7,909,861	554,313	777,471	117,936	638,839	930,962
19,000 < 21,000	NO	2,194	2,046	944	119	87	41	2,223	2,233
	AMT	17,793,814	18,298,739	7,202,353	481,885	731,355	101,118	596,939	884,872
21,000 < 23,000	NO	1,908	1,797	856	92	78	30	1,936	1,947
	AMT	16,525,497	18,051,821	7,037,304	463,984	651,212	77,366	617,315	916,630
23,000 < 25,000	NO	1,576	1,479	751	90	72	35	1,594	1,604
	AMT	14,195,011	16,180,378	6,884,813	473,099	552,041	164,589	579,075	893,540
25,000 < 30,000	NO	3,117	2,958	1,495	182	122	62	3,147	3,172
	AMT	30,249,343	38,226,854	15,774,944	965,269	1,247,460	327,455	1,450,011	2,238,972
30,000 < 50,000	NO	5,902	5,575	3,194	406	294	138	5,975	6,006
	AMT	68,972,997	100,892,621	49,113,189	3,394,402	4,025,189	1,014,593	4,438,425	7,506,270
50,000 < 75,000	NO	2,231	2,115	1,334	161	119	66	2,251	2,255
	AMT	33,364,392	62,469,604	35,129,030	1,941,988	2,882,605	208,307	3,001,002	5,529,036
75,000 < 100,000	NO	927	892	570	60	49	28	940	947
	AMT	17,316,931	40,315,552	21,102,673	978,481	1,289,863	209,335	1,953,550	3,557,340
100,000 < 150,000	NO	745	725	462	66	47	38	752	757
	AMT	16,232,348	45,874,114	25,632,012	1,341,188	1,734,072	735,053	2,214,803	4,319,515
150,000 < 200,000	NO	310	307	214	26	16	16	316	317
	AMT	8,628,635	27,238,128	16,369,729	511,308	1,518,917	257,411	1,326,395	2,704,710
200,000 < 300,000	NO	266	259	179	34	24	20	272	275
	AMT	10,680,866	31,503,870	20,606,053	672,173	1,310,456	1,099,113	1,595,521	3,388,226
300,000 < 500,000	NO	147	143	102	14	10	18	149	149
	AMT	8,489,543	27,306,089	18,989,923	387,914	1,012,728	660,608	1,383,008	3,011,231
500,000 < 1,000,000	NO	69	68	54	7	3	7	70	70
	AMT	5,009,096	22,100,051	19,408,536	457,406	42,816	97,116	1,063,137	2,633,715
1,000,000 < 5,000,000	NO	44	46	36	4	4	8	46	46
	AMT	8,038,004	29,628,427	39,476,815	286,166	34,241	72,625	1,493,341	4,661,891
5,000,000 OR MORE	NO	4	4	3	0	0	0	4	4
	AMT	5,318,677	18,786,527	29,648,511	0	0	0	963,142	3,333,215
TOTAL	NO	89,265	77,098	25,612	2,593	2,493	1,251	90,253	90,658
	AMT	514,111,160	663,103,428	359,890,115	15,748,336	22,069,348	6,298,940	26,591,159	50,770,741

TABLE 32
INCOME AND EXEMPTIONS BY TAXABLE UNEARNED INCOME

Taxable Income		Total Unearned	Exemptions Regular	Other*	Taxable Income	Federal Adjusted Gross	Interest State & Lcl.	Long Term Capital Gain	Federal Adjusted Gross
ZERO TO 1,000	NO	13,513	12,730	783	13,513	13,513	433	1,343	13,513
	AMT	29547,516	20316,000	2135,000	7096,516	494044,369	665,218	3980,088	498689,674
1,000 TO 3,000	NO	19,627	17,930	1,697	19,627	19,627	953	2,796	19,627
	AMT	71004,181	29006,000	4675,000	37323,181	756808,018	1366,108	6052,596	764226,722
3,000 TO 5,000	NO	11,412	9,858	1,554	11,412	11,412	816	2,196	11,412
	AMT	65549,163	16468,000	4277,000	44804,163	476493,200	1667,133	5156,306	483316,639
5,000 TO 7,000	NO	7,365	6,044	1,321	7,365	7,365	684	1,760	7,365
	AMT	57649,159	10255,000	3621,000	43773,159	326439,627	1750,767	5533,699	333724,093
7,000 TO 9,000	NO	5,345	4,076	1,269	5,345	5,345	595	1,511	5,345
	AMT	52977,519	7009,000	3467,000	42501,519	246701,985	1625,739	4995,378	253323,101
9,000 TO 11,000	NO	4,061	2,901	1,160	4,061	4,061	536	1,242	4,061
	AMT	48617,856	5063,000	3112,000	40442,856	191378,981	1768,925	4735,594	197883,499
11,000 TO 13,000	NO	3,428	2,246	1,182	3,428	3,428	488	1,154	3,428
	AMT	48211,387	3925,000	3210,000	41076,387	164590,220	2043,591	5017,582	171651,392
13,000 TO 15,000	NO	3,397	1,911	1,486	3,397	3,397	495	1,153	3,397
	AMT	54525,918	3307,000	3762,000	47456,918	148321,946	1807,397	5634,748	155764,092
15,000 TO 17,000	NO	2,885	1,588	1,297	2,885	2,885	455	1,049	2,885
	AMT	52065,726	2683,000	3321,000	46061,726	124319,155	1778,970	4933,196	131031,321
17,000 TO 19,000	NO	2,244	1,232	1,012	2,244	2,244	421	906	2,244
	AMT	45080,870	2102,000	2648,000	40330,870	102031,089	1927,155	4495,394	108453,637
19,000 TO 21,000	NO	1,944	992	952	1,944	1,944	413	785	1,944
	AMT	43076,445	1729,000	2517,000	38830,445	90764,279	1990,302	4094,875	96849,456
21,000 TO 23,000	NO	1,620	883	737	1,620	1,620	347	699	1,620
	AMT	39135,845	1512,000	2044,000	35579,845	79991,195	1762,799	4480,478	86234,472
23,000 TO 25,000	NO	1,358	704	654	1,358	1,358	322	598	1,358
	AMT	35616,834	1218,000	1854,000	32544,834	69863,843	1795,046	3901,241	75560,130
25,000 TO 30,000	NO	2,879	1,451	1,428	2,879	2,879	742	1,299	2,879
	AMT	85465,788	2557,000	4145,000	78763,788	153654,108	4458,615	9909,180	168021,903
30,000 TO 35,000	NO	1,959	1,001	958	1,959	1,959	551	935	1,959
	AMT	68035,137	1741,000	2854,000	63440,137	109959,158	3555,835	7752,159	121267,152
35,000 TO 50,000	NO	3,148	1,623	1,525	3,148	3,148	962	1,570	3,143
	AMT	138069,767	2956,000	4640,000	130473,767	216376,448	8167,780	19534,525	244078,753
50,000 TO 75,000	NO	2,048	1,041	1,007	2,048	2,048	730	1,098	2,048
	AMT	128874,984	1923,000	3059,000	123892,984	174009,393	8924,459	17871,737	200805,590
75,000 TO 100,000	NO	862	466	396	862	862	367	452	862
	AMT	76102,029	857,000	1220,000	74025,029	97990,564	6175,183	10085,936	114251,682
100,000 TO 150,000	NO	719	377	342	719	719	347	384	719
	AMT	88544,045	707,000	1066,000	86771,045	98409,307	7875,866	12361,099	118646,272
150,000 TO 200,000	NO	314	165	149	314	314	139	186	314
	AMT	54773,800	310,000	465,000	53998,800	53834,911	4771,751	9051,615	67658,278
200,000 TO 300,000	NO	263	141	122	263	263	124	150	263
	AMT	63648,427	255,000	382,000	63011,427	56419,000	6261,637	9023,813	71704,450
300,000 TO 500,000	NO	147	85	62	147	147	88	91	147
	AMT	56243,915	153,000	185,000	55905,915	45846,372	5056,662	10568,809	61471,843
500,000 TO 1,000,000	NO	72	45	27	72	72	39	47	72
	AMT	49119,757	83,000	89,000	48947,757	37473,800	3391,540	10291,632	51156,972
1,000,000 TO 5,000,000	NO	44	29	15	44	44	32	29	44
	AMT	75531,542	52,000	51,000	75428,542	50219,582	3862,383	17956,026	72037,991
5,000,000 OR MORE	NO	4	3	1	4	4	4	2	4
	AMT	53753,715	4,000	3,000	53746,715	36409,329	9846,309	14393,890	60649,528
TOTAL	NO	90,658	69,522	21,136	90,658	90,658	11,083	23,435	90,658
	AMT	1581221,325	116191,000	58802,000	1406228,325	4402349,879	94297,170	211811,596	4708458,642

*Senior Citizen or Blind

TABLE 33
NUMBER OF TAXPAYERS, AMOUNT OF TAX BY SIZE
OF TAX AND MODIFIED ADJUSTED GROSS INCOME

TAX LIABILITY		15,000 30,000	30,000 50,000	50,000 100,000	100,000 200,000	200,000 1,000,000	1,000,000 OR MORE	TOTAL
LESS THAN 15	NO	8,070	9,739	3,406	434	29	2	21,680
	AMT	54,105	65,414	22,812	2,967	237	20	145,555
15 < 55	NO	7,028	10,148	4,480	658	67	0	22,381
	AMT	211,673	314,093	142,462	21,372	2,314	0	691,914
55 < 105	NO	2,671	4,446	2,329	448	60	0	9,954
	AMT	203,918	340,893	178,968	34,796	4,626	0	763,201
105 < 165	NO	1,607	2,619	1,677	349	53	0	6,305
	AMT	212,769	344,973	221,181	46,296	7,145	0	832,364
165 < 235	NO	1,537	1,796	1,277	298	49	1	4,958
	AMT	309,187	355,392	252,521	59,124	9,639	230	986,093
235 < 315	NO	1,594	1,279	992	223	32	1	4,121
	AMT	432,025	346,864	271,086	60,479	8,845	236	1,119,535
315 < 405	NO	1,100	1,053	757	199	35	1	3,145
	AMT	392,897	377,090	271,122	71,481	12,348	320	1,125,258
405 < 505	NO	778	915	606	179	29	1	2,508
	AMT	349,664	414,349	273,049	80,520	12,992	470	1,131,044
505 < 615	NO	519	808	552	158	31	0	2,068
	AMT	288,357	450,616	308,466	88,079	17,373	0	1,152,891
615 < 735	NO	298	765	510	141	32	1	1,747
	AMT	198,258	514,952	343,414	94,417	21,516	681	1,173,238
735 < 865	NO	154	781	435	141	26	0	1,537
	AMT	121,513	621,242	346,247	112,931	20,785	0	1,222,718
865 < 1,005	NO	88	620	437	131	20	0	1,296
	AMT	82,189	577,675	410,089	123,028	18,551	0	1,211,532
1,005 < 1,155	NO	50	478	369	104	27	1	1,029
	AMT	53,412	514,269	398,761	112,149	29,020	1,124	1,108,735
1,155 < 2,000	NO	103	1,043	1,632	526	101	2	3,407
	AMT	149,005	1,511,300	2,513,720	826,265	157,167	3,206	5,160,663
2,000 < 5,000	NO	46	311	1,447	1,029	247	5	3,085
	AMT	136,555	864,444	4,174,484	3,386,700	819,977	13,788	9,395,948
5,000 < 10,000	NO	5	33	132	429	275	3	877
	AMT	30,537	214,311	833,745	2,894,188	2,047,864	16,779	6,037,424
10,000 < 15,000	NO	4	10	5	84	163	3	269
	AMT	54,118	122,002	59,766	976,343	2,019,357	37,732	3,269,318
15,000 < 25,000	NO	2	6	2	9	131	0	150
	AMT	33,249	117,095	35,138	169,780	2,486,239	0	2,841,501
25,000 < 35,000	NO	0	1	0	2	47	2	52
	AMT	0	26,925	0	51,692	1,409,636	62,662	1,550,915
35,000 < 50,000	NO	0	1	0	2	26	10	39
	AMT	0	40,402	0	81,515	1,074,060	425,220	1,621,197
50,000 < 75,000	NO	0	0	0	0	9	11	20
	AMT	0	0	0	0	577,836	692,756	1,270,592
75,000 < 100,000	NO	0	0	0	0	2	7	9
	AMT	0	0	0	0	171,608	590,502	762,110
100,000 < 150,000	NO	0	0	0	0	1	3	4
	AMT	0	0	0	0	124,746	357,187	481,933
150,000 < 200,000	NO	0	0	0	0	0	11	11
	AMT	0	0	0	0	0	1,901,463	1,901,463
200,000 < 300,000	NO	0	0	0	0	0	2	2
	AMT	0	0	0	0	0	480,383	480,383
300,000 < 500,000	NO	0	0	0	0	0	2	2
	AMT	0	0	0	0	0	912,261	912,261
500,000 < 1,000,000	NO	0	0	0	0	0	1	1
	AMT	0	0	0	0	0	972,504	972,504
1,000,000 OR MORE	NO	0	0	0	0	0	1	1
	AMT	0	0	0	0	0	1,448,450	1,448,450
TOTAL	NO	25,654	36,852	21,045	5,544	1,492	71	90,658
	AMT	3,313,431	8,134,301	11,057,031	9,294,122	11,053,881	7,917,974	50,770,740

CALENDAR OF TAX EVENTS

CORPORATION BUSINESS TAX CALENDAR

SUMMARY LOCAL PROPERTY TAX CALENDAR

**STATUTE OF LIMITATIONS AND
OTHER TIME LIMITS**

SUMMARY HISTORY OF TAXES

TABLE 34
CALENDAR OF TAX EVENTS
DUE DATES

TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi- Annually	Payable Annually	Reports Monthly
Alcoholic Beverage Tax	Bi-monthly By the 15th.				Licenses
Financial Business Tax				By April 15th.	
Business Personal Property Tax			Sept. 15th. Feb. 15th.		
Capital Gains and Unearned Income				By April 15th. ³	
Cigarette Tax	Taxes are prepaid by distributors before distribution				Licenses
Corporation Business Tax	Due 15th day of 4th month after close of accounting period				
Corporation Income Tax	Due 15th day of 4th month after close of accounting period				
Emergency Transportation Tax ³		April 30-July 31 Oct. 31-Jan. 31		By April 15th. ³	
Transportation Benefits Tax ³		April 30-July 31 Oct. 31-Jan. 31		By April 15th. ³	
Insurance Premiums Tax				By June 1st.	
Local Property Tax		Feb., May, Aug. & Nov. 1			
Motor Fuels Tax	Next to last business day				Inventories
Retail Gross Receipts Tax				March 15th.	
Sales and Use Tax	Remittance when \$100 or more	Jan., April, July & Oct. 20			
Savings Institution Tax	Due 3½ months after close of the companies' accounting period				
Unincorporated Business Tax ³				By April 15th. ³	
Railroad Property (class II) Tax				Dec. 1st.	
Railroad Franchise Tax				June 15th.	
Public Utility Franchise Tax (for municipal use)		May, ¹ Sept. 1, Dec. 1.			
Public Utility Gross Receipts Tax (for municipal use)		June, ¹ Sept. 1, Dec. 1.			
Public Utility Excise Tax (for state use)				May 1st.	

¹Billed annually, may pay in three installments.

²1¼% of collections are dedicated as part of the Business Personal Property Replacement Program.

³Taxpayers on a fiscal year: tax is due the 15th day of the 4th month following the close of a taxpayer's fiscal year.

*By June 1 for Banking Corporations and by November 1 for Financial Corporations.

**By June 20 for Banking Corporations and by November 10 for Financial Corporations.

CALENDAR OF TAX EVENTS

DUE DATES (Continued)

Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attach- ment Against Property & Assets
	Dec. 31st.		By Nov. 10th.	By Dec. 15th.	Jan. 1st. after tax is due
		Within Three Months	*By Oct. 15th.	**March, May, Aug. & Nov. 1st.	
	Oct. 1st.	Within Three Months			
		Within Three Months	*By Oct. 15th. ²	**March, May, Aug. & Nov. 1st.	Jan. 1st. after tax is due
		Within Three Months			
By the last day of February					
By the last day of February					
By March 1st.					
	Oct. 1st.	By Aug. 15th.			
		Within One Year			
			By Oct. 15th.	March, May, Aug. & Nov. 1st.	
			By Oct. 1st.	By Dec. 31st.	
		Within Three Months			Jan. 1st. after tax is due
			By Oct. 15th.	March, May, Aug. & Nov. 1st.	
March 1st.	Dec. 15th.	3rd. Monday in May		By Dec. 15th.	
April 1st.	June 1st.	1st. Tuesday in September			
Sept. 1 & Feb. 1	May 1st.	Before the 1st. Monday in March		Before January 1st.	
Sept. 1 & Feb. 1	June 2nd.		5 days after April 1st.		
	April 1st.				

CORPORATION BUSINESS TAX

Returns and Tax payments are due on the 15th day of the fourth month following the close of a corporation's fiscal or calendar accounting period.

January 1.	The tax shall constitute a lien on all of the taxpayer's property and franchise on and after January 1 of the year next succeeding the year in which it is due and payable. (N.J.S.A. 54:10A-16.)
First Monday in January (On or before.)	Director shall report to the Secretary of State the names of all Domestic 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. (N.J.S.A. 54:11-2.)
December 1 (On or before.)	In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N.J.S.A. 54:10A-21.)
Within three months.	Appeal to Division of Tax Appeals must be made by taxpayers subject to tax under N.J.S.A. 54:10A-1, etc., within three months after any decision order finding, assessment or action of the Director. (N.J.S.A. 54:10A-19.2(a).)
After three months' delinquency.	After tax has been delinquent three months, application may be made to the Superior Court by Attorney General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N.J.S.A. 54:10A-20.)

INSURANCE TAXES

March 1. (On or before.)	Annual return must be filed by each foreign fire insurance company which takes insurance risks on property in this state with the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18-1.)
March 1. (On or before.)	Annual return must be filed by agents and brokers of foreign fire insurance companies who directly or indirectly, place insurance upon property in this State with the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district. (R.S. 54:18-2.)
March 1. (On or before.)	Annual tax shall be paid 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. (R.S. 54:18-1.)
March 1. (On or before.)	Annual tax shall be paid by agents and brokers of 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. (R.S. 54:18-2.)
March 1. (On or before.)	Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18A-8.)

March 1. (On or before.)	Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18A-19.)
March 15. (On or before.)	Annual return of all domestic stock insurance companies (other than life) reporting data pertinent to the tax imposed under Chapter 227, Laws of 1952, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:16A-5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 227, Laws of 1952 to be made to Director of Division of Taxation by Commissioner of Insurance. (N.J.S.A. 54:16A-6.)
April 1. (On or before.)	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 Insurance, on or before this date in the manner prescribed by law. (R.S. 54:17-5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Insurance to Director of Division of Taxation. (N.J.S.A. 54:18A-19.)
April 15. (On or before.)	Amount of franchise tax payable and apportionment thereof under Chapter 227, Laws of 1952, to be certified by Director of Division of Taxation to each domestic insurance company—other than life, and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:16A-7.)
May 1. (On or before.)	Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:18A-19.)
June 1. (On or before.)	Insurance premium tax payment is due. (N.J.S.A. 54:18A-1.)
November 15. (On or before.)	Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Insurance to Director of Division of Taxation. (N.J.S.A. 39:6-59.)
December 31. (On or before.)	The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation. (N.J.S.A. 39:6-59.)

SUMMARY

1976 LOCAL PROPERTY TAX CALENDAR

ASSESSOR

Year Previous to Tax Year (Pretax Year) (1975)

January 1.	Assessments of taxable tangible business personal property of telephone, telegraph and messenger system companies for tax year 1976 must be based on property's value on January 1 of pre-tax year 1975 and be determined annually. (N.J.S.A. 54:4-1 <i>et seq.</i>)
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January 30.	Payments in lieu of taxes made by the non-profit urban renewal corporations. (N.J.S.A. 40:55C-97.)
August 1.	Final date for filing Applications for Farmland Assessment for 1975. (N.J.S.A. 54:4-23.6.)
September 1.	Annual returns as to taxable tangible business personal property of telephone, telegraph, etc., companies must be filed by company with Assessor by September 1 of pretax year. (N.J.S.A. 54:4-2.48.)
October 1.	Annual assessments of real property by Assessor must be based on property's value on October 1 of pretax year. N.J.S.A. 54:4-23.)
October 1.	Allowance of non-allowance by Assessor of application or claim for farmland assessment or veterans, veterans' widows, senior citizens deduction for tax year must be based solely on facts existing on October 1 of pretax year. (N.J.S.A. 54:4-23.13; N.J.S.A. 54:4-8.15; N.J.S.A. 54:4-8.44.)
October 1.	Final date for filing application for tax exemption for tax year 1974 for certain water supply and sewerage disposal facilities. (N.J.S.A. 54:4-3.61.)
November 1.	Filing date for initial statement or further statement for exemption. (N.J.S.A. 54:4-4.4.)
November 1.	Where Assessor disallows application and claim for farmland assessment valuation, Assessor shall mail appropriate Notice of Disallowance to owner-applicant on or before November 1 of pretax year. (N.J.S.A. 54:4-23.13b.)
December 31.	Notice by advertisement of time and place where assessment list may be inspected. (N.J.S.A. 54:4-38.)
December 31.	Final date for senior citizens to file Application for deduction for tax year 1975 with Assessor; same provisions and dates apply to applications for veterans and veterans' widows deductions. (N.J.S.A. 54:4-8.13.)

TAX YEAR

January 1.	Real property sold or improved after October 1 and before January 1, not placed on an added assessment list. (N.J.S.A. 54:4-63.2.)
January 10.	Final date for taxpayer to notify Assessor where reduction in assessment is claimed for material depreciation in structure occurring between October 1 and January 1. (N.J.S.A. 54:4-35.1.)
January 10.	Final date for Assessor to file with County Board (mandatory), attached to list of exempt property, copy of each initial and further statement on which exemption was granted. (N.J.S.A. 54:4-4.4.)
January 10.	File completed assessment list and duplicate with County Board by January 10. (N.J.S.A. 54:4-35.)
March 1.	School district to certify to County Board of Taxation amount appropriate for school purposes. Also certify to assessor school districts. (N.J.S.A. 54:4-45; N.J.S.A. 18A:7-79.)
Second Monday In June	Assessor, if so required by Director, shall report to Director by second Monday in June Annually, valuation and description of R.R. property in district not used for R.R. purposes. (N.J.S.A. 54:29A-16.)

October 1. Assessor shall make all such added and omitted assessments of real or improved property on October 1 and shall file with County Board added and omitted assessment lists for current tax year. (N.J.S.A. 54:4-63.3 *et seq.*)

COLLECTOR

Year Previous to Tax Year (Pretax Year) (1974-1975)

December 1. Tax bills for first two installments of local tax to be mailed to taxpayers. (N.J.S.A. 54:4-64.)

December 15. Director shall deliver annually to each municipality entitled to State Aid under the Railroad Tax Act (N.J.S.A. 54:29A-1 *et seq.*) a statement of amount payable for following year. (N.J.S.A. 54:29A-24.5.)

TAX YEAR

January 1. On 1st day of each and every month, Collector must account for and turn over to proper official of municipality, all tax moneys collected by Collector. (N.J.S.A. 54:4-73.)

February 1. First quarterly installment of taxes for current year becomes due and payable; if not paid by such date, tax is delinquent and bears interest from such date. (N.J.S.A. 54:4-66.)

February 1. Every senior citizen who has been credited with deduction for preceding year (1975) must file Post Tax Year Statement (in 1976) on or before February 1. (N.J.S.A. 54:4-8.44a *et seq.*)

May 1. Second quarterly installment of taxes for current year becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest from such date. (N.J.S.A. 54:4-66.)

May 11. Within 5 days after he receives certification from the Director as to amount payable, shall bill utility companies for amount of franchise tax due municipality. (N.J.S.A. 54:30A-24; N.J.S.A. 54:30A-62.)

June 1. Complete mailing of tax bills to property owners covering bill for entire tax year (1975). (N.J.S.A. 54:4-64.)

June 4. Final date for filing by Collector with County Board certification as to senior citizens deductions allowed.

June 5. First installment of utility franchise taxes due municipality.

June 6. Date by which Director shall certify to Collector amount of apportioned gross receipts taxes due municipality. (N.J.S.A. 54:30A-62.)

June 11. Date by which Collector shall deliver to utility companies statement of amount of gross receipts tax due municipality. (N.J.S.A. 54:30A-62.)

July 6. First installment of utility gross receipts tax due municipality. (N.J.S.A. 54:30A-62.)

August 1 and Every August 1.	Third quarterly installment of taxes for current year payable by property owners becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest from such date. (N.J.S.A. 54:4-66.)
September 1.	Second installment of utility franchise taxes due municipality and gross receipts taxes installment due municipality. (N.J.S.A. 54:30A-24; N.J.S.A. 54:30A-62.)
October 10	County Board to deliver to Collector corrected duplicates of added assessments and omitted assessment lists. (N.J.S.A. 54:4-63.5; N.J.S.A. 54:4-63.17.)
October 25.	Mail to affected taxpayers tax bills for added assessments and omitted assessments. (N.J.S.A. 54:4-63.7; N.J.S.A. 54:4-63.19.)
November 1.	Final quarterly installment of taxes payable by property owners for current year becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest. (N.J.S.A. 54:4-66.)
November 1.	Added assessments and omitted assessments taxes become due and payable (N.J.S.A. 54:4-63.8; N.J.S.A. 54:4-63.20.)
December 1.	Final installments of utility gross receipts and franchise taxes due municipality; if not paid by such date, tax becomes delinquent and bears interest. (N.J.S.A. 54:30A-24; N.J.S.A. 54:30A-62.)
December 10.	Amount of State Aid pursuant to Railroad Tax Act shall be paid by State Treasurer to Collector. (N.J.S.A. 54:29A-24.4.)
December 15.	Director shall deliver to Collector statement of amount of State Aid due municipality under Railroad Tax Act. (N.J.S.A. 54:29A:24.5.)
December 31.	Final date for filing of application for, or for allowing or approving, veterans, veterans' widows, & senior citizens deduction. (N.J.S.A. 54:4-8.13, et seq.)

Year following Tax Year (Post tax year) (1977)

January 15.	File list of veterans' tax deduction granted during prior year with county board of taxation. (N.J.S.A. 54:4-8.14.)
March 1.	Statement of receipts, added, canceled, abated and delinquent taxes to chief financial officer of taxing district. (N.J.S.A. 54:4-91.)
March 1.	Senior citizens posted deductions revoked for annual statement, income or other reasons become delinquent and a lien and debt if unpaid. (N.J.S.A. 54:4-8.44a.)
May 1.	List in duplicate of delinquent taxes believed by collector to be uncollectible to be filed by collector with governing body. (N.J. S.A. 54:4-91.1)

- June 30. Cancellation by governing body by resolution of such delinquent listed taxes as it is satisfied are; in fact, uncollectible. (N.J.S.A. 54:4-91.2.)
- July 1. Sale of property to enforce delinquent tax lien. (N.J.S.A. 54:5-19.)

COUNTY BOARD

Year Previous to Tax Year (Pretax Year) (1975)

- April 1.
(On or before.) County Boards of Taxation to establish by resolution the percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27.)
- April 10.
(Not later than.) Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real property. (N.J.S.A. 54:4-2.27.)

TAX YEAR

- January 10.
(On or before.) Banks to file bank stock tax reports. (N.J.S.A. 54:9-5.)
- January 25. Mail copy of equalization table to assessor and post copy at the courthouse. (N.J.S.A. 54:3-17.)
- February 1 Meet to equalize assessments between taxing districts. (N.J.S.A. 54:3-18.)
- March 1.
(On or before.) School district to certify to County Board of Taxation amount appropriated for school purposes. (N.J.S.A. 54:4-45.)
- March 1.
(On or before.) Bank stock tax to be determined. (N.J.S.A. 54:9-9.)
- March 10.
(Before) County Boards of Taxation to conclude hearings on equalized tables (N.J.S.A. 54:3-18.)
- March 10.
(After) Send copy of equalization table to Director, Division of Taxation, et al. (N.J.S.A. 54:3-19.)
- April 1. Certify general tax rates.
- April 10.
(On or before.) Table of aggregates to be completed. (N.J.S.A. 54:4-52.)
- April 13.
(Before) Table of aggregate to be transmitted to the County Treasurer, et al. (N.J.S.A. 54:4-52.)
- May 1.
(On or before.) Completed tax list duplicates to be delivered to collectors. (N.J.S.A. 54:4-5.)
- June 1. One-half bank stock tax due. (N.J.S.A. 54:9-11.)

- June 15. Final date for filing by County Board with Director, Division of Taxation, Summary and Certification of senior citizen deductions allowed by municipalities (aggregate) in county. (N.J.S.A. 54:4-8.52.)
- June 30. Inheritance taxes refunded to counties. (N.J.S.A. 54:33-10.)
(After)
- October 10 Added assessment duplicates to be delivered to collectors. (N.J. S.A. 54:4-63.5.)
(On or before.)
- October 10 Omitted property assessment list to be delivered to collectors. (N.J.S.A. 54:4-63.17.)
(On or before.)
- November 15. Determine all appeals from assessed valuation. (N.J.S.A. 54:3-26.)
- December 1. Appeals from added assessments to county boards of taxation to
(On or before.) be filed. (N.J.S.A. 54:4-63.11 et seq.)
- December 1. One-half bank stock tax due. (N.J.S.A. 54:9-11.)

Year Following Tax Year.

- January 2. Appeals from Added Assessments heard by this date. (N.J.S.A. 54:4-63.11.)

DIVISION OF TAX APPEALS

Tax Year.

- September 10. Complete review of County equalization tables. (N.J.S.A. 54:2-37.)
(Before)
- November 1. Review of State equalization table to be completed. (N.J.S.A. 54:2-38.)
(Before)
- December 1. Appeals from omitted property assessment to Division of Tax
(On or before.) Appeals. (N.J.S.A. 54:4-63.23.)
- December 15. Taxpayers and taxing districts may appeal to the Division of Tax
(On or before.) appeals from judgments of the county boards of taxation regarding assessed valuations. (N.J.S.A. 54:2-39.)

Year Following Tax Year.

- January 30. Reviews of objections to Table of Equalized Valuations for State
(Not later than.) School Aid to be completed. (N.J.S.A. 54:1-35.4.)
- February 2. Final date for Appeals from Added Assessments. (N.J.S.A. 54:4-63.11.)

DIRECTOR OF TAXATION

Year Previous to Tax Year.

- December 10. Certifies to County Boards of Taxation true value of railroad
(On or before.) property and any adjustments in base value in each municipality. (N.J.S.A. 54:29A-24.6.)

December 15. (Not later than)	Delivers statement to municipalities of amount of Railroad State Aid payable for following year. (N.J.S.A. 54:29A–24.5.)
	Tax Year.
January 1. (Prior to.)	Certification to municipalities of apportionment of Public Utility Valuation. (N.J.S.A. 54:30A–56.)
March 15. (On or before.)	Reassessments to be certified to the county boards of taxation. (N.J.S.A. 54:1–29.)
May 6. (On or before.)	Certifies to municipal tax collectors the apportioned utility franchise tax. (N.J.S.A. 54:30A–62.)
June 6. (On or before.)	Gross receipts tax certified to municipal collectors. (N.J.S.A. 54:30A–62.)
Second Tuesday in July. (10 days before.)	Prepare, mail and post State equalization table. N.J.S.A. 54:1–33.)
Second Tuesday in July.	Hearing before Director on State equalization table. (N.J.S.A. 54:1–34.)
August 25.	State equalization table completed. (N.J.S.A. 54:1–34 et seq.)
September.	Up to 10 days after corrected State equalization table has been filed by Director, counties may file appeals with Division of Tax Appeals for review. (N.J.S.A. 54:2–38.)
September 15.	Director shall file annually with the State Treasurer certification as to amount to be reimbursed by State to municipalities during current year (on or before November 1) for senior citizen deductions allowed by each municipality. (N.J.S.A. 54:4–8.53.)
October 1. (On or before.)	Table of Equalized Valuations for State School Aid promulgated. (N.J.S.A. 54:1–35.1 et seq.)

MUNICIPALITY

	Tax Year.
Third Monday in May. (On or before.)	Taxpayers or municipalities may file complaint for review of Director's valuations or railroad property. (N.J.S.A. 54:29A–31; N.J.S.A. 54:29A–24.3.)
February 15.	First installment of municipal portion of County Tax due county. (N.J.S.A. 54:4–74.)
First Monday in March. (On or before.)	Apportionment of public utility valuations may be appealed to Division of Tax Appeals. (N.J.S.A. 54:30A–57.)
April 1. (Before)	Municipal and county budget requirements to be certified to county boards. (N.J.S.A. 54:4–2.)

May 15.	Second installment of county tax due county by each municipality. (N.J.S.A. 54:4-74.)
August 15.	Third installment of county tax due. (N.J.S.A. 54:4-74.)
August 15. (On or before.)	Taxpayers and taxing districts may appeal to the county board of taxation from assessed valuation. (N.J.S.A. 54:3-21.)
Thirty days after October 1. (On or before.)	Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid must be filed within 30 days after the promulgation of the Table on or before October 1. (N.J.S.A. 54:1-35.4.)
November 15.	Fourth installment of county tax due county by each municipality. (N.J.S.A. 54:4-74.)
December 1. (On or before.)	Appeals from added assessments to county boards of taxation. (N.J.S.A. 54:4-63.11.)
December 1. (On or before.)	Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury. (N.J.S.A. 54:4-63.23.)
December 10. (On or before.)	State Aid pursuant to railroad tax law payable to municipalities. (N.J.S.A. 54:29A-24.4.)
December 15. (On or before.)	Taxpayers and taxing district may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations. (N.J.S.A. 54:2-39.)
Year Following Tax Year.	
February 15.	County taxes on added assessments and omitted property assessments payable. (N.J.S.A. 54:4-63 et seq.)
June 30. (On or before.)	Governing body of taxing district to cancel uncollectible tax assessments. (N.J.S.A. 54:4-91.1 et seq.)

TABLE 35
STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TAX	PENALTIES AND INTEREST*	COLLECTIONS AND ASSESSMENT *1	REFUNDS
1 ALCOHOLIC BEVERAGE TAX	(1) Failure to file—N. J. S. A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N. J. S. A. 54:49-3—1.5% per month, N. J. S. A. 54:49-4—5% penalty (3) Extension of time—N. J. S. A. 54:49-3—9% per annum N. J. S. A. 54:44-1; N. J. S. A. 54:45-1	3 years to assess*3	1 year 54:45-6
2 BUSINESS PERSONAL PROPERTY TAX	(1) Failure to file—N. J. S. A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N. J. S. A. 54:49-3—1.5% per month, N. J. S. A. 54:49-4—5% penalty (3) Extension of time—N. J. S. A. 54:49-3—9% per annum N. J. S. A. 54:11A-13, 17	5 yrs. after filing for additional assessment 54:11A-12b*1	2 yrs. 54:11A-20*2
3 CAPITAL GAINS AND OTHER UNEARNED INCOME	(1) Failure to file—\$25 (2) Failure to pay—10% of tax due; 1% per month (3) Extension of time—N. J. S. A. 54:49-3—9% per annum N. J. S. A. 54:8B-10	3 years to assess 54:8B-12(a)	3 years 54:8B-16
4 CIGARETTE TAX	(1) Failure to file—N. J. S. A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N. J. S. A. 54:49-3—1.5% per month, N. J. S. A. 54:49-4—5% penalty (3) Extension of time—N. J. S. A. 54:49-3—9% per annum N. J. S. A. 54:40A-7	3 years to assess*3	2 years 54:40A-21*
5 CORPORATION TAX	(1) Failure to file—N. J. S. A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N. J. S. A. 54:49-3—1.5% per month, N. J. S. A. 54:49-4—5% penalty (3) Extension of time—N. J. S. A. 54:49-3—9% per annum N. J. S. A. 54:10A-19.1; N.J.S.A. 54:10A-17; 19	(1) 5 yrs. for assessment of add'l tax 54:10A-19.1 *1 (2) 10 yrs. where corporation franchise return duly filed 54:10A-31	2 years 54:10A-23*2

*Penalties and interest were substantially increased by C. 177, P. L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
1 3 yrs. (up to 2 yrs. additional by order of the Director) 54:45-2	(1) Failure to pay at sale or delivery—misdemeanor 54:47-5 (2) False swearing with intent to avoid tax—misdemeanor 54:47-4	(1) Within 30 days after finding by the Director—to the commissioner 54: 45-5 (2) To Div. of Tax Appeals from decision of Director—60 days 54:46-1
2 5 years *3	(1) Failure to file, false or fraudulent filing—misdemeanor *2 \$1,000 and/or up to 1 yr. 54:11A-20 (2) False swearing to avoid paying tax—misdemeanor \$1,000 and/or up to 1 yr. 54:11A-20 *2	Within 3 months to Division of Tax Appeals 54:11A-14
3 3 years *3	(1) Willful failure to file (2) Filing which willfully violates any other requirements of act, rule or regulation Misdemeanor (\$1,000 and/or 1 year) N. J. S. A. 54:8B-10B	(1) Within 30 days of assessment—N. J. S. A. 54:8B-21 (2) Rules of Division of Tax Appeals *2
4 3 years 54:40A-23	(1) Forgery or counterfeiting stamps high misdemeanor 54:40A-29 (2) Possession of counterfeit stamps high misdemeanor 54:40A-29 (3) Possession of cigarettes with counterfeit stamps: more than 2,000 packs—high misdemeanor; less than 2,000 packs—disorderly person 54:40A-29 (4) Preventing or hindering investigation \$250 for each offense 54:40A-27 (5) Making false entries with intent to evade tax—misdemeanor \$250 54:40A-31 (6) Transporting unstamped cigarettes without proper invoices—disorderly person 54:40A-32 (7) Failure to file report or filing false report \$1,000 and/or up to 1 year 54:40A-33 (8) False swearing to evade tax \$1,000 and/or up to 1 yr. 54:40A-34 (9) Violation of Act when no penalty provided \$250 54:40A-36	3 months to appeal assessment by the Director 54:40A-21*2
5 5 years *3	(1) Failure to file, or filing false report—misdemeanor \$1,000 and/or up to 1 yr. *2 54:10A-23. (2) False swearing to avoid paying tax—misdemeanor \$1,000 and/or up to 1 yr. *2 54:10A-23	Within 3 months to Division of Tax Appeals 54:10A-19.2

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTIONS AND ASSESSMENT *1	REFUNDS
6 CORPORATION INCOME TAX	(1) Failure to file—N. J. S. A. 54:49-4—\$2 per day 5% per month, not to exceed 25% (2) Failure to pay—N. J. S. A. 54:49-3—1.5% per month N. J. S. A. 54:49-4—5% penalty (3) Extension of time—N. J. S. A. 54:49-3—9% per annum N. J. S. A. 54:10E-14, 18	5 years to assess 54:10E-19	2 yrs. 54:49-14, -16
7 EMERGENCY TRANSPORTATION TAX	(1) Failure to file— N. J. S. A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N. J. S. A. 54:49-3—1.5% per month, N. J. S. A. 54:49-4—5% penalty (3) Extension of time— N. J. S. A. 54:49-3—9% per annum N. J. S. A. 54:8A-53	(1) 3½ yrs. after return is filed except where return omits more than 25% of income, then 6½ yrs. 54:8A-55	(1) 2 yrs. 54:8A-54 *2 (2) 5 yrs. where deduction disallowed for 1 yr. and allowed other yrs. 54:8A-55
8 INHERITANCE AND ESTATE TAX	(1) Tax paid more than 8 months after death 10%—if delay unavoidable 6% 54:35-3 (2) Failure to testify before appraiser after service of subpoena \$200 penalty 54:34-10	(1) Tax due is lien for 10 yrs. 54:35-5 (2) After 20 yrs. no proceedings to collect 54:35-5.1	3 yrs. from date of final determination or payment 54:35-10
9 MOTOR FUELS TAX	(1) Failure to file a report (distributor or jobber) 20% of tax—N. J. S. A. 54:39-27 (2) Failure to pay—N. J. S. A. 54:49-3—1.5% per month, N. J. S. A. 54:49-4—5% penalty (3) Extension of time—N. J. S. A. 54:49-3—9% per annum N. J. S. A. 54:39-64B	3 years to assess *3	(1) Distributors 1 yr. from payment date 54:39-29 (2) Those refundable 6 mos. 54:39-67
10 PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS TAX	Failure to file report \$100 per day 54:30A-19 and 54:30A-55 interest 1% month *3	2 yrs. *3	2 yrs. *3
11 RETAIL GROSS RECEIPTS TAX	(1) Failure to file—N. J. S. A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N. J. S. A. 54:49-3—1.5% per month, N. J. S. A. 54:49-4—5% penalty (3) Extension of time— N. J. S. A. 54:49-3—9% per annum N. J. S. A. 54:11C-11	3 yrs. *1 54:11C-12	2 yrs. *2 54:11C-13

*Penalties and interest were substantially increased by C. 177, P. L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
6 5 years *3	(1) Failure to file report or filing fraudulently - misdemeanor \$1,000 and/or up to 1 yr. 54:52-1 (2) False swearing to evade tax - misdemeanor \$1,000 and/or up to 1 yr. 54:52-2 (3) Willfully maintaining false or fraudulent books or records - misdemeanor \$1,000 or up to 1 yr. 54:52-4	Within 3 months to Division of Tax Appeals 54:10E-21
7 7 years *3	Failure to file or filing false or fraudulent report - misdemeanor \$1,000 and/or up to 1 yr. 54:8A-54 *2	30 days to appeal assessment by the Director 54:8A-55 *3
8 20 years *3	Willful and knowing misrepresentation to appraiser - misdemeanor 54:34-11	Appeal from appraisal or assessment of tax - within 60 days after making and entering same to Appellate Division Super. Court 54:34-13 Changed to 45 days (Winberry v. Salisbury) 5 N. J. 240
9 Wholesalers and retailers records 2 yrs. 54:39-33; daily-1 yr. 54:39-34 Distributors and gasoline jobbers records 1 yr. 54:39-25	(1) Failure to pay tax - misdemeanor 6 mos. and/or \$1,000 54:39-55 (2) Making any false statements - misdemeanor 6 mos. and/or \$1,000 54:39-55 (3) Concealing any material fact - misdemeanor 6 mos. and/or \$1,000 54:39-55 (4) Obtaining fuel falsely - misdemeanor 54:39-56	(1) Within 6 months to Division of Tax Appeals from docketed debts 54:39-47 (2) Within one yr. from any order or assessment of the commissioner 54:39-49
10 2 years *3	Willfully making any oath perjury, high misdemeanor (2A:13-1) \$2,000 and/or up to 7 yrs. 54:30A-19 and 54:30A-55	Only municipalities can appeal to Division of Tax Appeals by 1st Monday in March 54:30A-21 and 54:30A-57
11 3 years 54:11C-5	Failure to file, willfully filing false return - misdemeanor \$1,000 and/or up to 1 yr.*2 54:11C-11	(1) Within 90 days after assessment to the Director 54:11C-7 (2) Within 3 months after decision to the Division of Tax Appeals 54:11C-9

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTIONS AND ASSESSMENT *1	REFUNDS
12 SALES & USE TAX	(1) Failure to file—N. J. S. A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N. J. S. A. 54:49-3—1.5% per month, N. J. S. A. 54:49-4—5% penalty (3) Extension of time—N. J. S. A. 54:49-3—9% per annum N. J. S. A. 54:32B-26	3 yrs. *1 54:32B-27	2 yrs. after payment of tax by customer 54:32B-20
13 SAVINGS INSTITUTION TAX	(1) Failure to file—N. J. S. A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N. J. S. A. 54:49-3—1.5% per month, N. J. S. A. 54:49-4—5% penalty (3) Extension of time—N. J. S. A. 54:49-3—9% per annum N. J. S. A. 54:10D-5	5 years to assess 54:10D:16	2 yrs. 54:49-14, -16
14 STATE TAX UNIFORM PROCEDURE LAW	(1) Failure to file—N. J. S. A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N. J. S. A. 54:49-3—1.5% per month, N. J. S. A. 54:49-4—5% penalty (3) Extension of time—N. J. S. A. 54:49-3—9% per annum	Not a taxing law	2 yrs. 54:49-14 and 54:49-16
15 TRANSPORTATION BENEFITS TAX	(1) Failure to file—N. J. S. A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure of pay—N. J. S. A. 54:49-3—1.5% per month, N. J. S. A. 54:49-4—5% penalty (3) Extension of time—N. J. S. A. 54:49-3—9% per annum N. J. S. A. 54:8A-105	(1) 3½ yrs. after return is filed except where return omits more than 25% of income, then 6½ yrs. 54:8A-116	(1) 2 yrs. 54:8A-114 *2 (2) 5 yrs. where deduction disallowed for 1 yr. and allowed other yrs. 54:8A-116
16 UNINCORPORATED BUSINESS GROSS RECEIPTS TAX	(1) Failure to file—N. J. S. A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N. J. S. A. 54:49-3—1.5% per month, N. J. S. A. 54:49-4—5% penalty (3) Extension of time—N. J. S. A. 54:49-3—9% per annum N. J. S. A. 54:11B-9, 16	5 yrs. 54:11B-17 *1	2 yrs. *2 54:11B-19

*Penalties and interest were substantially increased by C. 177, P. L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
12 3 years 54:32B-16	Failure to file, willfully filing false returns or failure to pay over tax - disorderly person \$500 and/or up to 6 months 54:32B-26	(1) Where determination is made by Director, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 3 months to appeal to Division of Tax Appeals 54:32B-21
13 5 years *3	(1) Failure to file report or filing fraudulently - misdemeanor \$1,000 and/or up to 1 yr. 54:52-1 (2) False swearing to evade tax - misdemeanor \$1,000 and/or up to 1 yr. 54:52-2 (3) Willfully maintaining false or fraudulent books or records - misdemeanor \$1,000 or up to 1 yr. 54:52-4	Within 3 months to Division of Tax Appeals 54:100-17
14 2 years 54:50-10	(1) Failure to file report or filing fraudulently - misdemeanor \$1,000 and/or up to 1 yr. 54:52-1 (2) False swearing to evade tax misdemeanor \$1,000 and/or up to 1 yr. 54:52-2 (3) Willfully maintaining false or fraudulent books or records misdemeanor \$1,000 and/or up to 1 yr. 54:52-4	(1) 30 days to appeal assessment by Director 54:49-18 (2) Subject to rules of Division of Tax Appeals
15 7 years *3	Failure to file or filing false or fraudulent report-misdemeanor \$1,000 and/or up to 1 yr. 54:8A-114	30 days to appeal assessment by the Director 54:8A-116
16 5 years *3	Willfully failing to file or filing false returns - misdemeanor \$1,000 and/or up to 1 yr. 54:11B-21	Within 3 months after action of the Director to the Division of Tax Appeals 54:11B-18

*1 Except for willfully false or fraudulent return, or no return

*2 State Tax Uniform Procedure Law governs

*3 Administrative Decision

*4 From 2d month after tax due

TABLE 36
SUMMARY HISTORY OF TAXES

Tax & Citation	Date Of Adoption	First Tax Rate	First Tax Change
ALCOHOLIC BEVERAGE TAX N.J.S.A. 54:41-1	1933	April 6, 1933—3¢ per gallon tax on beer	December 5, 1933—3-1/3¢ per gallon of beer \$1.00 per gallon for liquor
BANK STOCK TAX N.J.S.A. 54:9-1	1918	¼ of 1% of a bank and trust company's common stock	1970—rate increased to 1½% of common and preferred stock
BUSINESS PERSONAL PROPERTY TAX N.J.S.A. 54:11A-1	1966	1.3% on 50% of original cost of tangible property used in business	
CAPITAL GAINS AND UNEARNED INCOME TAX N.J.S.A. 54:80-1	1975	1.5% to 8% on unearned income	
CIGARETTE TAX N.J.S.A. 54:40A-1	1948	3¢ per pack (1.5¢ per 10 cigarettes)	April 16, 1956—3¢ to 5¢ per pack of 20 cigarettes
CORPORATION BUSINESS TAX N.J.S.A. 54:10A-1	1884	1/10 of 1% upon turnpike company's par value or number of shares of capital stock; 2% upon gross receipts of car companies	1946—8/10 mill per dollar on allocable net worth; 1958—1½% on allocable net income
C.B.T.—BANKING CORP. N.J.S.A. 54:10A-1et seq.	1975	2 mills per \$ on allocated net worth & 7½% on allocated net income.	
C.B.T.—FINANCIAL CORP. N.J.S.A. 54:10A-1et seq.	1975	2 mills per \$ on allocated net worth & 7½% on all allocated net income	
CORPORATION INCOME TAX N.J.S.A. 54:10E-1	1973	7¼% of allocated net income to corporations not subject to the Corporation Business Tax but deriving income in New Jersey	
EMERGENCY TRANSPORTATION TAX N.J.S.A. 54:8A-1	1961	2% to 10% net income earned in New York State and 1% to 5% on net capital gains	1965—amended to conform with U. S. Revenue Act of 1964
FINANCIAL BUSINESS TAX N.J.S.A. 54:10A-1	1946	¼ of 1% on net worth less specified deductions	1970—increased rate from ¼ of 1% to 1½%
INSURANCE PREMIUMS TAX N.J.S.A. 54:16-1	1885	35/100 of 1% on taxable premiums	1945—2%
MOTOR FUELS TAX N.J.S.A. 54:39-1	1927	2¢ per gallon on fuels on public highways	December 1, 1930—increased from 2¢ to 3¢ per gallon
PUBLIC UTILITY TAXES N.J.S.A. 54:30A-16	1884	2% on gross receipts of telephone & telegraph companies; 0.5% on gross receipts; 5% on dividends; 8% on gross receipts of oil and pipeline companies	1917—rates increased from 2% to 5% with a gradual increase of 1% per year
RAILROAD TAXES N.J.S.A. 54:29A-1	1830	0.5% of either capital stock or cost of the road, equipment and appurtenances	1884—0.5% of total valuations for State use; 1% for local use
RETAIL GROSS RECEIPTS TAX N.J.S.A. 54:32B-1	1966	1/20 of 1% on gross receipts in excess of \$150,000.00	
SALES AND USE TAX N.J.S.A. 54:32B-1	1966	3% or 3¢ on a dollar of retail sales	1970—increased rate to 5% or 5¢ on a dollar
SAVINGS INSTITUTION TAX N.J.S.A. 54:10D-1	1973	5% on net income of savings banks and savings and loan and building and loan associations	
TRANSFER INHERITANCE TAX N.J.S.A. 54:33-1	1892	5% tax on property transferred from decedent to beneficiary	1914—reduced rate of 5% to 2% for immediate family on excess of \$5,000 but not more than \$50,000
TRANSPORTATION BENEFITS TAX N.J.S.A. 54:8A-58	1972	A flat 2.3% on classes of income derived within the taxpayers source state	1975—reduced rate from 2.3% to 2.0%
UNINCORPORATED BUSINESS TAX N.J.S.A. 54:11B-1	1966	¼ of 1% on gross receipts	1975—Temporary additional tax of 1/8 of 1% on gross receipts (Total tax rate 3/8 of 1%)

¹ Distribution to municipalities pursuant to Chapter 135, Laws of 1966.

SUMMARY HISTORY OF TAXES (Continued)

Most Recent Change	No. Of Rate Changes Since Adoption	Revenue Disposition	
		State	Local
1972--liquor increased to \$2.80 per gallon. Wine, vermouth and sparkling wine--\$.30.	6	100%	
1975--banks subject to corporation and business personal property taxes	1	50%	County 25% Municipality 25%
	0		100% (1)
	0	100%	
1972--14¢ to 19¢ per pack of 20 cigarettes	7	100%	
1975--net income tax increase from 5½% to 7½%	11	Net Worth 100% Net Income Approximately 77%	Net Income Approximately 23% (1)
	0	50%	County 25% Municipality 25%
	0	50%	County 25% Municipality 25%
	0	100%	
1972--increase in tax rate schedule from 14% to 15% on taxable income exceeding \$25,000 and a 2½% surcharge	4	100%	
1975--Incorporated financial businesses subject to corporation and business personal property taxes	1	50%	County 25% Municipality 25%
	1	100%	
1972--rate increased from 7¢ to 8¢ per gallon	8	100%	
1960--7½% on gross receipts and 1971--adopted a 50% prepayment provision	7		100%
1948--franchise tax at 10% on operating income based on track miles	12		100%
	0		100% (1)
	1	90%	10% of net receipts but not to exceed \$25 million
	0	100%	
1962--rate increased from 5% to a maximum of 16%	3	95%	County 5%
	1	100%	
	1		100% (1)

¹Surtax does not apply for tax years ending after December 31, 1972 and beginning before January 1, 1975.

CHAPTER VI

LEGISLATION, COURT DECISIONS, ATTORNEY GENERAL OPINIONS AND TAX REFORM PROGRAM

This Chapter is organized into four sections: Recent changes in the Tax Laws, Recent Court Decisions, Recent Attorney General Opinions and Tax Reform Program.

RECENT CHANGES IN THE TAX LAWS

ALCOHOLIC BEVERAGE CONTROL

Alcoholic Beverage Control—License Fees—Chapter 44, P.L. 1976 (approved June 30, 1976). Increases various alcoholic beverage license fees.

CAPITAL GAINS AND OTHER UNEARNED INCOME TAX

Capital Gains and Other Unearned Income Tax—Increase in Threshold and Amendment on Tax Exemption for Senior Citizens on the Sale of a Principal Residence—Chapter 378, P.L. 1975 (approved March 3, 1976). The Act amends the “Tax on Capital Gains and Other Unearned Income Tax Act” by increasing the adjusted gross income threshold for individuals to \$15,000 and for joint return taxpayers to \$30,000. It also amends Section 5 of the original Act to allow senior citizens, widows, widowers and persons entitled to disability benefits under the Federal Social Security Act, a tax exemption on a gain not in excess of \$75,000 from the sale of a principal residence.

CIGARETTE TAX ACT

Cigarette Tax Act—Amendment Redefines Cigarette—Chapter 31, P.L. 1976 (approved June 7, 1976). Amendment to the Cigarette Tax Act (c. 54:40A-2) redefines “cigarette” to include any roll for smoking made of any substance or substances other than tobacco. Prior to the amendment the law required “cigarette” to be composed partly of tobacco.

CIGARETTE SALES ACT

Cigarette Sales Tax—Amendment Redefines Cigarette—Chapter 32, P.L. 1976 (approved June 7, 1976). Amendment to the Unfair Cigarette Sales Act (c. 56:7-19) redefines “cigarette” to include those made of any substances other than tobacco. Prior to the amendment, the law required “cigarette” to be composed partly of tobacco.

CORPORATION BUSINESS

Corporation Business Tax—Subsidiary Redefined—Chapter 28, P.L. 1976 (approved March 3, 1976). Provides under the Corporation Business Tax Act that a parent corporation must own at least 80 percent of the total number of shares of all classes of non-voting stock except that which is limited and preferred as to dividends, in place of 80 percent of each class, if any, of non-voting stock.

GROSS INCOME TAX

Gross Income Tax—Personal Income Tax—Chapter 47, P.L. 1976 (approved July 8, 1976). Provides for the taxation of gross incomes to be administered and collected by the Director of Taxation. The personal income tax is imposed on the New Jersey taxable income of resident and nonresident individuals, estates and trusts for taxable years ending on or after July 1, 1976. The tax rates are 2 percent of taxable income up to \$20,000 plus 2½ percent of such income over \$20,000. The Act repeals, effective July 1, 1976, the Emergency Transportation Tax Act, the Transportation Benefits Tax Act and the Tax on Capital Gains and Other Unearned Income Tax Act. The gross income tax is inoperative until the enactment of the Tenants Property Tax Rebate Act (Senate Bill No. 1546), the Homestead Exemption for Citizens and Residents of the State (Assembly Bill No. 1330) and the State Revenue Sharing Act of 1976 (Assembly Bill No. 1663). See C. 65 and 66, P.L. 1976 for restoration of both Transportation Acts.

Gross Income Tax—Exemption for Post-secondary Education of Dependent Under 22 Years of Age—Chapter 84, P.L. 1976 (approved September 1, 1976). The act allows a taxpayer an additional exemption from his New Jersey gross income in the amount of \$1,000 for each dependent under the age of 22 years who is attending an accredited post-secondary institution of higher education on a full time basis and for whom the taxpayer paid one-half or more of the costs of tuition and maintenance of the dependent's attendance at such institution.

New Jersey Gross Income Tax—Self-Destruct Provisions—Chapter 86, P.L. 1976 (approved September 8, 1976). This bill provides that the New Jersey Gross Income Tax Act shall expire on June 30, 1978. This expiration shall not affect any obligation, lien or duty to pay any taxes, interest or penalties which shall have accrued or may accrue by virtue of any assessment made prior to July 1, 1978.

HOMESTEAD EXEMPTION ACT

Homestead Exemption Act—Homestead Exemption on Residential Property—Chapter 72, P.L. 1976 (approved August 30, 1976). An exemption from real property taxes is allowed on the dwelling and land which is owned and used as the principal residence of the taxpayer, and is his principal place of domicile. In multi-family dwellings, the exemption is limited to the proportionate share that the equalized value of the residential unit occupied by the claimant bears to the total equalized value of the property. Residential property with more than four units or where more than one unit is used for business or commercial purposes does not qualify. The exemption is (a) \$1.50 per \$100 of equalized value up to \$10,000 of equalized value, or two-thirds

of equalized value, whichever is less, plus (b) 12.5% of the effective tax rate in the municipality where the exemption is granted multiplied by \$10,000 of equalized value, or two-thirds of equalized value, whichever is less. In addition, a senior citizen taxpayer 65 years of age or over, or a disabled person under 65 years of age, or a surviving spouse if over 55 years of age of such a senior citizen or disabled person is entitled to an additional exemption of \$50. The exemption is limited to 50% of the property tax otherwise due for the pre-tax year. Application for exemption must be filed with the assessor of the taxing district by November 1, 1976 and must reflect the prerequisites for exemption as of October 1, 1975, and on or before September 1 annually thereafter, reflecting the exemption prerequisites as of October 1 of the respective pre-tax year. The exemption will apply to property taxes due and payable on and after January 1, 1977.

LOCAL PROPERTY TAX

Local Property Tax—Payment for Loss of Revenue by Sewerage Plant Facilities Located in Municipalities—Chapter 254, P.L. 1975 (approved November 25, 1975), provides that included in the cost of operation of sewerage plant facilities shall be a sum equal to the loss of real estate tax revenues experienced by any municipality by reason of the location of a sewer plant serving other municipalities which monies shall be paid annually to the municipality in which the sewer plant is located.

Local Property Tax—Farmland Assessment Application for Tax Year 1974—Chapter 281, P.L. 1975 (approved January 12, 1976). Provides for an extension of time for the filing of certain farmland assessment applications for the tax year 1974. The Act is special legislation and applies only to the tax year 1974.

Local Property Tax—Amendment to Tax Abatement Statute—Chapter 283, P.L. 1975 (approved January 12, 1976). Clarifies the definitions of "Dwelling" and "Home Improvement" in the tax abatement statute (Chapter 104, P.L. 1975), provides for passage of ordinances by the Governing body providing for abatements and authorizes the Department of Community Affairs to promulgate rules and regulations.

Local Property Tax—Property Tax Assessment—Chapter 365, P.L. 1975 (approved March 3, 1976). Permits tax assessors to assess in the current tax or next succeeding tax year any taxable property omitted from the assessment list for the particular tax year.

Local Property Tax—Postpones Application of Chapter 123, P.L. 1973 to 1978—Chapter 33, P.L. 1976 (approved June 7, 1976). Postpones the applicability of P.L. 1973, Chapter 123 concerning certain rebuttable presumptions relating to the tax appeals from the 1976 tax year to the 1978 tax year. P.L. 1973, c. 123 provides a remedy whereby a taxpayer whose property is in excess of 15 percent of the common level of a municipality would have the right to have his property brought down to the average level.

Local Property Tax—Moratorium on Revaluation for Certain First Class Cities—Chapter 58, P.L. 1976 (Approved July 28, 1976). Imposes a six-month moratorium on the revaluation of property in first-class cities with populations over 300,000.

MOTOR FUELS TAX

Motor Fuels Tax—Fuel Sold to State—Chapter 314, P.L. 1975 (Approved February 19, 1976). Provides that taxation of motor fuels shall not apply to fuels sold to the State or any of its political subdivisions and provides for reimbursement of fuel taxes for autobuses operated on State highways on regular route passenger service conferred by R.S. 48:4-3.

RETAIL GROSS RECEIPTS TAX

Retail Gross Receipts Tax—Repealed Effective January 1, 1977—Chapter 81, P.L. 1976 (approved September 1, 1976). This act repeals the retail gross receipts tax effective January 1, 1977. The repeal does not affect any obligation, lien or duty to pay any retail gross receipts tax which may have accrued prior to January 1, 1977.

REVENUE SHARING ACT OF 1976

Revenue Sharing Act of 1976—Revenue Sharing and State Aid—Chapter 73, P.L. 1976 (approved August 30, 1976). This bill creates a Revenue Sharing Fund of \$100 million or 10% of the net revenues from the personal income tax, whichever is greater (\$100 million for 1976 and 1977). This fund will be distributed to municipalities with effective tax rates exceeding \$1 per \$100 of true valuation according to a population formula. In addition, the municipalities would be reimbursed for the amount of the senior citizens deduction and veterans deduction.

TENANTS PROPERTY TAX REBATE ACT

Tenants Property Tax Rebate Act—Rebate to Tenants—Chapter 63, P.L. 1976 (approved August 17, 1976). This bill requires landlords who benefit by the property tax relief provided by the State Aid for Schools Fund to pass 50% of it on to their tenants. Notice of the tax rebate would have to be given to each tenant and a local enforcement agency, and be posted on the rented premises. Violations of the act would entitle tenants to receive twice the amount of the rebate but not less than \$100.00. Violations would also subject a landlord to a monetary penalty of not more than \$1,000.00 to be enforced by the local enforcement agency.

UNINCORPORATED BUSINESS TAX

Unincorporated Business Tax—Repealed Effective January 1, 1977—Chapter 80, P.L. 1976 (approved September 1, 1976). This act repeals the unincorporated business tax effective January 1, 1977. The repeal does not affect any obligation, lien or duty to pay any unincorporated business tax which may have accrued prior to January 1, 1977.

Unincorporated Business Tax—Deduction of Motor Fuels Taxes—Chapter 391, P.L. 1975 (approved March 3, 1976). Provides that in calculating the unincorporated business tax, retail dealers of motor fuels may deduct from gross receipts State and Federal motor fuels taxes.

MISCELLANEOUS

Rate of Interest at Municipal Tax Sales—Chapter 210, P.L. 1975 (approved September 25, 1975). Provides that the officer making sale shall strike off and sell to the municipality in fee for redemption any parcel of real property in accordance with a bid or at the lowest rate of interest but not in excess of 12%, in place of 8%.

Local Tax Authorization Act—Chapter 262, P.L. 1975 (approved December 18, 1975). Extends the application of the “Local Tax Authorization Act of 1970” (P.L. 1970, c. 326) from January 1, 1976 to January 1, 1977. Under the Act, the City of Newark is empowered to impose certain taxes for a limited period of time.

County Boards of Taxation and County Government—Chapter 309, P.L. 1975 (approved February 17, 1976). Permits counties which have deposited moneys in a special trust fund in lieu of expending such for purposes authorized by law to use moneys collected as motor vehicle fines for general county expenses and permits the county board of taxation to recalculate and reapportion the county tax rate.

Purchases by County and Municipal Authorities—Chapter 333, P.L. 1975 (approved March 3, 1976). Permits authorities created by one or more counties or municipalities to enter into joint agreements or make purchases under contract on behalf of the State; validates certain past joint purchases.

Local Improvements to Undeveloped Farmland—Chapter 341, P.L. 1975 (approved March 3, 1976). Defers payment of the assessment for local improvements as to undeveloped farmland until it is to be subdivided or improved by construction of a residential, commercial or industrial structure.

Prohibits Financial Institutions from Engaging in the Insurance Business, Chapter 346, P.L. 1975 (approved March 3, 1976). Prohibits certain financial institutions from engaging in general business of insurance.

Appeal from Assessment of Real Property Taxes—Chapter 361, P.L. 1975 (approved March 3, 1976). Requires any taxpayer who files an appeal from an assessment of real property tax to pay no less than 90 percent of the taxes, even though his petition might request a reduction in excess of 10 percent of the taxes.

Closing Agreements and Compromises—Chapter 387, P.L. 1975 (approved March 3, 1976). Authorizes the Director of the Division of Taxation to enter into closing agreements and compromises with taxpayers, subject to limitations and restrictions.

Municipal Bonds—Chapter 38, P.L. 1976 (approved June 28, 1976). Provides procedures for obtaining pledges, State Urban Aid and Business Personal Property Tax Replacement Revenues to guarantee debt service on qualified municipal bonds.

Municipal Budget—Chapter 48, P.L. 1976 (approved July 8, 1976). Permits municipalities to anticipate in the municipal budget receipt of State aid under the Safe and Clean Neighborhoods Act.

Appropriation Funding Bill—Chapter 64, P.L. 1976 (approved August 17, 1976). This bill appropriates \$551,000,000 to fund the schools, the home-
stead property tax exemption, and the revenue-sharing program.

Reinstatement of Emergency Transportation Tax and Transportation Benefits Tax—Chapter 65, P.L. 1976 (approved August 17, 1976). This bill deletes from the Income Tax Act the two sections which repeal the Emergency Transportation Tax Act and the Transportation Benefits Tax Act.

Provides for the Payment of the Greater of the Emergency Transportation Tax, the Transportation Benefits Tax or the Gross Income Tax—Chapter 66, P.L. 1976 (approved August 17, 1976). This bill provides that persons subject to either of the commuter taxes must pay the greater of the amount of tax due under the Emergency Transportation Tax Act and the Transportation Benefits Tax Act or the New Jersey Gross Income Tax Act.

The amount of tax which exceeds that due under the New Jersey Gross Income Tax Act is to be deposited in the Transportation Benefits Fund or the Transportation Fund, established by the two commuter tax acts. This money is dedicated to the improvement of transportation and transportation facilities in the critical areas covered by the acts.

The amount of tax liability which is due under the New Jersey Gross Income Tax Act is to be deposited in the Property Tax Relief Fund established under that act.

5% Limitation on Increase in Municipal and County Appropriations—Chapter 68, P.L. 1976 (approved August 18, 1976). Beginning with the tax year 1977, municipalities other than those having a municipal tax levy of \$0.10 or less per \$100 and counties are prohibited from increasing their final appropriations by more than 5% over the previous year, except as provided for in the act. Excepted from the act are increases resulting from revenue generated by applying the general tax rate of the preceding year to the apportionate value of new construction or improvements; capital expenditures; emergency appropriations approved by at least two-thirds of the governing body; appropriations for debt service; amounts required for funding a preceding year's deficit; amounts reserved for uncollected taxes; expenditures mandated after the effective date pursuant to State or Federal law; and expenditures of amounts derived from new or increased service fees imposed by ordinance or derived from the sale of municipal assets.

Replaces Revenues Lost to Municipalities by the Repeal of the Unincorporated Business Tax and Retail Gross Receipts Tax—Chapter 82, P.L. 1976 (approved September 1, 1976). This act replaces the revenues lost to municipalities by the repeal of the unincorporated business tax and the retail gross receipts tax. The replacement monies are from the revenues obtained from corporation business tax.

Gambling Casinos—Assembly Concurrent Resolution—126 2nd OCR (filed July 6, 1976). Amends the New Jersey Constitution, after referendum to permit State controlled operation of gambling casinos in Atlantic City.

New Jersey Constitution—Homestead Credit—Assembly Concurrent Resolution 109 (filed July 14, 1976). Amends the New Jersey Constitution, after referendum, to provide a homestead rebate or credit for senior citizens, disabled citizens and their surviving spouses.

Dedication of Funds—Assembly Concurrent Resolution—140 (filed July 14, 1976). Dedicates net annual receipts of any State tax levied on personal incomes to reduction of local property taxes.

Efficiency and Economy in State Government—Senate Concurrent Resolution—141 (filed July 9, 1976). Creates a 10 member Commission on Efficiency and Economy in State Government to uncover and report waste, duplication, inefficiency and mismanagement in State governmental operations.

RECENT COURT DECISIONS AFFECTING TAXATION

ALCOHOLIC BEVERAGE TAX

Alcoholic Beverage Tax—Sale Includes Stolen Alcoholic Beverages—Hoffmann Import and Distributing Company v. Director, Division of Taxation—Division of Tax Appeals—October 2, 1975. The Division of Tax Appeals upheld an assessment by the Division of Taxation on alcoholic beverages stolen from the premise of the petitioner, a wholesale liquor dealer. N.J.S.A. 54:43—1 levies a tax upon the sale or delivery of alcoholic beverages within the State. Under N.J.S.A. 54:41—2 a sale is defined to include, in addition to its ordinary meaning, any exchange, gift, loss, theft or other disposition of alcoholic beverages. The States does not have the burden of establishing that the goods remained in the state. At the time of the theft the merchandise was at rest in the State of New Jersey. The burden of proving that the stolen merchandise passed out of New Jersey is upon the petitioner. The Legislature had dealt with the sale of intoxicating liquors in an exceptional way. They have determined that the word “sale” includes a theft. The determination is not unreasonable in the light of the difficulties of the state in determining whether liquor, allegedly stolen, has through fraud or artifice escaped taxation.

BUSINESS PERSONAL PROPERTY TAX

Business Personal Property Tax—Exemption of Copper Rollers as Supplies Used or Consumed in Production—Allied Textile Printers Corp. v. Director, Division of Taxation, Division of Tax Appeals, October 2, 1975. The Division of Tax Appeals reversed the Division of Taxation for a Business Personal Property Tax assessment and held that although the copper rollers constitute tangible goods used or held for use in taxpayer's printing business, they are exempt from the Business Personal Property Tax under N.J.S.A. 54:11A-2 (b) (1) as supplies used or consumed in production. No significance was placed on the fact that the copper rollers are depreciable property for Internal Revenue Service purposes. This decision has been appealed to the Superior Court, Appellate Division.

CORPORATION BUSINESS TAX

Corporation Business Tax—Allocation Allowed Where Home Offices Maintained by Sales Engineers—Hoeganaes Corporation v. Director, Division of Taxation, Division of Tax Appeals, October 2, 1975. The Division of Tax Appeals held that the petitioner, a manufacturer of powdered metals with its principal office and factory in New Jersey, was entitled to allocate its net worth and net income for corporate business tax purposes under N.J.A.C. 18:7-7.2(a). The petitioner made sales in 40 states as well as in foreign countries and maintained sales engineers in six states to service customers' complaints, receive orders and assist in the solution of the customers' manufacturing problems. The sales engineers were on the company payroll and made space available as offices in their homes from which they conducted their business. It was held that petitioner "maintained, occupied and used" the sales engineers' offices "in carrying on its business" and is entitled to allocate its net worth and net income for corporation business tax purposes. It is not necessary that taxes be paid to a foreign state as a condition to allocation of New Jersey taxes. Petitioner has appealed to the Superior Court, Appellate Division.

Corporation Business Tax—Nominee Titleholder—Reportable Assets—Somerset Apartments, Inc. v. Director, Division of Taxation, 134 N.J. Super. 550 (App. Div., 1975). Held that a corporation which was merely the owner of record or nominee titleholder of an apartment house must include the value thereof in computing the net worth under the Corporation Business Tax Act, N.J.S.A. 54:10A-1 et seq. Decision of the Division of Tax Appeals dated December 6, 1973 was reversed.

Corporation Business Tax—Allocation of Receipts—Interstate Commerce—Texas Eastern Transmission Corporation v. Director, Division of Taxation, (App. Div., 1976) (unreported). Petitioner transported gas via pipeline, which was measured at Lambertville and Hanover, New Jersey, and switched at such place to Algonquin Gas Transmission Company's pipelines, which gas ended up and was consumed by Algonquin's customers in the Northeastern United States, including New Jersey. Held that petitioner relinquished possession of the gas at the point where its pipeline connected with those of Algonquin in

New Jersey. Thus the physical transfer occurred in New Jersey, which satisfied the requirement that “shipment” or delivery occurred within the State. Taxpayer’s involvement in the transaction ceased in New Jersey. Nexus for taxation of petitioner and inclusion of sales in the business allocation factor existed in New Jersey, and the receipts in question could be used in determining the tax. The Appellate Division of the Superior Court affirmed the judgment of the Division of Tax Appeals. Petition for certification has been filed by the taxpayer to the New Jersey Supreme Court.

EMERGENCY TRANSPORTATION TAX

U.S. Supreme Court—New Jersey Emergency Transportation Tax—High Court Refuses to Hear New York Complaint Against the New Jersey Emergency Transportation Tax—State of New York v. State of New Jersey, Docket No. 71 (original), 45 U.S. Law Week 3248, October 5, 1976. A motion for leave to file a bill of complaint was denied on October 4, 1976, by the U.S. Supreme Court. The State of New York had asked that the New Jersey Emergency Transportation Tax Act be declared unconstitutional. The court followed the case of **Commonwealth of Pennsylvania v. State of New Jersey**, 44 U.S. Law Week 4916, July 17, 1976.

INHERITANCE TAX

Inheritance Tax—Gifts In Contemplation of Death—American National Bank and Trust of New Jersey v. Glaser, Director of the Division of Taxation (App. Div., 1976) (unreported). The Appellate Division ruled that a gift of shares of bank stock made by decedent approximately two years prior to his death (at age 92) was held to have been transferred in contemplation of death within the meaning and the time set forth in N.J.S.A. 54:34–1(c). The court said that it is sufficient to create a gift in contemplation of death if an impelling, rather than an incidental, motive exists to make a present transfer in lieu of a testamentary disposition. The court, after making an independent review concluded that the plaintiff failed to meet the burden of rebutting the statutory presumption in the case from the proofs and reasonable inferences therefrom.

Inheritance Tax—Domicile—Citizens Bank and Trust Company, et al. v. Glaser, Director, Division of Taxation— 70 N.J. 72 (1976). The New Jersey Supreme Court held that the decedent was domiciled in Virginia at the time of her death and therefore her estate was not subject to the New Jersey Inheritance Tax with respect to her intangible personal property. The decedent had sold her home in New Jersey at the time of her husband’s death in 1933 and purchased a home in Virginia. Although she continued to maintain a summer home in Beach Haven, New Jersey, the court found that the evidence established a **prima facie** case of removal of domicile from New Jersey to Virginia after the death of the decedent’s husband. The State of New Jersey did not refute the **prima facie** case showing a removal of domicile from New Jersey to Virginia, by merely showing that deceased had voted in New Jersey and had paid her Federal Income Tax using her New Jersey summer residence address in Beach Haven. The proof supported an inference

that these acts were deliberate tactics to avoid payment of the Virginia State Income Tax. While it is the burden of the State to show taxability of the estate in New Jersey by a preponderance of the evidence pursuant to **Lyon v. Glaser** (60 N.J. 259, 1972), the establishment of decedent's initial domicile in New Brunswick, New Jersey created a procedural presumption of domicile in New Jersey and placed the burden upon the estate of coming forward with evidence to show an intention to acquire a new domicile in Virginia. **Prima facie** proof to that effect was presented and, therefore, the ultimate burden of persuasion on the issue continued with the State that asserted that domicile remained at the original place.

Inheritance Tax—Bequest by Will in Accordance with Separation Agreement is Taxable—Warren Lloyd Lewis and United States Trust Company of New York, Executors of the Estate of Frank B. Allen, deceased v. Sidney Glaser, Director of the Division of Taxation (App. Div., 1976) (unreported). The Appellate Division affirmed the decision of the Inheritance Tax Bureau and held that a bequest by will made in accordance with the terms of a separation agreement is subject to New Jersey Inheritance Tax and that the matter is controlled by **Kelly v. Glaser**, 112 N.J. Super. 419 (App. Div., 1970).

Inheritance Tax—Property Included in Calculating Executor or Administrator's Commissions—In Re Estate of Edward Widenmeyer, 70 N.J. 458 imposition of the Transfer Inheritance Tax in denying appellant, the surviving wife in a common law marriage, the status of a Class D beneficiary rather than a Class A beneficiary. Appellant and decedent began living together in 1935, knowing the impediment that existed because of her previous undissolved marriage. A divorce from her husband was obtained in 1950 and there never was a time when appellant and the deceased could have joined in a common law marriage prior to the abolishment of common law marriages in 1939 in N.J.S.A. 37:1-10. Certification to the Supreme Court was granted 69 N.J. 80 (1975).

Inheritance Tax—Property Included in Calculating Executor or Administrator's Commissions—In Re Estate of Edward Widenmeyer, 70 N.J. 458 (1976). The Supreme Court of New Jersey affirmed the decision of the Appellate Division and held that the amount of the executor's or administrator's commissions cannot be allowed on real estate that has been specifically devised since it does not come into the fiduciary's hands. The executor's or administrator's commissions can only be allowed on property which passes through the fiduciary's hands. Real estate normally passes directly to the heirs or devisees of the decedent. It is only when the personal estate is insufficient to pay the debts and costs of administration of the estate or to pay pecuniary legacies that the real estate must be sold and it therefore comes into the fiduciary's hands for that purpose. In the latter cases where the real estate comes into the fiduciary's hands, the commissions can be allowed thereon. The court affirmed the Appellate Division, upheld the Regulation N.J.A.C. 18:26-7.10 (d), and held that the executor's or administrator's commissions are not allowed on real estate specifically devised that does not come into the fiduciary's hands.

LOCAL PROPERTY TAX

Local Property Tax—Farmland Assessment—Amwell Valley Land Corporation v. Township of West Amwell and F. L. Whitney and Elizabeth Whitney v. Township of West Amwell (App. Div., 1976) (unreported). The Appellate Division affirmed the Division of Tax Appeals and held that the petitioners' land qualified for the farmland assessment for the tax year 1972. Petitioners who qualified in all respects for the farmland assessment filed their applications on August 6, 1971. Petitioners had received a notice mailed July 1 that they were to file their application by August 1. Prior to 1971, October 1 of the pre-tax year was the filing date expressed in all applicable provisions of the Farmland Assessment Act of 1964 (N.J.S.A. 54:4-23.1 et seq.). N.J.S.A. 54:4-23.6 (Section 6) was amended to change the filing date from October 1 to August 1 by P.L. 1970, c. 243, which was effective January 1, 1971. N.J.S.A. 54:4-23.13 (Section 13) was amended by P.L. 1972, c. 146, effective September 7, 1972 to change the date from October 1 to August 1 P.L. 1971, c. 400, effective January 10, 1972 added a new section, N.J.S.A. 54:4-23.15a, to provide that the local assessor on or before July 1 shall mail a notice to each taxpayer whose land had previously qualified, which was to be completed on or before August 1. The Administrative Rules issued by the Local Property Tax Bureau did not reflect the change from October 1 to August 1 until after petitioners had filed their applications. The September 9, 1971 issue of the NEW JERSEY REGISTER contained a notice indicating the adoption of a change in the rules effective August 12. In view of the confused status of the laws and rules with respect to the appropriate filing date as they existed on August 6, 1971, the court was reluctant to conclude that the 1970 amendment to Section 6, N.J.S.A. 54:4-23.6, expressed a clear intent by the Legislature to change the filing date to a mandatory August 1 deadline to be applied in 1971. The court held that when petitioners filed their applications, the August 1 deadline was so unclear and flexible that the Division of Tax Appeals could properly conclude that the petitioners had substantially complied with the filing requirements.

Local Property Tax—Farmland Assessment—Township of Andover v. Frank Kymer, George Hayek, Alexander Lazor, Frank E. Mazuy, II and Frederick J. Schuman, 140 N.J. Super. 399 (App. Div., 1976). The Appellate Division affirmed the judgment of the Division of Tax Appeals and held that all of the approximately 200 acres of land owned by the taxpayers qualified for its farmland assessment for the tax year 1970 under the Farmland Assessment Act of 1964, N.J.S.A. 54:41-23.1 et seq. The taxpayers had purchased the land in 1970 and by an agreement with the previous owners, permitted them to farm the land. In 1968, 1969, and 1970 the previous owners grew and cut hay on the farm for a value of over \$500 each year. The court held that the farmland assessment is not limited to that part of the land that is actually devoted to agricultural or horticultural use but includes the entire tract of land actively devoted to agricultural use. Woodland, wet areas and other acreage having a marginal value for agricultural or horticultural use may also be given such tax advantage, as long as they are part of, appurtenant to, or reasonably required for the purpose of maintaining, the land actually devoted to farm use, particularly where it has been part of the farm for a

number of years. The land does qualify for the farmland assessment even though the taxpayer holds the land for resale. The land is not presently being used for any other purpose but farming. The production and sale of hay are not the incidental use of the land.

Local Property Tax—Real or Personal—City of Bayonne v. Port Jersey Corporation, etc., Division of Tax Appeals, April 1, 1976. The Division of Tax Appeals held that three cranes weighing approximately 500 tons, set on wheels that run along a pair of rails 50 feet apart for a distance of 1800 feet are personal property. Their function is to lift large boxes filled with materials to be transported by container ships. The Division ruled that such articles were not permanently affixed to the ground or building and need no adaptation thereto, are easily removable, and can be used elsewhere without material injury to the building or the articles themselves. They therefore retain their character as personal property.

Local Property Tax—Farmland Assessment—Lise A. Biel v. Township of Bethlehem, Division of Tax Appeals, October 2, 1975. The Division of Tax Appeals upheld petitioner's application for a farmland assessment for the tax years 1973 and 1974 on land devoted to woodlands where, since 1969, the land has been devoted to the cutting and sale of firewood and in 1970, pursuant to the directions of the Division of Parks and Forestry, a tree cutting and weeding plan was adhered to and was continued through the years in question; and that the sale of wood, for each year in question, resulted in gross income of at least \$500. It was held that more than a roadside inspection or counting of stumps was required to sustain a denial of a farmland assessment application. It was found that this is particularly true where the application for a farmland assessment had been granted for the immediately preceding years.

Local Property Tax—Non-Profit Corporation—Boys' Club of Clifton, Inc. v. Township of Jefferson, 137 N.J. Super. 136 (App. Div., 1975). The Appellate Division reversed the Division of Tax Appeals and held that vacant land which was acquired by a non-profit corporation, subsequent to the original acquisition of the land and building, was not exempt from real property tax even though the vacant land is exclusively devoted to purposes of the charitable organization. The original land and building devoted to purposes of the charitable organization was already exempt from real property taxes under N.J.S.A. 54:4-3.6 for the tax years in question, 1971 and 1972. The court followed the case of **Sisters of Charity v. Cory**, 73 N.J.L. 699 (E&A 1907) which held that if a charitable organization acquires a tract of land and erects thereon a building which it devotes to uses exclusively charitable, and afterwards purchases other lands which it devotes to the same uses, such after-acquired property, whether it be adjacent to or located at a distance from the original building, is not within the exemption provision. Petition for certification has been granted. 70 N.J. 143 (1976).

Local Property Tax—Exempt Property—Township of Brick v. Al Mott Evangelistic Association, Division of Tax Appeals, April 1, 1976. The Division of Tax Appeals held that a farm house which was donated by the occupant to a newly formed church was not entitled to exemption under the Statute 54:4-3.6 as premises used exclusively as a church where the grantor

who was not a member of the clergy continued to reside in the farm house. The minister testified that one room of the house was used to start a life line and it had a telephone in it which was manned 24 hours a day. Prayer meetings were held in the back yard. Although the occupant of the farm house answered the telephone in the evenings and at night, such duties were not sufficient to have the premises used exclusively as a church.

Local Property Tax—Barge and Superstructure Held to be Tangible Personal Property—The Celotex Corporation v. Borough of Edgewater—(App. Div., 1976) (unreported). The Appellate Division affirmed the Division of Tax Appeals and held that a barge and superstructure which was used to transfer materials from a ship's hull by bucket to a conveyor was tangible personal property. There was sufficient credible evidence that the barge and its superstructure could be removed from its present location and used elsewhere without material injury. The court upheld the finding of the Division of Tax Appeals of \$35,000 per acre for the total acreage which was supported by a sale of land upon which there are sufficient evidence of similarity and upon which reasonable inferences could be drawn. The court also held that it found no basis in the record of favorable treatment for the taxpayers which would constitute discrimination. The court also held the acreage utilized by the Division of Tax Appeals in computing true value was contained in the report of the taxpayer's expert and was not incorrect. The court also held that there was credible evidence to support the determination of the Division of Tax Appeals in the assessment for improvements on Block 91. The court conceded that the Division of Tax Appeals inadvertently ascribed a deduction for improvements in Block 92 to \$744,555, whereas such reduction should have been to \$426,700. The determination of the Division of Tax Appeals was affirmed except as modified with respect to improvements on Block 92.

Local Property Tax—Tax Exemption for Exclusive Use for Religious and Charitable Purposes—Churc of God of Garden State, Inc. v. City of Long Branch, Division of Tax Appeals, May 6, 1976. The Division of Tax Appeals held that real property owned by the petitioner which was occupied by a licensed minister and his family and used for bi-weekly meetings of the local congregation of 75 people was not entitled to exemption from the municipal assessment as property devoted exclusively to religious purposes. The case of **Cresskill v. Northern Valley Evangelical Free Church**, 125 N.J. Super. 585 (1973) was followed and it was held that a licensed minister was not an ordained minister who is an officiating clergyman of the religious corporation which employs him and, therefore, property occupied by a licensed minister is not entitled to a tax exemption as a parsonage. Since the property is not used exclusively for religious purposes it is not entitled to exemption from the municipal assessment under N.J.S.A. 54:4-3.6. The Division of Tax Appeals affirmed the real property tax assessment for the tax year of 1973 for the amount provided for in the County Board's decision.

Local Property Tax—County Equalization—Township of Clinton v. Hunterdon County Board of Taxation— Division of Tax Appeals, September 4, 1975. The Division of Tax Appeals upheld the Hunterdon County 1975

Equalization Table. It was held that two sales used by the Director of the Division of Taxation in his sales study were properly excluded by the County Tax Board in compiling the Final Table of Equalization. One sale was correctly excluded because the value of the property was materially influenced by zoning changes which occurred between the date of assessment and the date of sale. The second sale was made by an executor and was not useable in determining assessment-sales ratios.

Local Property Tax—Exemption of Property of Non-Profit Organization—Cumberland County Cooperative Fair Association v. City of Millville, Division of Tax Appeals, September 4, 1975. The Division of Tax Appeals held that real property leased to the petitioners from the County of Cumberland to be used for public functions like fairs was subject to assessment for real property taxes.

Local Property Tax—Veteran's Deduction—Emerson L. Darnell v. Township of Moorestown, Division of Tax Appeals, January 8, 1976. The Division of Tax Appeals held that the petitioner was not entitled to a veteran's deduction of \$50 from real property taxes for non-combatant civilian public service. The New Jersey statute under which the tax deduction is granted makes no provision for non-military work of national importance. It was held that there is sufficient difference between one who has served in the military service and one who has served in a non-combatant civilian post to warrant different treatment under the law. The denial of the tax deduction to petitioner under the statute does not deprive him of his constitutional guarantee of religious freedom or of equal protection of the law.

Local Property Tax—Tax Exemption for Property Used for Historical Societies—Dover General Hospital v. Town of Dover, Division of Tax Appeals, October 2, 1975. The Division of Tax Appeals held that the petitioner is not entitled to tax exemption on real property owned by the Dover General Hospital and leased to the Dover Area Historical Society, a non-profit organization under N.J.S.A. 54:4-3.6 inasmuch as said statute did not provide for tax exemption where the property was owned by a hospital.

Local Property Tax—Remedy for Noncompliance with Revaluation Order—Essex County Board of Taxation v. City of Newark, et al., 139 N.J. Super. 264 (App. Div., 1976). This is an appeal from an order to provide funds to meet the cost of the revaluation contracts which the County Board has been authorized to enter into on behalf of the City of Newark. The order authorized the County Board to receive from the State Treasurer Newark's share of replacement revenues to be distributed to them pursuant to N.J.S.A. 54:11D-1, et seq. and to use a portion of these revenues to fund the necessary revaluation contracts. The City of Newark had not complied with the previous orders of the trial court to undertake a revaluation of all its real property for the tax year 1976. The Appellate Division reversed the order of the trial court and remanded the case for further proceedings consistent with the opinion of the upper court. It was held that municipal funds may not be disbursed for any purpose unless there has been a prior appropriation for

that purpose. The court pointed out that there has been a flagrant violation by the governing body of the City of Newark of the trial court's orders and that the members of the municipal council are subject to charges of criminal contempt as well as commitment until the orders have been complied with. The court further states that there should be no delay in the institution of proceedings against the members of the municipal council who choose to disobey the orders of the trial court to revalue. A collateral matter is now pending before the New Jersey Supreme Court where a decision has been reserved. (See P.L. 1976, c. 58 for a 6 month postponement of the order)

Local Property Tax—Discrimination—First Real Estate Investment Trust of New Jersey v. Borough of Spring Lake Heights, Division of Tax Appeals, December 4, 1975. On appeal from an assessment of a large garden apartment complex for the tax years 1971, 1972 and 1973, the Division of Tax Appeals found support for taxpayer's claim for discrimination and reduced the assessment. There was no evidence of a lack of a common level, but rather evidence that the common level was other than 100 percent. A revaluation of the borough was accomplished in 1974, and there was no proof of when the prior revaluation was done. A judgment was entered based upon the average ratio for the three years which amounted to 77 percent.

Local Property Tax—Farmland Assessment—Franklin Estates, Inc. v. Township of Edison— 142 N.J. Super 179 (Appellate Division, 1976). The Appellate Division affirmed the Division of Tax Appeals and held that the taxpayer had not met its burden of proving that it was qualified under the Farmland Assessment Act for reduced property tax assessments for the tax years 1971 and 1972. The proofs did not show that the amount of land allegedly farmed was in excess of five acres and the testimony of gross income attributable to the land in question could not be substantiated. The court held that the statutory provisions at N.J.S.A. 54:4-23.13b, which provides that the assessor of the taxing district shall forward to the owner a notice of disallowance of farmland status on or before November 1 of the pretax year, are directory rather than mandatory. A late notice does not result in an automatic allowance of farmland status in the absence of evidence that the delay has prejudiced the taxpayer. The court also held that the disparity between the reasons given for rejection of taxpayer's claim in the notice and reasons found by the Division of Tax Appeals to sustain the rejection does not necessarily require that the farmland assessment be granted. The statute demands proof that specified criteria be met as a condition to a farmland assessment under the statute. The taxpayer was given a full opportunity to establish compliance with the mandatory statutory criteria as to the amount of land being farmed and the income derived therefrom and had failed to meet the burden of proof. The court also held the statute incorporated the constitutional language and that to qualify for the farmland status the land actively devoted to agricultural or horticultural use must not be less than five acres in size. The five acres minimum must be actively devoted to agricultural or horticultural use as those terms are defined in the act. Substantial evidence supports the determination that on the basis of the proofs adduced, five acres was not being actively devoted to agricultural or horticultural use. The court sustained the Division of Tax Appeals in denying the tax the farmland status.

Local Property Tax—Classification of Property as Real or Personal—Hudson Tank Storage Company v. Township of Weehawken, Division of Tax Appeals, September 4, 1975. The Division of Tax Appeals held that tanks used to store vegetable oil are personal property. The **National Lead** case was followed and it was found that the tanks are not attached to the land and are moved regularly without any damage to the land. Because the tanks are often moved, no intention of permanence can be inferred.

Local Property Tax—Farmland Assessment—August Haag v. Township of Jackson—Township of Jackson v. August Haag—Division of Tax Appeals, June 3, 1976. The Division of Tax Appeals entered a judgment against petitioner's land for a roll back tax assessment of \$14,220 for the tax years 1971, 1972 and 1973. It was held that 30.3 acres of woodland in Jackson Township was not part and parcel of 4 acres of petitioner's chicken farm and one-half acre devoted to raising berries, currants and grapes. The chicken farm (4 acres) and berry raising farm (one-half acre) as well as another 29 acres of woodland were in Manchester Township. It was held that there was no clear evidence that the woodland or any part thereof was needed in conjunction with the operation of the chicken farm. It was also held that the woodland on its own could not obtain a farmland exemption since the sales of wood failed to meet the gross income requirement of the statute; namely, \$500 average gross income for the first five acres, plus \$0.50 per acre for the rest of the woodland. Judgment was entered denying the roll back tax assessment on the land in question for the tax years 1971, 1972 and 1973.

Local Property Tax—Valuing Land For Assessment Purposes—Humble Oil and Refining Company v. Borough of Englewood Cliffs, 135 N.J. Super 26, (App. Div. 1975). The Appellate Division upheld the 1969 and 1970 assessment on the taxpayer's land. It held that in assessing real property leased to the oil company for the operation of a service station, the number of gallons of gasoline sold is not a controlling index of value in the circumstances because it depends substantially on factors not related to the value of land; more relevant is the actual net rental paid under a long-term lease, and, although the rent under a long-term lease may be out of line with current rental value, such rent is the most relevant index of value here.

Local Property Tax—Property Leased by Parking Authority Used As A Parking Project—City of Jersey City v. Jersey City Parking Authority (App. Div. 1976) (unreported). The Appellate Division held that property leased from a private owner by a parking authority is exempt from real property taxation if the property is used as a "parking project." The statute at N.J.S.A. 40:11A-1 et seq. (at section 19) makes the property leased by the Parking Authority public property so long as the lease endures and the property is used as part of a parking project. The court held that under the terms of the statute, a parking project is a public use. Therefore, the statutory language creates the coalescence by public ownership and public use, which is necessary to permit exemption from taxation.

Local Property Tax—Revaluation Order Upheld—Town of Kearny v. Hudson County Board of Taxation (App. Div. 1976) (unreported). The Appellate Division affirmed the order of the Division of Tax Appeals direct-

ing the petitioner to effectuate a revaluation of all taxable real property in the Town of Kearny for the tax year 1976. The findings in the Division of Tax Appeals which were affirmed were that the basis of the assessment structure was a revaluation program conducted for the tax year 1968 which had not been kept current and that new and added assessments were discriminatory and inequitable resulting in not assessing real property in the municipality uniformly nor according to the same standard of value. The Court held that the County Board was within its statutory authority to order the revaluation for the tax year 1976 and that on appeal to the Division of Tax Appeals the determination of the County Tax Board was entitled to a presumption to validity until overcome by sufficient evidence to the contrary. The Court held that the findings and conclusions below were supported by substantial credible evidence. The Court also rejected the argument that the order for revaluation should be stayed due to imminent changes in the general New Jersey tax structure brought about by the case of **Robinson v. Cahill**, 62 N.J. 473 (1973). The matter was remanded to the Division of Tax Appeals for the setting of a new completion date for the revaluation.

Local Property Tax—Farmland Assessment—Zalman Kramer v. Township of South Brunswick—Division of Tax Appeals, October 2, 1975. The Division of Tax Appeals held that where land is used both as a residence and devoted to agricultural or horticultural use, a taxpayer is to be assessed at the residential rate only on the actual land used for that purpose even though it is less than an acre. N.J.S.A. 54:4-23.11 **et seq.** provides as follows:

“In determining the total area of land actively devoted to agricultural or horticultural use there shall be included the area of all land under barns, sheds, silos, cribs, greenhouses and like structures, lakes, dams, ponds, streams, irrigation ditches and like facilities, but land under **and such additional land as may be actually used in connection with the farmhouse** shall be excluded in determining such total area.”

Local Property Tax—Discrimination—Borough of Leonia v. M.J. Reis, et al., Division of Tax Appeals, December 4, 1975. This is an appeal from an assessment of a golf course for the tax years 1972 and 1973. After taking into consideration comparative sales the Division of Tax Appeals reduced the assessment. In denying the taxpayer's attempt to prove discrimination, the Division of Tax Appeals said that in order to have discrimination apply, it is necessary to show that no common level exists. In this case, a reassessment of the borough took place in 1970 and went into effect in 1971. Since that time all properties were assessed at the 1971 level. This was found to be an orderly way of assessing and keeping all taxpayers on the same level and treating all of them equally.

Local Property Tax—County Equalization Table—Township of Little Falls, et al v. Passaic County Board of Taxation, et al and City of Clifton. 139 N.J. Super. 170 (App. Div., 1976). The Appellate Division affirmed the Division of Tax Appeals and adopted the Preliminary Equalization Table for the tax year 1974 and declared null and void the final Equalization Table for the tax

year 1974 which the County Board has subsequently adopted. The Preliminary Equalization Table applied the ratios computed by the Director of the Division of Taxation for purposes of school aid promulgated on October 1, 1975 to determine the true value of real property in all taxing districts for 1974 county equalization purposes. The Final Equalization Table uses the so-called page 8 formula to determine the true value for 1974 county equalization purposes for the City of Clifton and three other districts which had revalued in 1972. The City of Clifton sought to have the Final Equalization Table adopted for the tax year 1974. The court held that a method of equalization is acceptable only if it is fair over the long run and substantially free from disparity of method as between taxing districts. It was held that the page 8 formula is appropriately applied in a district only in the year in which it revalues. To use the page 8 formula for a district in subsequent years when there has been no revaluation would result in an inequality of the county tax burden on the remaining tax districts that did not revalue in the same prior year. Such treatment would be discriminatory to the other districts.

Local Property Tax—Exempt Property Actually and Exclusively Used for Hospital Purposes—City of Long Branch v. Monmouth Medical Center, 138 N.J. Super. 524 (App. Div., 1976). This is an appeal from a judgment of the Division of Tax Appeals holding that several buildings which comprise the hospital complex of the Monmouth Medical Center were exempt in whole or in part from real property taxes imposed by the City of Long Branch under N.J.S.A. 54:4-3.6. The court held that under the statute N.J.S.A. 54:4-3.6, the test whether property is “actually and exclusively used” for hospital purposes is whether the property is “reasonably necessary” for such purposes. The court adopted the test applied by the California Supreme Court in *Cedars of Lebanon Hospital v. Los Angeles County*, 35 Cal. 2d 729 (Sup.Ct.1950).

The Division of Tax Appeals was upheld in granting exemption from property taxes to the Borden Apartments, but the court reversed the Division of Tax Appeals and held the Steinan Housing Wing, the Professional Education Building and the Hospital Clinic subject to property taxes. Since the Borden Apartments are used to furnish housing facilities to resident physicians, interns and nurses on the hospital staff, the premises is reasonably necessary for the proper and efficient operation of the hospital and is therefore exempt from the property tax. The Steinan Housing Wing and the Professional Education Building which are rented to and used by physicians and a dentist on the hospital staff for the private practice of medicine are not exempt under the statute from the property tax. Such rentals are in direct competition with privately owned commercial rental buildings and go beyond the functions and purposes of a hospital. Although it is a convenience for the hospital to have the staff physicians in close proximity to the hospital, the test of reasonable necessity for hospital purposes is not met. Certification to the Supreme Court was granted 70 N.J. 525 (1976).

Local Property Tax—County Equalization—City of Long Branch v. Monmouth County Board of Taxation—Division of Tax Appeals, September 4, 1975. The Division of Taxation upheld the Monmouth County Equalization

Table for 1975 which had arrived at the final ratios for five (5) revalued assessment districts, one of which was the City of Long Branch, by accepting revalued assessment figures and by applying to them the "page 8 formula". The City of Long Branch in its appeal is seeking to amend or modify individual line item assessments. The function of the Division of Tax Appeals is to affirm or amend and correct the final equalization ratios as applied to each municipality and not individual assessments. It was found that the final table of equalization for 1975 was proper since the County Board has adopted a uniform procedure as to all non-revalued districts which was the application of the director's ratio, and that the Board applied the "page 8 formula" uniformly and correctly to all 5 districts revalued which included the Petitioner, City of Long Branch.

Local Property Tax—Storage Tanks Held to be Realty—Marisol, Inc. v. Borough of Middlesex—(App. Div. 1976) (unreported). The Appellate Division affirmed the judgment of the Division of Tax Appeals which held that certain chemical processing and storage tanks owned by the petitioner are realty and taxable as such under N.J.S.A. 54:4-1 et seq. The court held that a review of the record supported the conclusion by sufficient credible evidence that the storage tank facility was constructed and operated with an intention that the tanks were to be permanent in nature.

Local Property Tax—Advertising Signs Subject to Business Personal Property Tax—National Advertising Company v. City of Elizabeth, Division of Tax Appeals, January 8, 1976. The Division of Tax Appeals held that the outdoor advertising sign is business personal property and should be taxed as such and cancelled a real property tax assessment for improvements on vacant land which consisted of one outdoor advertising sign supported by a steel pole imbedded in a cement base poured upon the land. **National Lead Co. v. Borough of Sayreville**, 132 N.J. Super. 30 (1975) was followed in holding that the outdoor advertising sign and the pole structure by which it is supported is severable and removable without material injury to the vacant land, to the advertising sign or to the pole structure which supports it.

Local Property Tax—County Equalization Table—City of Newark v. Essex County Board of Taxation, 138 N.J. Super. 217 (App. Div., 1975). The Appellate Division upheld the City of Newark's challenge to the 1974 Essex County Equalization Table and overruled the Essex County Board of Taxation's contentions that the hearsay evidence used to establish proof of the extraordinary charges was not competent. The extraordinary charges represented mortgage points and closing costs paid by the sellers in FHA and VA mortgage financed sales. The court held that administrative agencies, such as county tax boards and the Division of Tax Appeals involved in the process of computing and revising equalization tables of aggregate assessments are performing a function which is essentially legislative in nature and may utilize any proofs including hearsay evidence, reasonably calculated to assist them in reaching a correct determination of the sales-ratio study. Such administrative agencies are not required to strictly adhere to the common-law rules of evidence.

The court modified the judgment to adhere to the decision of the New Jersey Supreme Court in the case of **Trenton v. Mercer County Board of Taxation**,

66 N.J. 470 (1975). In that case the court held that sales which substantially distorted the true consideration by extraordinary charges should be discarded and not used in the sales-ratio study at all.

Local Property Tax—County Table of Equalized Values—City of Newark v. Essex County Board of Taxation, Division of Tax Appeals, September 4, 1975. The Division of Tax Appeals dismissed this appeal and upheld the Essex County Board of Taxation by refusing to make an adjustment in the county equalization table for 1975 for extraordinary charges involving FHA or VA financed sales. To overcome the presumption of the correctness in the equalization table and in the action of the county board, sufficient evidence must be presented, even though hearsay, of required quantity and quality to justify and adjustment in the equalization table. The evidence was insufficient to prove that any of the challenged sales have been substantially distorted by extraordinary charges so as not to reflect the true consideration for the property between buyer and seller.

Local Property Tax—Rollback Taxes—New Jersey Turnpike Authority v. Township of Washington and New Jersey Turnpike Authority v. Township of Manalapan—137 N.J. Super. 543 (App. Div., 1975). The Appellate Division affirmed the judgment of the Division of Tax Appeals in holding that land acquired by the New Jersey Turnpike Authority was subject to roll-back taxes under the Farmland Assessment Act. Although the Turnpike Authority will have exemption from taxes on the land in future years under N.J.S.A. 27:23-12, roll-back taxes involve a special situation to which this exemption statute does not apply. In the Farmland Assessment Act the Legislature has accorded a tax benefit to those using land for agricultural or horticultural purposes but requires some repayment when the use of the land is changed, irrespective of the nature of the new use (such as for highways), or the status of the person owning the land at the time of the change in use. The court did not determine who is liable for the roll-back taxes, the prior owners or the Turnpike Authority. This should be determined in another proceeding between the prior owners and the Authority. Petition for certification has been granted. 70 N.J. 171 (1976).

Local Property Tax—Rollback Taxes—Change in Use—Borough of New Shrewsbury v. James W. Johnson, Division of Tax Appeals, June 25, 1975. The Division of Tax Appeals held that a failure to file an application with the assessor on August 1, 1971 for a farmland assessment applicable to the year 1972 could not be equated to a change in use to justify the application of the rollback provisions of the Farmland Assessment Act, N.J.S.A. 54:4-23.1. The County Board was upheld in its denial of rollback taxes for the year 1969.

Local Property Tax—Farmland-Rollback Tax—Paz v. DeSimone, Superior Court, Chancery Division, 139 N.J. Super 102 (1976). As between a buyer and seller of property assessed as farmland, the buyer is liable for "rollback" taxes in the event of a change in use of the land, absent any contrary provision in the agreement of sale.

Local Property Tax—Exempt Property—The Pingry Corporation v. Township of Millburn, Division of Tax Appeals, July 10, 1975. The Division of

Tax Appeals held that three one-family dwellings owned by the petitioner, a nonprofit educational institution, which are contiguous to the campus and are occupied by faculty members who pay little or no rent are exempt from a real property tax assessment by the municipality under N.J.S.A. 54:4-3.6. It was held that the actions of the prior owner, The Day School, in not seeking tax exemption did not preclude the present owner from making application for exemption. The case of **Pingry Corporation v. Hillside**, 46 N.J. 457 was followed and it was held that the three buildings were used for the school purposes and are necessary for the fair enjoyment thereof. Therefore, the three faculty occupied dwellings were entitled to exemption from real property taxes under N.J.S.A. 54:4-3.6.

Local Property Tax—No Discrimination with Uniformity of Assessment—Piscataway Association, Inc. v. Township of Piscataway, 139 N.J. Super. 276 (App. Div., 1976). The Appellate Division reversed the Division of Tax Appeals and held that there was no discrimination by the Township of Piscataway in its assessment of property taxes for the years 1971, 1972 and 1973. The court held that the evidence was sufficient to show the township maintained uniformity of assessment through the years in question; that evidence was sufficient to show a common level of tax assessment by the township; that the taxpayer had failed to demonstrate that its share of the total tax burden substantially exceeded the share allocated to others generally. The evidence did not support any finding of discrimination. The court did affirm the Division of Tax Appeals in its finding that the true value of the taxpayer's property for the years 1971 through 1973 was \$13,065,243.00. This case is presently on appeal in the New Jersey Supreme Court.

Local Property Tax—Farmland Assessment—Princeton Research Lands, Inc. v. Township of Upper Freehold, Division of Tax Appeals, September 4, 1975. The Division of Tax Appeals held that the petitioner was entitled to a farmland assessment under (R.S. 54:4-23.5) for the tax years 1971 and 1973 when the gross sales from agricultural or horticultural products for the two year period immediately preceding the tax year amounted to at least \$500.00 per year. No significance was attached to the fact that the proceeds of sale went to the farmer tenant and the woodcutter tenant rather than to the owner. It is sufficient that the products were produced on the land.

Local Property Tax—Taxation of Public Utility Property—Public Service Electric and Gas Company v. Township of Woodbridge 139 N.J. Super. (App. Div., 1976). The court held that it was improper to assess locally buildings closely associated with equipment used in the production of electric power at the petitioner's Sewaren plant inasmuch as such buildings are adapted only to shelter and support electric generating equipment. Buildings used in the same manner as commercial buildings which are owned by other persons or corporations are taxed locally in the same manner as other real property.

The court also held that the waterfront improvements including the bulkheads and wharves form part of the land are not an integral part of the utility's power production equipment. Therefore, the waterfront improvements should have been included as part of the land valuation. Certification to the Supreme Court has been granted, 70 N.J. 525 (1976).

Local Property Tax—Landlord and Tenant—Taxes—Township of Sandys-ton v. Angerman, 134 N.J. Super. 448 (App. Div., 1975). The Appellate

Division reversed the Division of Tax Appeals and remanded this case with directions to enter a judgment in favor of plaintiff municipality. The court held that an agreement for the defendant to use as a private dwelling a single family house, located within the confines of the Delaware Water Gap National Recreation Area and owned by the United States of America was a lease for a private use and the interest of the defendant is subject to taxation by plaintiff municipality by virtue of N.J.S.A. 54:4-2.3. The agreement provided that the defendant was to repair and restore the dwelling without the payment of any cash consideration.

Local Property Tax—Assessment of Property as Real or Personal—Schneitzer Farms v. Township of Franklin, Division of Tax Appeals, September 4, 1975. The Division of Tax Appeals held that Harvestores which serve the same purpose as silos, in that they both store and produce feed for the livestock, are real property and should be assessed as such for the year 1968 and 1969. By considering each element of the **National Lead** case individually, it may be successfully argued that the tanks are personal property. However, in viewing the tests as a whole, and remembering that the Harvestores are purchased and erected to do the work of the traditional silos, it was concluded that they are real property. The element of intention is of the greatest importance and the Harvestore's were permanently annexed with the intention of the petitioner not to remove them.

Local Property Tax—Farmland Assessment—Andrew Serin and Yvone Serin v. Borough of Franklin—Division of Tax Appeals, May 6, 1976. The Division of Tax Appeals reversed the Sussex County Board of Taxation and held that the petitioner was entitled to the farmland assessment for the tax year 1972 on three parcels of land having a total of 106.8 acres. It was held that the definition of agricultural use in the statute, N.J.S.A. 54:4-23.2, includes land devoted to the production for sale of animals useful to man including beef, cattle, and horses, as well as activities incidental thereto; such as, breeding and grazing. Agricultural use is not limited to the cultivation and production of crops. Land devoted to the production of animals useful to man is an agricultural use and the gross income derived from the sale of the horses and cattle is the type of income contemplated in the Farmland Assessment Act. Although the land in question was devoted to three distinct operations—(1) the raising and breeding of horses, (2) the growing of hay, and (3) the growing of trees—all three operations were commingled to the point that they were inseparable and, in fact, constituted one farming operation. It was, therefore, held that the entire acreage qualified for the farmland assessment.

Local Property Tax—Rollback Taxes—Borough of Shrewsbury v. Lester J. Dwormann, Division of Tax Appeals, June 27, 1975. The Division of Tax Appeals held that land devoted to horticultural use is subject to rollback taxes for the two preceding years that the land is applied to a change in use under N.J.S.A. 54:4-23.8 and not from the time an intention is expressed or established for a change in use of the land. The Division of Tax Appeals upheld the County Board in limiting the rollback taxes to the years 1971 and 1970 and in not imposing such taxes for the year 1969. The land was conveyed to the United States Government in November, 1971 and a building permit applied for in 1971 was granted in January, 1972 with construction started shortly thereafter.

Local Property Tax—Assessment of Open Areas—Theodore J. Stuel v. Borough of Haddonfield, Division of Tax Appeals, April 1, 1976. The Division of Tax Appeals voided the assessment for real property taxes against the petitioner as a trustee of open areas in a town house project. It was held that the assessment should have been prorated against the beneficiaries who are the individual owners of the dwelling houses. The individual house owner beneficiaries have an easement for the full and open use of all the common areas. Without such easements the home owners would not have access to their properties. The statute at N.J.S.A. 54:4-23 requires the assessor to determine the full and fair value of each parcel of real property in the taxing district at such price as, in his judgment, such parcel would sell for at a fair and bona fide sale by private contract. The parcel situated in the middle of the block is without substantial value unless included with it is the right of way. The legislature could not have intended that the assessor should fix the value of the open shares independently.

Local Property Tax—Assessment of Property in Two Municipalities—Supermarkets Oil Company, Inc. v. Manalapan Township, 134 N.J. Super. 324 (App. Div., 1975). As a part of its obligation to determine the correctness of assessed valuations placed on real property by municipalities, the Division of Tax Appeals necessarily has the power and the duty, in cases where more than one municipality seeks to assess the same premises, to determine what portion of the premises lies within each municipality and so may be assessed by it. The location of the municipal boundary is thus a matter of fact which the Division may and must determine.

Local Property Tax—Discrimination in Real Property Assessment—Tri-Terminal Corporation v. Borough of Edgewater, 68 N.J. 405 (1975). The New Jersey Supreme Court affirmed the judgment of the Appellate Division and held that there was no discrimination by the assessor in determining the value of two industrial parcels for the tax years 1971 and 1972 where the municipality had adopted a practice of regular periodic revaluations for real property in the taxing district. The assessments involved in the appeal were carried forward intact from the 1969 revaluation year through the tax years 1971 and 1972. The court held that a taxpayer has no discrimination grievance if the standard of valuation generally applied in the taxing district, referred to as the common level of assessment, is not more favorable than that which has been applied in the assessment of the taxpayer's property. The court distinguished *In re Appeals of Kents 2124 Atlantic Ave.*, 34 N.J. 21 (1961) where there was a finding of no common level. However, the court was careful to point out that although the practices of revaluation would enable the assessor to withstand a discrimination attack, with certain exceptions, "impels the admonition that those practices are not necessarily approved as sound in relation to the proper assessment of individual properties."

The court went on to say that there should be "alertness to changed valuation factors peculiarly affecting individual properties in years between revaluations and requiring prompt revision of such assessments in fairness to the particular taxpayer. . . ." . . . It should be obvious that, absent such attention, the carrying over of assessments each year from one general revaluation to the next is not the proper discharge of the assessor's function."

The U.S. Supreme Court has declined to review the New Jersey Supreme Court decision upholding an assessor's reliance on a base year valuation for making assessments in subsequent years. Docket No. 75-1281, May 3, 1976.

Local Property Tax—Farmland Assessment—City of Vineland v. Marion and James Starkey, Division of Tax Appeals, September 4, 1975. The Division of Tax Appeals held that woodland that is contiguous to agricultural tillable land is an integral part of the farmland and is entitled to a farmland assessment. Under N.J.A.C. 18:15-6.2

- “(a) ‘Devoted to agricultural or horticultural use’ means land: . . .
- (b) Devoted to woodland appurtenant to land in agricultural or horticultural use and reasonably required for the purposes of maintaining the land in such use.”

Local Property Tax—Classification—Real or Personal Property—Westinghouse Broadcasting Company, Inc. v. Director, Division of Taxation, et al., 141 N.J. Super. 301 (App. Div., 1976). The Appellate Division affirmed the Division of Tax Appeals in holding that four radio broadcasting towers constitute real property. These items had been subject to both local real property and State business personal property taxes. The Division of Tax Appeals, upon hearing the matter, determined that the towers constituted real property and ordered a refund of the business taxes paid.

The towers, 200-foot steel constructions, are bolted to four concrete pier foundations eight feet high, and set on pilings imbedded ten feet into the ground. They may be readily dismantled by removing the bolts which hold them together, transported to another location, and reassembled. These towers have been in use since the late 1920's.

The court noted that the modern view is that the intention in the placement of the structure on the land is the dominant factor to be considered in making the determination of its character and also alluded to the “institutional doctrine”, i.e., whether material injury to the land results from the removal of the chattel. It stated that the towers were fixed with the intention that they should remain permanently in place so long as they could be used by the petitioner or others for radio broadcasting and, thus, their presence has adapted the land to a functional use, determining the character and purpose to which the land has been dedicated.

Local Property Tax—Appeal For Tax Increase by Assessor—Wickatunk Village, Inc. v. Township of Marlboro, Division of Tax Appeals, September 4, 1975. The Division of Tax Appeals reduced a tax increase by the Monmouth County Board of Taxation on the ground that an assessor cannot appeal his own assessment to the County Board of Taxation. Such appeals are governed by R.S. 54:3-21, which permits appeals by an aggrieved taxpayer and also by the taxing district discriminated against by the assessed valuation of property in the taxing district. There is no provision for such an appeal by an assessor acting independently and not as the agent of the taxing district.

MISCELLANEOUS

Miscellaneous—Local Taxation—New Jersey's Constitution—Bonnet v. State of New Jersey—141 N.J. Super. 177 (Law Div., 1976). Constitutional tax clause, which provides that property shall be assessed for taxation under general laws and by uniform rules, does not limit State's power to require local government to perform functions and bear cost of doing so through local taxation rather than through taxes levied on uniform basis throughout State.

Miscellaneous—Public School Education Act of 1975 is Constitutional—Robinson v. Cahill, 69 N.J. 449 (1976). The Supreme Court of New Jersey held that the Public School Education Act of 1975 is in all respects constitutional on its face assuming it is fully funded. The order of the Court contained in its opinion of May 20, 1975, 69 N.J. 165, enjoining certain State officials from disbursing appropriated funds except in the manner there set forth was vacated. The Court held that the 1975 Act is in full force and effect. The Court retained jurisdiction to order relief if the Legislature does not enact a provision for the funding in full of the State aid provisions of the 1975 Act for the school year 1976-77 on or before June 30, 1976.

Miscellaneous—Provisional Remedy For 1976-77 To Carry Out The Constitutional Mandate For A Thorough and Efficient Education, Robinsn V. Cahill— 69 N.J. 133 (1975). The State Treasurer, the State Commissioner of Education and any other State officers concerned with the receipt or disbursement of moneys to be appropriated by the Legislature for local educational purposes for the school year 1976-77 were enjoined by the Supreme Court of New Jersey from disbursing minimum support and save-harmless funds in accordance with the incentive equalization aid formula of N.J.S.A. 18A:58.5. The Supreme Court of New Jersey held that the court would only enact provisional remedy applicable to school year 1976-77 for relief from the unconstitutional system of financing public schools, in light of its hesitancy in intruding into legislative process; that the court would order that minimum support aid and save-harmless funds not be disbursed as provided under existing statutes but be disbursed in accordance with incentive equalization aid formula of 1970 act in order to effect relief from the unconstitutional system; and that such order did not violate appropriations clause of State Constitution, that no money shall be drawn from state treasury but for appropriations made by law, in that order called for expenditure of funds that would be appropriated by Legislature for educational purposes; however, even if there was theoretical conflict between strictures of appropriations clause and mandate of the Constitutional education clause, latter would control under the circumstances.

Miscellaneous—Injunction Order to Close Public Schools as of July 1, 1976—Robinson v. Cahill—70 N.J. 155 (1976). The Supreme Court of New Jersey held that without the necessary funding the Public School Education Act of 1975 passed by the Legislature could not be considered as a constitutional compliance with the establishment of a system of thorough and efficient education. It was, therefore, ordered by the Court that on and after July 1,

1976, every public officer, state, county or municipal, is enjoined from expending any funds for the support of any free public schools. The injunction order does not apply to the payment of principal and redemption of existing school bonds, notes and like obligations; maintenance and security of school properties; contractual obligations for capital construction, necessary repairs and expenses to protect school property; contributing toward teachers' pensions; payment of existing obligations for Blue Cross, Blue Shield, Social Security and insurance premiums. The injunction will not become effective if timely legislative action is taken prior to July 1, 1976. Dissenting opinions were filed by Justice Pashman and Justice Mountain.

Miscellaneous—Private Nonvested Pension Benefits Protection Tax Ruled Unconstitutional—Raybestos-Manhattan, Inc. v. Glaser, Superior Court, Chancery Division (1976). The Chancery Division of the Superior Court held that the private nonvested pension benefits tax—applicable to any employer of 500 or more persons within the State, who provides employees with pension benefits and who terminates business operations or substantially reduces the number of employees with intent to locate outside the State—violates the State constitutional prohibition against “special legislation” and equal protection of the law under the Federal Constitution. Limiting the scope of the tax to employers of 500 or more persons has no rational basis and bears no relation to the purpose of the tax (protection of employees' pension benefits).

The tax became effective May 9, 1973, and expired July 1, 1975. The amount of tax was based on the total amount of nonvested pension benefits held by employees who had completed fifteen years of service under the pension plan.

Public Utility Tax—Statutory Apportionment of Public Utility Gross Receipts tax Revenues to Municipalities Upheld—McKenney et als. v. Byrne et als., Superior Court, Law Division, 1976 (unreported). The Law Division of the Superior Court granted the defendant's motion for summary judgment and upheld the apportionment of the public utility gross receipts tax pursuant to the statutory formula in N.J.S.A. 54:30A-61 based upon a statutory value attributed to certain property located in each municipality. The court so held even though the public utility tax is based upon the gross receipts of the public utility which are gross receipts from electric, gas and water services from customers in each municipality. The court held that the Public Utility Gross Receipts Tax was intended to supplant and be a substitute for any property taxes which would otherwise be levied by the municipalities. The court also held that the statute N.J.S.A. 54:30A-61 does not violate the New Jersey Constitution provision against special or local laws relating to taxation. The statute deals with apportionment, that is, distribution of tax revenues and does not relate to taxation. There are no restraints upon the disposition of revenues, if made for a proper governmental purpose. The court also held that the apportionate statute did not violate the equal protection clauses of the New Jersey and United States Constitutions. The allocation of funds, disproportionate as it may be, is based on a standard of evaluation that bears a direct relationship to the value of the utility property in each municipality, and the same schedule of values applies to every municipality in the state. The purpose of the schedule of values is to secure a fair and equitable apportionment of the excise taxes upon a uniform basis

among the municipalities. The statute sets forth a rational method of returning tax revenues to the municipalities.

REALTY TRANSFER TAX

Realty Transfer Tax—Limited-Dividend Housing Corporation Is Exempt From Realty Transfer Tax—New Ark Cooperative, Incorporated v. Larrie Stalks, Register of Essex County and Maclyn S. Goldman, Treasurer of Essex County—141 N.J. Super. 37 (Law Div., 1976). The Law Division of the New Jersey Superior Court held that a limited-dividend nonprofit housing corporation organized under the Limited Dividend Housing Act is exempt from the realty transfer tax. The statute which provided at N.J.S.A. 55:16-19 that housing corporations organized under the provisions of the Limited-Dividend Non-Profit Corporation Act, N.J.S.A. 55:16-1 et seq. shall be exempt from payment of any franchise or other State tax. The rule of ejusdem generis does not apply when the legislative intent is clear and unambiguous so that the exemption to franchise or other state tax does not mean other state taxes like a franchise tax. The exemption applies to franchise and all other state taxes. It was not necessary for the legislature to include a specific exemption from the tax in the Realty Tax Act for Limited Dividend Housing Corporations since an exemption was already provided under existing law. The legislature is presumed to have known when it passed the realty transfer tax of the existing tax exemption for housing corporations which it had enacted in earlier years. The defendants were ordered to refund to the plaintiff the realty transfer tax fee paid by plaintiff with interest to December 7, 1972.

RETAIL GROSS RECEIPTS TAX

Retail Gross Receipts Tax—Sales Office is Not a Retail Store or Factory Outlet—International Business Machines Corporation v. Division of Taxation, 141 N.J. Super. 79 (App. Div., 1976). The Appellate Division affirmed the judgment of the Division of Tax Appeals and held that the petitioner's business activities from its branch offices in New Jersey do not subject it to the Retail Gross Receipts Tax. The Retail Gross Receipts Tax Act limits its tax to gross receipts from sales in retail stores as defined in N.J.S.A. 54:11C-2 (d) and does not apply to all retail sales made by business establishments in the State of New Jersey. Petitioner maintains branch offices in State which are utilized primarily for administrative functions, desk spaces for sales personnel, and display and demonstration of large business equipment. The petitioner's sales are made by the salesmen at the purchaser's place of business. The court held that the petitioner who is a manufacturer and seller of its own products is to be distinguished from a business which purchases and sells the same product. Although a small amount of sales of supplies are made at the branch offices as an accommodation for customers, the petitioner does not maintain a factory outlet where an inventory of merchandise is maintained for over-the-counter sales to the ultimate consumers.

SALES AND USE TAX

Sales and Use Tax—Taxability of Imprinting Patterns on Material—Allied Textile Printers Corp. v. Director, Division of Taxation, Division of Tax

Appeals, October 2, 1975. The Division of Tax Appeals upheld the sales tax assessment by ruling that engraving services performed by an engraver to imprint patterns on material for petitioner's customers by using copper rollers owned by the petitioner are taxable imprinting services under N.J.S.A. 54:32B-3(b) (1) of the New Jersey Sales and Use Tax Act. This decision has been appealed to the Superior Court, Appellate Division.

Sales and Use Tax—Vending Machine Sales of Food and Drink—Automatic Catering, Inc. v. Director, Division of Taxation; Automatic Merchandising Council of New Jersey and The Drinx Plus Co., Inc. v. Director, Division of Taxation; Automatic Merchandising Council of New Jersey and Canteen Corp. v. Director, Division of Taxation—Division of Tax Appeals, April 1, 1976. The Division of Tax Appeals held that the sale of food and drink through automatic vending machines was not subject to the sales tax. It held that Section 3(c) of the Sales Tax Act places food and drink in a special category and imposes a tax only in the circumstances expressed therein, and excludes vending machine sales. It is the present intention of the Division of Taxation to appeal this decision.

Sales Tax—Denial of Request for Summary Judgment Where Acceptable Remedy is Provided in the State Court—Container Assistance and Services Incorporated v. State of New Jersey, United States District Court, District of New Jersey, Docket No. 75-1116, 1975. The United States District Court dismissed the plaintiff's request for a summary judgment involving the denial of a sales tax refund claim which was based upon N.J.S.A. 54:32B-8(j), exempting from taxation sales not within the taxing power of the State under the Constitution of the United States. Plaintiff contended that Federal Constitutional questions were involved which concerned the tax exemption claims by foreign customers due to treaty agreements between the United States and various foreign governments. The Federal Court refused to take jurisdiction involving a state tax where adequate state administrative and judicial proceedings were provided, even though the administrative board has no jurisdiction to decide the Constitutional issues.

Sales Tax—Paper Cups Used by Vending Machine Operator of Hot and Cold Beverages Exempt From Tax as Nonreturnable Container—J.L.P. Vending Co., Inc. v. Director, Division of Taxation, Division of Tax Appeals, October 2, 1975. The Division of Tax Appeals reversed a sales and use tax deficiency assessed by the Director of the Division of Taxation and held that disposable paper cups used by coin-operated vending machines in dispensing hot and cold beverages and food such as coffee, hot chocolate, soup and carbonated beverages are exempt from the sales and use tax as non-returnable containers under N.J.S.A. 54:32B-8(o). It is immaterial that the paper cups are also utilized for drinking purposes. The fact that the cups are used for immediate consumption does not render them taxable. It was also held that the sale of the paper cups is for resale purposes under N.J.S.A. 54:32B-2(e) when delivered to the purchaser of the hot or cold beverages dispensed from the vending machines.

Sales and Use Tax—Assessment of Sales Tax on Alcoholic Beverages at Minimum Resale Price Upheld—Jackson Enterprises, Inc. v. Director, Division of Taxation, Division of Tax Appeals, September 4, 1975. The Division of Tax Appeals upheld an assessment made against the petitioner based upon

the minimum consumer resale price of liquor purchased as shown by petitioner's bills. It was held that the tax was due upon the minimum consumer resale price which is the legal price of liquor as established by New Jersey law. The fact that the petitioner failed to collect the full amount of tax does not relieve it from any responsibility to pay the full tax to the State. Petitioner sought to prove that sales were made below the minimum consumer resale price. Sufficient records were not produced to overcome the presumption that sales of all liquor were made at the legal minimum consumer resale prices as established by the Director of Alcoholic Beverage Control. It should be noted that the sales tax is now collected on the minimum consumer resale price of all taxable alcoholic beverages on sales from the wholesaler to the retailer (Chapter 27, P.L. 1972, approved May 17, 1972).

Sales and Use Tax—Exempts from Tax the Rental of Rate and Route Computer Equipment—New Jersey Bell Telephone Company v. Director, Division of Taxation, Division of Tax Appeals, September 1, 1975. The Division of Tax Appeals held exempt from sales tax the rental of petitioner's rate and route computer systems used by petitioner's telephone operators to obtain the rate of and to route telephone calls. The petitioner's claim for tax exemption was upheld as to its primary and back-up computer systems. It was found that both computer systems utilized in the rate and route quotation services are directly and primarily used in the transmitting and switching of telephone communications and are exempt from the sales and use tax under N.J.S.A. 54:32B-8(m) (3). The opposite result would have been arrived at were the computer output utilized for bookkeeping and billing computer data processing services, since these services and the use of the equipment would be only incidental to the transmission and switching of telephone communications.

Sales Tax—Purchaser's Personal Liability Under a Bulk Sale Transfer—La Cava Restaurant, Inc. v. Director, Division of Taxation—Division of Tax Appeals, September 4, 1975. The Division of Tax Appeals upheld a sales tax assessment against a present owner where the purchaser had failed to comply with the bulk sale provisions under N.J.S.A. 54:32B-22(c). It was found that there was a close relationship between the present owner and the former owner. Substantial loans were made by the present owner without any pecuniary profit. Upon default all the assets of the business including the liquor license, were taken over subject to an existing mortgage of record. Transfer of the liquor license was made by the former owner and the portion of the premises foreclosed by the bank was purchased by the present owners. It was found that the assets were received by a voluntary transfer from the former owner, including the liquor license and that there was a failure to comply with the bulk sale provisions of the New Jersey Sales and Use Tax Act. Because of this failure the Director is entitled to a lien, including a lien to the extent of the value of the liquor license.

Sales and Use Tax—Fabricator/Contractors—Peabody & Wind Sheet Metal, Oltmer Iron Works, Savary & Glaeser, Inc., A & P Sheet Metal Co., Elizabeth

Iron Works v. Director, Division of Taxation, Division of Tax Appeals, January 8, 1976. Evidentiary hearings and findings were made in the five named cases pursuant to an order of the New Jersey Supreme Court dated August 4, 1975. The findings were returned to the New Jersey Supreme Court for consolidation with the appeal of the Structural Steel and Ornamental Iron Association of New Jersey, Inc. The regulations for fabricator/contractors promulgated by the Director of the Division of Taxation were upheld as far as the procedural aspects of their adoption were concerned. It was found that the petitioners are not manufacturers, but rather are contractors within the meaning of the sales tax law and that the Director of the Division of Taxation has the right to require the computation of the sales tax upon the fabricated value of the petitioners' products. However, the fabricated value should be limited by actual labor and material costs and should not include overhead and profit. It was further held that the regulations should apply only to those contracts entered into by petitioners after the adoption of the regulations.

Sales Tax—Publisher of Independent Commercial Telephone Directories Exempt From Sales and Use Tax on Paper, Printing, Binding and Cover—The Princeton Community Phone Book, Inc. and Joseph M. Boyd v. Director, Division of Taxation—Division of Tax Appeals, October 2, 1975. The Division of Tax Appeals reversed the sales and use tax deficiency assessed by the Director of the Division of Taxation and held that the petitioner, a publisher of an independent commercial telephone directory, who sold advertising space in the telephone directory was not subject to a sales or use tax under N.J.S.A. 54:32B-3(a) or (b) (1) on its purchase of paper, printing, binding and cover which are component parts of the advertising space sold. It was held that the petitioner converts the paper, printing and binding into its product for sale, which is advertising space, and there is not a retail sale under N.J.S.A. 54:32B-2(e) in its purchase of the paper, printing, binding and cover. However, the purchase of paper and printing used in the publication of an institutional telephone directory for internal use is properly subject to the sales and use tax. It was also held the sale of the independent commercial telephone directory was exempt from a sales or use tax under N.J.S.A. 54:32B-8(v) as a sale not for resale of a catalog or commercial advertising. N.J.S.A. 54:32B-8(v) was deleted from the New Jersey Sales and Use Tax Act by L. 1970, c. 7, 5, effective March 1, 1970.

TRANSPORATION BENEFITS TAX

Transportation Benefits Tax—Constitutionality—Commonwealth of Pennsylvania v. State of New Jersey, U.S. Supreme Court, Original 68 (1976). Pennsylvania's motion for leave to file a bill of complaint and invoke the original jurisdiction of the United States Supreme Court was denied on June 17, 1976. Pennsylvania contended that the New Jersey Transportation Benefits Tax Act, N.J.S.A. 54:8A-58 et seq., violates the Privileges and Immunities Clause and the Equal Protection Clause of the 14th Amendment. The court

held that Pennsylvania did not demonstrate, as a condition for invoking the court's jurisdiction, that is "must first demonstrate that the injury for which it seeks redress was directly caused by the actions of another State." The court noted that "nothing prevents Pennsylvania from withdrawing that credit for taxes paid to New Jersey." The court further noted that the clauses of the federal constitution in question "protect people, not States." The right to file a claim against New Jersey as *parens patriae* on behalf of its citizens did not apply inasmuch as it has "become settled doctrine that a State has standing to sue only when its sovereign or quasi-sovereign interests are implicated and it is not merely litigating as a volunteer the personal claims of its citizens." The court found that Pennsylvania's suit represents nothing more than a collectivity of private suits against New Jersey for taxes withheld from private parties.

U.S. Supreme Court—Transportation Benefits Tax—Motion to File a Bill of Complaint Against the New Jersey Transportation Benefits Tax Denied—Commonwealth of Pennsylvania v. State of New Jersey, 44 U.S. Law Week 4916, July 17, 1976. The U.S. Supreme Court denied the Commonwealth of Pennsylvania leave to file a bill of complaint against the State of New Jersey. The plaintiff sought to have the New Jersey Transportation Benefits Tax declared unconstitutional as a violation of both the Privileges and Immunities Clause and the Equal Protection Clause of the United States Constitution. The court held that to engage the original jurisdiction of the Supreme Court a plaintiff must have suffered a wrong through the other state. In this case, the injury is not to the complaining state, but rather to its citizens. The court recognized the legitimacy of *parens patriae* suits, but held that a state has standing to sue only when its sovereign or quasi-sovereign interests are implicated and not when it is merely litigating as a volunteer the personal claims of its citizens.

RECENT ATTORNEY GENERAL OPINIONS AFFECTING TAXATION

ATTORNEY GENERAL OPINION

Limited-Dividend Housing Association—Memorandum Opinion to Director, Division of Taxation, July 25, 1975. A memorandum opinion of the Attorney General held that section 19 of the Limited-Dividend Nonprofit Housing Corporations or Associations Law, N.J.S.A. 55:16-1 et seq., should be construed to provide housing associations the same tax exemption from all state taxes as provided for housing corporations. The opinion is based upon legislative intent which indicated that the law, as amended in 1967, is to permit "private developers to undertake limited-dividend housing projects in unincorporated form as well as a corporation."

Attorney General Opinion—Profit on Sale of Delaware River Port Authority Bonds Subject to Corporation Business Tax and Savings Institution Tax, October 31, 1975. An opinion from the Office of the Attorney General advises that the net profit on the sale of Delaware River Port Authority Revenue Bonds are includible in the tax bases under the Savings Institution Tax Act and the Corporation Business Tax Act. Both the Corporation Business Tax and the Savings Institution Tax are franchise taxes and the tax is not imposed directly on the property held by the corporation. The tax exempt income is properly includible in the net income and net worth tax base of the Corporation Business Tax and the tax base of the Savings Institution Tax since both taxes are only an indirect levy on the tax exempt income.

Attorney General Opinion—Lump Sum Pension Distribution Not Taxable Under Capital Gains and Other Unearned Income Tax Act—January 9, 1976—An opinion from the Office of the Attorney General has advised that a lump sum pension distribution to an employee on his retirement from a retirement fund qualified under section 401(a) of the Internal Revenue Code is not taxable as unearned income under the New Jersey Capital Gains and Other Unearned Income Tax Act. A lump sum pension distribution is not income from a trust or estate and it is not a gain from the sale or exchange of a capital asset within the meaning of the statutory definitions set forth in the Act. The definition of unearned income includes income from an interest in an estate or trust which by regulations of the Director shall be consistent with the Internal Revenue Code and regulations thereunder. The Internal Revenue Code does not consider a distribution from a pension plan to be income from an interest in an estate or trust. The Act also provides that the net gains from the sale or exchange of capital assets, by regulations of the Director, shall be consistent with definitions prescribed for Federal income tax purposes. The treatment of a portion of the lump sum pension distribution as a capital gain is based upon Congressional policy and not on a strict definition of the transaction involved. The employee is simply collecting an obligation from his employer due to him as deferred compensation for previously rendered services.

Attorney General Opinion—Increased Realty Transfer Critical Date Determined When Deed is Physically Delivered to County Recording Officer—January 27, 1976. The Office of the Attorney General has advised that pursuant to Chapter 176, Laws of 1975 (N.J.S.A. 46:15-5 *et seq.*) that any deed physically delivered or submitted to the county recording officer on or after September 1, 1975, regardless of the manner of delivery and notwithstanding an execution date on the deed prior to September 1, 1975, is subject to the higher fee as a prerequisite to recording. Neither the date of the execution of the deed nor the date of placing the deed in the mail addressed to the county recording officer is of any relevance to the determination as to whether the increased fee is applicable. The critical determining factor as to the time the deed is offered for recording is the date when the deed is physically submitted or delivered to the county recording officer.

Attorney General Opinion—Capital Gains Tax—Interest Income from an Exempt Source—Formal Opinion No. 7, February 20, 1976. Interest income received from an exempt source by an estate or trust maintains its exempt character in the hands of the beneficiary and accordingly is not subject to the tax on capital gains and other unearned income (P.L. 1975, c. 172) by the beneficiary.

Attorney General Opinion—Sale of Food from Mobile Truck at Factories and Other Commercial Establishments is Not Subject to Retail Gross Receipts Tax, March 11, 1976. The Office of the Attorney General has advised that the sale of food from mobile trucks at factories and other commercial establishments does not constitute “retail store sales” from a “retail store” within the meaning of the Retail Gross Receipts Tax and are not subject to the tax. The individuals making the food sales from the mobile trucks are classified as “peddlers” and do not sell from a fixed location.

Attorney General Opinion—Royalty Income Derived by Authors is Not Subject to the Unearned Income Tax—Formal Opinion No. 12-1976, April 6, 1976. The Attorney General has ruled that royalty income derived by authors for rights to utilize their writings is not subject to the Tax on Capital Gains and Other Unearned Income (P.L. 1975, c. 172). He held that royalty payments taxable under the Act include only royalties derived from a taxpayer’s investment of his capital and do not include royalty payment derived from property which has been created by a taxpayer’s personal efforts.

Attorney General Opinion—Local Property Tax—Special Homestead Exemption to Senior Citizens in Assembly Bill No. 1330 in Violation of the New Jersey Constitution—Formal Opinion No. 15-1976, May 13, 1976. The Office of the Attorney General has advised that Assembly Bill No. 1330, insofar as it provides for an additional homestead exemption to senior citizens, totally disabled persons, and certain surviving spouses, violates the uniformity mandate of the New Jersey Constitution. Article VIII, Section 1, par. 1 of the New Jersey Constitution provides in part that “property shall be assessed for taxation under general laws and by uniform rules . . .” The homestead exemption provided in par. 5, Article VII, Section 1 may be enjoyed by all “homeowners, residential tenants and net lease residential tenants” and is permissible under the uniformity mandate of the New Jersey Constitution. However, without specific enabling language relating to senior citizens only, it cannot be used as the basis for permitting an additional homestead exemption for senior citizens in derogation of the uniformity mandate of the New Jersey Constitution.

Attorney General Opinion—County Boards of Taxation—Adoption of Administrative Code—Informal Opinion 17 – 1976 (June 8, 1976). The Attorney General ruled that provisions of the Hudson County Administrative Code which purport to establish an office with substantive authority over tax assessments and to transfer to that office functions conferred by statute upon the County Board of Taxation are beyond the statutory authority of a county governing body and are therefore legally without force and effect.

ATTORNEY GENERAL OPINION

Attorney General Opinion—Tax Exemption for Property Acquired by the Farmers Home Administration, October 19, 1976. The Office of the Attorney General has advised that property acquired by the Farmers Home Administration under Title V of the Housing Act of 1949 is exempt from local property tax and should be reflected on the exempt list if such acquisition occurred on or before October 1 of the pre-tax year. The United States Supreme Court has established that property owned by the Federal Government or its agencies is exempt from state, county, and local property taxes. Unless Congress specifically consents by legislation to permit the taxation of property owned by a Federal agency, such property is tax exempt. Congress has specifically provided that all real property acquired by the Federal Government under the provisions of the Consolidated Farm and Rural Development Act is subject to taxation by state, county and local governments in the same manner as other property. Congress, however, has failed to provide a similar provision under the Housing Act of 1949. Since Congress failed to specifically consent to the taxation of real property acquired by the Farmers Home Administration under the Housing Act of 1949, property acquired by the agency pursuant to the Housing Act is exempt from the local property tax.

Under the Local Property Tax Law, all property is assessed on the basis of its status of October 1 of the pre-tax year. Although under the added assessment law a procedure exists for purposes of assessing property which becomes non-exempt during the tax year, no such reciprocal provision permits the placement of property on the exempt list which was non-exempt as of October 1 of the pre-tax year. Thus the acquisition of property by a tax exempt entity during the tax year does not relieve that entity of the tax liability on such property for the balance of the year. Since the Farmers Home Administration on acquisition after October 1 of the pre-tax year must pay the outstanding taxes for the remainder of the year, it does not require any adjustments of the tax rolls in the year of acquisition. Such exemption will be reflected on the tax rolls for a particular tax year only if such acquisition takes place on or before October 1 of the pre-tax year.

Attorney General Opinion—New Jersey Gross Income Tax—State Public Pensions Exempt From the New Jersey Gross Income Tax—Formal Opinion No. 26, October 1, 1976. The Office of the Attorney General has advised that pensions paid by the State retirement systems are exempt from the New Jersey Gross Income Tax Act. All State administrative retirement systems contain a specific exemption from State or municipal taxation of the pensions and other benefits or rights accruing to pensioners in those systems. The Legislature in its enactment of the Income Tax Law was conversant of the prior enactments of exemption of State public pensions from taxation. Its failure to include an express exclusion of State public pensions in the Income Tax Act was a result of its recognition of the already exempt status of these public pension payments.

TAX REFORM PROGRAM

On July 8, 1976, Governor Byrne signed into law the "New Jersey Gross Income Tax Act," (c. 47, P.L. 1976). Revenues from this tax are channeled to equalization of educational opportunity through assurance that every New Jersey public school child is backed by an adequate tax base to support a "thorough and efficient" education required by the Constitution.

This is one of a number of bills passed by the Legislature in 1976 with the aim of providing improved school support and property tax relief.

ELEMENTS OF THIS PROGRAM FOLLOW:

NEW JERSEY GROSS INCOME TAX ACT (P.L. 1976, c. 47)

A-1513—Taxes New Jersey taxable income of resident and non-resident individuals, estates and trusts for taxable years ending on or after July 1, 1976 at 2% of the first \$20,000 plus 2½% of the excess over \$20,000.

"New Jersey taxable income" is New Jersey gross income, after certain standard income exclusions, (interest on tax exempt bonds, Unemployment Insurance payments, Social Security, etc.), exemptions and deductions. Personal exemptions:

- (a) Taxpayer, \$1,000.
- (b) Taxpayer's spouse who does not file separately, \$1,000.
- (c) Taxpayer 65 years old or more, \$1,000; also \$1,000 for spouse who is 65 years old or older who does not file separately.
- (d) Taxpayer blind or totally disabled, \$1,000; also, on joint return, \$1,000 for blind or disabled spouse.
- (e) For each dependent—\$1,000, plus an additional \$1,000 if the dependent attends, full time, a private elementary or secondary school.

Deductions:

- (a) Payments of alimony or for separate maintenance are deductible to the payer reported as income by the payee.
- (b) Unreimbursed medical expenses in excess of 2% of gross income.

Credits:

- (a) \$65 for a qualified residential tenant or shareholder in a co-operative. This increases to \$100 if the tenant is 65 years or older, permanently and totally disabled, or the surviving spouse, 55 years or older, of a deceased senior citizen renter and who has remained unmarried.
- (b) Amounts withheld by an employer and payments of estimated tax.
- (c) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

- (d) No taxpayer(s) filing a return with a gross income of \$3,000 or less shall be subject to this tax.

Administration of this tax is governed by the State Tax Uniform Procedure Law. Tax on Capital Gains and Other Unearned Income (c. 172, P.L. 1975) is repealed under this act. (c. 47, P.L. 1976).

COMPANION MEASURES TO A-1513

HOMESTEAD EXEMPTION

A-1330—Provides property tax exemption on the land and dwelling house owned and used as the principle residence of a taxpayer. The formula for the standard benefit is: \$1.50 per hundred dollars to \$10,000 of equalized value or 2/3 of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality where the exemption is granted, multiplied by \$10,000 of equalized value or 2/3 of equalized value, whichever is less. If the taxpayer is 65 years old or older, permanently and totally disabled or the surviving spouse, 55 years old or older, of a deceased senior citizen who received a property tax deduction, and if this surviving spouse has remained unmarried, that taxpayer is allowed an additional \$50 exemption.

Taxpayer must file an exemption form at the local Assessor's Office by November 1, 1976 and by September 1 of each subsequent year, and this form must reflect the prerequisites for the exemption as of October 1 of the preceding year (c. 72, P.L. 1976).

REVENUE SHARING

A-1663—Provides that the State distribute \$50 million by a population formula to municipalities with effective tax rates exceeding \$1.00 per \$100 of equalized valuation. Also provides state payments of full cost of the senior citizen and veterans' property tax deductions (c.73, P.L. 1976).

TENANT PASS THROUGH

S-1546—Provides that landlords pass on to tenants one-half property tax savings received as a result of increased State aid to local schools (c. 63, P.L. 1976).

OTHER MEASURES IN THIS PROGRAM INCLUDE:

AMENDMENTS TO THE "NEW JERSEY GROSS INCOME TAX ACT"

A-2136—Provides that the Income Tax Act lapse on June 30, 1978 unless extended by further legislation before that date (c. 86, P.L. 1976).

A-2137—Provides an additional \$1,000 exemption under the Income Tax Act for each dependent who is a full time student at an institution of higher education (c. 84, P.L. 1976).

A-1593—Appropriates the revenues from this act for school aid and property tax relief (c. 64, P.L. 1976).

BUSINESS TAX REPEALERS

A-1762 —Repeals the Unincorporated Business Tax (c. 137, P.L. 1966) effective January 1, 1977 (c. 80, P.L. 1976).

A-1763—Repeals the Retail Gross Receipts Tax (c. 133, P.L. 1966) effective January 1, 1977 (c. 81, P.L. 1976).

A-1764—Freezes “Business Personal Property Tax Replacement Program” distribution at the 1976 level (c. 82, P.L. 1976).

CONSTITUTIONAL AMENDMENTS

ACR-109—Permits homestead rebate statutes to provide larger than normal benefits for senior citizens, totally disabled and surviving spouses.

ACR-140—Dedicates the proceeds from any personal income tax to property tax relief. Approved by voters November 3, 1976.

SPENDING CAPS

A-1738—Limits any one year increase in a county or municipal operating budget to 5% with certain exceptions (c.68, P.L. 1976).

S-877—Limits any one year increase in the State operating budget to the percentage increase, over that year, in New Jersey per capita income with certain exceptions (c. 67, P.L. 1976).

**DEPARTMENT OF THE TREASURY
DIVISION OF TAX APPEALS***

Anthony M. Lario, *President Judge*, Haddonfield . . Term Expires June 30, 1979

Paul E. Doherty, *Judge*, Red Bank Term Expires June 30, 1975

Carmin F. Savino, Jr., *Judge*, Lyndhurst Term Expires June 30, 1976

Inez M. Stanziale, *Judge*, Newark Term Expires June 30, 1976

Charles W. Convery, *Judge*, Paterson. Term Expires June 30, 1977

Joel A. Mott, Jr., *Judge*, Ocean City Term Expires June 30, 1978

John F. Evers, *Judge*, Wayne. Term Expires June 30, 1978

Mrs. Barbara McConnell, *Secretary*

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

COUNTY BOARDS OF TAXATION (Including Term of Office)

ATLANTIC COUNTY BOARD OF TAXATION

President: ('75) C. Herbert Hyman ('78), ('76) Lois H. Finifter ('79), ('74) Carl F. Jacobs ('77).

Secretary: John Murtland, Guarantee Trust Building, Atlantic City, N.J. 08401.

BERGEN COUNTY BOARD OF TAXATION

President: ('73) Robert R. Guida ('71), ('73) Arthur Minuskin ('77), ('71) Bernard Stracher ('76), ('71) Alfred P. Levin ('76), ('74) Joan Murray ('79).

Secretary: Dante Leodori, 355 Main Street, Hackensack, N.J. 07601.

BURLINGTON COUNTY BOARD OF TAXATION

President: ('58) Harry F. Rensick, Sr. ('77), ('73) Samuel P. Alloway ('76), ('72) Samuel O. Paglione ('75).

Secretary: Wilbur S. Lippincott, County Office Building, Mt. Holly, N.J. 08060.

CAMDEN COUNTY BOARD OF TAXATION

President: ('76) Louis C. Joyce, III ('78), ('75) Morton N. Kerr ('76), ('74) Joseph J. Grassi, Jr. ('77).

Secretary: James F. Gorman, Court House, 7th Floor, Camden, N.J. 08101.

CAPE MAY COUNTY BOARD OF TAXATION

President: ('75) Joseph A. DeFranco ('77), ('75) Ellery Bowman ('78), ('76) Alan I. Gould ('79).

Secretary: Lawrence Bernardelli, Jr., Court House Building, Cape May Court House, N.J. 08210.

CUMBERLAND COUNTY BOARD OF TAXATION

President: ('74) Robert H. Weber ('77), ('72) Harry Triantos ('75), ('73) Arnold L. Gifford ('76).

Secretary: Keron D. Chance, Court House, Bridgeton, N.J. 08302.

ESSEX COUNTY BOARD OF TAXATION

President: ('76) O. Vincent McNany ('81), ('75) Fred W. Federici, Jr. ('80), ('74) Finney J. Alati ('79), ('76) J. Preston Freeman ('78), ('74) Edward Teltser ('77).

Secretary: George E. McCormack, 110 South Grove Street, East Orange, N.J. 07018.

GLOUCESTER COUNTY BOARD OF TAXATION

President: ('74) Joseph Minotty ('77), ('76) Rudolph Marcucci ('78), ('76) Ira Pintzak ('79).

Secretary: Vera Lutz, Court House, Woodbury, N.J. 08096.

HUDSON COUNTY BOARD OF TAXATION

President: ('76) George E. Davis ('81), ('75) Marita Borzaga ('80), ('73) Anthony Cilento ('78), ('73) John J. Barry ('77), ('75) Joseph Bauer ('79).

Secretary:
(Acting) Madeline Nagle, 595 Newark Avenue, Jersey City, N.J. 07306.

HUNTERDON COUNTY BOARD OF TAXATION

President: ('74) Michael Morris ('77), ('75) Hiram B. Ely ('78), ('76) Joan Haberle ('79).

Secretary: Helen T. Sheridan, Hall of Records Building, P.O. Box 282, Flemington, N.J. 08822.

MERCER COUNTY BOARD OF TAXATION

President: ('73) Joseph M. Pierson ('76), ('76) Thomas J. Dunn ('78).
Secretary: Anthony J. Panaro, Mercer County Administration Building, 640 South Broad Street, Room 113, Trenton, N.J. 08611.

MIDDLESEX COUNTY BOARD OF TAXATION

President: ('72) Franklin F. Murphy ('75), ('73) William Shelly ('76), ('74) Victor P. DiLeo ('77).
Secretary: Angela J. Szymanski, County Records Building, New Brunswick, N.J. 08701.

MONMOUTH COUNTY BOARD OF TAXATION

President: ('76) Benjamin Gruber ('79), ('74) High B. Meehan ('77), ('75) Martin Wigdortz ('78).
Secretary: Henry J. Byrne, Esq., Hall of Records, Freehold, N.J. 07728.

MORRIS COUNTY BOARD OF TAXATION

President: ('76) J. Raymond Manahan ('78), ('76) Mrs. Helen Lori ('79), ('74) David E. Yankowitz ('77).
Secretary: Fred McCoy, Court House, Morristown, N.J. 07960.

OCEAN COUNTY BOARD OF TAXATION

President: ('76) Georgian Kolber ('79), ('75) George F. Makin ('78), ('74) John Fox ('77).
Secretary: J. Chester Holman, Court House, Room 206, Toms River, N.J. 08753.

PASSAIC COUNTY BOARD OF TAXATION

President: ('75) Matthew S. Trella ('78), ('74) Allan Mikola ('77), ('75) Joseph D. Donato ('78).
Secretary: James J. Murner, Jr., District Court House, Paterson, N.J. 07505.

SALEM COUNTY BOARD OF TAXATION

President: ('76) Loren F. Hitchner ('79), ('76) Norman Stout ('79), ('74) Joseph H. Davenport ('77).
Secretary: Barbara L. Foote, Court House, 92 Market Street, Salem, N.J. 08079.

SOMERSET COUNTY BOARD OF TAXATION

President: ('76) Jack Penn ('79), ('74) Anthony L. Curcio ('77), ('76) Frank J. Politano ('78).
Secretary: Frank E. MacDonald, County Administration Building, Somerville, N.J. 08876.

SUSSEX COUNTY BOARD OF TAXATION

President: ('70) George F. VanAtta, Sr. ('76), ('74) Louis Delgrosso ('77), ('75) Russel C. Ortman ('78).
Secretary: Benjamin Jager, 16 Church Street, Newton, N.J. 07860.

UNION COUNTY BOARD OF TAXATION

President: ('74) Leslie J. Cunningham ('77), ('76) Roberta A. Grayson ('79), ('75) Richard Hatfield ('78).
Secretary: Maurice A. O'Keefe, 208 Commerce Place, Elizabeth, N.J. 07201.

WARREN COUNTY BOARD OF TAXATION

President: ('74) Nelson J. Becci ('77), ('75) James A. Williams ('78), ('76) Frank DeLello ('79).
Secretary: Owen R. Lyons, Court House, Belvidere, N.J. 07823.

ASSESSORS AND COLLECTORS IN NEW JERSEY

1976

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Absecon City	Harry A. Sutton, Jr., Chm., Absecon George F. Gillespie, Absecon Harvey T. Staake, Jr., Absecon	Grace H. Staake, Absecon
Atlantic City	William G. Ferry, Pres., Atlantic City Edmond J. Seidenburg, Atlantic City	William S. Blake, Atlantic City
Brigantine City	John Jacobs, Brigantine	Robert C. Betterton, Brigantine
Buena Boro.	Francis J. Andrews, Minotola	Barth M. Castellari, Vineland
Buena Vista Twp.	Theodore J. Trauner, Hammonton	Peter Micheletti, Richland
Corbin City	William J. Nunn, Jr., Northfield	Mary Ann German, Woodbine
Egg Harbor City	Alberta Scates, Egg Harbor	Adolph H. Joseph, Egg Harbor
Egg Harbor Twp.	Dorothy Davisson, Sec., Linwood Richard E. Squires, Pres., Linwood William F. Roeske, Sr., Cardiff	Bernard M. Murphy, Linwood
Estell Manor City	Cornelius Garrison, Jr., Sec., Port Republic Edward W. Farrell, Mays Landing	Jeanne Prickitt, Estell Manor
Folsom Boro.	Joseph D. Ingemi, Hammonton	Frank E. Byrnes, Williamstown
Galloway Twp.	Dorothy Montag, Cologne	John P. Dermanoski, Cologne
Hamilton Twp.	Vacancy	Henry W. Denmead, Mays Landing
Hammonton Town	Warren N. Murphy, Sec., Hammonton Samuel J. Cappuccio, Pres., Hammonton Paul Pullia, Hammonton	Stephana J. Clements, Hammonton
Linwood City	William J. Nunn, Jr., Sec., Northfield Edward D. Schmincke, Absecon F. William Mitchell, Northfield	George P. Helfrich, Linwood
Longport Boro.	John Jacobs, Longport	William A. Fiore, Longport
Margate City	Herbert M. Gaskill, Margate	G. Roland Brown, Margate
Mullica Twp.	Dorothea W. Arnold, Hammonton	Martin Decker, Elwood
Northfield City	William J. Nunn, Jr., Sec., Northfield F. William Mitchell, Northfield Edward D. Schmincke, Absecon	Robert E. Vogel, Northfield
Pleasantville City	Robert White, Pleasantville Richard E. Squires, Pleasantville	Raymond J. Beckman, Jr., Pleasantville
Port Republic City	Harvey T. Staake, Jr., Sec., Absecon George Gillespie, Absecon	Sara E. Garrison, Port Republic
Somers Point City	William S. Hartley, Somers Point	Thelma Wunder, Somers Point
Ventnor City	Arthur Amonette, Ventnor	Raymond C. Lamb, Ventnor
Weymouth Twp.	Bernard Netolicka, Dorothy	Amelia Messina, Belcoville

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allendale Boro.	Annette Baum, Sec., Allendale	Katherine Baum, Allendale
	Robert Cross, Allendale	
Alpine Boro.	Louis R. Cacace, Sec., Alpine	Alice Parsells, Alpine
	Edward L. Berry, Alpine	
	Joan Borders, Alpine	
Bergenfield Boro.	Lois J. Weiboldt, Bergenfield	Helen Swierczek, Bergenfield
Bogota Boro.	Edward J. McLaughlin, Bogota	Helen Stipo, Bogota
Carlstadt Boro.	Francis X. Hickey, Sec., Carlstadt	Henry Bade, Carlstadt
	Paul Barbire, Carlstadt	
	Robert H. Zimmerman, Carlstadt	
Cliffside Park Boro.	Robert N. Iulo, Cliffside Park	Vincent T. McKenna, Cliffside Park
Closter Boro.	Harold Joassen, Closter	Norma Gottemoller, Closter
Cresskill Boro.	Alfred J. Schlegel, Cresskill	George W. Stanton, Cresskill
Demarest Boro.	Peter M. Tintle, Demarest	Lore Lehmann, Demarest
Dumont Boro.	John Gillespie, Dumont	William Pizzute, Dumont
East Rutherford Boro.	Lester L. Plosia, Sec., East Rutherford	Patrick DeVasto, East Rutherford
	Mario J. Pedoto, East Rutherford	
Edgewater Boro.	Owen J. Sheehan, Edgewater	Michael M. Monaghan, Edgewater
Elmwood Park Boro.	Foster W. Periccioli, Sec., Elmwood Park	Salvatore Spinato, Elmwood Park
	Charles Raia, Jr., Elmwood Park	
	Frank P. Battaglini, Elmwood Park	
Emerson Boro.	William J. Sheehan, Emerson	Joseph McQueeeny, Emerson
Englewood City	Andrew Muniak, Englewood	Peter Tierney, Englewood
Englewood Cliffs Boro.	Francis A. Deshusses, Sec., Englewood Cliffs	William Hoinash, Englewood Cliffs
	Dominick Roselli, Englewood Cliffs	
	John P. Campbell, Englewood Cliffs	
Fair Lawn Boro.	Edward A. McKenna, Fair Lawn	Donald DeBruin, Fair Lawn
Fairview Boro.	Angelo M. Maffetone, Sec., Fairview	Anthony M. Orecchio, Fairview
	John LaMarca, Fairview	
	Salvatore Lauricella, Fairview	
Fort Lee Boro.	Carmen N. Pentifallo, Fort Lee	Dorothy Pagano, Fort Lee
Franklin Lakes Boro.	Otto K. Mutzberg, Franklin Lakes	Bette Mahoney, Franklin Lakes
Garfield City.	Philip Gannuscio, Garfield	Louis S. Mallia, Garfield
Glen Rock Boro.	Harley W. Hesson, Jr., Glen Rock	Dorothy Ferry, Glen Rock
Hackensack City.	John J. Johnson, Hackensack	James Lacava, Hackensack
Harrington Park Boro.	Robert L. Humphreys, Sr., Sec., Harrington Park ..	Edith D. Stockman, Harrington Park
	Mario G. Bettega, Harrington Park	
	William D. Wister, Harrington Park	
Hasbrouck Heights Boro.	Joseph C. Cordo, Sec., Hasbrouck Heights	Edward A. Borghi, Hasbrouck Heights
	William F. Mentis, Hasbrouck Heights	
	Kenneth V. Cantoli, Hasbrouck Heights	
Haworth Boro.	Clinton C. Simmons, Haworth	Margaret Ann Vrola, Haworth
Hillsdale Boro.	Edward A. Reis, Hillsdale	Mildred Lynch, Hillsdale
Ho-Ho-Kus Boro.	Arthur R. Conaty, Ho-Ho-Kus	Dorothy E. Templeman, Ho-Ho-Kus
Leonia Boro.	John C. Gardner, Leonia	Anna Theodoracopoulos, Leonia

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Little Ferry Boro.	Harry J. Kohring, Sec., Little Ferry David Rovnanik, Little Ferry Jack Smith, Little Ferry	Michael Iacobino, Little Ferry
Lodi Boro.	Salvatore M. Banca, Sec., Lodi John L. Tamborini, Lodi Charles Picardi, Lodi	Andrew L. Pesenti, Lodi
Lyndhurst Twp.	Frank J. Pilas, Lyndhurst	Peter A. Grisafi, Lyndhurst
Mahwah Twp.	Ernest Ponessa, Mahwah	Elizabeth Heflin, Mahwah
Maywood Boro.	Harold J. Shea, Sec., Maywood Lawrence DeQuintal, Jr., Maywood	Harold C. Hotaling, Maywood
Midland Park Boro.	Stephen M. Szekely, Midland Park	Thomas McKim, Midland Park
Montvale Boro.	Michael R. Carrara, Montvale	Hazel M. Wermer, Montvale
Moonachie Boro.	William Nagel, Sec., Moonachie Donald L. Coe, Moonachie John J. Baldasti, Moonachie	Kenneth Izzo, Moonachie
New Milford Boro.	Lawrence A. Hardy, Sec., New Milford Walter C. Nelson, New Milford	Martha Sims, New Milford
North Arlington Boro.	Frank P. Graham, North Arlington	Adam M. Szura, North Arlington
Northvale Boro.	Ralph Fauciano, Sec., Northvale Earl Gugger, Northvale Anthony Magnani, Northvale	Victor DeMartini, Northvale
Norwood Boro.	William J. Sheehan, Norwood	Dorothy Heffernan, Norwood
Oakland Boro.	Frank P. Bosnich, Sec., Oakland. C. Daniel Marino, Oakland James VanDelden, Oakland	W. Bruce Knapp, Jr., Oakland
Old Tappan Boro.	Clifton Demarest, Jr., Old Tappan	John McKittrick, Old Tappan
Oradell Boro.	B. Charles Weissinger, Oradell	Patricia Landmann, Oradell
Palisades Park Boro.	Harold F. Wrightington, Palisades Park	Patricia Albanese, Palisades Park
Paramus Boro.	Clifford G. Steele, Paramus	Preston J. O'Toole, Paramus
Park Ridge Boro.	George Kiessling, Park Ridge	Ann Kilmartin, Acting Collector, Park Ridge
Ramsey Boro.	M. Richard Muti, Ramsey	Eleanor Ameye, Ramsey
Ridgefield Boro.	Michael Denenberg, Ridgefield	Walter Pellacani, Ridgefield
Ridgefield Park Twp.	John J. Howard, Ridgefield Park	Harold J. Jones, Ridgefield Park
Ridgewood Village	Philomena Gan, Ridgewood	Edward F. Andercheck, Ridgewood
River Edge Boro.	Marie K. Meehan, River Edge	Edwin C. Herrick, River Edge
River Vale Twp.	Irwin Sabin, Westwood	Edna F. Garofalow, River Vale
Rochelle Park Twp.	Willibald Rebhahn, Sec., Rochelle Park Vincent Purcell, Rochelle Park Frederick J. Hughes, Rochelle Park	Philip J. Galfo, Rochelle Park
Rockleigh Boro.	Alfred Locarni, Jr., Sec., Rockleigh George V. Kershaw, Northvale Bernard Gottlieb, Rockleigh	Alfred J. Locarni, Rockleigh
Rutherford Boro.	Edward J. McLaughlin, Rutherford	Frank Blakely, Rutherford
Saddle Brook Twp.	Raymond F. Flood, Sec., Saddle Brook Charles Hofsaes, Saddle Brook	William Kempf, Saddle Brook
Saddle River Boro.	Arthur R. Conaty, Saddle River	Mary S. Curtis, Saddle River

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
South Hackensack Twp.	Charles S. Picardi, Sec., South Hackensack John Jannuzzi, South Hackensack Leonard Perrelli, Sr., South Hackensack	Louis Rossi, South Hackensack
Teaneck Twp.	Joseph B. Krupinski, Teaneck	Gary A. Saage, Teaneck
Tenaflly Boro.	Claire M. Young, Tenaflly	Alice M. Kerr, Tenaflly
Teterboro Boro.	Leon Sitek, Teterboro	Lawrence M. Boalich, Teterboro
Upper Saddle River Boro.	Vincent Giarratana, Upper Saddle River	Loretta Rehain, Upper Saddle River
Waldwick Boro.	Patricia L. Webster, Waldwick	Adeline Portsmore, Waldwick
Wallington Boro.	Edward R. Stolarz, Wallington	Joseph E. Salko, Wallington
Washington Twp.	Edward L. Berry, Westwood.	Florence Jancek, Westwood
Westwood Boro.	James G. Sealy, Westwood	Eugene F. Young, Westwood
Woodcliff Lake Boro.	Paul Dattoli, Woodcliff Lake	Dorothy B. Hillabrant, Woodcliff Lake
Wood-Ridge Boro.	Frank L. Porfido, Wood-Ridge	Clarence E. Mathe, Jr., Wood-Ridge
Wyckoff Twp.	Carolyn H. Landi, Wyckoff	James Ten Kate, Wyckoff

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bass River Twp.	Robert B. White, Leeds Point.	Barbara J. Kidder, Tuckerton
Beverly City	John J. Centinaro, Beverly	Frank Parsons, Beverly
Bordentown City	Louise C. Bowker, Chm., Bordentown Thomas R. Antozzeski, Bordentown William R. Ryan, Bordentown	Elizabeth L. Mackinnon, Bordentown
Bordentown Twp.	Walter G. Kosul, Chm., Trenton John J. Aloï, Bordentown Patricia A. Mansfield, Bordentown	Elizabeth D. Thompson, Bordentown
Burlington City	Baird M. Applegate, Jr., Sec., Burlington Armando DeFrancesco, Burlington George F. Broadbent, Sr., Burlington.	Thomas C. Stewart, Burlington
Burlington Twp.	Joseph A. Montalto, Burlington	Mary Denbo, Burlington
Chesterfield Twp.	James Harvey, Trenton.	Joseph W. Griner, Trenton
Cinnaminson Twp.	William Sharp, Cinnaminson	Joan Nold, Cinnaminson
Delanco Twp.	A. Rowan Bright, Delanco	Jane Queenan, Delanco
Delran Twp.	George J. Scimeca, Jr., Sec., Riverside August C. Leusner, Riverside	George Barton, Delran
Easthampton Twp.	Matthew S. Chudoba, Mt. Holly.	Albert Pinkus, Mt. Holly
Edgewater Park Bor.	Joseph A. Robinson, Beverly	Louis H. Kite, Beverly
Evesham Twp.	Edward J. Bligh, Jr., Marlton George Atkins, Marlton	Ethel H. Dove, Marlton
Fieldsboro Boro.	Vincent W. Sapp, Fieldsboro	Evelyn Archer, Fieldsboro
Florence Twp.	Walter W. McDermott, Sec., Florence John Zimmerman, Florence	Harry Fauver, Jr., Florence
Hainesport Twp.	William E. Birchall, Jr., Hainesport	Doris M. Platt, Mt. Holly
Lumberton Twp.	William E. Birchall, Jr., Lumberton	Harvey M. Sydnor, Lumberton

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Mansfield Twp.	William H. Pigott, Bordentown.	Doris Kepner, Columbus
Maple Shade Twp.	William Z. Zeigler, Maple Shade.	Joseph C. Sheridan, Jr., Maple Shade
Medford Twp.	Henry W. Haines, Medford.	Olga M. Goehring, Medford
Medford Lakes Boro.	Richard I. Haines, Medford Lakes.	John A. Weaver, Jr., Medford Lakes
Moorestown Twp.	Henry L. Franks, Moorestown.	William H. Cromley, Moorestown
Mt. Holly Twp.	George C. Thomulka, Mt. Holly.	Robert L. Emmons, Mt. Holly
Mt. Laurel Twp.	Edward J. Burek, Moorestown.	Barbara Gngang, Mt. Holly
New Hanover Twp.	Donal B. Malloy, Cookstown.	Mildred I. South, Cookstown
North Hanover Twp.	Jeannette Bowers, Wrightstown.	Margaret B. Davis, Allentown
Palmyra Boro.	William H. Evalul, Palmyra.	Marie McCullough, Palmyra
Pemberton Boro.	James J. Noble, Mt. Holly.	Arthur C. Borden, Pemberton
Pemberton Twp.	Earl D. Emmons, New Lisbon.	Ambrose Garber, Jr., New Lisbon
Riverside Twp.	Chester J. Jankowski, Sec., Riverside. Edward W. Show, Riverside. Anthony F. Cicali, Riverside.	Michael F. Chiacchio, Riverside
Riverton Boro.	A. James Reeves, Riverton.	Anna May Whitelock, Riverton
Shamong Twp.	James J. Noble, Mt. Holly.	Robert Hawkins, Vincentown
Southampton Twp.	John Keller, Vincentown.	Joan Wescott, Vincentown
Springfield Twp.	F. Remer Shivers, Bordentown.	Frank A. Commercia, Bordentown
Tabernacle Twp.	James Noble, Mt. Holly.	John R. Cox, Vincentown
Washington Twp.	Dorothea W. Arnold, Hammonton.	William Walters, Egg Harbor
Westampton Twp.	James J. Noble, Mt. Holly.	Helga M. Coleman, Mt. Holly
Willingboro Twp.	William G. Skelly, Willingboro.	William J. Palmer, Willingboro
Woodland Twp.	Dorothy Yates, Vincentown.	George Fleming, Brown Mills
Wrightstown Boro.	John W. Schwager, Wrightstown.	I. Haines Crowshaw, Wrightstown

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Audubon Boro.	John J. Hanson, Audubon.	Rudolph K. Creyaufmiller, Jr., Audubon
Audubon Park Boro.	Thomas F. Beal, Runnemede.	Ann M. Moran, Audubon Park
Barrington Boro.	Robert Hall, Barrington.	Thomas M. Redanauer, Barrington
Bellmawr Boro.	Carmen R. Caprice, Sec., Bellmawr. Joseph Piduch, Bellmawr. Richard C. Christ, Bellmawr.	Joseph F. Murray, Bellmawr
Berlin Boro.	Lewis P. Orchard, Sr., Berlin.	Frances T. Cartwright, Berlin
Berlin Twp.	Albert C. Stack, Jr., West Berlin.	Richard F. McCarthy, West Berlin
Brooklawn Boro.	William M. Hunt, Sec., Brooklawn. Herman J. vander Straeten, Brooklawn.	Joseph J. Cerrone, Brooklawn
Camden City.	Patrick T. Corbett, Camden.	Thomas A. Quattrochi, Camden

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Cherry Hill Twp.	Joseph Zerbo, Cherry Hill	John J. Zarroli, Cherry Hill
Cheshurst Boro.	William T. Lamb, Lawnside	Robert Williams, Waterford
Clementon Boro.	Charles A. Warrington, Sec., Clementon	Kathryn Stiles, Clementon
	Roy Pratt, Clementon	
Collingswood Boro.	Walter Young, Collingswood	F. Aelaide Spear, Collingswood
Gibbsboro Boro.	Willis S. Tinney, Jr., Gibbsboro	Marge Stoll, Gibbsboro
Gloucester City.	Michael J. Sheridan, Sec., Gloucester City	Francis J. Gorman, Gloucester City
	Louis A. Kelly, Gloucester City	
Gloucester Twp.	Michael Sapio, Jr., Sec., Blackwood	Hazel Huber, Blackwood
	Edward J. Tuszel, Blackwood	
	Frank F. Simiriglia, Blackwood	
Haddon Twp.	Raymond E. Hawk, Sec., Westmont	Clara Milsted, Collingswood
	Michael R. Scian, Cherry Hill	
Haddonfield Boro.	Wallace L. Root, Sec., Haddonfield	John Nusbaumer, Haddonfield
	Charles H. Fisher, Haddonfield	
Haddon Heights Boro.	William Hunt, Acting Assessor, Haddon Heights	Kathryn M. Jones, Haddon Heights
Hi-Nella Boro.	Albert C. Stack, Jr., Laurel Springs	Earl W. Schilling, Hi-Nella
Laurel Springs Boro.	Albert C. Stack, Jr., Laurel Springs	Barbara Shaw, Laurel Springs
Lawnside Boro.	Walter A. Baxter, Jr., Somerdale	Mary A. Nelson, Lawnside
Lindenwold Boro.	Charles Librizzi, Lindenwold	Kathleen Borek, Lindenwold
Magnolia Boro.	Ronald G. Aaronson, Runnemede	Barbara B. Gorman, Magnolia
	James L. Nack, Magnolia	
Merchantville Boro.	A. Hobart Grant, Merchantville	Daniel P. Gotthold, Merchantville
Mt. Ephraim Boro.	Michael Sheridan, Sec., Mt. Ephraim	Catherine Pepe, Mt. Ephraim
	Joseph A. Beach, Mt. Ephraim	
Oaklyn Boro.	William E. Lovett, Sec., Oaklyn	Mary A. Deering, Oaklyn
	Peter V. Mancine, Oaklyn	
	Howard D. Summerfield, Oaklyn	
Pennsauken Twp.	William R. Buffington, Sec., Pennsauken	Harold Roesler, Pennsauken
Pine Hill Boro.	Daniel E. Hughes, Pine Hill	Mildred Mayer, Pine Hill
Pine Valley Boro.	Edward F. Magee, Jr., Clementon	Robert W. Mather, Clementon
Runnemede Boro.	Ronald Aaronson, Runnemede	John J. Wark, Jr., Runnemede
	Paul D. Gunson, Runnemede	
Somerdale Boro.	Walter A. Baxter, Jr., Somerdale	Elizabeth J. Caswell, Somerdale
Stratford Boro.	Harvey E. Duus, Stratford	Donald Carlson, Stratford
Tavistock Boro.	Thomas M. Redanauer, Barrington	Thomas M. Redanauer, Barrington
Voorhees Twp.	Robert M. Sapio, Voorhees	Florence E. Brady, Voorhees
Waterford Twp.	Albert Stack, Sec., Atco	John Sikora, Atco
	Harry Kass, Atco	
Winslow Twp.	Stephen Kessler, Sec., Hammonton	Charles A. Mauriello, Waterford
	Neil H. Pastore, Elm	
Woodlynne Boro.	Bruce Coyle, Woodlynne	LaVearl Gibbs, Woodlynne

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Avalon Boro.	Frank J. Dunn, Avalon.	Betty E. Crews, Avalon
Cape May City.	John T. Dollinger, Cape May.	J. Hope Taylor, Cape May
Cape May Point Boro.	Clayton K. Shenk, Cape May Point.	Evelyn Marcotte, Cape May Point
Dennis Twp.	W. Walter Robinson, Dennisville.	J. Loren Swagler, Dennisville
Lower Twp.	Andrew F. Knopp, Cape May.	Joan Douglass, Cape May
Middle Twp.	Robert P. Hand, Cape May Court House.	Anne Watson, Cape May Court House
North Wildwood City.	Frank Nelson, North Wildwood.	Leslie M. Truitt, North Wildwood
Ocean City.	James E. Andrea, Ocean City.	Kenneth E. Boland, Ocean City
Sea Isle City.	Harry W. Tracey, Jr., Sea Isle.	Margaret B. Mazurie, Sea Isle
Stone Harbor Boro.	Edwin F. Pain, Stone Harbor.	Joan Hutchinson, Stone Harbor
Upper Twp.	William E. Pfander, Ocean City.	Gertrude Shourds, Tuckahoe
West Cape May Boro.	Andre' P. Souchak, West Cape May.	Merrill H. Thomas, West Cape May
West Wildwood Boro.	Robert E. Merkel, West Wildwood.	Dorothy Tomlin, West Wildwood
Wildwood City.	Andre' P. Souchak, Wildwood.	Dominick Longobardi, Wildwood
Wildwood Crest Boro.	James F. Dennison, Wildwood Crest.	Janette B. Miller, Wildwood Crest
Woodbine Boro.	William Boyce, Woodbine.	Arthur Levy, Woodbine

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bridgeton City.	John E. Corliss, Bridgeton.	Jean S. Whyte, Bridgeton
Commercial Twp.	David L. Brown, Port Norris.	Jean Wilford, Port Norris
Deerfield Twp.	Joseph F. Crispo, Bridgeton.	Joseph Pipitone, Rosenhayn
Downe Twp.	Wayne Mounts, Dividing Creek.	J. Kenneth Wilson, Newport
Fairfield Twp.	Harry Hoffman, Fairton.	Frank Sanderlin, Fairton
Greenwich Twp.	Seifert Lodge, Greenwich.	Alvin W. Griffith, Bridgeton
Hopewell Twp.	Franklin Atkinson, Bridgeton.	Clarence D. McCormick, Bridgeton
Lawrence Twp.	Meihale S. Lascarides, Millville.	William Patitucci, Cedarville
Maurice River Twp.	Edward Carlisle, Heislerville.	Edwin F. Tomlin, Dorchester
Millville City.	Lewis F. Clark, Sr., Millville.	Conrad A. Waltman, Millville
Shiloh Boro.	Daniel W. Davis, Shiloh.	Ruth Davis, Shiloh
Stow Creek Twp.	B. Frank Harris, Bridgeton.	Bert B. Sheppard, Bridgeton
Upper Deerfield Twp.	George Taylor, Jr., Seabrook.	Clair H. Miller, Jr., Seabrook
Vineland City.	Marriott G. Haines, Vineland.	Alan Bernardini, Vineland

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Town.	Peter A. Torre, Jr., Belleville	Stephen N. Vogel, Jr., Belleville
Bloomfield Town.	Francis X. Murray, Bloomfield	Victor A. Patti, Bloomfield
Caldwell Boro.	Horace V. Terhune, Caldwell	Marie A. Nurkowski, Caldwell
Cedar Grove Twp.	Robert Johnson, Jr., Cedar Grove	Jean L. Ryan, Cedar Grove
East Orange City.	Bertram R. Brown, East Orange	Benjamin Locker, East Orange
Essex Fells Boro.	Horace V. Terhune, Caldwell	Marie B. Addis, Essex Fells
Fairfield Boro.	Charles G. Schmitz, Fairfield	Victoria Nigro, Fairfield
Glen Ridge Boro.	Sylvester A. Bonelli, Glen Ridge	Stephen C. Berry, Glen Ridge
Irvington Town.	Peter Smith, Clerk, Irvington	Richard Hildebrand, Irvington
Livingston Twp.	James Gibbs, Irvington	Lawrence R. Traver, Livingston
Maplewood Twp.	Peter D. Hoffman, Livingston	Joseph W. Bonin, Maplewood
Millburn Twp.	Marie A. Connolly, Maplewood	Milan H. Hartz, Millburn
Montclair Town.	John J. Murray, Millburn	Frank C. DeRosa, Montclair
Newark City.	Sargent Dumper, Millburn	Kenneth A. Joseph, Newark
North Caldwell Boro.	Herbert M. Morris, Montclair	Helen Dobosh, North Caldwell
Nutley Town.	Joseph Frisina, Newark	Eunice P. Drake, Nutley
Orange City.	Charles G. Schmitz, North Caldwell	Daniel D. Petrucelli, Orange
Roseland Boro.	Joseph F. Reilley, Nutley	Robert D. Bosworth, Roseland
South Orange Village.	John J. Cuccolo, Orange	Anne K. Smith, South Orange
Verona Boro.	William J. Varley, Roseland	Claire P. Boyle, Verona
West Caldwell Boro.	Edward T. Coll, South Orange	Donald E. West, West Caldwell
West Orange Town.	Sylvester A. Bonelli, Verona	Joseph G. Antonucci, West Orange
	Ralph W. Todd, Sec., West Caldwell	
	Henry A. Wefferling, Jr., West Caldwell	
	Franklin P. Walton, West Caldwell	
	Joseph Scaturro, Jr., Clerk, West Orange	
	John J. McNulty, West Orange	

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Boro.	Joseph A. Crane, Sec., Clayton	Alice Anton, Clayton
Deptford Twp.	Robert Checchia, Clayton	Richard J. DeVillasanta, Deptford
East Greenwich Twp.	Joseph A. Crane, Deptford	Esther C. Hammond, Mickleton
Elk Twp.	John F. D'Andrea, Clarksboro	Louise N. Zienker, Mullica Hill
Franklin Twp.	Charles Schimp, Sec., Monroeville	Alex Clemick, Franklinville
Glassboro Boro.	John J. Miller, Monroeville	Florence E. Kline, Glassboro
	Michael J. Sheridan	
	Joseph M. Sivel, Sec., Glassboro	
	Paul S. Adams, Pitman	
	Francis M. Flynn, Jr., Glassboro	

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Greenwich Twp.	Frank P. Leone, Gibbstown	Elizabeth J. Carfagno, Gibbstown
Harrison Twp.	Kenneth T. Stretch, Mullica Hill	Harold A. Nichol, Mullica Hill
Logan Twp.	Robert A. Glocker, Swedesboro	Madeline S. Philipp, Bridgeport
Mantua Twp.	Donald C. Rannels, Sewell	Marie Hires, Mantua
Monroe Twp.	Bruce B. Coyle, Dir. of Assessment, Williamstown ... Walter B. Trout, Williamstown	Marguerite Buck, Williamstown
National Park Boro.	Justine Berry, Sec., National Park	Anna M. Cianci, National Park
	James H. Jones, National Park	
	Edmund Read, National Park	
Newfield Boro.	Dominick J. Principe, Sec., Newfield	William Hopkins, Newfield
	Thomas G. Daily, Newfield	
Paulsboro Boro.	Franklin T. Price, Sec., Paulsboro	Vera W. Bender, Paulsboro
	Ezio A. Fiorile, Paulsboro	
Pitman Boro.	T. Russell McClure, Sec., Sewell	George D. Michael, Pitman
	E. Chris Kloss, Pitman	
	Clinton M. Kandle, Jr., Pitman	
South Harrison Twp.	W. Kirk Horner, Harrisonville	William C. Pettit, Harrisonville
Swedesboro Boro.	William T. Schoener, Swedesboro	Lura M. Conner, Swedesboro
Washington Twp.	T. Russell McClure, Sec., Turnersville	Franklin G. Atkinson, Sewell
	William E. Keyser, Blackwood	
Wenonah Boro.	Carl H. Gottschling, Sec., Wenonah	Alberta Sargent, Wenonah
	Philip J. Schuler, Wenonah	
	Daniel T. Bossert, Wenonah	
West Deptford Twp.	H. Adelbert Moore, Jr., Thorofare	Margaret D. Finan, Thorofare
Westville Boro.	John A. Barlow, Westville	E. Millard Pallante, Westville
Woodbury City.	Richard R. Dann, Woodbury	David J. Phillips, Woodbury
Woodbury Heights Boro.	John W. Keuler, Sr., Sec., Woodbury Heights	Francis J. Gaudet, Woodbury Heights
	Frank J. Rizzo, Jr., Woodbury Heights	
	George Tice, Sr., Woodbury Heights	
Woolwich Twp.	William T. Schoener, Swedesboro	Willard E. Mattson, Swedesboro

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City	Myron H. Solonyka, Bayonne	Francis J. Katusa, Bayonne
East Newark Boro.	Henry Michaliszyn, East Newark	Stanley L. Rimgail, East Newark
Guttenberg Town	James C. Terhune, Guttenberg	Joan Cozze, Guttenberg
Harrison Town	Gregory J. Castano, Harrison	Joseph G. Jones, Harrison
Hoboken City	Frank Bucino, Hoboken	Frank Bartletta, Hoboken
	Andrew P. McGuire, Hoboken	
	Woodrow S. Monte, Hoboken	
Jersey City	Margaret Jeffers, Jersey City	James Hickey, Jersey City
Kearny Town	Charles B. Hand, Kearny	John Pettigrew, Kearny
North Bergen Twp.	Irwin Sabin, North Bergen	Leonard DeMarsico, North Bergen
	Paul R. Sadlon, Sec., North Bergen	

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Secaucus Town	James Terhune, Secaucus	Albert G. Bartolozzi, Secaucus
Union City	Bernard Scacchetti, Chm., Union City Hugh A. McGuire, Jr., Union City Richard W. Snyder, Union City	Rose Greene, Union City
Weehawken Twp.	Mae F. Introcaso, Weehawken	Amelia R. Zensinger, Weehawken
West New York Town	Raymond D. Picciano, West New York	Bernard J. McDonald, West New York

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—F.O. ADDRESS
Alexandria Twp.	Markey Osmun, Milford	Mary F. Smith, Milford
Bethlehem Twp.	Adolphus L. Busch, Hampton	Doris E. Langan, Asbury
Bloomsbury Boro.	Enrico Angelozzi, Phillipsburg	Harry E. Stopp, Sr., Bloomsbury
Califon Boro.	Vincent J. Maguire, Annandale	Joseph L. Inguaggiato, Califon
Clinton Town	Frederick G. Wille, Clinton	Lois D. Terreri, Clinton
Clinton Twp.	Vincent J. Maguire, Annandale	Jacqueline Vosselman, Annandale
Delaware Twp.	Leland P. Harbourt, Jr., Rosemont	Vincent Abraitys, Sergeantsville
East Amwell Twp.	C. Gilbert Blatchley, Hopewell	Beatrice Aten, Ringoes
Flemington Boro.	Alfred R. Dorf, Flemington	Eleanor Fisher, Flemington
Franklin Twp.	Robert W. Schmid, Pittstown	Shirley H. Peterson, Pittstown
Frenchtown Boro.	Charles G. Thorne, Annandale	Lila Risley, Frenchtown
Glen Gardner Boro.	Robert McN. Vance, Somerville	Adele C. Davren, Glen Gardner
Hampton Boro.	Robert McN. Vance, Somerville	Robert C. Smith, Hampton
High Bridge Boro.	James Ennis, High Bridge	Barbara Hatchman, High Bridge
Holland Twp.	Robert G. Housedorf, Asbury	William F. Case, Milford
Kingwood Twp.	Alice Anne Hauck, Flemington	Margaret Augustine, Frenchtown
Lambertville City	Vincent J. Maguire, Annandale	Mary E. Sheridan, Lambertville
Lebanon Boro.	Richard R. Sammis, Lebanon	Robert F. Hagan, Sr., Lebanon
Lebanon Twp.	Lester C. Apgar, Glen Gardner	Pauline B. Smith, Glen Gardner
Milford Boro.	Michael S. Feit, Trenton	Mrs. William Bailey, Milford
Raritan Twp.	William A. Brewer, Flemington	John E. Tine, Jr., Flemington
Readington Twp.	Norman A. Stevens, White House Station	Alice Anne Hauck, White House Station
Stockton Boro.	Vincent J. Maguire, Annandale	Charles J. Soriero, Jr., Stockton
Tewksbury Twp.	Henry H. Barlow, Califon	Helen Ballantyne, White House Station
Union Twp.	Vincent J. Maguire, Annandale	Robert J. Gyuro, Pittstown
West Amwell Twp.	Eli Serlenga, Lambertville	Mildred E. Lambert, Lambertville

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Twp.	Edward C. Noller, East Windsor Twp.	Dolores A. Bell, East Windsor
Ewing Twp.	John Elder, Prin., Assessing Clerk, Trenton Charles Drotar, Jr., Chm., Trenton Sebastain R. Faulino, Trenton H. Edward Klenk, Trenton	Blacey M. Cammarata, Trenton
Hamilton Twp.	H. Randolph Brokaw, Trenton	Paul R. Kramer, Trenton
Hightstown Boro.	Robert E. Ohle, Hightstown	Edith V. Erving, Hightstown
Hopewell Boro.	Lawrence V. Melamed, Trenton	Alice M. Lowe, Hopewell
Hopewell Twp.	William E. Cromwell, Titusville	Wayne T. Savidge, Titusville
Lawrence Twp.	Robert B. Immordino, Lawrenceville	Thomas R. Kalisch, Lawrenceville
Pennington Boro.	William C. Rockel, Pennington	Edna K. Stout, Pennington
Princeton Boro.	Stuart Robson, Princeton	Laurence B. Patterson, Princeton
Princeton Twp.	Stuart Robson, Princeton	Theodore H. Kennedy, Princeton
Trenton City.	Joseph T. Kucinski, Trenton	Louis Guadalupe, Trenton
Washington Twp.	E. Lee Jones, Trenton	Marjorie M. Tindall, Windsor
West Windsor Twp.	Eleanor B. Dearborn, Princeton Junction	Margaret Northrop, Princeton Junction

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Boro.	Thomas C. Milik, Carteret	Joseph Florentino, Carteret
Cranbury Twp.	Robert S. Barlow, Jr., Sec., Cranbury Asa Mowery, Cranbury Richard M. Scott, Cranbury	Kathryn M. Hansen, Cranbury
Dunellen Boro.	Henry J. Hodulik, Dunellen	Mrs. K. A. Gangemi, Dunellen
East Brunswick Twp.	William T. Bailey, East Brunswick	Irene Wolff, East Brunswick
Edison Twp.	John W. Mooney, Nixon	Gary M. Farinich, Edison
Helmetta Boro.	Edward Heindel, Helmetta	Margaret J. Wilson, Helmetta
Highland Park Boro.	John Rizzo, Sec., Highland Park John Redmond, Woodbridge	George J. Katz, Highland Park
Jamesburg Boro.	Carmen C. Pirre, Jamesburg	Frank J. Jawidzik, Jamesburg
Metuchen Boro.	Walter K. Timpson, Sec., Metuchen Thomas J. Patten, Metuchen	Eleanor Brennan, Metuchen
Middlesex Boro.	Francis T. Zupko, Middlesex	John Ross, Middlesex
Milltown Boro.	James C. Wickers, Milltown	Yens J. Nelson, Jr., Milltown
Monroe Twp.	Thomas R. Lawrence, Cranbury	Josephine Rosnick, Cranbury
New Brunswick City.	Louis Schick, New Brunswick	Elizabeth E. Barry, New Brunswick
North Brunswick Twp.	Joan R. Dambach, North Brunswick	Bernice M. Echert, North Brunswick
Old Bridge Twp.	Courtney Powell, Old Bridge	William E. Trotter, Old Bridge
Perth Amboy City	James G. Goumas, Perth Amboy	Marian La Pira, Perth Amboy

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Piscataway Twp.	Edward R. Fitzgerald, Sec., Piscataway	Mabel D. Huffman, Piscataway
	Anthony Frazzano, Piscataway	
	John Redmond, Piscataway	
Plainsboro Twp.	Robert Barlow, Plainsboro	Philip Rodefelf, Plainsboro
Sayreville Boro.	John H. Kolb, Sayreville	James P. Dolan, Sayreville
South Amboy City	Joseph Noble, South Amboy	Kathleen Prusakowski, South Amboy
	Charles Monica, South Amboy	
South Brunswick Twp.	Edgar V. Renk, Monmouth Junction	Joseph E. Rauch, Monmouth Junction
South Plainfield Boro.	J. James Puha, Sec., South Plainfield	John C. Haus, South Plainfield
	Catherine C. Santaniello, South Plainfield	
	John J. Boylan, Jr., South Plainfield	
South River Boro.	Carl J. Alongi, Jr., South River	John J. Wornowicz, South River
Spotswood Boro.	Matthew W. Costello, Spotswood	Jean Gretch, Spotswood
Woodbridge Twp.	John Redmond, Woodbridge	Harold F. Mullen, Woodbridge

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allenhurst Boro.	Donald E. Haight, Allenhurst	Donald E. Haight, Allenhurst
Allentown Boro.	James W. Martin, Allentown	H. Marie Mika, Allentown
Asbury Park City	Samuel Befarah, Jr., Asbury Park	Helen Pride, Asbury Park
Atlantic Highlands Boro.	William J. Griffin, Atlantic Highlands	Joan A. Smith, Atlantic Highlands
Avon-by-the-Sea Boro.	Charles Bramhall, Avon	Judith A. Bramhall, Avon
Belmar Boro.	Stephen Marron, Belmar	Donald F. Matthews, Belmar
Bradley Beach Boro.	Charles Bramhall, Avon-by-the-Sea	Frances J. Rott, Bradley Beach
Brielle Boro.	William A. Burkhardt, Brielle	Joseph Anoresini, Brielle
Colts Neck Twp.	Bernard J. Marx, Colts Neck	Ann R. Bobzin, Colts Neck
Deal Boro.	Benjamin P. Lissner, Jr., Allenhurst	Margaret Mazza, Deal
	Robert M. Drazin, Chm., Deal	
	Harry Alikas, Deal	
	Arthur Bahlav, Deal	
Eatontown Boro.	Florence Hughes, Eatontown	Terill Weaver, Eatontown
	Myron Kozicky, Eatontown	
	Edward H. Emmons, Eatontown	
Englishtown Boro.	Bruce R. Farrow, Englishtown	Norman Forman, Englishtown
Fair Haven Boro.	Joseph Hunter, Fair Haven	Melvin Stout, Fair Haven
Farmingdale Boro.	Gladys P. Ascough, Farmingdale	Marguerite Cusson, Farmingdale
Freehold Boro.	Fred Quinn, Freehold	Edward M. Lewis, Freehold
Freehold Twp.	Nancy A. Queeney, Acting Assessor, Freehold	Robert N. Ferrell, Freehold
Hazlet Twp.	Robert E. Smith, Hazlet	Alfred Frank, Hazlet
Highlands Boro.	Albert Emery, Highlands	Herbert W. Hartsgrove, Highland
Holmdel Twp.	Vincent M. Pomarico, Holmdel	Shirley S. Cox, Holmdel
Howell Twp.	Gladys P. Ascough, Howell	Hedda Barkalow, Howell

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Interlaken Boro.	F. Leroy Garbrant, Jr., Interlaken.	Anne F. Navin, Interlaken
Keansburg Boro.	Allen V. Trauben, Keansburg.	Annette Morrison, Keansburg
Keyport Boro.	Joseph L. Scaccia, Sec., Keyport Allen V. Trauben, Chm., Keyport James Mulroy, Hazlet.	Dorothy H. Walker, Keyport
Little Silver Boro.	Bernard J. Marx, Little Silver.	Charles J. Olson, Little Silver
Loch Arbour Village	Charles Bramhall, Avon.	Helen Pines, Loch Arbour
Long Branch City.	James J. Mulroy, Long Branch.	Frank Quirk, Long Branch
Manalapan Twp.	Anthony J. Arbach, Englishtown.	John J. Certa, Tennent
Manasquan Boro.	Harvey M. Bush, Sec., Manasquan.	Charles E. Patterson, Manasquan
Marlboro Twp.	Joseph LaMura, Jr., Marlboro.	Shirley Giaquinto, Acting Collector, Marlboro
Matawan Boro.	Henry Ellis, Matawan.	Mary M. Geran, Matawan
Matawan Twp.	Allen V. Trauben, Matawan.	Pauline K. Behr, Matawan
Middletown Twp.	Edwin S. Stark, Middletown.	Herbert E. Bradshaw, Middletown
Millstone Twp.	Lawrence Marzocca, Clarksburg.	David H. Baird, Cream Ridge
Monmouth Beach Boro.	Roy H. Olsen, Monmouth Beach.	Edwin R. Feste, Monmouth Beach
Neptune Twp.	William C. Hogan, Neptune.	James T. Burke, Neptune
Neptune City Boro.	F. Leroy Garbrant, Jr., Neptune.	Harold J. Rowland, Neptune
Ocean Twp.	Alba Dello, Acting Assessor, Oakhurst.	Martin L. Bailey, Oakhurst
Oceanport Boro.	Ernest G. Hoffman, Sec., Oceanport Frank A. Anfuso, Oceanport.	Ida M. Lancaster, Oceanport
Red Bank Boro.	Vacancy.	Albert T. MacDonald, Red Bank
Roosevelt Boro.	Michael L. Tickton, Roosevelt.	Louise Prezant, Roosevelt
Rumson Boro.	John W. Carton, Jr., Rumson.	Barbara A. Horn, Rumson
Sea Bright Boro.	Sheila O'Keefe, New Shrewsbury.	Mary Larson, Sea Bright
Sea Girt Boro.	Henry J. Kupiec, Sec., Sea Girt Lester S. Naylor, Sea Girt.	Helen B. Brash, Sea Girt
Shrewsbury Boro.	Bernard J. Marx, Little Silver.	Jane A. Longo, Shrewsbury
Shrewsbury Twp.	Anne C. Switek, Eatontown.	Anne C. Switek, Eatontown
South Belmar Boro.	Rose Tomkiel, South Belmar.	Claire Haggerty, South Belmar
Spring Lake Boro.	Benjamin G. Patterson, Spring Lake.	Marvin Megill, Spring Lake
Spring Lake Heights Boro.	Charles W. Riley, Spring Lake Heights.	Ida C. Chetkin, Spring Lake Heights
Tinton Falls Boro.	Sheila O'Keefe, Tinton Falls.	Ann C. Ervin, Tinton Falls
Union Beach Boro.	Robert Smith, Acting Assessor, Union Beach.	Greta Barker, Union Beach
Upper Freehold Twp.	Thomas Seiler, Cream Ridge.	Charles T. Faber, Jr., Cream Ridge
Wall Twp.	Joseph A. Montana, Wall.	Bertha Doey, Wall
West Long Branch Boro.	Leo C. Bizzarro, Chm., West Long Branch F. Donald Squillante, Sec., West Long Branch.	Frances L. Townsend, West Long Branch

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boonton Town.....	Louis C. Pisacane, Sec., Boonton	Albert J. Aquino, Boonton
	Arthur J. Higgins, Boonton	
	William C. Edwards, Boonton	
Boonton Twp.	Homer L. Stickle, Boonton	Mary Rusnack, Boonton
Butler Boro.	Clayton D. Brown, Sec., Butler	Janice R. Siek, Butler
	William L. Gormley, Butler	
	Floyd V. Decker, Butler	
Chatham Boro.	Kenneth J. Home, Sec., Chatham	Robert R. Dowds, Chatham
	Robert G. Huntington, Jr., Chatham	
	William B. Lerf, Chatham	
Chatham Twp.	Millicent Underwood, Chatham	E. A. Alpaugh, Chatham
Chester Boro.	Nelson T. Walters, Long Valley	Julia A. Robinson, Chester
Chester Twp.	Peyton W. Rochelle, Chester	Richard E. Shotwell, Chester
Denville Twp.	John A. Dyksen, Denville	Elizabeth Herrmann, Denville
Dover Town	Lena DiYanni, Dover	Dorothy Delorenzo, Dover
East Hanover Twp.	Donald J. Sherman, Sec., Hanover	Amelia V. Ferris, Hanover
	Gorden W. Gould, Hanover	
	Roswell N. Hait, Hanover	
Florham Park Boro.	Hugh E. McKenna, Sec., Florham Park	Fannie A. Appio, Florham Park
Hanover Twp.	Louis Dombroski, Sec., Whippany	Louis B. Dombroski, Whippany
	Ralph T. Meloro, IV, Morris Plains	
Harding Twp.	Ernest F. Del Guercio, Acting Assessor, Madison	Florence V. Young, New Vernon
Jefferson Twp.	Arthur E. Mitchko, Lake Hopatcong	Margaret B. Knuth, Lake Hopatcong
Kinnelon Boro.	Charles J. Femminella, Sec., Kinnelon	Lois T. Charles, Kinnelon
	Richard F. Lummer, Kinnelon	
Lincoln Park Boro.	Philip Schneider, Sec., Lincoln Park	Joseph Guistino, Lincoln Park
Madison Boro.	John E. Meyers, Sec., Madison	Louise T. Gordon, Madison
Mendham Boro.	Ernest Del Guercio, Mendham	Margaret Williams, Mendham
Mendham Twp.	Thor B. Gustafson, Brookside	Sanford C. Fleury, Brookside
Mine Hill Twp.	John F. Gaynor, Dover	Marcella Gallo, Dover
Montville Twp.	Thomas A. Sabatini, Montville	Marjorie Witty, Montville
Morris Twp.	Robert J. Edgar, Sec., Convent Station	Roland F. Meslar, Convent Station
Morris Plains Boro.	Allan W. Adams, Morris Plains	Jean D. Osborne, Morris Plains
	Charles J. Smith, Morris Plains	
Morristown Town	Sidney E. Margolin, Morristown	John M. Watson, Jr., Morristown
Mountain Lakes Boro.	John W. Hurst, Mountain Lakes	John W. Hurst, Mountain Lakes
Mt. Arlington Boro.	Charles F. Femminella, Jr., Sec., Randolph	Catherine D. Reilly, Mt. Arlington
	Morris M. Perugini, Mt. Arlington	
Mount Olive Twp.	Gloria A. Cross, Budd Lake	Valentine Bandini, Budd Lake
Netcong Boro.	Augustine A. Amendola, Netcong	Alice Henderson, Netcong
Parsippany-Troy Hills Twp.	Charles W. Fouquet, Parsippany	Charles M. Kennedy, Jr., Parsippany
Passaic Twp.	Henry J. Payne, Sec., Gillette	Armando Rossi, Millington
	Lester G. Pyle, Gillette	
	Gray L. Bromleigh, Jr., Gillette	

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Pequanock Twp.	John R. Wilson, Sec., Pompton Plains Edward P. Godfrey, Chm., Pompton Plains David R. Ramsey, Pompton Plains	Irene Nestor, Pompton Plains
Randolph Twp.	John R. Staley, Mt. Freedom	Steven P. Arthur, Mt. Freedom
Riverdale Boro.	Frank Dalton, Sec., Riverdale Emil Barszcz, Riverdale Doris Card, Riverdale	Mary E. Harding, Riverdale
Rockaway Boro.	Albert T. Owens, Rockaway	Charles T. Nichols, Rockaway
Rockaway Twp.	Harold Baumwoll, Sec., Rockaway Robert S. Halprin, Rockaway Haakon Ostevik, Rockaway	Mary L. Hocking, Rockaway
Roxbury Twp.	Homer L. Stickle, Succasunna William A. Egbert, Wharton Douglas Haug, Succasunna	Harold J. Davis, Succasunna
Victory Gardens Boro.	Edward S. DiYanni, Dover	Thelma Knight, Dover
Washington Twp.	Nelson T. Walters, Long Valley	Ruth M. McCloskey, Long Valley
Wharton Boro.	Francis W. Duplissis, Sec., Wharton	Eleanor Williams, Wharton

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Light Boro.	H. Elvin Smith, Surf City	Ruth Blinsinger, Barnegat Light
Bay Head Boro.	Martin J. Burns, Jr., Sec., Bay Head	May Osborn, Bay Head
Beach Haven Boro.	H. Richard Shupeltz, Ship Bottom	Lois R. Connor, Beach Haven
Beachwood Boro.	Carlton S. Hamilton, Beachwood	Maude L. Voigt, Beachwood
Berkeley Twp.	Lorraine A. Effenberger, Sec., Bayville Ruth A. Hardie, Bayville	Nellie Harrigfeld, Bayville
Brick Twp.	Robert T. Cantrell, Brick Town	Ann Lepore, Brick Town
Dover Twp.	Kenneth H. Beck, Sec., Toms River Victoria Miekiewicz, Toms River Thomas C. McCandless, Toms River	Carl F. Heagey, Toms River
Eagleswood Twp.	Milton Salmons, West Creek	Blanch C. Pharo, West Creek
Harvey Cedars Boro.	Elsie Vosseller, Harvey Cedars	Amelia Maxwell, Harvey Cedars
Island Heights Boro.	Conrad Bieger, Island Heights	Catherine Wilberscheid, Island Heights
Jackson Twp.	Ivan Mickle, Jackson Frank Viafora, Jackson	Alexander S. Platt, Jackson
Lacey Twp.	John A. Coan, Sec., Forked River Joseph Canning, Toms River	Elizabeth Stewart, Forked River
Lakehurst Boro.	Joyce Jones, Lakehurst	Kathleen A. Saunderson, Lakehurst
Lakewood Twp.	Leonard F. Turtora, Sec., Lakewood Sol Kramer, Lakewood John A. Turtora, Lakewood	Dorothy O'Neill, Lakewood
Lavallette Boro.	Ruth Ruban, Sec., Bricktown Doris Card, Riverdale Michael M. Sturko, Toms River	Mildred Lamb, Lavallette
Little Egg Harbor Twp.	Calvin L. Nealy, Sec., Tuckerton Ralph H. Cummings, Tuckerton	Carolyn J. Rider, Tuckerton

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Long Beach Twp.	A. James Reeves, Brant Beach	Florence Gorman, Brant Beach
Manchester Twp.	Joyce A. Jones, Sec., Lakehurst	Ruth B. Britton, Whiting
	John Novak, Jr., Lakehurst	
Mantoloking Boro.	August G. St. John, Sec., Mantoloking	William R. Wesson, Mantoloking
	Harold D. Morgan, Mantoloking	
Ocean Twp.	Joseph Horner, Sec., Waretown	Margaret Gale, Waretown
	William C. Sattler, Waretown	
Ocean Gate Boro.	Carl L. Bach, Ocean Gate	Laura B. Hawkins, Ocean Gate
Pine Beach Boro.	Lorraine A. Effenberger, Pine Beach	Patrick Vellucci, Pine Beach
Plumsted Twp.	William H. Gollnick, Jr., New Egypt	Mildred Cramer, New Egypt
Pt. Pleasant Boro.	James L. Anderson, Sec., Pt. Pleasant	Harry E. O'Dell, Pt. Pleasant
	Harvey D. Bennette, Pt. Pleasant	
Pt. Pleasant Beach Boro.	James L. Anderson, Sec., Pt. Pleasant Beach	Ester Winckhofer, Pt. Pleasant Beach
	Julie Ward, Pt. Pleasant Beach	
Seaside Heights Boro.	Leo J. Kiernan, Seaside Heights	Irwin Lees, Seaside Heights
Seaside Park Boro.	Walter Sturko, Sec., Seaside Park	Joan McClister, Seaside Park
Ship Bottom Boro.	Virginia E. May, Sec., Ship Bottom	Lillian Douglass, Ship Bottom
	H. Richard Shupeltz, Ship Bottom	
South Toms River Boro.	James J. Mulroy, South Toms River	Rosemary Swenson, South Toms River
Stafford Twp.	Melvin C. Cranmer, Manahawkin	Jean Reese, Manahawkin
Surf City Boro.	H. Elvin Smith, Sec., Surf City	Helen Mathews, Surf City
	Richard M. Warren, Surf City	
Tuckerton Boro.	Robert White, Tuckerton	Anna B. Jacobi, Tuckerton
Union Twp.	S. Arthur Gaylord, Acting Assessor, Union	Margaret M. Lounsbury, Barnegat

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bloomington Boro.	Laurence W. Bennett, Sec., Bloomington	Josephine Bennett, Bloomington
	Clayton F. Schulster, Bloomington	
	Kenneth Mathews, Bloomington	
Clifton City.	Alfred J. Greene, Jr., Clifton	John T. Murphy, Clifton
Haledon Boro.	Robert G. Gillespie, Haledon	Marie Cerino, Haledon
Hawthorne Boro.	Christine C. Collins, Hawthorne	Albert J. Crowley, Hawthorne
Little Falls Twp.	Margaret G. Poster, Sec., Little Falls	Jane Wright, Little Falls
	James Morano, Jr., Little Falls	
North Haledon Boro.	Cornelius LaFleur, North Haledon	Renate I. Lampe, North Haledon
Passaic City.	Albert R. Galik, Passaic	William Giaconia, Jr., Passaic
Paterson City	Elmo G. Valle, Paterson	Francis J. Del Monaco, Paterson
	George J. Sokalski, Pres., Paterson	
	John B. Hall, Paterson	
	Charles S. Parmelli, Paterson	
Pompton Lakes Boro.	John A. Steinhauer, Sec., Pompton Lakes	William F. Schneider, Pompton Lakes
	Arthur T. Riedel, Pompton Lakes	
	James McGrath, Pompton Lakes	

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Prospect Park Boro.	Bert Nawyn, Prospect Park.	Donald E. Van Heemst, Paterson
Ringwood Boro.	Olaf H. Fostvedt, Ringwood	Charles E. DeDeyn, Ringwood
Totowa Boro.	John W. Masklee, Totowa.	Angela Mecca, Totowa
Wanaque Boro.	Joseph R. Gilabert, Jr., Sec., Wanaque Olaf H. Fostvedt, Midvale. Clyde Iler, Haskill.	Margaret Sisco, Wanaque
Wayne Twp.	Thomas S. Harraka, Chief Assessor, Wayne	Vincent R. Rinaldo, Wayne
West Milford Twp.	Leslie D. Freeland, West Milford	Joyce A. Wendelken, West Milford
West Paterson Boro.	Andrew L. Allu, West Paterson.	Charles E. Ulrich, West Paterson

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alloway Twp.	Jack D. Finlaw, Salem	John Zarin, Alloway
Elmer Boro.	Harold H. Hofmann, Elmer	Earl W. Buzby, Elmer
Elsinboro Twp.	James Lane, Salem	Dallas R. Smith, Jr., Salem
Lower Alloways Creek Twp.	James T. Shidner, Acting Assessor, Salem	Dorothy W. Pancoast, Salem
Mannington Twp.	Robert J. Buechler, III, Salem	Donald A. Stiles, Salem
Oldmans Twp.	Henry G. Newman, Jr., Pedricktown	Douglas M. Vass, Sr., Pedricktown
Penns Grove Boro.	Leon Mattioli, Penns Grove	Emma D. Mallett, Penns Grove
Pennsville Twp.	James T. Shidner, Pennsville	Leon H. Kellmyer, Pennsville
Pilesgrove Twp.	J. Williard Gardiner, Jr., Woodstown	Elmer C. Brown, Woodstown
Pittsgrove Twp.	Arthur P. Schalick, Elmer	Mary J. Scarpa, Elmer
Quinton Twp.	Lee A. Harris, Salem	Henry R. Howell, Quinton
Salem City	Henry N. Nelson, Salem	David A. Cawman, Salem
Upper Penns Neck Twp.	T. Ralph Smith, Carney's Point	Eleanor M. Mulhern, Carney's Point
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer	Harold Smith, Elmer
Woodstown Boro.	Howard C. Flitcraft, Woodstown	Harold K. Urion, Woodstown

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminster Twp.	R. Earl Smith, Bedminster	John Jastrzemski, Pluckemin
Bernards Twp.	H. William Amundson, Basking Ridge	Warren M. Craft, Jr., Basking Ridge
Bernardsville Boro.	Richard B. Curtis, Bernardsville	Mary Alice Pierson, Bernardsville
Bound Brook Boro.	Alfonso C. Coccorese, Bound Brook	William Woldin, Bound Brook
Branchburg Twp.	Julia Palamara, Somerville	Blanche D. Mathers, Somerville
Bridgewater Twp.	Norman A. Stevens, Bridgewater	Mae E. Batistoni, Somerville
Far Hills Boro.	Richard B. Curtis, Bernardsville	Shirley Potts, Far Hills

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Franklin Twp.	Roger S. Payne, Somerset	Marion J. Kelly, Somerset
Green Brook Twp.	Henry Brain, Green Brook	Samuel Romano, Green Brook
Hillsborough Twp.	Donald J. Crum, Neshanic	Ernest A. Snyder, Neshanic
Manville Boro.	Joseph Fiduk, Sec., Manville	Edward J. Marshall, Manville
	Frank J. Gnatek, Manville	
	Dominic M. Rock, Manville	
Millstone Boro.	Henry Wittman, Somerville	Portcia Orton, Somerville
Montgomery Twp.	Charles W. Grayson, Belle Mead	Reuben K. Musselman, Blawenburgh
North Plainfield Boro.	August Church, North Plainfield	Irene W. Bohr, North Plainfield
Peapack-Gladstone Boro.	Paul R. Hess, Peapack	Rebecca P. Hess, Peapack
Raritan Boro.	James Del Monte, Raritan	Anthony J. Santora, Raritan
Rocky Hill Boro.	Wilbur Lowe, Skillman	Jack O. Nicholson, Rocky Hill
Somerville Boro.	John M. Conover, Somerville	Walter P. Michaels, Somerville
South Bound Brook Boro.	Rudolph C. Stys, South Bound Brook	William E. Hartpence, South Bound Brook
Warren Twp.	Richard B. Curtis, Warren	Morrison O. Schuster, Jr., Warren
Watchung Boro.	Julia Palamara, Watchung	Dorothy P. Eaton, Watchung

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Boro.	Anthony Donadio, Andover	Rita Wildrick, Andover
Andover Twp.	Donald J. Sherman, Newton	Dora Sanders, Newton
Branchville Boro.	Glen Lantz, Jr., Branchville	Ralph Headley, Branchville
Byram Twp.	Xavier F. Gonzalez, Stanhope	George Micklesavage, Stanhope
Frankford Twp.	John A. Dyksen, Augusta	Frances P. Ayers, Augusta
Franklin Boro.	Neil Cates, Jr., Franklin	Louise Koellhoffer, Franklin
Fredon Twp.	Arthur L. Sears, Newton	Alfred M. Snook, Newton
Greene Twp.	Malcolm G. Smith, Tranquility	Valorie Muran, Tranquility
Hamburg Boro.	Peter E. Scovern, Hamburg	Brice B. Stanton, Sr., Hamburg
Hampton Twp.	Irwin Sabin, Sec., Newton	Paul Cummins, Newton
	John A. Dyksen, Newton	
	John Butler, Newton	
Hardyston Twp.	Harry Kinnard, Stockholm	Harold D. Lewis, Sr., Hamburg
Hopatcong Boro.	Leo M. Morris, Sec., Hopatcong	Dorothy Valli, Hopatcong
	Virginia B. Gonzalez, Hopatcong	
	Charles G. Snively, Hopatcong	
Lafayette Twp.	John A. Dyksen, Lafayette	Linda V. Pettenger, Lafayette
Montague Twp.	David L. Kerr, Port Jervis, N. Y.	Pamela Jerger, Port Jervis, N. Y.
Newton Town	William Bene, Newton	Stanford Tidaback, Newton
Ogdensburg Boro.	John J. Butler, Ogdensburg	Margaret Alfano, Ogdensburg

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Sandyston Twp.	Robert W. Pastor, Layton.	Benjamin Jager, Branchville
Sparta Twp.	John W. Wyckoff, Sparta.	Harry McDowell, Sparta
Stanhope Boro.	John F. Gaynor, Mine Hill.	Nancy Hoyt, Stanhope
Stillwater Twp.	Joseph L. Anconetani, Newton.	Eleanor Lytle, Newton
Sussex Boro.	William N. Hunt, Sussex.	Ethel L. Stanton, Sussex
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon.	Anna E. Edsall, Vernon
Walpack Twp.	Paul E. Darrone, Walpack.	Delores Rosenkrens, Columbia
Wantage Twp.	Donald J. DeKorte, Sussex.	Florence Lockburner, Sussex

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp.	John Pasiecznik, Berkeley Heights.	Florence Lynch, Berkeley Heights
Clark Twp.	Frank W. Naples, Clark.	Joseph Brunnquell, Clark
Cranford Twp.	John M. Duryee, Sec., Cranford. Ralph S. Boyd, Jr., Cranford.	Harold Seymour, Jr., Cranford
Elizabeth City.	John F. Mottley, Elizabeth.	Anthony R. Chiodo, Elizabeth
Fanwood Boro.	Donald J. Sherman, Fanwood.	John H. Campbell, Jr., Fanwood
Garwood Boro.	John Accardi, Sec., Garwood. Leonard J. DiStefano, Garwood. I. George Casabona, Garwood.	Robert W. Maley, Garwood
Hillside Twp.	Samuel Katz, Hillside.	Lawrence Levitas, Hillside
Kenilworth Boro.	Harold Frolich, Kenilworth.	Adolpha A. Rein, Kenilworth
Linden City.	Emanuel Frangella, Jr., Sec., Linden. Patrick J. Rocks, Linden. John A. Zaleski, Linden.	Charles Wrublewski, Linden
Mountainside Boro.	Robert Koser, Sec., Mountainside. Matthew V. Powers, Mountainside. Frank Torma, Mountainside.	Ruth Gibadlo, Mountainside
New Providence Boro.	Leo J. Kelly, Assessor Clerk, New Providence. Harold G. Lundberg, New Providence. James Patton, New Providence.	Jane K. Parcells, New Providence
Plainfield City.	Daniel P. Kiely, Jr., Plainfield.	Leroy Y. Schramm, Plainfield
Rahway City.	Thomas Luby, Rahway.	Roger Pribush, Rahway
Roselle Boro.	Sangston O. Sullivan, Roselle.	Louis R. Bass, Roselle
Roselle Park Boro.	Paul J. Endler, Roselle Park.	John P. Murphy, Jr., Roselle Park
Scotch Plains Twp.	Mary Pearson, Scotch Plains.	Patrina C. Thinnies, Scotch Plains
Springfield Twp.	J. Everett Longfield, Sec., Springfield. Paul Condon, Springfield.	Marie Smith, Springfield
Summit City.	George C. Harraka, Summit.	Ethel V. Martin, Summit
Union Twp.	Charles W. Sommer, Sec., Union. Charles Casey, Union. James Lembo, Union.	Joseph J. Kmet, Union
Westfield Town.	Robert W. Brennan, Westfield.	Stephen W. Bogart, Westfield
Winfield Twp.	Thomas Hannen, Jr., Winfield.	Margaret Gallagher, Winfield

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Twp.	William H. Mohrhoff, Hackettstown.	Betty C. Drake, Great Meadows
Alpha Boro.	Joseph L. Dyrek, Jr., Alpha	Klara Tarsi, Alpha
Belvidere Town	Russell A. Parsons, Belvidere	Lester P. Stout, Jr., Belvidere
Blairstown Twp.	Henry C. Scheer, Jr., Blairstown	Anna Fodera, Blairstown
Franklin Twp.	Wilbur E. Oberly, Washington	Frank H. Convey, Washington
Frelinghuysen Twp.	Henry Natyzak, Johnsonburg.	Gloria Molnar, Blairstown
Greenwich Twp.	Charles D. Apgar, Stewartsville	Gordon Kobler, Stewartsville
Hackettstown Town	J. Stanley Smith, Hackettstown	Wilbur C. Willis, Hackettstown
Hardwick Twp.	Joseph L. Anconetani, Blairstown	Judith Schryver, Blairstown
Harmony Twp.	Richard F. Shepherd, Phillipsburg	Leroy V. Smith, Phillipsburg
Hope Twp.	Leroy F. Ruether, Andover	Howard T. Malon, Hope
Independence Twp.	Joseph M. Dzurek, Great Meadows	Earl S. Harris, Vienna
Knowlton Twp.	Martin N. Frey, Columbia	Betty Masten, Columbia
Liberty Twp.	Wilbur L. Hulse, Sr., Great Meadows	Phil Bugen, Belvidere
Lopatcong Twp.	Robert A. Merritt, Phillipsburg	Oswald Belli, Phillipsburg
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford George H. Messerly, Fort Murray Thomas J. Hemeleski, Hackettstown	Frederick Perry, Port Murray
Oxford Twp.	Donald D. Rowe, Belvidere	Joan Rowe, Oxford
Pahaquarry Twp.	Sadie Van Campen, Columbia	Marc Cottone, Columbia
Phillipsburg Town	Enrico H. Angelozzi, Phillipsburg	Joseph Ritz, Phillipsburg
Pohatcong Twp.	John R. Woolaver, Phillipsburg	William D. Tyndall, Phillipsburg
Washington Boro.	Walter G. Gross, Washington	Anna Mae Spangenberg, Washington
Washington Twp.	Walter G. Gross, Washington	Eldon Vosseller, Washington
White Twp.	Donald D. Rowe, Belvidere	Helen Smith, Buttsville

APPENDIX 1

Tax Tables

TABLE 37
TAXES COLLECTED BY THE DIVISION OF TAXATION¹

Year	BEVERAGE TAX			CIGARETTE TAX		Total ²
	Gross	Refunds	Net	Stamps and miscellaneous revenues	License revenues	
1960.	\$21,431,051	\$ 156	\$21,430,895	\$ 40,776,557	\$259,587	\$ 41,036,144
1961.	22,048,917	2,404	22,046,513	47,041,790	256,186	47,297,976
1962.	23,052,704	601	23,052,102	59,474,552	258,629	59,733,182
1963.	24,422,927	636	24,422,290	60,797,812	248,193	61,046,005
1964.	27,745,326	621	27,744,704	67,630,621	256,911	67,887,532
1965.	29,979,945	380	29,979,565	71,231,635	257,847	71,489,482
1966.	31,742,479	480	31,741,999	77,468,859	256,534	77,725,394
1967.	32,118,281	257	32,118,024	96,263,226	253,511	96,516,738
1968.	33,608,541	471	33,608,070	100,371,057	249,740	100,620,798
1969.	36,057,352	10,282	36,047,069	116,689,243	251,226	116,940,469
1970.	42,475,339	858	42,474,480	117,670,713	251,136	117,921,849
1971.	43,513,733	621	43,513,112	123,404,596	400,402	123,804,998
1972.	45,372,719	845	45,371,873	134,143,149	412,675	134,555,824
1973.	49,914,215	121	49,914,093 ³	165,100,486	427,141	165,527,628
1974.	56,785,401	4,682	56,780,718	167,658,803	416,543	168,075,347
1975.	54,664,558	1,298	54,663,260	167,020,839	431,284	167,452,123
1976.	55,358,618	3,137	55,355,481	168,104,604	396,580	168,501,184

¹Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.

²Gross collection. Net collections after cash refunds: 1974—\$167,754,409.71; 1975—\$167,006,658; 1976—\$168,002,310

³Reflects 11 months collection due to bimonthly reporting.

TAXES COLLECTED BY THE DIVISION OF TAXATION¹

Year	Sales Tax ²	Retail Gross ² Receipts Tax	Unincorporated ² Business Gross Receipts Tax	Emergency ² Transportation Tax	Transportation ³ Benefits Tax	Bank ⁴ Stock Tax	Business ² Personal Property Tax	Financial ² Business Tax	Corporation Business Tax
1972	\$579,552,197	\$5,021,382	\$17,796,131	\$22,097,833	\$6,126,357	\$8,633,348	\$53,449,340	\$4,561,109	\$174,242,965
1973	681,937,905	5,666,285	18,586,077	25,522,028	11,617,659	10,587,884	57,777,890	4,294,141	249,642,024
1974	735,064,595	6,426,184	19,640,921	31,920,293	11,999,535	10,935,362	64,273,821	5,163,309	281,999,190
1975	770,380,745	7,226,972	20,451,964	34,733,844	11,223,508	11,539,407	70,522,348	6,251,344	313,757,103
1976	829,483,092	8,133,862	29,982,239	39,063,774	11,543,463	6,741,540 ⁵	77,979,545	1,021,383 ⁷	399,036,603

¹Fiscal year ending June 30th. For prior years, see Annual Reports of 1955 and 1969.

²Net collections after refunds.

³Tax effective as of February 1972.

⁴State's share only.

⁵Sales Tax rate increased to 5% effective March 1, 1970.

⁶Tax repealed, Represents ½ years collection

⁷Represents Unincorporated Financial Business Collections and audit receipts from both Incorporated and Unincorporated Financial Business

MOTOR FUELS

INSURANCE PREMIUMS TAXES

Year	Gross	Refunds	Net	Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Total ¹
1960	\$103,790,291	\$5,259,557	\$98,530,733	\$182,020	\$10,641,997	\$490,444	\$6,216,041	\$17,530,502
1961	105,119,401	4,919,641	100,199,760	120,094	11,631,508	604,497	6,460,034	18,816,133
1962	128,794,066	6,227,616	122,566,450	276,804	12,305,340	619,083	6,714,124	19,915,351
1963	132,647,134	5,666,426	126,980,708	228,859	13,363,939	541,492	6,901,274	21,035,564
1964	138,611,735	6,397,025	132,214,710	297,167	14,637,309	473,931	7,552,338	22,960,745
1965	143,785,555	6,096,874	137,688,681	338,332	15,500,600	554,968	7,808,076	24,201,976
1966	151,459,682	6,277,988	145,181,694	383,923	20,900,438	783,084	10,178,523	32,245,968
1967	154,594,708	6,200,645	148,394,062	460,198	23,107,815	716,985	9,940,013	34,225,011
1968	161,921,972	5,785,045	156,136,926	313,042	21,664,807	410,267	9,052,533	31,440,649
1969	194,788,565	7,396,271	187,392,294	430,735	23,357,869	339,317	9,417,483	33,545,404
1970	205,647,482	6,048,393	199,599,109	477,002	24,474,032	350,758	9,388,375	34,690,167
1971	216,082,468	5,827,006	210,255,461	684,684	31,168,342	319,312	11,111,482	43,283,820
1972	230,167,869	5,639,750	224,528,118	743,802	34,211,124	396,350	11,193,376	46,544,652
1973	274,745,185	6,544,153	268,201,032	461,486	34,957,226	526,637	12,500,477	48,445,826
1974	275,456,460	6,968,263	268,488,197	801,063	35,606,023	81,254	13,017,749	49,506,089
1975	279,997,299	7,522,552	272,474,747	642,233	37,116,744	154,669	13,925,787	51,839,433
1976	288,944,416	7,442,964	281,501,447	641,749	41,597,148	715,290	14,897,699	57,851,880

¹Gross collections. Net collections after cash refunds: 1974—\$49,459,603; 1975—\$51,799,502; 1976—\$57,769,052

TAXES COLLECTED BY THE DIVISION OF TAXATION¹

DEATH TAXES							
INHERITANCE							
Year	State use	RESIDENT		Nonresident	Total inheritance	Estate	Total death taxes ²
		County use	Total				
1960	\$19,595,041	\$ 922,564	\$20,517,605	\$143,543	\$20,561,149	\$ 897,817	\$21,558,966
1961	23,881,786	866,714	24,748,500	146,819	24,895,320	694,815	25,590,135
1962	22,797,061	1,165,542	23,962,604	151,630	24,114,234	445,366	24,559,601
1963	39,433,774	1,323,407	40,757,182	174,672	40,931,854	895,948	41,827,802
1964	46,369,659	1,902,659	48,271,663	216,910	48,488,573	921,551	49,410,125
1965	46,437,098	2,572,418	49,009,517	358,225	49,367,742	539,464	49,907,207
1966	49,450,872	2,388,774	51,839,647	384,010	52,223,657	463,969	52,687,627
1967	54,691,669	2,339,601	57,031,270	274,914	57,306,184	634,536	57,940,721
1968	55,381,487	2,446,883	57,828,370	351,152	58,179,522	513,649	58,693,171
1969	62,896,376	3,078,455	65,974,802	443,926	66,418,729	565,688	66,984,418
1970	64,359,972	2,876,998	67,236,970	441,624	67,678,594	2,414,618	70,093,213
1971	63,221,347	3,285,286	66,506,633	480,994	66,987,628	1,550,239	68,537,867
1972	75,081,201	2,902,686	77,983,888	709,754	78,693,643	868,834	79,562,477
1973	74,321,489	3,196,412	77,517,901	514,851	78,032,753	1,318,705	79,351,458
1974	86,428,916	3,683,957	88,902,915	744,977	90,857,851	1,209,959	92,067,810
1975	79,907,869	4,205,677	84,113,546	802,279	84,915,825	1,871,639	86,787,465
1976	79,494,409	3,706,662	83,201,071	753,175	83,954,246	2,167,080	86,121,326

¹ Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.² Gross collections. Net collections after cash refunds: 1974—\$87,159,676; 1975—\$81,359,747; 1976—\$79,933,845

TABLE 38
TAXES ASSESSED BY THE DIVISION OF TAXATION¹

RAILROAD TAX ¹				PUBLIC UTILITY TAX ¹				
Year	PROPERTY TAX		Total property tax	FRANCHISE TAX	TOTAL RAILROAD TAX	Franchise and Gross Receipts Tax	Excise Tax for State Use	TOTAL UTILITY TAX
	For State use	For local use		For State use				
1960	\$2,527,338	\$15,087,703	\$17,615,041	\$319,307	\$17,934,349	\$ 71,582,234	.....	\$ 71,582,234
1961	2,708,479	13,497,392	16,205,872	108,561	16,314,433	76,682,815	.....	76,682,815
1962	2,401,111	14,464,054	16,865,054	129,856	16,995,023	85,917,733	.....	85,917,733
1963	2,358,744	14,317,698	16,676,442	165,818	16,842,261	91,224,286	.....	91,224,286
1964	2,354,342	13,712,500	16,066,843	207,770	16,274,613	94,054,621	\$12,803,923	107,858,545
1965	2,303,156	13,206,977	15,510,134	267,207	15,777,341	100,921,217	13,588,733	114,509,951
1966 ....	.....	9,615,002	9,615,002	518,033	10,133,035	107,071,551	14,400,886	121,472,438
1967	8,083,210	.....	8,083,210	649,372	8,732,582	114,528,723	15,403,310	129,932,033
1968	7,981,269	.....	7,981,269	123,194	8,104,464	122,007,663	16,410,203	138,417,867
1969	7,434,522	.....	7,434,522	151,664	7,586,186	130,235,686	17,444,723	147,680,410
1970	7,312,073	.....	7,312,073	97,948	1,410,021	140,492,674	18,817,989	159,310,664
1971	7,155,206	.....	7,155,206	52,790	7,207,997	153,016,968	20,416,989 ²	173,433,957
1972	6,978,171	.....	6,978,171	106,259	7,084,430	174,934,438	24,623,531	199,557,969
1973	6,887,272	.....	6,887,272	54,872	6,942,145	193,921,690	27,147,286	221,068,976
1974	6,518,508	.....	6,518,508	48,742	6,567,250	215,515,753	30,319,725	245,835,478
1975	6,061,869	.....	6,061,869	42,600	6,104,469	260,760,754	37,720,422	298,481,176
1976	5,955,017	.....	5,955,017	57,717	6,012,734	308,277,342	44,031,184	352,308,526

¹ Calendar year, for figures of prior years see Annual Reports 1955 and 1969.

² Does not include \$10,231,221 prepayment for Calendar 1972 (c. 108 and 109, P. L. 1971).

TABLE 39
LOCAL PROPERTY TAXES BY CLASS OF PROPERTY - 1974-1976
(Amounts in Thousands of Dollars)

<i>Class of Property</i>	<i>1974</i>	<i>1975</i>	<i>1976</i>	<i>Increase 1976 over 1974</i>	<i>% Change 1976 over 1974</i>
Residential					
Real Estate	\$1,679,461	\$1,839,464	\$2,041,972	\$362,511.	21.58%
Less: Senior Citizen Deductions	13,530	13,730	13,852	322.	2.38
Veteran Deductions	22,156	22,476	22,715	559.	2.52
Less: Miscellaneous Exemptions	10	13	14	4.	40.00
Total	\$1,643,765	\$1,803,245	\$2,005,391	\$361,626.	22.00
Commercial and Industrial					
Real Estate	881,457	961,943	1,059,681	178,224.	20.22
Less: Air & Water Pollution					
Equipment	250	339	671	421.	168.40
Telephone and Telegraph Personal Property	60,052	65,705	74,616	14,564.	24.25
Total	\$ 941,259	\$1,027,309	\$1,133,626	\$192,367.	20.44
Farm					
Real Estate	\$ 33,103	\$ 35,824	\$ 38,770	5,667	17.12
Less: Certain Water Supply and Sewage Disposal Structures	2	4	3	1	50.00
Total	\$ 33,101	\$ 35,820	\$ 38,767.	\$ 5,666.	17.12
Vacant Land	\$ 110,044	\$ 120,757	\$ 133,564	\$ 23,520	21.37
Total (Net) Taxes	\$2,728,169	\$2,987,131	\$3,311,348.	\$583,179.	21.38

TABLE 40
SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

	<i>1976</i>	<i>1975</i>	<i>Increase or Decrease</i>
LEVIED BY LOCAL ASSESSORS:			
County taxes (exclusive of counties quota of bank stock taxes) . .	\$692,199,667.32	\$615,011,141.02	\$77,188,526.30
County Library taxes	7,373,042.99	6,454,176.64	918,866.35
Local Purpose taxes:			
District School taxes	1,825,927,728.23	1,692,772,039.56	133,155,688.67
Other local taxes	783,479,525.72	670,606,612.40	112,872,913.32
Total tax levy	3,308,979,964.26	2,984,843,969.62	324,135,994.64
Deductions Allowed:			
Veterans	22,715,196.00	22,476,364.00	238,832.00
Senior Citizens	13,851,557.50	13,729,526.50	122,031.00
Total on which tax rate is computed	\$3,345,546,717.76	\$3,021,049,860.12	\$324,496,857.64

TABLE 41
SUMMARY OF LOCAL PROPERTY TAX VALUATIONS TAXABLE

<i>County</i>	<i>1976</i>	<i>1975</i>	<i>Increase</i>
Atlantic	\$1,864,279,379	\$1,693,162,301	\$171,117,078
Bergen	11,389,822,274	11,055,720,416	334,101,858
Burlington	3,096,336,510	2,957,212,867	139,123,643
Camden	4,124,078,163	3,599,917,902	524,160,261
Cape May	2,092,888,217	1,656,056,808	436,831,409
Cumberland	951,439,165	943,503,809	7,935,356
Essex	6,951,990,300	6,373,983,300	578,007,000
Gloucester	1,724,282,784	1,448,061,919	276,220,865
Hudson	3,552,895,058	3,399,734,254	153,160,804
Hunterdon	1,134,098,048	1,096,181,736	37,916,312
Mercer	2,408,132,027	2,377,787,446	30,344,581
Middlesex	7,282,250,296	7,060,122,818	222,127,478
Monmouth	5,114,603,240	4,723,022,016	391,581,224
Morris	4,932,553,275	4,799,159,447	133,393,828
Ocean	4,781,811,888	4,105,783,174	676,028,714
Passaic	4,475,235,345	3,999,655,004	475,580,341
Salem	525,197,838	473,529,636	51,668,202
Somerset	2,547,073,732	2,407,936,064	139,137,668
Sussex	1,227,154,821	1,136,999,266	90,155,555
Union	7,462,741,727	6,863,092,392	599,649,335
Warren	805,486,584	770,134,212	35,352,372
Totals	\$78,444,350,671	\$72,940,756,787	\$5,503,593,884

TABLE 42
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED
IN COUNTY ABSTRACTS OF TAX RATABLES

Valuations of exempt property, so far as reported, with the changes in each classification, are as follows:

	1976	1975	<i>Increase or Decrease</i>
Public school property	\$3,760,359,752	\$3,515,487,513	\$244,872,239
Other school property	1,254,200,668	1,243,378,388	10,822,280
Public property	6,207,193,095	5,532,305,253	674,887,842
Church and charitable property . .	2,260,255,467	2,106,619,668	153,635,799
Cemeteries and graveyards	285,030,758	233,131,558	51,899,200
Other exemptions:			
Real	<u>2,621,430,705</u>	<u>2,474,052,859</u>	<u>147,377,846</u>
Totals	\$16,388,470,445	\$15,104,975,239	\$1,283,495,206

Source: Abstracts of Ratables

TABLE 43
LOCAL TAX STATISTICS¹

<i>Year</i>	<i>Valuation of land and Improvements</i>	<i>Valuation of personal property</i>	<i>Second-class railroad property</i>	<i>Net Valuation taxable including second-class railroad property</i>	<i>Average rate per \$100 of Valuation</i>	<i>County tax</i>
1965	\$25,638,353,707 ²	\$1,587,319,306	\$145,337,256	\$27,371,010,269	\$4.508	\$213,016,348.98
1966	26,765,368,437 ²	1,556,544,450	107,034,390	28,428,947,277	4.476	235,232,202.84
1967	28,154,060,515 ²	1,597,733,878	.....	29,751,794,393	4.856	261,030,134.44
1968	29,981,896,455 ³	610,471,259	.....	30,592,367,714	5.076	304,769,147.73
1969	31,964,938,621 ⁴	652,103,700	.....	32,617,042,321	5.244	332,532,189.92
1970	35,747,131,383 ⁴	720,543,375	.....	36,467,674,758	5.396	365,347,436.64
1971	41,235,025,378 ⁴	834,700,150	.....	42,069,725,528	5.282	430,328,035.48
1972	50,427,730,707 ⁴	1,024,609,549	.....	51,446,431,110	4.746	472,788,994.59
1973	58,727,225,463	1,163,529,432	.....	59,885,223,994	4.316	499,788,220.24
1974	65,569,254,167	1,259,585,590	.....	66,821,522,181	4.133	546,534,809.45
1975	71,604,254,492	1,345,713,571	.....	72,940,756,787	4.142	615,011,141.02
1976	76,977,351,719	1,484,239,768	.....	78,444,350,671	4.265	692,199,667.12

<i>Year</i>	<i>County library tax</i>	<i>District school tax</i>	<i>Local municipal purpose tax</i>	<i>Deductions Allowed Veterans and Senior Citizens</i>	<i>Total property tax</i>	<i>Total bank stock tax</i>
1965	\$1,783,018.99	\$637,984,133.26	\$348,342,805.03	\$32,688,649.19	\$1,233,814,955.45	5,134,073.60
1966	2,012,596.16	638,947,206.34	362,841,777.24	33,380,604.33	1,272,414,386.91	5,521,963.42
1967	2,235,225.67	742,918,941.75	404,736,991.39	33,729,794.34	1,444,651,087.59	5,906,278.88
1968	2,620,013.57	839,145,342.98	372,714,207.43	33,771,834.30	1,553,020,546.01	6,382,741.56
1969	2,879,040.55	956,672,341.66	384,583,403.28	33,864,716.00	1,710,531,691.41	6,991,283.50
1970	3,331,620.89	1,111,248,145.31	453,837,827.61	33,853,040.00	1,967,618,070.45	15,652,640.28
1971	4,882,879.29	1,288,150,617.97	465,713,295.62	33,981,319.00	2,222,256,147.36	17,197,245.12
1972	4,420,736.67	1,404,171,924.44	525,351,850.96	34,839,439.66	2,441,572,946.32	19,239,919.48
1973	5,055,372.25	1,518,783,128.89	526,003,820.59	35,260,846.66	2,584,891,388.63	20,795,332.20
1974	5,667,659.33	1,589,947,109.04	583,719,724.46	35,686,746.00	2,761,556,046.28	22,638,473.44
1975	6,454,176.64	1,692,772,039.56	670,606,612.40	36,205,890.50	3,021,049,860.12	24,450,606.40
1976	7,373,042.99	1,225,927,728.23	783,479,525.72	36,566,753.50	3,345,546,717.76	—

¹For figures of prior years, see Annual Reports of 1955 and 1969.²Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions and Totally Disabled Veteran Exemptions.³Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions and Air and Water Pollution Equipment Exemptions.⁴Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions, Air and Water Pollution Equipment Exemptions and Certain Water Supply and Sewage Disposal Equipment Exemptions.

TABLE 44
 PERCENTAGE LEVELS OF TAXABLE VALUE OF REAL PROPERTY
 ESTABLISHED BY COUNTY BOARDS OF TAXATION
 (Section 3, Chapter 51, Laws of 1960, as amended)
 FOR THE TAX YEAR

<i>County</i>	<i>1967</i>	<i>1968</i>	<i>1969</i>	<i>1970</i>	<i>1971</i>	<i>1972</i>	<i>1973</i>	<i>1974-1977'</i>
Atlantic	*50%	*50%	*50%	*50%	*50%	100%	100%	100%
Bergen	100%	100%	100%	100%	100%	100%	100%	100%
Burlington	100%	100%	100%	100%	100%	100%	100%	100%
Camden	50%	50%	50%	50%	100%	100%	100%	100%
Cape May	100%	100%	100%	100%	100%	100%	100%	100%
Cumberland	40%	40%	40%	40%	100%	100%	100%	100%
Essex	100%	100%	100%	100%	100%	100%	100%	100%
Gloucester	30%	30%	30%	30%	100%	100%	100%	100%
Hudson	100%	100%	100%	100%	100%	100%	100%	100%
Hunterdon	100%	100%	100%	100%	100%	100%	100%	100%
Mercer	*50%	*50%	*50%	*50%	*50%	100%	100%	100%
Middlesex	*50%	*50%	*50%	*50%	*50%	*50%	100%	100%
Monmouth	100%	100%	100%	100%	100%	100%	100%	100%
Morris	*50%	*50%	*50%	*50%	*50%	100%	100%	100%
Ocean	100%	100%	100%	100%	100%	100%	100%	100%
Passaic	100%	100%	100%	100%	100%	100%	100%	100%
Salem	30%	30%	30%	30%	100%	100%	100%	100%
Somerset	*50%	*50%	*50%	*50%	50%	50%	50%	100%
Sussex	100%	100%	100%	100%	100%	100%	100%	100%
Union	*50%	*50%	*50%	*50%	*50%	100%	100%	100%
Warren	100%	100%	100%	100%	100%	100%	100%	100%

*The percentage level of 50% was put into effect pursuant to Section 3, Chapter 51, Laws of 1960, as amended, because the County Tax Board failed to establish a percentage level by resolution.

'Percentage Levels of Taxable Value of Real Property Established at 100% for all counties in 1974.

TABLE 45
NEW JERSEY EFFECTIVE PROPERTY TAX RATES
BY MUNICIPALITY 1973-1976

County and District	1976		Effective Tax Rates				Total Property Tax Percent Change 1975 to 1976
	Actual Tax Rates	County Equaliza- tion Ratio					
			1976	1975	1974	1973	
ATLANTIC COUNTY							
Absecon City	\$4.45	78.29	\$3.46	\$3.37	\$3.13	\$3.52	14.45
Atlantic City	7.94	87.40	6.59	5.57	5.91	5.04	17.32
Brigantine City	3.42	81.20	2.76	2.64	2.96	2.95	18.52
Buena Bor.	3.63	89.87	3.18	3.21	3.35	3.72	13.89
Buena Vista Twp.	4.14	78.64	3.22	3.35	3.72	5.17	12.61
Corbin City.	2.20	134.63	2.88	2.67	2.89	2.80	8.56
Egg Harbor City	8.04	55.32	4.38	4.70	4.97	5.08	10.63
Egg Harbor Twp.	2.51	110.35	2.72	2.55	2.68	2.87	28.10
Estell Manor City	3.24	101.75	3.25	3.06	2.79	2.86	25.07
Folsom Bor.	4.62	62.93	2.90	3.65	3.42	3.28	-5.66
Galloway Twp.	2.88	111.17	3.11	3.18	3.21	3.65	22.48
Hamilton Twp.	5.12	70.19	3.51	2.71	2.91	3.48	24.62
Hammonton Town	5.05	74.25	3.65	3.59	3.72	3.78	10.93
Linwood City	5.50	71.83	3.93	4.01	4.19	4.29	9.02
Longport Bor.	3.21	65.67	2.09	2.32	2.28	2.34	9.33
Margate City	3.53	83.48	2.91	2.53	2.77	2.88	25.72
Mullica Twp.	2.94	118.42	3.40	3.70	3.75	4.57	3.32
Northfield City	4.88	80.60	3.86	3.77	3.94	4.03	10.26
Pleasantville City	7.30	68.08	4.92	4.28	4.00	4.50	19.41
Port Republic City.	3.77	61.95	2.31	2.35	2.28	2.48	22.70
Somers Point City	3.72	90.58	3.33	3.47	3.83	3.72	4.74
Ventnor City	3.76	82.84	3.09	3.03	2.98	3.13	12.47
Weymouth Twp.	3.96	82.15	3.22	3.70	3.54	3.74	3.75
BERGEN COUNTY							
Allendale Bor.	\$4.45	87.62	\$3.87	\$3.88	\$4.21	\$3.87	4.68
Alpine Bor.	2.15	87.18	1.85	1.78	1.66	1.77	16.58
Bergenfield Bor.	7.00	48.62	3.36	3.41	3.58	3.79	6.75
Bogota Bor.	5.06	64.98	3.07	3.18	3.16	3.33	1.21
Carlstadt Bor.	1.71	91.96	1.46	1.25	1.43	1.58	5.71
Cliffside Park Bor.	2.79	84.08	2.31	2.35	2.44	2.63	9.98
Closter Bor.	3.66	93.09	3.35	2.89	2.88	3.33	21.96
Cresskill Bor.	3.38	96.45	3.22	2.99	3.13	3.26	15.69
Demarest Bor.	7.00	51.49	3.59	3.31	3.57	3.44	14.71
Dumont Bor.	5.34	64.60	3.44	3.57	3.68	3.77	1.93
E. Rutherford Bor.	2.20	63.06	1.23	1.38	1.88	2.17	18.62
Edgewater Bor.	2.51	103.62	2.11	2.08	1.84	1.51	6.21
Elmwood Park Bor.	4.25	53.81	2.15	1.92	2.17	2.37	7.36
Emerson Bor.	7.11	50.25	3.54	3.28	3.23	3.50	15.13
Englewood City	6.54	61.96	3.97	3.89	4.13	3.91	6.07
Englewood Cliffs Bor.	3.06	62.46	1.83	1.72	1.80	1.81	8.81
Fairlawn Bor.	6.00	49.80	2.89	2.93	3.10	3.17	3.95
Fairview Bor.	2.86	83.89	2.26	2.04	2.21	2.15	16.57
Fort Lee Bor.	3.97	59.03	2.34	2.11	2.09	2.11	33.17
Franklin Lakes Bor.	3.56	68.62	2.42	2.38	2.70	2.73	10.39
Garfield City	2.88	79.59	2.17	2.24	2.38	2.33	5.47
Glen Rock Bor.	7.00	53.07	3.68	3.57	3.54	3.91	10.92
Hackensack City	3.59	86.44	2.93	2.94	3.15	3.32	7.37
Harrington Park Bor.	6.09	58.44	3.55	3.40	3.35	3.51	14.19
Hasbrouck Heights Bor.	5.39	48.53	2.58	2.48	2.64	2.67	13.30
Haworth Bor.	5.83	61.50	3.56	2.82	3.30	3.52	36.81
Hillsdale Bor.	3.46	105.03	3.58	3.44	3.67	3.78	11.99
Hohokus Bor.	3.88	67.82	2.60	2.51	2.72	2.74	11.15
Leonia Bor.	4.80	71.87	3.42	3.21	3.21	3.33	13.25
Little Ferry Bor.	2.48	95.40	2.31	2.41	2.29	2.59	5.74
Lodi Bor.	4.57	65.72	2.91	2.97	2.69	2.83	6.04
Lyndhurst Twp.	2.70	73.20	1.87	1.82	1.83	1.76	13.73
Mahwah Twp.	2.79	101.37	2.71	2.55	2.71	2.61	12.21

County and District	1976		Effective Tax Rates				Total Property Tax Percent Change 1975 to 1976
	Actual Tax Rates	County Equaliza- tion Ratio	1976	1975	1974	1973	
BERGEN COUNTY (Cont.)							
Maywood Bor.	\$4.97	58.80	\$2.85	\$2.70	\$2.85	\$3.09	13.81
Midland Park Bor.	5.49	60.39	3.22	3.13	3.49	3.75	12.18
Montvale Bor.	3.79	74.23	2.76	2.93	3.23	3.19	9.14
Moonachie Bor.	2.06	69.66	1.37	1.36	1.34	1.57	16.45
New Milford Bor.	6.90	49.31	3.38	3.26	3.32	3.42	9.87
North Arlington Bor.	3.43	77.35	2.58	2.38	2.46	2.36	12.93
Northvale Bor.	5.78	52.03	2.87	2.54	2.91	3.05	9.67
Norwood Bor.	6.15	51.85	3.15	2.87	2.98	2.98	18.45
Oakland Bor.	3.61	114.15	4.07	4.27	4.26	4.15	2.07
Old Tappan Bor.	4.45	65.69	2.89	2.86	3.11	3.12	9.59
Oradell Bor.	3.04	92.04	2.77	2.70	2.82	2.89	8.91
Palisades Park Bor.	4.51	62.44	2.76	2.61	2.57	2.76	11.44
Paramus Bor.	2.61	103.22	2.56	2.31	2.48	2.64	19.01
Park Ridge Bor.	6.00	60.22	3.57	3.70	4.04	3.91	5.73
Ramsey Bor.	4.49	73.24	3.26	3.22	3.31	3.20	7.65
Ridgefield Bor.	1.30	60.89	.72	.77	.89	.99	.05
Ridgefield Park Twp.	4.51	68.78	2.99	3.09	3.27	3.32	.41
Ridgewood Twp.	5.70	70.33	3.98	3.84	3.96	4.14	13.21
Riveredge Bor.	6.79	44.60	3.04	2.93	3.12	3.18	12.10
Rivervale Twp.	4.15	90.29	3.71	3.67	3.74	3.81	11.80
Rochelle Park Twp.	4.39	44.92	2.10	2.01	2.29	2.49	15.07
Rockleigh Bor. . . . .	.68	87.29	.54	.71	.55	.50	-19.73
Rutherford Bor.	4.14	67.58	2.77	2.59	2.79	2.98	15.38
Saddle Brook Twp.	4.23	50.29	2.04	2.04	2.42	2.60	11.79
Saddle River Bor.	2.70	61.44	1.65	1.66	1.77	1.78	9.44
So. Hackensack Twp.	2.23	82.30	1.64	1.83	1.78	1.83	5.30
Teaneck Twp.	5.30	80.71	4.22	3.99	3.84	3.96	11.34
Tenafly Bor.	3.83	95.52	3.62	3.54	3.54	3.44	8.81
Teterboro Bor. . . . .	.78	83.38	.50	.49	.54	.52	4.27
Upper Saddle River Bor.	4.05	69.56	2.79	2.79	2.89	3.16	13.96
Waldwick Bor.	5.83	64.91	3.75	4.03	4.18	4.59	5.71
Wallington Bor.	2.22	108.51	2.32	2.13	2.00	2.12	17.95
Washington Twp.	7.76	50.64	3.92	3.51	3.51	3.57	19.77
Westwood Bor.	6.00	49.90	2.93	3.02	3.20	3.21	1.56
Woodcliff Lake Bor.	4.33	84.69	3.64	3.59	3.73	3.61	11.85
Wood-Ridge Bor.	3.89	69.20	2.44	2.05	1.80	1.80	17.69
Wyckoff Twp.	4.39	65.30	2.85	2.77	3.07	3.20	10.95
BURLINGTON COUNTY							
Bass River Twp.	\$3.12	74.05	\$2.24	\$2.04	\$2.59	\$2.69	25.20
Beverly City	4.77	72.02	3.34	3.51	3.58	3.59	7.69
Bordentown City	6.24	70.73	4.27	4.35	4.51	4.55	12.28
Bordentown Twp.	3.98	83.07	3.22	3.07	2.92	3.04	10.48
Burlington City	2.96	61.03	1.72	1.77	2.02	2.07	5.43
Burlington Twp.	2.95	102.58	2.83	2.57	2.45	2.26	17.47
Chesterfield Twp.	2.59	102.40	2.58	2.66	2.71	2.69	7.31
Cinnaminson Twp.	4.01	80.93	3.16	3.18	3.09	2.95	1.10
Delanco Twp.	3.75	88.01	3.01	2.99	2.93	3.16	13.14
Delran Twp.	3.86	77.35	2.91	2.98	2.88	3.09	12.19
Eastampton Twp.	2.94	112.79	3.28	3.28	2.96	3.69	10.45
Edgewater Park Twp.	3.17	102.25	3.16	3.31	3.16	3.12	1.52
Evesham Twp.	4.27	70.19	2.98	2.94	2.89	3.03	15.53
Fieldsboro Bor.	6.35	58.52	2.70	2.60	3.12	3.94	13.14
Florence Twp.	5.75	57.23	2.96	2.61	2.70	3.07	13.05
Hainesport Twp.	3.40	92.76	3.06	3.11	3.13	3.34	9.05
Lumberton Twp.	2.93	95.24	2.68	2.96	3.15	3.25	10.82
Mansfield Twp.	4.13	51.97	2.11	1.86	2.01	2.33	23.90
Maple Shade Twp.	5.05	59.91	2.99	3.32	3.03	3.11	17.81
Medford Twp.	5.21	60.67	3.15	3.33	3.24	3.23	17.98
Medford Lakes Bor.	4.25	84.16	3.57	3.59	3.59	3.48	9.85
Moorestown Twp.	3.63	89.72	3.15	3.29	3.22	3.38	9.86
Mount Holly Twp.	5.58	70.10	3.83	3.85	4.17	4.63	6.62
Mount Laurel Twp.	4.54	70.10	3.15	3.34	3.42	3.74	8.30
New Hanover Twp.	2.55	100.52	2.53	2.39	1.28	1.35	26.06
No. Hanover Twp.	1.63	114.99	1.81	1.76	1.42	1.76	9.34
Palmyra Bor.	4.14	73.94	3.00	2.92	2.82	2.84	11.80
Pemberton Bor.	3.12	96.58	2.94	2.85	2.90	2.95	8.55
Pemberton Twp.	2.83	98.99	2.78	2.66	2.56	2.54	24.97
Riverside Twp.	4.51	77.97	3.32	3.39	3.15	3.20	3.78
Riverton Bor.	4.88	66.28	3.20	3.48	3.41	3.34	.47

County and District	1976		Effective Tax Rates				Total Property Tax Percent Change 1975 to 1976
	Actual Tax Rates	County Equaliza- tion Ratio	1976	1975	1974	1973	
BURLINGTON COUNTY (Cont.)							
Shamong Twp.	\$3.22	89.53	\$2.86	\$2.84	\$2.99	\$3.61	22.28
Southampton Twp.	2.85	81.16	2.29	1.98	2.05	2.29	32.89
Springfield Twp.	2.91	99.85	2.80	2.34	2.39	2.66	19.87
Tabernacle Twp.	3.33	94.85	3.13	3.16	3.06	2.87	20.97
Washington Twp.	3.98	69.26	2.67	2.05	2.00	3.56	22.18
Westampton Twp.	3.21	106.58	3.33	3.26	2.92	3.29	3.22
Willingboro Twp.	3.64	104.51	3.77	3.78	3.51	3.81	6.00
Woodland Twp.	2.25	89.81	2.00	2.33	3.11	2.45	36.27
Wrightstown Bor.	3.17	96.93	2.93	2.36	2.44	2.28	24.34
CAMDEN COUNTY							
Audubon Bor.	\$4.27	94.30	\$3.92	\$3.89	\$3.58	\$3.85	13.18
Audubon Park Bor.	10.38	100.00	10.12	8.94	8.55	10.10	12.94
Barrington Bor.	4.80	82.48	3.71	3.60	3.56	3.58	15.50
Bellmawr Bor.	7.68	48.51	3.69	3.51	3.39	3.99	9.12
Berlin Bor.	6.36	54.94	3.50	3.50	3.42	3.60	15.27
Berlin Twp.	2.74	113.30	3.08	3.07	3.33	3.80	13.05
Brooklawn Bor.	7.70	46.76	3.54	3.27	3.16	3.38	25.11
Camden City	8.12	67.37	5.07	5.32	5.40	5.94	2.75
Cherry Hill Twp.	4.63	96.06	4.37	3.75	3.86	4.19	24.72
Chesilhurst Bor.	7.24	68.88	4.94	4.08	3.87	4.87	33.37
Clementon Bor.	7.99	45.56	3.61	3.38	3.22	3.84	18.66
Collingswood Bor.	5.21	74.51	3.85	3.83	3.77	3.95	12.00
Gibbsboro Bor.	3.48	109.96	3.64	3.46	3.62	4.11	19.59
Gloucester City	6.83	55.84	3.54	3.42	3.56	3.89	7.29
Gloucester Twp.	3.15	131.76	4.09	3.62	3.55	3.96	21.99
Haddon Twp.	7.37	49.09	3.59	3.47	3.52	3.71	11.81
Haddonfield Bor.	5.08	74.00	3.75	3.65	3.67	3.65	14.41
Haddon Heights Bor.	8.76	42.17	3.68	3.55	3.54	3.80	13.07
Hi Nella Bor.	9.64	59.89	5.76	4.50	3.76	3.62	44.87
Laurel Springs Bor.	4.60	77.04	3.63	3.25	3.34	3.47	21.13
Lawnside Bor.	3.65	121.58	4.22	3.98	4.71	4.75	9.29
Lindenwald Bor.	5.12	60.97	3.12	2.76	3.02	3.67	14.25
Magnolia Bor.	6.53	57.51	3.71	3.58	3.75	4.18	4.90
Merchantville Bor.	5.86	71.97	4.28	3.92	3.95	3.89	19.97
Mt. Ephraim Bor.	4.33	78.60	3.37	3.32	3.33	3.65	14.45
Oaklyn Bor.	3.28	109.11	3.53	3.44	3.40	3.48	18.12
Pennsauken Twp.	3.43	103.77	3.38	3.12	3.01	3.03	14.72
Pine Hill Bor.	4.96	79.22	3.93	3.77	3.71	4.61	6.55
Pine Valley Bor.	3.21	118.04	3.73	3.17	3.11	2.89	18.23
Runnemede Bor.	3.34	105.34	3.46	3.10	3.23	3.40	19.18
Somerdale Bor.	5.06	73.22	3.66	3.79	3.72	4.16	4.90
Stratford Bor.	7.69	47.15	3.60	3.59	3.36	3.56	12.09
Tavistock Bor.	1.88	102.09	1.75	1.95	1.42	1.43	-14.13
Voorhees Twp.	3.15	95.82	2.98	2.71	2.72	2.78	34.09
Waterford Twp.	4.76	67.23	3.18	3.14	3.06	3.61	18.31
Winslow Twp.	2.56	125.16	3.08	3.15	3.16	3.59	21.26
Woodlynne Bor.	5.71	87.36	4.95	4.63	4.58	4.68	14.38
CAPE MAY COUNTY							
Avalon Bor.	\$1.32	114.66	\$1.49	\$1.42	\$1.74	\$2.08	14.79
Cape May City	2.90	111.80	3.16	2.89	3.13	3.72	30.07
Cape May Point Bor.	2.58	65.71	1.69	1.70	1.87	2.03	21.42
Dennis Twp.	2.21	115.04	2.50	2.47	2.55	2.92	19.98
Lower Twp.	2.64	118.39	3.06	2.65	2.78	2.96	37.81
Middle Twp.	3.32	85.01	2.78	2.99	3.11	3.67	2.23
North Wildwood City	2.08	105.05	2.13	1.93	2.01	2.27	29.65
Ocean City	3.00	71.75	2.12	1.83	2.07	2.54	26.50
Sea Isle City	1.67	99.71	1.65	1.71	1.76	1.93	10.40
Stone Harbor Bor.	1.09	118.86	1.26	1.12	1.18	1.23	27.13
Upper Twp. . . . .	.91	73.69	.67	.62	.65	.72	27.64
West Cape May Bor.	3.28	115.49	3.74	3.49	3.39	3.79	11.72
West Wildwood Bor.	2.51	101.10	2.51	2.62	2.62	2.82	16.01
Wildwood City	2.79	103.12	2.75	2.80	3.14	3.45	8.01
Wildwood Crest Bor.	2.16	105.22	2.21	1.89	2.09	2.15	24.46
Woodbine Bor.	2.80	140.49	3.67	3.63	3.59	5.78	7.30

County and District	1976		Effective Tax Rates				Total Property Tax Percent Change 1975 to 1976
	Actual Tax Rates	County Equaliza- tion Ratio	1976	1975	1974	1973	
CUMBERLAND COUNTY							
Bridgeton City	\$4.63	100.45	\$4.20	\$4.19	\$4.24	\$4.55	5.74
Commercial Twp.	4.60	89.12	3.97	3.66	3.28	3.70	19.34
Deerfield Twp.	6.08	63.52	3.82	3.73	3.80	4.34	4.55
Downe Twp.	7.20	49.95	3.44	2.99	3.52	4.39	31.09
Fairfield Twp.	3.43	90.97	3.08	3.35	2.87	3.70	3.62
Greenwich Twp.	3.93	90.09	3.44	3.26	3.90	3.82	8.35
Hopewell Twp.	4.89	73.57	3.55	3.45	3.38	3.60	14.83
Lawrence Twp.	6.27	55.29	3.41	3.81	4.57	4.72	13.25
Maurice River Twp.	6.25	64.66	3.89	3.76	3.28	3.62	11.24
Millville City	6.43	59.02	3.65	3.88	3.85	4.53	.37
Shiloh Bor.	4.26	94.76	3.94	3.51	3.55	4.04	1.90
Stow Creek Twp.	3.18	107.46	3.25	3.23	3.20	4.03	8.52
Upper Deerfield Twp.	3.53	86.11	2.94	2.85	2.71	2.78	23.16
Vineland City	3.27	107.24	3.37	3.62	3.59	4.13	- 2.17
ESSEX COUNTY							
Belleville Town	\$7.02	63.89	\$4.30	\$4.27	\$4.28	\$4.51	6.47
Bloomfield Town	6.10	77.43	4.58	4.35	4.26	4.33	12.07
Caldwell Bor.	4.63	104.52	4.73	4.47	4.73	4.51	13.27
Cedar Grove Twp.	3.00	118.88	3.48	3.22	3.31	3.47	16.90
East Orange City	8.61	102.95	8.58	7.85	7.73	7.36	7.57
Essex Fells Bor.	3.66	99.13	3.62	3.27	3.26	3.44	19.27
Fairfield Bor.	2.73	129.14	3.35	2.97	2.84	3.18	24.91
Glen Ridge Bor.	8.40	73.51	6.15	6.17	6.32	6.27	6.68
Irvington Town	6.99	75.97	5.22	5.05	5.07	5.23	5.96
Livingston Twp.	3.39	112.05	3.75	3.40	3.30	3.58	18.10
Maplewood Twp.	7.31	65.38	4.71	4.61	4.74	4.98	6.77
Millburn Twp.	4.83	72.59	3.46	3.35	3.31	3.24	6.03
Montclair Town	5.55	93.31	5.11	5.04	5.15	5.24	5.32
Newark City	10.00	71.85	6.20	5.99	5.64	6.47	.97
North Caldwell Bor.	5.94	82.53	4.88	4.49	4.72	4.84	17.84
Nutley Town	6.33	59.41	3.69	3.66	3.75	3.89	12.35
Orange City	10.09	75.06	7.23	7.18	7.37	7.22	1.40
Roseland Bor.	3.74	105.17	3.83	3.72	3.95	4.08	11.68
So. Orange Village	5.26	99.87	5.19	5.07	5.30	5.36	9.32
Verona Bor.	5.74	72.36	4.09	3.97	4.02	4.11	11.09
West Caldwell Bor.	3.71	115.57	4.21	4.20	4.15	4.15	10.34
West Orange Town	6.66	73.70	4.82	4.65	4.79	4.69	9.76
GLOUCESTER COUNTY							
Clayton Bor.	\$2.69	115.18	\$3.02	\$2.92	\$3.01	\$3.74	17.65
Deptford Twp.	3.70	86.24	3.13	3.01	3.14	3.69	28.74
East Greenwich Twp.	2.45	83.08	2.00	2.98	2.83	3.02	-23.71
Elk Twp.	4.84	55.11	2.65	2.30	2.53	3.18	22.17
Franklin Twp.	2.41	111.39	2.63	2.48	2.63	3.33	37.56
Glassboro Bor.	5.63	69.21	3.78	3.85	3.88	4.17	4.79
Greenwich Twp.	3.35	57.23	1.75	1.64	1.76	1.89	- 1.52
Harrison Twp.	2.98	89.44	2.61	2.76	2.29	3.66	- 2.33
Logan Twp.	5.06	47.16	2.26	2.00	2.83	2.56	11.72
Mantua Twp.	2.69	119.99	3.17	3.05	3.12	3.52	11.47
Monroe Twp.	2.31	104.04	2.35	2.52	3.12	3.81	15.32
National Park Bor.	7.85	47.20	3.68	3.47	3.45	4.00	19.44
Newfield Bor.	5.38	63.66	3.36	3.68	3.55	4.26	5.52
Paulsboro Bor.	5.42	56.92	2.98	3.13	3.59	4.37	13.83
Pitman Bor.	4.89	75.32	3.58	3.60	3.67	4.16	8.16
So. Harrison Twp.	3.45	85.87	2.87	2.65	3.45	3.91	13.17
Swedesboro Bor.	6.16	63.16	3.46	3.19	3.62	3.79	9.41
Washington Twp.	5.53	55.85	3.07	3.04	3.18	3.62	13.94
Wenonah Bor.	4.14	79.96	3.29	3.16	3.11	3.49	15.72
West Deptford Twp.	3.74	69.14	2.47	2.35	2.50	2.99	20.88
Westville Bor.	2.42	119.96	2.82	2.91	2.99	3.45	21.76
Woodbury City	4.94	77.45	3.75	3.82	3.72	4.08	7.93
Woodbury Heights Bor.	5.56	49.11	2.68	2.45	2.40	2.69	19.35
Woolwich Twp.	2.01	134.27	2.45	2.36	2.64	2.54	38.75

County and District	1976		Effective Tax Rates				Total Property Tax Percent Change 1975 to 1976
	Actual Tax Rates	County Equaliza- tion Ratio	1976	1975	1974	1973	
HUDSON COUNTY							
Bayonne City	\$7.87	60.04	\$4.44	\$4.58	\$4.67	\$4.71	7.43
East Newark Bor.	5.32	105.93	4.30	3.30	3.59	3.12	39.14
Guttenberg Town	5.89	61.71	3.49	3.33	3.69	3.86	16.40
Harrison Town	4.68	71.79	2.72	2.77	2.77	3.25	1.40
Hoboken City	10.61	65.19	5.86	6.18	6.77	6.98	- 7.10
Jersey City	9.59	67.27	5.79	5.26	5.36	5.61	12.09
Kearny Town	5.30	57.19	2.69	2.38	2.54	2.68	14.77
North Bergen Twp.	3.57	115.72	3.96	3.51	3.43	4.22	15.11
Secaucus Town	2.34	107.64	2.41	2.32	2.66	2.69	18.45
Union City	5.97	97.11	5.51	5.61	5.67	6.43	1.31
Weehawken Twp.	5.59	91.00	4.35	4.00	4.41	4.07	9.59
West New York Town	7.47	83.94	5.81	5.65	6.02	5.82	1.93
HUNTERDON COUNTY							
Alexandria Twp.	\$4.18	71.85	\$2.94	\$3.36	\$3.46	\$3.54	- .06
Bethlehem Twp.	3.35	92.40	3.05	3.54	3.43	3.70	-10.17
Bloomsbury Bor.	2.55	104.42	2.56	2.56	2.46	3.37	12.59
Califon Bor.	4.18	80.01	3.30	3.69	3.65	3.65	- 1.22
Clinton Town	3.05	103.79	3.07	3.34	3.75	4.00	- 3.98
Clinton Twp.	4.08	80.07	3.23	3.66	3.71	3.52	3.36
Delaware Twp.	3.94	78.24	3.07	2.94	3.08	3.14	8.70
East Amwell Twp.	2.80	100.75	2.73	2.61	2.83	3.19	10.42
Flemington Bor.	3.96	66.92	2.55	2.79	3.14	3.44	3.00
Franklin Twp.	2.84	91.71	2.59	2.74	2.72	2.76	1.95
Frenchtown Bor.	3.27	113.82	3.50	3.25	3.22	3.55	9.32
Glen Gardner Bor.	4.41	103.03	4.48	4.55	4.35	4.30	13.71
Hampton Bor.	5.57	73.69	4.07	3.82	4.07	4.85	17.98
High Bridge Bor.	3.89	97.80	3.61	3.93	3.87	3.87	2.27
Holland Twp.	1.64	70.70	1.10	1.10	1.60	1.73	9.15
Kingwood Twp.	3.44	86.67	2.91	2.61	2.65	2.86	12.85
Lambertville City	6.69	50.34	3.24	3.56	3.85	4.36	.53
Lebanon Bor.	3.45	101.57	3.46	3.37	3.36	3.37	14.12
Lebanon Twp.	2.99	77.50	2.27	2.45	2.51	2.61	4.62
Milford Bor.	3.45	80.93	2.13	2.01	2.21	2.18	2.37
Raritan Twp.	3.95	57.68	2.15	2.15	2.56	2.89	13.72
Readington Twp.	3.63	78.99	2.82	2.82	2.89	3.18	7.89
Stockton Bor.	3.18	75.31	2.35	2.38	2.32	2.72	22.99
Tewksbury Twp.	3.06	91.03	2.73	2.85	2.90	2.83	6.20
Union Twp.	3.73	83.84	3.04	3.04	3.00	3.08	17.43
West Amwell Twp.	3.72	76.26	2.79	2.57	2.54	2.67	11.41
MERCER COUNTY							
East Windsor Twp.	\$4.23	88.62	\$3.68	\$3.21	\$3.28	\$3.37	19.22
Ewing Twp.	6.92	47.64	3.07	2.94	3.00	3.17	16.55
Hamilton Twp.	6.63	47.85	3.11	2.81	3.07	3.21	16.25
Hightstown Bor.	5.26	78.55	4.04	3.61	3.11	3.79	13.73
Hopewell Bor.	3.62	93.65	3.30	3.33	3.52	3.71	6.75
Hopewell Twp.	3.49	81.56	2.76	2.65	2.89	3.02	12.45
Lawrence Twp.	3.75	85.07	3.08	2.95	3.01	3.23	14.72
Pennington Bor.	3.80	81.03	3.04	2.96	3.10	3.29	1.10
Princeton Bor.	5.02	56.06	2.77	2.69	2.88	3.03	8.38
Princeton Twp.	3.84	84.61	3.21	3.00	3.18	3.25	11.38
Trenton City	8.36	75.71	5.83	5.76	5.89	6.12	7.67
Washington Twp.	3.32	86.97	2.82	2.66	2.49	2.82	10.75
West Windsor Twp.	4.98	62.47	3.06	3.10	3.42	3.31	9.16
MIDDLESEX COUNTY							
Carteret Bor.	\$4.42	67.05	\$2.72	\$2.48	\$2.43	\$2.66	11.65
Cranbury Twp.	2.36	107.59	2.40	2.16	2.18	2.15	11.36
Dunellen Bor.	5.09	72.00	3.44	3.05	3.14	3.10	8.14
East Brunswick Twp.	3.74	83.84	3.07	3.09	3.33	3.38	6.23
Edison Twp.	3.65	75.18	2.67	2.51	2.60	2.57	11.91
Helmetta Bor.	3.30	92.36	2.66	2.66	2.55	2.44	7.82
Highland Park Bor.	5.40	71.15	3.79	3.78	3.95	3.86	7.87
Jamesburg Bor.	4.85	69.94	3.35	3.37	3.40	3.62	.02
Metuchen Bor.	4.09	85.43	3.39	3.24	3.33	3.51	11.69
Middlesex Bor.	3.54	88.99	3.05	2.93	2.88	2.74	6.77
Milltown Bor.	3.23	69.98	2.17	2.10	2.19	2.24	10.43

County and District	1976		Effective Tax Rates				Total Property Tax Percent Change 1975 to 1976
	Actual Tax Rates	County Equalization Ratio	1976	1975	1974	1973	
MIDDLESEX COUNTY (Cont.)							
Monroe Twp.	\$3.46	80.36	\$2.74	\$2.57	\$2.48	\$2.50	15.23
New Brunswick City	4.45	93.96	3.93	3.67	3.33	3.21	1.72
No. Brunswick Twp.	3.78	74.80	2.60	2.33	2.26	2.31	16.69
Old Bridge Twp.	4.91	78.61	3.82	3.89	3.80	3.98	1.20
Perth Amboy City	4.51	73.15	3.01	2.92	3.00	3.13	9.52
Piscataway Twp.	3.29	95.51	3.05	2.96	2.89	3.13	11.63
Plainsboro Twp.	2.65	65.07	1.64	1.52	1.42	1.75	15.86
Sayreville Bor.	3.30	65.52	1.95	1.85	1.90	2.09	11.12
South Amboy City.	2.25	96.72	2.03	2.11	2.12	2.46	16.77
South Brunswick Twp.	3.67	86.77	3.03	2.83	2.83	3.16	16.92
South Plainfield Bor.	4.11	69.92	2.78	2.53	2.73	2.67	17.81
South River Bor.	3.51	99.10	3.41	3.59	3.39	3.48	.70
Spotswood Bor.	4.52	96.02	4.06	3.54	3.10	2.93	11.39
Woodbridge Twp.	3.81	70.38	2.55	2.30	2.40	2.45	16.02
MONMOUTH COUNTY							
Allenhurst Bor.	\$2.97	73.48	\$2.15	\$2.35	\$2.65	\$3.02	3.74
Allentown Bor.	3.52	106.52	3.72	3.89	4.00	4.31	8.49
Asbury Park City	8.45	71.74	5.88	5.64	5.48	5.94	13.65
Atlantic Highlands Bor.	3.64	105.33	3.79	3.30	3.43	3.81	28.85
Avon-by-the-Sea Bor.	4.79	60.07	2.86	2.90	2.98	3.14	11.68
Belmar Bor.	4.11	73.04	2.95	2.70	2.80	2.95	16.85
Bradley Beach Bor.	6.84	66.17	4.48	4.20	3.99	4.48	18.27
Brielle Bor.	4.15	78.07	3.21	3.12	3.26	3.59	11.14
Colts Neck Twp.	3.46	72.62	2.49	2.47	2.53	2.74	14.87
Deal Bor.	3.37	72.36	2.43	2.49	2.70	3.00	13.93
Eatontown Bor.	2.50	109.93	2.63	2.55	2.86	2.91	32.71
Englishtown Bor.	5.36	66.02	3.51	3.32	3.75	3.90	21.72
Fair Haven Bor.	6.00	64.26	3.83	3.96	4.05	4.22	5.53
Farmingdale Bor.	5.06	54.96	2.79	3.12	3.61	3.81	3.14
Freehold Bor.	4.91	77.79	3.74	3.74	3.84	4.26	8.57
Freehold Twp.	4.64	73.19	3.36	3.51	3.78	4.14	- 1.62
Hazlet Twp.	3.45	113.73	3.84	3.43	3.52	3.90	19.12
Highlands Bor.	5.89	63.56	3.71	3.53	4.32	4.99	10.45
Holmdel Twp.	4.30	71.15	2.95	3.07	2.96	2.93	15.50
Howell Twp.	6.66	54.50	3.60	3.50	3.73	4.20	10.48
Interlaken Bor.	3.49	65.49	2.29	2.32	2.33	2.46	8.03
Keansburg Bor.	6.01	65.13	3.86	4.23	4.03	4.42	- 1.90
Keyport Bor.	5.52	71.25	3.88	3.73	3.84	4.50	10.76
Little Silver Bor.	4.63	76.66	3.52	3.50	3.68	3.66	7.83
Loch Arbour Village	8.13	53.95	4.37	4.82	5.07	5.47	16.28
Long Branch City	3.78	112.68	4.17	3.46	3.71	4.20	33.28
Manalapan Twp.	5.11	73.62	3.74	3.75	3.89	4.20	8.46
Manasquan Bor.	4.49	63.36	2.82	2.69	2.81	2.84	13.54
Marlboro Twp.	5.19	72.06	3.72	3.67	3.53	4.01	13.37
Matawan Bor.	4.45	72.08	3.18	3.29	3.38	3.80	8.38
Matawan Twp.	5.71	69.31	3.87	4.03	4.03	4.24	4.08
Middletown Twp.	4.31	75.07	3.22	3.16	3.28	3.36	11.29
Millstone Twp.	5.10	56.43	2.85	3.00	3.17	3.20	12.90
Monmouth Beach Bor.	3.14	100.89	3.15	3.12	3.77	3.72	12.92
Neptune Twp.	5.10	68.53	3.45	3.66	3.62	4.37	1.61
Neptune City Bor.	5.06	68.40	3.39	3.33	3.51	3.90	11.20
Ocean Twp.	6.23	61.62	3.81	3.76	3.74	4.05	13.00
Oceanport Bor.	3.62	85.67	3.05	2.88	3.02	3.25	13.78
Red Bank Bor.	3.86	109.77	4.04	3.81	4.01	3.96	12.14
Roosevelt Bor.	4.31	106.44	4.56	4.07	4.10	4.14	20.35
Rumson Bor.	3.91	95.09	3.71	3.59	3.61	3.75	10.22
Sea Bright Bor.	4.165	67.13	2.75	2.87	3.59	3.72	12.64
Sea Girt Bor.	2.70	76.69	2.06	2.00	2.05	2.15	9.15
Shrewsbury Bor.	3.71	97.10	3.50	3.15	3.30	3.35	12.83
Shrewsbury Twp.	4.43	100.00	4.39	4.76	5.51	4.98	- 7.59
South Belmar Bor.	5.03	73.77	3.68	3.12	3.31	3.79	17.43
Spring Lake Bor.	2.89	78.66	2.26	2.07	2.10	2.16	12.18
Spring Lake Heights Bor.	3.21	97.96	3.11	3.15	2.94	3.42	9.89
Tinton Falls	4.96	77.15	3.73	3.63	3.94	4.63	134.73
Union Beach Bor.	5.32	65.88	3.37	3.68	4.21	4.42	7.03
Upper Freehold Twp.	4.10	62.69	2.54	2.71	2.69	2.89	15.63
Wall Twp.	4.65	62.24	2.86	2.80	3.33	3.63	14.87
West Long Branch Bor.	3.48	95.86	3.23	3.13	3.30	3.54	12.93

County and District	1976		Effective Tax Rates				Total Property
	Actual Tax Rates	County Equaliza- tion Ratio				Tax Percent Change 1975 to 1976	
			1976	1975	1974		
MORRIS COUNTY							
Boonton Town.	\$5.19	56.46	\$2.75	\$2.55	\$2.82	\$2.75	14.77
Boonton Twp.	4.64	50.79	2.31	2.20	2.27	2.23	17.10
Butler Bor.	5.22	63.14	3.16	3.03	3.19	3.24	11.88
Chatham Bor.	6.43	45.41	2.87	2.79	2.96	3.11	8.35
Chatham Twp.	6.99	45.11	3.14	3.08	2.98	3.00	10.94
Chester Bor.	4.90	72.01	3.46	3.07	3.19	3.54	13.89
Chester Twp.	4.58	75.58	3.44	3.25	3.33	3.58	10.01
Denville Twp.	5.12	56.33	2.82	2.63	2.77	2.91	9.00
Dover Town	6.93	46.26	3.13	3.12	3.45	3.22	4.67
East Hanover Twp.	3.44	62.95	2.10	1.94	2.21	2.32	15.64
Florham Park Bor.	4.48	51.27	2.25	2.10	2.37	2.62	7.17
Hanover Twp.	5.48	42.94	2.22	2.16	2.22	2.27	9.65
Harding Twp.	2.39	79.33	1.88	1.65	1.79	1.60	13.46
Jefferson Twp.	3.88	81.71	3.16	3.11	3.18	3.47	9.80
Kinnelon Bor.	4.37	70.91	3.09	3.14	2.98	3.21	12.72
Lincoln Park Bor.	4.32	79.42	3.38	3.37	3.50	3.52	8.77
Madison Boro	5.86	54.94	3.19	2.99	3.26	3.38	9.61
Mendham Bor.	5.14	66.14	3.36	3.10	3.25	3.63	10.97
Mendham Twp.	3.06	100.04	3.05	2.77	2.96	3.41	9.78
Mine Hill Twp.	7.05	50.29	3.41	3.04	3.28	3.38	16.21
Montville Twp.	4.53	64.11	2.86	2.81	3.01	3.22	11.95
Morris Twp.	3.03	87.01	2.57	2.58	2.73	2.89	5.34
Morris Plains Bor.	5.07	53.10	2.59	2.58	2.70	2.40	8.09
Morristown Town	5.81	66.85	3.85	3.73	3.80	3.87	10.36
Mountain Lakes Bor.	7.47	55.85	4.16	4.27	4.49	4.54	4.11
Mount Arlington Bor.	8.18	47.96	3.90	3.48	3.40	3.49	13.84
Mount Olive Twp.	4.64	78.30	3.61	3.75	3.78	3.75	7.55
Netcong Bor.	6.18	53.20	3.22	3.40	3.64	3.13	5.50
Par-Troy Hills Twp.	4.78	63.93	3.02	2.89	2.89	3.07	10.32
Passaic Twp.	5.64	55.53	3.08	2.98	2.98	3.45	9.85
Pequanock Twp.	4.90	65.29	3.15	2.97	3.06	2.98	15.02
Randolph Twp.	4.37	80.73	3.48	3.46	3.43	3.59	10.60
Riverdale Bor.	4.61	64.15	2.93	2.90	2.72	2.71	7.68
Rockaway Bor.	3.34	85.84	2.72	2.54	2.75	2.93	6.54
Rockaway Twp.	5.57	61.53	3.36	3.30	3.50	3.44	9.39
Roxbury Twp.	4.45	78.10	3.40	3.23	3.38	3.30	14.47
Victory Gardens Bor.	4.16	91.17	3.75	5.01	5.04	4.87	-13.21
Washington Twp.	4.55	67.97	3.05	3.22	3.32	3.42	9.52
Wharton Bor.	5.64	58.44	3.19	3.09	3.39	3.46	8.31
OCEAN COUNTY							
Barnegat Light Bor.	\$2.42	67.55	\$1.62	\$1.47	\$1.57	\$1.78	17.88
Bay Head Bor.	2.37	80.27	1.87	1.94	1.94	1.94	1.66
Beach Haven Bor.	1.64	111.44	1.79	1.71	1.75	2.07	15.04
Beachwood Bor.	3.90	68.66	2.66	2.85	2.85	3.21	7.92
Berkeley Twp.	3.02	77.38	2.31	2.41	2.44	2.85	6.46
Brick Twp.	3.32	76.97	2.54	2.71	2.73	2.90	5.91
Dover Twp.	2.73	92.22	2.46	2.75	2.71	3.02	- 3.04
Eagleswood Twp.	3.31	90.38	2.96	2.41	2.64	3.32	57.71
Harvey Codars Bor.	2.31	76.83	1.77	1.74	1.85	2.14	16.19
Island Heights Bor.	4.79	63.10	3.01	3.24	3.39	3.72	5.71
Jackson Twp.	2.88	115.31	3.27	3.12	3.68	4.23	13.67
Lacey Twp.	1.76	85.51	1.49	1.62	1.34	1.52	3.51
Lakehurst Bor.	3.16	136.85	4.19	3.27	3.17	3.57	46.51
Lakewood Twp.	3.00	104.58	3.09	3.16	3.30	3.72	7.77
Lavallette Bor.	2.46	57.58	1.42	1.54	1.44	1.59	18.39
Little Egg Harbor Twp.	2.90	82.52	2.39	2.55	2.60	2.11	7.89
Long Beach Twp.	2.77	52.80	1.45	1.39	1.49	1.76	14.92
Manchester Twp.	1.53	137.36	2.07	1.92	2.04	2.60	37.10
Mantoloking Bor.	1.91	89.72	1.70	1.39	1.55	1.54	33.84
Ocean Twp.	3.00	67.88	2.02	1.78	2.17	2.60	18.43
Ocean Gate Bor.	3.23	93.53	3.00	3.32	3.71	3.67	2.40
Pine Beach Bor.	2.82	118.54	2.74	2.86	2.70	2.92	3.67
Plumsted Twp.	2.42	104.68	2.48	2.49	2.25	2.75	19.75
Pt. Pleasant Bor.	3.30	81.73	2.67	2.44	2.74	3.21	17.39
Pt. Pleasant Bch. Bor.	2.47	98.19	2.36	2.46	2.57	2.95	6.15
Seaside Heights Bor.	1.76	109.26	1.88	2.25	1.53	2.12	- 5.28
Seaside Park Bor.	1.99	78.55	1.54	1.58	1.73	2.13	8.61
Ship Bottom Bor.	1.83	97.38	1.75	1.77	1.84	2.13	18.86
South Toms River Bor.	2.84	96.88	2.70	2.56	2.79	2.91	18.78
Stafford Twp.	2.12	90.50	1.90	1.80	1.81	3.41	19.15
Surf City Bor.	2.08	75.23	1.55	1.54	1.64	1.80	13.52
Tuckerton Bor.	3.08	106.32	3.22	3.39	3.35	3.96	4.84
Union Twp.	2.75	98.55	2.70	2.68	2.55	2.86	18.27

County and District	1976		Effective Tax Rates				Total Property Tax Percent Change 1975 to 1976
	Actual Tax Rates	County Equaliza- tion Ratio	1976	1975	1974	1973	
PASSAIC COUNTY							
Bloomingtonale Bor.	\$3.52	108.50	\$3.76	\$3.72	\$3.71	\$3.85	8.37
Clifton City	3.00	82.91	2.25	1.96	2.06	2.13	21.03
Haledon Bor.	4.76	61.55	2.85	2.61	2.63	2.63	1.15
Hawthorne Bor.	3.83	76.44	2.84	2.44	2.69	2.71	28.05
Little Falls Twp.	3.97	68.00	2.60	2.32	2.20	2.51	16.84
North Haledon Bor.	5.67	51.87	2.91	2.68	2.75	2.84	16.41
Passaic City	5.62	77.73	3.88	3.64	3.49	3.54	9.84
Paterson City	5.32	76.66	3.84	4.00	4.49	4.45	.24
Pompton Lakes Bor.	5.55	69.39	3.71	3.81	3.93	4.08	4.18
Prospect Park Bor.	4.81	65.05	3.04	3.11	3.17	3.08	8.02
Ringwood Bor.	5.76	67.43	3.88	4.18	3.94	3.77	1.06
Totowa Bor.	3.10	81.48	2.43	2.12	2.30	2.56	20.34
Wanaque Bor.	5.68	69.37	3.87	4.03	4.11	4.03	5.15
Wayne Twp.	3.04	97.61	2.91	2.88	2.98	3.04	1.16
West Milford Twp.	5.38	69.94	3.75	3.45	3.55	3.73	16.39
West Paterson Bor.	3.99	72.38	2.79	2.70	2.76	2.93	10.05
SALEM COUNTY							
Alloway Twp.	\$3.23	101.65	\$3.20	\$3.38	\$2.87	\$2.90	— .91
Elmer Bor.	3.63	103.43	3.63	3.48	3.28	3.64	32.34
Elsinboro Twp.	3.65	91.16	3.28	3.91	3.66	4.15	12.19
Lower Alloways Crk. Twp.	2.83	36.36	.99	.98	.91	.96	58.42
Mannington Twp.	3.11	114.76	3.21	3.18	3.23	2.88	11.67
Oldmans Twp.	2.89	98.51	2.73	2.80	2.92	3.28	15.17
Penns Grove Bor.	7.44	69.19	5.07	4.66	4.37	5.19	17.46
Pennsville Twp.	4.19	74.82	2.36	2.30	2.21	2.27	11.87
Pilesgrove Twp.	2.80	100.98	2.75	2.91	2.90	2.97	10.38
Pittsgrove Twp.	4.35	76.55	3.26	3.15	3.26	3.38	6.29
Quinton Twp.	3.07	121.72	3.56	3.89	3.35	3.48	1.64
Salem City	3.79	122.02	4.19	4.67	4.79	5.74	11.00
Upper Penns Neck Twp.	4.70	105.20	4.62	4.54	3.61	4.37	5.88
Upper Pittsgrove Twp.	5.09	63.54	3.17	3.35	2.70	3.01	3.27
Woodstown Bor.	3.31	100.33	3.25	3.43	3.36	3.42	— .76
SOMERSET COUNTY							
Bedminster Twp.	\$1.54	92.13	\$1.39	\$1.55	\$1.75	\$1.85	20.44
Bernards Twp.	4.12	67.96	2.78	2.86	3.27	3.53	17.58
Bernardsville Bor.	3.31	82.36	2.68	2.58	2.75	2.84	10.34
Bound Brook Bor.	6.05	56.36	3.41	3.37	3.56	3.77	11.67
Branchburg Twp.	4.35	58.81	2.52	2.27	2.52	2.61	22.39
Bridgewater Twp.	3.55	81.05	2.60	2.40	2.46	2.62	12.74
Far Hills Bor.	1.87	93.33	1.70	1.38	1.48	1.52	27.90
Franklin Twp.	4.18	66.48	2.76	3.21	3.24	3.57	8.47
Green Brook Twp.	4.41	70.78	3.06	2.99	3.30	3.42	10.55
Hillsborough Twp.	5.07	59.13	2.97	2.94	3.11	3.29	15.20
Manville Bor.	7.31	45.77	2.97	2.79	2.95	3.11	7.17
Millstone Bor.	4.46	64.27	2.84	2.41	2.78	3.23	25.77
Montgomery Twp.	4.00	71.41	2.80	2.65	2.97	3.16	16.19
North Plainfield Bor.	7.13	50.82	3.58	3.29	3.69	3.52	6.15
Peapack-Gladstone Bor.	3.78	65.35	2.42	1.91	2.34	2.50	28.19
Raritan Bor.	6.85	43.62	2.81	2.83	2.90	2.99	15.76
Rocky Hill Bor.	5.45	58.72	3.05	3.28	3.25	2.97	1.94
Somerville Bor.	4.15	93.86	3.77	3.74	3.86	3.99	7.20
South Bound Brk. Bor.	6.10	55.07	3.24	3.21	3.59	3.70	5.89
Warren Twp.	5.13	60.71	3.07	3.10	3.32	3.53	8.97
Watchung Bor.	4.54	52.78	2.29	2.31	2.51	2.72	10.52
SUSSEX COUNTY							
Andover Bor.	\$7.60	42.16	\$3.17	\$3.17	\$2.99	\$3.34	8.47
Andover Twp.	4.94	64.42	3.11	3.11	3.15	3.54	17.90
Branchville Bor.	2.78	100.37	2.60	2.55	2.49	2.45	16.81
Byram Twp.	4.15	89.81	3.70	3.78	4.14	4.53	10.41
Frankford Twp.	5.30	65.10	3.37	3.18	3.26	3.30	17.86
Franklin Bor.	5.25	74.74	3.84	3.69	3.95	4.39	6.20
Fredon Twp.	6.46	63.69	4.05	3.87	4.03	3.73	13.40
Green Twp.	4.11	89.14	3.61	3.70	3.84	4.24	— 2.09
Hamburg Bor.	4.77	77.17	3.56	3.67	3.35	4.55	14.26
Hampton Twp.	4.61	69.16	3.14	3.40	3.09	3.04	— 1.31
Hardyston Twp.	4.50	74.55	3.29	2.62	2.62	3.18	35.29
Hopatcong Bor.	5.49	62.69	3.43	3.63	3.78	4.37	4.97

County and District	1976		Effective Tax Rates				Total Property Tax Percent Change 1975 to 1976
	Actual Tax Rates	County Equaliza- tion Ratio	1976	1975	1974	1973	
SUSSEX COUNTY (Cont.)							
Lafayette Twp.	\$4.62	81.51	\$3.60	\$3.30	\$3.20	\$3.05	19.47
Montague Twp.	2.54	83.64	2.09	1.85	1.92	2.04	20.50
Newton Town	6.86	57.05	3.72	3.60	3.87	4.08	7.71
Ogdensburg Bor.	2.92	125.30	3.48	3.55	3.77	3.77	18.73
Sandyston Twp.	2.24	106.80	2.34	2.27	2.32	2.34	19.72
Sparta Twp.	3.95	93.32	3.63	3.71	3.90	4.06	9.67
Stanhope Bor.	5.83	74.30	4.24	4.26	4.66	4.58	12.80
Stillwater Twp.	4.37	81.18	3.52	3.62	3.17	3.07	6.83
Sussex Bor.	3.25	126.43	3.86	4.11	4.46	4.93	8.97
Vernon Twp.	3.72	75.29	2.78	3.33	3.09	3.01	2.47
Walpack Twp.	5.51	63.15	3.38	3.51	2.69	2.52	-10.45
Wantage Twp.	4.95	55.80	2.85	2.59	2.75	2.98	32.12
UNION COUNTY							
Berkeley Heights Twp.	\$3.84	74.69	\$2.69	\$2.61	\$2.83	\$2.97	7.27
Clark Twp.	3.55	92.93	3.13	2.92	2.97	3.12	15.02
Cranford Twp.	3.22	102.91	3.24	3.12	3.28	3.32	11.40
Elizabeth City	4.00	105.67	3.96	3.85	3.87	4.06	9.65
Fanwood Bor.	4.67	76.39	3.54	3.65	3.64	3.80	4.53
Garwood Bor.	3.00	104.06	2.84	2.67	2.77	2.81	13.89
Hillside Twp.	3.13	114.31	3.29	3.24	3.03	2.97	8.10
Kenilworth Bor.	2.71	94.12	2.33	2.11	2.35	2.23	19.16
Linden City	2.02	103.93	1.89	1.94	2.03	1.98	6.83
Mountainside Bor.	3.29	85.54	2.70	2.50	2.72	2.77	17.30
New Providence Bor.	3.14	102.64	3.15	3.18	3.42	3.33	7.37
Plainfield City	4.51	101.98	4.41	4.43	4.71	4.86	5.72
Rahway City	3.68	94.16	3.25	3.05	3.18	3.33	13.08
Roselle Bor.	6.21	56.77	3.49	3.37	3.24	3.43	9.81
Roselle Park Bor.	3.95	88.08	3.41	3.25	3.49	3.39	10.25
Scotch Plains Twp.	4.30	81.13	3.46	3.29	3.48	3.64	12.55
Springfield Twp.	3.04	103.52	3.03	2.86	3.02	3.12	13.92
Summit City	3.93	76.93	2.96	2.76	2.81	2.82	12.66
Union Twp.	2.51	100.59	2.39	2.19	2.17	2.19	15.95
Westfield Town	4.16	77.58	3.18	3.12	3.16	3.15	9.23
Winfield Twp.	14.55	70.00	10.07	10.71	12.68	19.09	.59
WARREN COUNTY							
Allamuchy Twp.	\$2.37	104.86	\$2.38	\$2.54	\$2.77	\$3.29	3.50
Alpha Bor.	3.48	74.12	2.46	2.35	2.50	3.18	11.23
Belvidere Town	3.93	79.08	2.97	3.51	3.14	3.59	- 8.98
Blairstown Twp. . . . .	.55	119.82	.61	.63	.74	.81	10.78
Franklin Twp.	3.47	70.44	2.28	2.21	2.56	2.83	12.26
Frelinghuysen Twp.	4.84	58.06	2.73	2.62	2.58	2.99	18.91
Greenwich Twp.	3.87	65.76	2.48	2.73	2.75	3.23	5.90
Hackettstown Town	5.38	68.34	3.56	3.78	4.02	4.17	1.74
Hardwick Twp.	3.04	73.52	2.20	2.17	2.12	2.49	7.78
Harmony Twp.	7.12	35.13	2.39	2.51	2.81	3.28	16.39
Hope Twp.	4.26	49.13	2.06	2.22	2.54	2.78	6.58
Independence Twp.	4.77	59.76	2.81	2.86	2.96	3.23	- 2.14
Knowlton Twp.	3.45	79.91	2.64	2.20	2.71	2.90	21.63
Liberty Twp.	4.84	59.66	2.85	3.12	3.10	4.27	4.52
Lopatcong Twp.	3.89	76.10	2.87	2.83	3.08	3.17	10.04
Mansfield Twp.	2.23	111.00	2.41	2.43	2.55	2.66	3.67
Oxford Twp.	5.50	59.10	3.11	3.53	3.95	4.72	5.10
Pahaquarry Twp.	4.91	13.33	.59	.61	.72	.79	92.17
Phillipsburg Town	5.20	72.78	3.52	3.52	3.79	4.33	11.16
Pohatcong Twp.	4.47	60.85	2.66	3.11	2.88	3.31	- 7.65
Washington Bor.	4.59	76.63	3.40	3.15	3.40	3.64	11.98
Washington Twp.	3.91	68.42	2.61	2.70	3.07	3.23	7.04
White Twp.	2.85	79.11	2.17	2.05	2.33	2.45	8.14

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO COUNTIES AND MUNICIPALITIES AND TAXES APPORTIONED BY THE STATE FOR COUNTY AND MUNICIPAL COLLECTION
1976

The attached Tables reflect State aid to municipalities and counties totaling \$522,164,081 in 1976. This includes \$11,538,511 of State tax collections for distribution to counties, and \$193,277,199 to municipalities. It also includes \$317,348,371 of taxes apportioned by the State for collection; by counties \$1,148,099 and municipalities \$316,200,272.

FINANCIAL BUSINESS TAX . . . . .	51
(N. J. S. A. 54:10B—1 et seq.)

This is a State collected tax of 1½% upon allocated net worth of financial businesses in substantial competition with the business of national banks.

¼ to Counties \$1,549,687, ¼ to Municipalities \$1,549,687.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX
(N. J. S. A. 54:11D—1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax levy upon commercial, industrial and farm real estate. To Municipalities \$152,719,687. Excess was \$45,884,449.

RAILROAD PROPERTY TAX
(N. J. S. A. 54:29A—7)

The railroad property tax law was amended in 1966 (P. L. 1966, c. 139) when a state imposed tax of \$4.75 per \$100 of true value was

substituted for the former tax on class II property. Replacement tax revenue is determined for each municipality by applying the 1966 general real property tax rate to the assessed value for the year 1966, plus an amount equal to the difference between the railroad tax revenue for the year 1965 and the year 1966. For each year subsequent to 1967, the increase is reduced 10% until such time as the difference is eliminated.

To Municipalities \$7,725,663.

PUBLIC UTILITY TAX

(N. J. S. A. 54:30A–16 et seq.)

The Division of Taxation apportions both the Public Utility Franchise Tax and the Public Utility Gross Receipts Tax to municipalities for collection after deducting administration costs (\$113,767).

To Municipalities \$308,277,342.

INSURANCE FRANCHISE TAXES

(N. J. S. A. 54:18A–12 et seq. and N. J. S. A. 54:16A–1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87½%) to the municipality and (12½%) to the county in which the principal office of the taxpayer is located. The Division of Taxation apportions the tax to counties and municipalities for collection.

To Counties \$1,148,099. To Municipalities \$8,036,696.

INHERITANCE AND ESTATE TAX

(N. J. S. A. 54:33–10)

This tax law provides that 5% of the amount of inheritance taxes collected by the State on the property of resident decedents in a county shall be paid to the county. (See Note below.)

To Counties \$3,706,662.

Note: No appropriation has been made of the amount to be distributed. This matter is being contested in the courts.

SALES AND USE TAXES
(N. J. S. A. 54:32B-31)

This tax law provides that 10% of the net receipts of Sales Tax Revenues collected by the State in any fiscal year, but not in excess of \$25,000,000, shall be annually apportioned as State aid to municipalities for general municipal purposes on the basis of population.

To Municipalities \$25,000,000. (See Note below.)

Note: No appropriation has been made of the amount to be distributed. This matter is being contested in the courts.

CORPORATION BUSINESS TAX
BANKING CORPORATIONS

(N. J. S. A. 54:10A-1 et seq.)

Banking Corporations are subject to Corporation Business Tax at the rate of 7½% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% counties and 25% municipalities.

To Counties \$6,282,162. To Municipalities \$6,282,162.

Note: First distribution — June 1, 1976.

TABLE 46
TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO COUNTIES AND
TAXES APPORTIONED BY THE STATE FOR COUNTY COLLECTION 1976

County	COLLECTION FOR DISTRIBUTION TO COUNTIES			APPORTIONED FOR COUNTY COLLECTION	Total
	<i>C.B.T. Banking Corporations</i>	<i>*Financial Business Tax</i>	<i>**Inheritance Tax</i>	<i>Insurance Tax</i>	
1. Atlantic	\$ 154,733	\$ 32,401	\$ 123,232	\$ 1,152	\$ 311,518
2. Bergen	893,120	441,583	488,266	4,085	1,827,054
3. Burlington	205,186	23,712	86,888	.....	315,786
4. Camden	363,014	180,977	168,945	7,560	720,496
5. Cape May	91,485	17,605	70,924	.....	180,014
6. Cumberland	98,690	7,763	34,078	.....	140,531
7. Essex	1,104,069	209,302	641,899	1,010,380	2,965,650
7. Gloucester	129,006	10,015	44,922	.....	183,943
9. Hudson	418,263	68,681	225,722	3,771	716,437
10. Hunterdon	90,702	1,217	57,132	31	149,082
11. Mercer	335,072	87,439	163,442	30,188	616,141
12. Middlesex	278,624	110,500	146,891	.....	536,015
13. Monmouth	377,029	59,547	362,958	2,297	801,831
14. Morris	247,067	53,092	227,474	67,098	594,731
15. Ocean	240,147	5,974	140,110	.....	386,231
16. Passaic	465,176	115,741	149,870	58	730,845
17. Salem	52,074	3,098	27,428	.....	82,600
18. Somerset	167,862	10,321	168,358	1,383	347,924
19. Sussex	76,706	2,587	41,844	20,019	141,156
20. Union	430,068	104,877	296,203	78	831,226
21. Warren	64,066	3,255	40,076	.....	107,397
Total	\$6,282,162	\$1,549,687	\$3,706,662	\$1,148,099	\$12,686,610

Difference in totals due to rounding.

*Unincorporated Financial Businesses remain subject to the Financial Business Tax. Financial corporations are now subject to the Corporation Business Tax. Distribution is 50% State; 25% counties and 25% municipalities. Amount of distribution is certified November 1, 1976 and is therefore not included in above table.

**No appropriation has been made of the amount to be distributed. This matter is being contested in the courts.

TABLE 47
TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES AND
TAXES APPORTIONED BY THE STATE FOR LOCAL COLLECTION — 1976

County	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	*Sales Tax	C.B.T. Banking Corps.	**Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Atlantic	\$611,856	\$154,733	\$32,401	\$2,938,985	\$9,968	\$4,158,228	\$3,808,585	\$8,067	\$11,722,823
2. Bergen.	3,095,275	893,120	441,583	14,747,141	40,244	16,817,792	16,556,591	28,592	52,620,338
3. Burlington	1,129,495	205,186	23,712	3,690,302	.....	10,989,175	6,140,990	.....	22,178,860
4. Camden	1,594,947	363,014	180,977	7,407,441	114,317	7,618,485	7,953,514	52,918	25,285,613
5. Cape May	196,239	91,485	17,605	1,132,219	.....	4,609,290	1,894,488	.....	7,941,326
6. Cumberland	424,258	98,690	7,763	2,207,641	6,416	1,804,509	1,736,765	.....	6,286,042
7. Essex	3,258,664	1,104,069	209,302	27,506,928	1,211,359	13,557,477	15,010,299	7,072,661	68,930,759
8. Gloucester	603,600	129,006	10,015	2,301,867	1,094	3,888,429	2,975,964	.....	9,909,975
9. Hudson	2,124,677	418,263	68,681	19,413,464	5,393,401	24,491,330	7,218,114	26,396	59,154,326
10. Hunterdon	243,697	90,702	1,217	1,613,318	.....	4,423,653	1,191,667	220	7,564,474
11. Mercer	1,063,025	335,072	87,439	7,292,121	155,243	8,846,320	5,846,761	211,313	23,837,294
12. Middlesex	2,040,695	278,624	110,500	14,140,558	294,910	23,099,963	10,064,518	.....	50,029,768
13. Monmouth	1,614,375	377,029	59,547	5,165,464	17,261	7,939,616	6,888,032	16,076	22,077,400
14. Morris	1,340,348	247,067	53,092	6,516,367	29,189	5,913,836	5,439,844	469,689	20,009,432
15. Ocean	728,699	240,147	5,974	1,769,220	9,365	7,199,190	5,007,656	.....	14,960,251
16. Passaic	1,610,645	465,176	115,741	10,544,671	40,714	5,720,071	7,258,048	405	25,755,471
17. Salem	206,043	52,074	3,098	2,876,262	.....	8,985,888	1,066,225	.....	13,189,583
18. Somerset	693,401	167,862	10,321	4,744,569	20,829	3,754,106	4,523,836	9,682	13,924,606
19. Sussex	270,996	76,706	2,587	1,232,241	.....	1,164,175	1,218,269	140,133	4,105,107
20. Union	1,898,440	430,068	104,877	13,867,773	357,973	17,306,016	9,407,172	543	43,372,862
21. Warren	250,626	64,066	3,255	1,611,138	23,380	3,514,358	1,154,335	.....	6,621,158
Total	\$25,000,000	\$6,282,162	\$1,549,687	\$152,719,687	\$7,725,663	\$185,801,900	\$122,361,676	\$8,036,696	\$509,477,471

Difference in totals due to rounding.

*No appropriation has been made of the amount to be distributed. This matter is being contested in the courts.

**Unincorporated Financial Businesses remain subject to the Financial Business Tax. Financial Corporations are now subject to the Corporation Business Tax. Distribution is 50% State; 25% counties and 25% municipalities. Amount of distribution is certified November 1, 1976 and is therefore not included in above table.

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replac- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Absecon City.	\$21,301	\$6,039	.....	\$28,334	.....	\$87,698	\$104,655	.....	\$248,027
2. Atlantic City.	167,289	56,997	\$6,548	1,677,869	\$6,386	1,259,779	1,191,115	\$6,843	4,372,826
3. Brigantine City . . .	23,563	3,118	.....	26,588	.....	77,225	104,521	.....	235,015
4. Buena Bor.	11,476	5,947	.....	42,955	.....	41,442	71,590	.....	173,410
5. Buena Vista Twp. . .	14,817	1,986	.....	40,419	.....	125,091	113,530	.....	295,843
6. Corbin City	902	.....	.....	2,064	.....	4,105	8,859	.....	15,930
7. Egg Harbor City . . .	15,044	5,435	60	59,142	.....	46,038	68,092	.....	193,811
8. Egg Harbor Twp. . .	34,542	8,827	418	99,176	.....	1,323,565	354,246	.....	1,820,774
9. Estell Manor City . .	1,884	.....	.....	6,448	.....	32,708	44,627	.....	85,667
10. Folsom Bor.	6,176	.....	.....	19,275	.....	14,676	42,688	.....	82,815
11. Galloway Twp.	28,928	1,068	.....	114,352	.....	120,351	239,503	.....	504,202
12. Hamilton Twp.	22,528	2,655	.....	139,204	1,988	161,004	242,530	.....	569,909
13. Hammonton Town . .	40,072	9,719	2,273	190,597	.....	120,976	193,986	.....	557,623
14. Linwood City	21,529	10,679	.....	36,799	.....	63,167	95,129	.....	227,303
15. Longport Bor.	4,282	398	.....	5,873	.....	22,242	34,302	.....	67,097
16. Margate City	36,968	12,833	.....	53,075	.....	132,810	123,163	.....	358,849
17. Mullica Twp.	11,853	51	.....	31,835	.....	33,428	89,351	.....	166,518
18. Northfield City . . .	30,222	7,113	371	85,824	.....	81,567	106,623	.....	311,720
19. Pleasantville City . .	48,961	5,667	21,529	126,266	1,594	159,514	219,397	1,225	584,153
20. Port Republic City . .	2,048	.....	.....	5,583	.....	22,519	59,762	.....	89,912
21. Somers Point City . . .	27,681	6,556	.....	77,614	.....	97,634	140,255	.....	349,740
22. Ventnor City.	36,300	7,591	1,203	62,835	.....	98,452	137,955	.....	344,336
23. Weymouth Twp.	3,488	2,054	.....	6,859	.....	32,239	22,706	.....	67,346
Total	\$611,856	\$154,733	\$32,401	\$2,938,985	\$9,968	\$4,158,228	\$3,808,585	\$8,067	\$11,722,823

Difference in totals due to rounding.

BERGEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Allendale Bor.	\$21,812	\$4,510	.....	\$39,987	.....	\$101,745	\$138,809	.....	\$306,863
2. Alpine Bor.	4,698	.....	.....	14,204	.....	68,422	69,973	.....	157,297
3. Bergenfield Bor.	101,368	22,124	\$456	218,919	.....	181,775	348,924	.....	873,566
4. Bogota Bor.	31,319	10,837	.....	254,931	.....	55,705	116,578	.....	469,370
5. Carlstadt Bor.	23,503	10,925	107	334,512	.....	163,603	286,400	.....	819,050
6. Cliffside Park Bor.	66,033	13,965	446	136,606	.....	122,069	191,999	.....	531,118
7. Closter Bor.	30,075	8,467	.....	89,319	.....	325,446	223,956	.....	677,263
8. Cresskill Bor.	29,005	4,074	.....	66,817	.....	173,786	158,854	.....	432,536
9. Demarest Bor.	17,942	3,244	.....	13,991	.....	79,360	109,063	.....	223,600
10. Dumont Bor.	70,451	6,231	4,511	64,848	.....	165,181	268,882	.....	580,104
11. East Rutherford Bor.	29,837	5,016	1,060	416,691	.....	338,147	330,506	.....	1,121,257
12. Edgewater Bor.	17,432	5,411	.....	763,593	\$14,124	47,092	80,772	.....	928,424
13. Elmwood Park Bor.	71,695	14,426	530	420,813	.....	136,935	272,596	.....	916,995
14. Emerson Bor.	29,460	2,347	.....	59,952	.....	72,115	152,053	.....	315,927
15. Englewood City	87,334	33,978	2,474	635,723	.....	319,189	649,358	.....	1,728,056
16. Englewood Cliffs Bor.	20,756	10,506	11,910	286,754	.....	108,091	163,330	.....	601,347
17. Fairlawn Bor.	132,740	30,110	5,294	742,161	2,257	477,284	765,390	.....	2,155,236
18. Fairview Bor.	37,394	7,490	.....	210,414	.....	112,405	143,722	.....	511,425
19. Fort Lee Bor.	107,069	34,820	1,638	130,850	.....	191,020	379,000	.....	844,397
20. Franklin Lakes Bor.	26,391	4,433	.....	73,117	.....	365,609	247,249	.....	716,799
21. Garfield City	107,650	29,147	663	471,066	.....	144,276	361,924	.....	1,114,726
22. Glen Rock Bor.	45,479	12,077	154	98,368	.....	106,542	237,076	.....	499,696
23. Hackensack City	125,865	121,376	320,566	1,375,584	1,480	382,842	789,741	.....	3,117,454
24. Harrington Park Bor.	16,922	1,919	.....	10,890	.....	78,514	104,999	.....	213,244
25. Hasbrouck Heights Bor.	47,717	9,263	1,414	90,301	.....	162,760	236,202	.....	547,657
26. Haworth Bor.	13,143	1,767	.....	20,086	.....	129,369	118,912	.....	283,277
27. Hillsdale Bor.	41,135	16,010	.....	79,486	.....	199,081	276,125	.....	611,837
28. Hohokus Bor.	15,198	5,537	.....	32,909	.....	45,425	102,019	.....	201,088
29. Leonia Bor.	30,924	6,729	.....	48,790	.....	252,376	189,468	.....	528,287
30. Little Ferry Bor.	31,683	6,169	.....	101,317	.....	99,204	173,527	.....	411,900
31. Lodi Bor.	87,956	15,173	.....	347,262	.....	126,591	310,763	.....	887,745
32. Lyndhurst Twp.	79,448	13,172	844	447,683	1,690	162,470	245,421	.....	950,729
33. Mahwah Twp.	37,751	7,588	.....	412,185	7,284	636,702	272,767	.....	1,374,277
34. Maywood Bor.	38,754	6,583	.....	153,636	.....	101,271	166,658	.....	466,902
35. Midland Park Bor.	28,519	8,096	.....	135,159	.....	48,503	128,683	.....	348,960

36. Montvale Bor.	25,611	7,286	.....	142,300	.....	375,256	186,657	.....	737,110
37. Moonachie Bor.	10,315	6,002	.....	134,162	.....	75,682	136,763	.....	362,924
38. New Milford Bor.	66,935	6,298	6	70,433	.....	376,799	264,240	.....	784,711
39. North Arlington Bor.	63,254	8,590	595	147,822	.....	171,537	194,452	.....	586,250
40. Northvale Bor.	18,096	3,383	122	189,434	.....	72,734	99,047	.....	382,816
41. Norwood Bor.	15,373	3,939	.....	54,471	.....	129,801	122,148	.....	325,732
42. Oakland Bor.	50,405	5,630	.....	122,555	.....	152,099	235,059	.....	565,748
43. Old Tappan Bor.	13,692	1,627	.....	35,970	.....	258,209	97,006	.....	406,504
44. Oradell Bor.	31,120	10,520	170	59,976	.....	264,712	213,170	.....	579,668
45. Palisades Park Bor.	46,668	4,130	416	134,654	.....	103,934	173,081	.....	462,883
46. Paramus Bor.	99,205	45,287	67,518	1,206,907	.....	490,655	780,196	.....	2,689,768
47. Park Ridge Bor.	30,442	7,145	.....	80,763	.....	60,754	83,688	.....	262,792
48. Ramsey Bor.	43,941	12,946	397	211,660	.....	215,663	272,719	.....	757,326
49. Ridgefield Bor. ....	.....	16,927	.....	214,323	12,120	4,546,728	286,721	.....	5,076,819
50. Ridgefield Park Twp.	48,901	6,257	.....	208,472	.....	99,742	207,031	.....	570,403
51. Ridgewood Village	96,289	40,805	912	249,451	.....	244,215	518,468	.....	1,150,140
52. Riveredge Bor.	44,912	5,079	554	80,464	.....	150,442	238,320	.....	519,771
53. Rivervale Twp.	31,050	2,675	84	57,342	.....	103,438	159,221	.....	353,810
54. Rochelle Park Twp.	22,301	7,999	.....	86,872	.....	50,820	144,805	.....	312,797
55. Rockleigh Bor. ....	.....	.....	.....	33,084	.....	11,615	17,788	.....	62,487
56. Rutherford Bor.	72,713	41,109	539	152,554	.....	139,762	312,140	.....	718,817
57. Saddle Brook Twp.	55,840	16,519	647	353,205	1,289	258,824	272,435	\$12,571	971,330
58. Saddle River Bor.	8,518	5,356	.....	5,570	.....	50,797	95,346	.....	165,587
59. South Hackensack Twp.	8,431	5,008	2	283,038	.....	68,715	92,175	.....	457,369
60. Teaneck Twp.	148,050	44,121	810	349,423	.....	379,550	716,538	16,021	1,654,513
61. Tenafly Bor.	51,827	17,140	21	138,854	.....	158,940	322,433	.....	689,215
62. Teterboro Bor. ....	.....	4,171	.....	158,749	.....	21,057	72,214	.....	256,191
63. Upper Saddle River Bor.	27,785	1,048	106	87,193	.....	219,046	186,268	.....	521,446
64. Waldwick Bor.	43,040	4,858	.....	80,190	.....	721,324	137,777	.....	987,189
65. Wallington Bor.	35,947	10,054	.....	105,737	.....	53,537	128,984	.....	334,259
66. Washington Twp.	36,971	2,826	.....	23,422	.....	90,901	178,843	.....	332,963
67. Westwood Bor.	38,817	15,614	879	168,058	.....	143,510	242,769	.....	609,647
68. Woodcliff Lake Bor.	19,246	2,101	15,739	44,329	.....	58,881	140,072	.....	280,368
69. Wood-Ridge Bor.	29,051	10,583	.....	388,973	.....	69,462	144,205	.....	642,274
70. Wyckoff Twp.	56,064	16,574	.....	87,804	.....	147,746	272,116	.....	580,304
Total	\$3,095,275	\$893,120	\$441,583	\$14,747,141	\$40,244	\$16,817,792	\$16,556,591	\$28,592	\$52,620,338

Difference in totals due to rounding.

BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Bass River Twp.	\$2,849	\$429	.....	\$21,961	.....	\$13,648	\$36,059	.....	\$74,946
2. Beverly City	10,853	3,080	\$5	23,545	.....	25,203	42,957	.....	105,643
3. Bordentown City	15,695	6,938	618	75,814	.....	48,804	79,710	.....	227,579
4. Bordentown Twp.	25,527	4,321	.....	115,267	.....	139,838	187,244	.....	472,197
5. Burlington City	41,980	14,024	250	128,924	.....	5,414,903	246,628	.....	5,846,709
6. Burlington Twp.	37,125	4,031	.....	326,469	.....	1,632,292	291,937	.....	2,291,854
7. Chesterfield Twp.	11,151	1,260	.....	33,554	.....	38,762	81,653	.....	166,380
8. Cinnaminson Twp.	59,290	10,603	43	258,904	.....	303,559	416,772	.....	1,049,171
9. Delanco Twp.	14,531	316	.....	154,236	.....	52,932	73,204	.....	295,219
10. Delran Twp.	35,182	2,656	.....	176,110	.....	143,115	219,436	.....	576,499
11. Eastampton Twp.	7,984	1,176	.....	15,287	.....	36,522	71,474	.....	132,443
12. Edgewater Park Twp.	25,908	1,592	.....	92,381	.....	67,978	117,245	.....	305,104
13. Evesham Twp.	47,108	10,899	1,043	87,558	.....	329,448	377,996	.....	854,052
14. Fieldsboro Bor.	2,150	.....	.....	65,522	.....	5,116	11,926	.....	84,714
15. Florence Twp.	29,921	5,529	.....	397,785	.....	90,646	177,951	.....	701,832
16. Hainesport Twp.	10,451	559	.....	50,785	.....	32,906	84,517	.....	179,218
17. Lumberton Twp.	13,790	1,714	.....	88,955	.....	388,814	122,516	.....	615,789
18. Mansfield Twp.	9,078	1,176	.....	27,728	.....	65,095	130,548	.....	233,625
19. Maple Shade Twp.	57,549	8,541	2,342	104,769	.....	217,397	274,679	.....	665,277
20. Medford Twp.	28,984	13,476	440	79,891	.....	153,787	284,099	.....	560,677
21. Medford Lakes Bor.	16,750	1,062	.....	6,265	.....	30,068	60,197	.....	114,342
22. Moorestown Twp.	54,449	25,423	16,563	443,092	.....	179,889	404,260	.....	1,123,676
23. Mount Holly Twp.	44,438	25,828	81	153,960	.....	134,282	230,000	.....	588,589
24. Mount Laurel Twp.	39,223	7,817	.....	142,319	.....	144,939	328,160	.....	662,458
25. New Hanover Twp.	95,811	2,479	547	2,265	.....	56,908	80,353	.....	238,363
26. North Hanover Twp.	34,458	477	.....	19,309	.....	134,537	44,658	.....	233,439
27. Palmyra Bor.	24,360	3,232	.....	48,599	.....	58,468	118,055	.....	252,714
28. Pemberton Bor.	4,698	2,670	.....	8,721	.....	4,741	15,767	.....	36,597
29. Pemberton Twp.	69,049	4,163	.....	44,316	.....	218,224	358,052	.....	693,804
30. Riverside Twp.	30,030	8,956	111	173,339	.....	91,626	148,584	.....	452,646

31. Riverton Bor.	11,927	3,799	.....	14,671	.....	24,965	49,140	.....	104,502
32. Shamong Twp.	4,607	.....	.....	11,218	.....	17,388	47,487	.....	80,700
33. Southampton Twp.	17,414	3,584	.....	36,139	.....	147,220	235,535	.....	439,892
34. Springfield Twp.	7,844	540	.....	39,254	.....	39,794	87,270	.....	174,702
35. Tabernacle Twp.	7,351	191	.....	11,458	.....	14,969	49,576	.....	83,545
36. Washington Twp.	2,352	.....	.....	20,879	.....	7,058	19,871	.....	50,160
37. Westampton Twp.	9,368	1,398	.....	42,479	.....	62,518	118,402	.....	234,165
38. Willingboro Twp.	151,654	20,228	423	120,915	.....	404,803	359,550	.....	1,057,573
39. Woodland Twp.	7,103	.....	.....	7,709	.....	8,564	36,107	.....	59,483
40. Wrightstown Bor.	9,504	1,017	1,247	17,952	.....	7,446	21,415	.....	58,581
Total	\$1,129,495	\$205,186	\$23,712	\$3,690,302	.....	\$10,989,175	\$6,140,990	.....	\$22,178,860

Difference in totals due to rounding.

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Audubon Bor.	\$37,758	\$9,939	\$964	\$137,975	.....	\$113,712	\$164,614	.....	\$464,962
2. Audubon Park Bor.	5,215	.....	.....	8,044	.....	2,082	8,058	.....	23,399
3. Barrington Bor.	29,393	1,972	.....	237,003	.....	60,562	129,367	.....	458,297
4. Bellmawr Bor.	54,592	8,033	102	90,555	.....	168,166	191,495	.....	512,943
5. Berlin Bor.	17,467	6,232	.....	56,387	.....	56,691	100,565	.....	237,342
6. Berlin Twp.	19,896	759	.....	11,627	.....	271,210	59,466	.....	363,048
7. Brooklawn Bor.	10,032	4,202	.....	24,509	.....	19,823	45,194	.....	103,760
8. Camden City	358,463	95,690	60,720	3,037,329	\$111,272	1,267,787	1,654,561	\$51,153	6,636,975
9. Cherry Hill Twp.	225,090	43,144	34,196	1,098,480	.....	823,247	1,366,075	.....	3,590,232
10. Chesilhurst Bor.	2,800	.....	.....	5,277	.....	12,536	23,621	.....	44,234
11. Clementon Bor.	15,702	3,516	.....	32,850	.....	31,489	71,740	.....	155,297
12. Collingswood Bor.	60,898	16,711	786	107,834	.....	95,761	225,829	.....	507,819
13. Gibbsboro Bor.	9,207	1,368	.....	56,801	.....	36,917	43,183	.....	147,476
14. Gloucester City	51,408	5,313	2,891	381,005	.....	573,577	235,049	.....	1,249,243
15. Gloucester Twp.	92,668	13,237	1,561	141,278	.....	383,544	492,449	.....	1,124,737
16. Haddon Twp.	63,589	19,982	.....	99,569	.....	134,336	256,201	.....	573,677
17. Haddonfield Bor.	45,853	30,400	74,424	96,563	.....	87,966	269,085	.....	604,291
18. Haddon Heights Bor.	32,735	8,102	287	41,689	.....	114,622	172,538	.....	369,973
19. Hi-Nella Bor.	4,177	1,249	.....	3,684	.....	11,354	12,945	.....	33,409
20. Laurel Springs Bor.	8,969	2,658	1	10,252	.....	19,362	50,700	.....	91,942
21. Lawnside Bor.	9,637	1,558	.....	40,368	.....	111,488	73,163	.....	236,214
22. Lindenwold Bor.	42,641	2,288	.....	20,831	.....	114,098	154,901	.....	334,759
23. Magnolia Bor.	20,599	1,524	.....	32,408	.....	49,770	81,644	.....	185,945
24. Merchantville Bor.	15,467	12,176	267	27,647	.....	36,114	121,916	.....	213,587
25. Mt. Ephraim Bor.	19,662	4,334	.....	29,839	.....	39,773	87,386	.....	180,994
26. Oaklyn Bor.	16,170	4,389	.....	25,321	.....	35,942	60,332	.....	142,154
27. Pennsauken Twp.	127,214	25,135	3,422	1,044,761	3,045	873,085	760,194	1,766	2,838,622
28. Pine Hill Bor.	17,939	1,363	.....	9,089	.....	120,245	70,402	.....	219,038
29. Pine Valley Bor.	80	.....	.....	911	.....	433	1,571	.....	2,995
30. Runnemede Bor.	36,615	6,506	428	69,021	.....	123,872	134,400	.....	370,842

31. Somerdale Bor.....	22,755	4,116	.....	37,578	.....	58,177	91,877	.....	214,503
32. Stratford Bor.....	34,259	2,038	620	51,653	.....	106,670	102,623	.....	297,863
33. Tavistock Bor.	42	.....	.....	2,275	.....	182	142	.....	2,641
34. Voorhees Twp.....	21,721	8,454	307	118,566	.....	113,352	168,694	.....	431,094
35. Waterford Twp.	14,237	6,214	.....	26,409	.....	80,527	103,719	.....	231,106
36. Winslow Twp.	39,156	6,380	.....	184,097	.....	1,456,737	338,151	.....	2,024,521
37. Woodlynne Bor.....	10,839	4,031	.....	7,958	.....	13,276	29,662	.....	65,766
Total	\$1,594,947	\$363,014	\$180,977	\$7,407,441	\$114,317	\$7,618,485	\$7,953,514	\$52,918	\$25,285,613

Difference in totals due to rounding.

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Avalon Bor.	\$4,485	\$4,816	.....	\$30,121	.....	\$64,588	\$112,474	.....	\$216,484
2. Cape May City	15,352	3,617	.....	96,528	.....	52,576	75,804	.....	243,877
3. Cape May Point Bor.	713	.....	.....	224	.....	2,307	7,096	.....	10,340
4. Dennis Twp.	9,211	1,267	.....	14,584	.....	200,448	91,535	.....	317,045
5. Lower Twp.	35,493	6,572	.....	132,278	.....	93,944	262,114	.....	530,401
6. Middle Twp.	30,498	7,388	\$576	85,332	.....	919,455	251,771	.....	1,295,020
7. North Wildwood City	13,681	2,942	.....	98,148	.....	67,825	102,825	.....	285,421
8. Ocean City	36,964	19,731	16,335	218,353	.....	391,162	417,549	.....	1,100,094
9. Sea Isle City	5,984	1,534	.....	17,368	.....	37,085	82,844	.....	144,815
10. Stone Harbor Bor.	3,807	6,590	.....	20,214	.....	39,825	60,208	.....	130,644
11. Upper Twp. ....	.....	4,929	.....	8,603	.....	2,399,106	139,613	.....	2,552,251
12. West Cape May Bor.	3,513	829	.....	4,742	.....	8,956	18,400	.....	36,440
13. West Wildwood Bor.	821	.....	.....	2,349	.....	7,159	11,758	.....	22,087
14. Wildwood City	14,366	27,102	694	257,770	.....	251,044	147,673	.....	698,649
15. Wildwood Crest Bor.	12,175	2,787	.....	122,319	.....	62,696	86,910	.....	286,887
16. Woodbine Bor.	9,176	1,381	.....	23,287	.....	11,113	25,914	.....	70,871
Total	\$196,239	\$91,485	\$17,605	\$1,132,219	.....	\$4,609,290	\$1,894,488	.....	\$7,941,326

Difference in totals due to rounding.

CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replac- ement State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Bridgeton City	\$71,430	\$32,480	\$3,712	\$566,297	\$1,574	\$195,735	\$229,450	.....	\$1,100,678
2. Commercial Twp.	12,818	1,047	.....	38,440	.....	41,871	91,832	.....	186,008
3. Deerfield Twp.	8,613	797	.....	24,191	.....	34,492	62,426	.....	130,519
4. Downe Twp.	6,211	.....	.....	34,106	.....	35,385	51,684	.....	127,386
5. Fairfield Twp.	17,442	1,106	.....	17,713	.....	48,224	73,103	.....	157,588
6. Greenwich Twp.	3,366	429	.....	17,122	.....	6,130	21,225	.....	48,272
7. Hopewell Twp.	13,877	1,552	.....	34,309	.....	29,475	72,557	.....	151,770
8. Lawrence Twp.	8,141	2,025	.....	28,613	.....	19,001	43,912	.....	101,692
9. Maurice River Twp.	13,084	.....	.....	57,224	.....	56,656	90,188	.....	217,152
10. Millville City	74,684	22,034	528	450,619	2,661	317,234	368,401	.....	1,236,161
11. Shiloh Bor.	2,003	374	.....	4,215	.....	2,138	8,121	.....	16,851
12. Stow Creek Twp.	3,670	.....	.....	19,927	.....	21,429	25,710	.....	70,736
13. Upper Deerfield Twp.	23,238	3,245	.....	102,513	.....	478,320	127,323	.....	734,639
14. Vineland City	165,681	33,600	3,523	812,354	2,181	518,417	470,834	.....	2,006,590
Total	\$424,258	\$98,690	\$7,763	\$2,207,641	\$6,416	\$1,804,509	\$1,736,765	.....	\$6,286,042

Difference in totals due to rounding.

ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Belleville Town	\$131,531	\$27,112	\$889	\$892,409	\$2,132	\$376,945	\$618,638	.....	\$2,049,656
2. Bloomfield Town	181,865	24,778	4,309	993,170	9,730	385,999	738,330	.....	2,338,181
3. Caldwell Bor.	30,330	12,665	558	119,999	.....	78,718	175,007	.....	417,277
4. Cedar Grove Twp.	54,466	15,145	.....	160,406	.....	176,373	199,028	.....	605,418
5. East Orange City	263,806	34,036	99,724	1,391,141	20,167	452,892	1,078,657	\$210,550	3,550,973
6. Essex Fells Bor.	8,882	.....	.....	5,692	.....	26,744	71,435	.....	112,753
7. Fairfield Bor.	24,063	9,364	591	446,977	.....	89,978	277,772	.....	848,745
8. Glen Ridge Bor.	29,774	5,675	.....	40,358	1,240	49,993	94,677	.....	221,717
9. Irvington Town	207,885	45,010	6,077	704,083	4,270	344,209	680,618	.....	1,992,152
10. Livingston Twp.	105,308	32,070	5,160	365,105	.....	429,955	585,322	.....	1,522,920
11. Maplewood Twp.	87,149	25,816	4,350	286,449	1,226	184,217	395,105	.....	984,312
12. Millburn Twp.	73,716	24,377	1,098	402,064	.....	427,273	523,683	1,055,534	2,507,745
13. Montclair Town	153,951	38,844	4,262	380,577	19,569	323,638	710,743	.....	1,631,584
14. Newark City	1,335,021	696,090	41,728	18,597,967	1,133,627	8,114,392	5,678,853	5,806,577	41,404,255
15. North Caldwell Bor.	23,535	.....	.....	25,452	.....	55,728	118,291	.....	223,006
16. Nutley Town	111,551	27,007	1,956	572,917	.....	369,890	449,468	.....	1,532,789
17. Orange City	113,833	20,565	3,376	789,800	11,114	302,089	704,719	.....	1,945,496
18. Roseland Bor.	15,565	.....	.....	141,434	.....	174,598	93,354	.....	424,951
19. South Orange Village	59,321	14,476	2,365	159,898	8,284	201,013	409,003	.....	854,360
20. Verona Bor.	52,666	8,654	291	166,991	.....	95,858	256,624	.....	581,084
21. West Caldwell Bor.	41,641	14,072	.....	212,158	.....	270,384	244,534	.....	782,789
22. West Orange Town	152,804	28,313	32,567	651,881	.....	626,591	906,437	.....	2,398,593
Total	\$3,258,664	\$1,104,069	\$209,302	\$27,506,928	\$1,211,359	\$13,557,477	\$15,010,299	\$7,072,661	\$68,930,759

Difference in totals due to rounding.

GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Clayton Bor.	\$18,152	\$3,916	.....	\$41,402	.....	\$74,658	\$73,935	.....	\$211,963
2. Deptford Twp.	84,702	6,373	\$32	162,104	.....	254,710	363,644	.....	871,565
3. East Greenwich Twp.	11,465	1,150	113	29,674	.....	518,465	62,520	.....	623,387
4. Elk Twp.	9,462	455	.....	17,856	.....	25,317	63,476	.....	116,566
5. Franklin Twp.	31,424	2,876	.....	51,954	.....	214,582	203,008	.....	503,844
6. Glassboro Bor.	45,224	7,361	1,488	238,966	.....	445,156	209,403	.....	947,598
7. Greenwich Twp.	19,840	2,519	.....	364,265	.....	172,481	67,015	.....	626,120
8. Harrison Twp.	9,301	2,979	.....	36,432	.....	46,446	71,109	.....	166,267
9. Logan Twp.	6,432	457	.....	60,386	.....	59,458	60,515	.....	187,248
10. Mantua Twp.	33,707	13,575	.....	54,668	.....	119,879	145,381	.....	367,210
11. Monroe Twp.	49,185	5,183	379	112,078	.....	1,087,513	333,719	.....	1,588,057
12. National Park Bor.	13,038	1,589	.....	6,227	.....	123,991	45,453	.....	190,298
13. Newfield Bor.	5,198	4,242	.....	19,048	.....	14,882	22,674	.....	66,044
14. Paulsboro Bor.	28,257	6,818	1,709	118,658	.....	32,111	60,895	.....	248,448
15. Pitman Bor.	35,853	9,051	634	116,926	.....	59,061	104,019	.....	325,544
16. South Harrison Twp.	4,285	.....	.....	18,327	.....	6,806	23,396	.....	52,814
17. Swedesboro Bor.	7,994	5,379	.....	85,377	.....	19,345	28,113	.....	146,108
18. Washington Twp.	55,022	10,614	.....	94,334	.....	237,074	275,407	.....	672,451
19. Wenonah Bor.	8,263	1,286	.....	3,681	.....	15,539	27,611	.....	56,380
20. West Deptford Twp.	48,685	9,988	.....	378,555	.....	132,928	299,456	.....	869,612
21. Westville Bor.	18,072	5,578	3,083	44,158	.....	37,398	76,097	.....	184,386
22. Woodbury City	43,372	24,577	2,579	152,244	\$1,094	124,646	247,421	.....	595,933
23. Woodbury Heights Bor.	12,657	2,755	.....	38,393	.....	31,708	69,819	.....	155,332
24. Woolwich Twp.	4,009	283	.....	56,154	.....	34,276	41,880	.....	136,602
Total	\$603,600	\$129,006	\$10,015	\$2,301,867	\$1,094	\$3,888,429	\$2,975,964	.....	\$9,909,975

Difference in totals due to rounding.

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Bayonne City	\$254,270	\$35,287	\$3,584	\$2,698,232	\$43,001	\$750,448	\$771,737	.....	\$4,556,559
2. East Newark Bor.	6,718	3,027	.....	223,219	.....	13,285	37,624	.....	283,873
3. Guttenberg Town	20,113	4,341	.....	103,691	.....	28,854	62,273	.....	219,272
4. Harrison Town	41,285	8,380	44	1,091,890	17,028	3,486,719	267,369	.....	4,912,715
5. Hoboken City	158,624	19,374	70	1,951,799	849,401	253,276	423,700	.....	3,656,244
6. Jersey City	910,043	190,126	25,565	6,859,186	2,906,724	11,714,579	3,021,334	\$26,396	25,653,953
7. Kearny Town	131,377	14,785	26,801	2,229,097	163,713	6,948,686	627,336	.....	10,141,795
8. North Bergen Twp.	166,912	9,819	1,220	1,063,988	79,838	506,031	687,357	.....	2,515,165
9. Secaucus Town	46,238	27,230	4,854	601,480	37,217	207,948	333,839	.....	1,258,806
10. Union City	200,307	71,048	4,435	1,128,547	1,159	237,447	561,199	.....	2,204,142
11. Weehawken Twp.	46,780	5,544	.....	500,694	923,828	86,233	124,665	.....	1,687,744
12. West New York Town.	142,010	29,303	2,106	961,640	371,491	257,825	299,682	.....	2,064,057
Total	\$2,124,677	\$418,263	\$68,681	\$19,413,464	\$5,393,401	\$24,491,330	\$7,218,114	\$26,396	\$59,154,326

Difference in totals due to rounding.

HUNTERDON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Alexandria Twp.	\$7,435	\$724	.....	\$42,817	.....	\$54,495	\$42,626	.....	\$148,097
2. Bethlehem Twp.	4,841	.....	.....	26,515	.....	45,789	24,880	.....	102,025
3. Bloomsbury Bor.	3,073	4,055	.....	12,352	.....	2,681	8,619	.....	30,780
4. Califon Bor.	3,391	3,184	.....	12,703	.....	7,098	15,035	.....	41,411
5. Clinton Town	6,089	7,597	.....	39,794	.....	7,736	24,927	.....	86,143
6. Clinton Twp.	17,893	213	\$64	89,204	.....	66,400	89,887	.....	263,661
7. Delaware Twp.	11,357	514	.....	64,184	.....	35,499	50,443	.....	161,997
8. East Amwell Twp.	8,976	572	.....	57,691	.....	39,201	48,652	.....	155,092
9. Flemington Bor.	13,692	19,065	572	105,785	.....	30,897	52,799	.....	222,810
10. Franklin Twp.	7,529	958	.....	47,591	.....	41,521	39,539	.....	137,138
11. Frenchtown Bor.	5,100	3,368	.....	44,593	.....	8,056	16,390	.....	77,507
12. Glen Gardner Bor.	3,055	1,658	.....	5,747	.....	4,829	10,289	.....	25,578
13. Hampton Bor.	4,845	.....	.....	7,159	.....	4,211	10,763	.....	26,978
14. High Bridge Bor.	9,109	1,806	.....	84,176	.....	10,219	26,632	.....	131,942
15. Holland Twp.	12,538	1,651	.....	54,604	.....	2,178,997	64,608	\$220	2,312,618
16. Kingwood Twp.	8,019	510	.....	48,936	.....	30,551	58,786	.....	146,802
17. Lambertville City	15,237	8,187	449	75,295	.....	28,000	42,468	.....	169,636
18. Lebanon Bor.	3,093	1,296	.....	9,372	.....	4,969	13,337	.....	32,067
19. Lebanon Twp.	14,803	1,562	132	44,735	.....	1,114,203	66,621	.....	1,242,056
20. Milford Bor.	4,299	3,699	.....	191,281	.....	114,066	15,796	.....	329,141
21. Raritan Twp.	24,238	20,601	.....	306,849	.....	191,335	167,551	.....	710,574
22. Readington Twp.	26,873	6,017	.....	100,070	.....	216,252	146,862	.....	496,074
23. Stockton Bor.	2,164	739	.....	5,406	.....	10,639	9,048	.....	27,996
24. Tewksbury Twp.	10,343	1,141	.....	66,557	.....	78,118	63,071	.....	219,230
25. Union Twp.	8,218	1,585	.....	43,468	.....	25,964	41,437	.....	120,672
26. West Amwell Twp.	7,487	.....	.....	26,436	.....	71,927	40,603	.....	146,453
Total	\$243,697	\$90,702	\$1,217	\$1,613,318	.....	\$4,423,653	\$1,191,667	\$220	\$7,564,474

Difference in totals due to rounding.

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. East Windsor Twp.	\$41,023	\$8,124	.....	\$268,477	.....	\$180,209	\$233,526	.....	\$731,359
2. Ewing Twp.	114,759	28,466	\$1,826	1,247,609	\$4,513	319,940	693,845	\$211,313	2,622,271
3. Hamilton Twp.	278,270	27,138	7,403	941,944	6,188	5,816,965	1,457,495	.....	8,535,403
4. Hightstown Bor.	18,984	14,779	844	82,056	.....	48,702	71,690	.....	237,055
5. Hopewell Bor.	7,938	3,487	.....	31,422	.....	13,263	34,330	.....	90,440
6. Hopewell Twp.	35,059	5,738	.....	267,305	.....	156,114	320,871	.....	785,087
7. Lawrence Twp.	68,396	16,970	6	582,592	.....	484,875	469,359	.....	1,622,198
8. Pennington Bor.	7,519	5,806	.....	21,965	.....	15,503	46,577	.....	97,370
9. Princeton Bor.	43,033	42,788	435	181,475	1,487	120,290	248,104	.....	637,612
10. Princeton Twp.	47,717	6,203	1,600	137,626	.....	171,827	324,663	.....	689,636
11. Trenton City	366,275	162,393	75,323	3,240,071	132,145	1,129,929	1,461,462	.....	6,567,598
12. Washington Twp.	11,573	4,899	.....	55,387	.....	198,232	134,370	.....	404,461
13. West Windsor Twp.	22,479	8,281	.....	234,193	10,910	190,470	350,470	.....	816,803
Total	\$1,063,025	\$335,072	\$87,439	\$7,292,121	\$155,243	\$8,846,320	\$5,846,761	\$211,313	\$23,837,294

Difference in totals due to rounding.

MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Carteret Bor.	\$80,874	\$12,647	\$394	\$869,690	\$1,199	\$287,349	\$314,196	.....	\$1,566,349
2. Cranbury Twp.	7,875	9,616	.....	128,756	.....	34,448	97,971	.....	278,666
3. Dunellen Bor.	24,720	10,614	847	212,528	2,496	49,294	116,963	.....	417,462
4. East Brunswick Twp.	119,426	13,225	5,247	553,913	.....	434,270	728,062	.....	1,854,143
5. Edison Twp.	234,615	31,511	41,862	1,235,774	14,118	5,459,298	1,337,228	.....	8,354,406
6. Helmetta Bor.	3,338	.....	.....	67,561	.....	8,274	21,010	.....	100,183
7. Highland Park Bor.	50,282	5,858	561	128,007	.....	73,111	203,821	.....	461,640
8. Jamesburg Bor.	16,023	1,573	.....	34,105	.....	29,724	54,771	.....	136,196
9. Metuchen Bor.	56,036	14,891	10,235	291,302	17,326	146,990	302,529	.....	839,309
10. Middlesex Bor.	52,565	2,426	1,316	246,058	.....	178,971	297,698	.....	779,034
11. Milltown Bor.	22,616	4,486	.....	96,808	.....	48,941	55,886	.....	228,737
12. Monroe Twp.	31,942	2,961	.....	138,822	.....	222,923	238,526	.....	635,174
13. New Brunswick City	146,407	35,542	3,214	1,070,033	23,701	347,406	718,253	.....	2,344,556
14. North Brunswick Twp.	58,343	13,953	6,722	1,056,482	3,616	548,503	414,827	.....	2,102,446
15. Old Budge Twp.	170,281	13,610	.....	276,454	3,770	583,783	527,297	.....	1,575,195
16. Perth Amboy City	135,617	16,279	4,674	1,598,297	37,749	250,932	542,721	.....	2,586,269
17. Piscataway Twp.	127,298	14,137	17,031	780,456	.....	577,934	814,668	.....	2,331,524
18. Plainsboro Twp.	5,761	1,298	.....	69,995	.....	134,693	95,021	.....	306,768
19. Sayreville Bor.	113,630	6,436	1,026	1,427,107	1,960	3,477,533	384,488	.....	5,412,180
20. South Amboy City	32,641	13,181	.....	55,683	100,794	1,608,258	95,955	.....	1,906,512
21. South Brunswick Twp.	49,139	3,265	515	572,450	13,444	986,400	436,516	.....	2,061,729
22. South Plainfield Bor.	73,901	7,847	46	553,706	9,581	305,000	474,739	.....	1,424,820
23. South River Bor.	53,928	6,695	350	121,097	.....	43,605	96,493	.....	322,168
24. Spotswood Bor.	27,583	1,946	.....	230,119	4,977	65,133	96,607	.....	426,365
25. Woodbridge Twp.	345,855	34,625	16,461	2,325,352	60,179	7,197,188	1,598,272	.....	11,577,932
Total	\$2,040,695	\$278,624	\$110,500	\$14,140,558	\$294,910	\$23,099,963	\$10,064,518	.....	\$50,029,768

Difference in totals due to rounding.

MONMOUTH COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Allenhurst Bor.....	\$3,537	\$8,552	.....	\$12,071	.....	\$137,544	\$14,507	.....	\$176,211
2. Allentown Bor.....	5,603	3,618	.....	6,942	.....	10,249	25,152	.....	51,564
3. Asbury Park City	57,790	20,249	\$5,650	452,202	\$5,347	154,184	231,305	.....	926,727
4. Atlantic Highlands Bor.	17,834	5,221	1,220	32,883	.....	101,744	59,172	.....	218,074
5. Avon-by-the-Sea Bor.	7,561	2,304	.....	13,647	.....	17,554	27,616	.....	68,682
6. Belmar Bor.	20,211	5,405	.....	52,639	.....	49,835	74,435	.....	202,525
7. Bradley Beach Bor.	14,552	7,127	142	35,178	.....	53,782	50,982	.....	161,763
8. Brielle Bor.	12,563	1,554	.....	32,519	.....	30,879	56,408	.....	133,923
9. Colts Neck Twp.	20,340	1,555	.....	57,341	.....	617,524	160,140	.....	856,900
10. Deal Bor.	8,393	3,266	.....	7,592	.....	62,608	89,902	.....	171,761
11. Eatontown Bor.	51,100	8,198	5,834	246,476	.....	125,846	157,028	.....	594,482
12. Englishtown Bor.	3,663	2,107	.....	19,594	.....	5,203	15,625	.....	46,192
13. Fair Haven Bor.	21,469	3,382	3	23,913	.....	69,185	63,943	.....	181,895
14. Farmingdale Bor.	4,013	4,824	.....	20,717	.....	6,587	19,888	.....	56,029
15. Freehold Bor.	36,860	30,467	1,857	184,809	.....	86,038	128,051	.....	468,082
16. Freehold Twp.	46,088	8,552	.....	200,623	.....	237,031	341,491	.....	833,785
17. Hazlet Twp.	77,736	5,269	101	177,421	.....	149,546	208,491	.....	618,564
18. Highlands Bor.	13,688	717	.....	28,318	.....	32,337	42,220	.....	117,280
19. Holmdel Twp.	21,382	3,345	.....	393,283	.....	182,802	233,261	.....	834,073
20. Howell Twp.	76,047	12,650	.....	210,409	.....	1,069,678	388,757	.....	1,757,541
21. Interlaken Bor.	4,132	.....	.....	14	.....	13,746	24,545	.....	42,437
22. Keansburg Bor.	33,976	7,084	1,143	58,009	.....	68,003	82,806	.....	251,021
23. Keyport Bor.	25,185	11,702	680	97,061	.....	44,101	108,587	.....	287,316
24. Little Silver Bor.	21,008	5,129	5	46,130	.....	62,515	97,085	.....	231,872
25. Loch Arbour Village	1,381	.....	.....	3,898	.....	3,204	6,377	.....	14,860
26. Long Branch City	111,065	33,052	30,730	242,786	7,122	529,644	358,293	.....	1,312,692
27. Manalapan Twp.	49,108	7,009	.....	102,174	.....	335,283	242,921	.....	736,495
28. Manasquan Bor.	17,376	5,763	371	40,753	.....	57,068	72,527	.....	193,858
29. Marlboro Twp.	42,900	3,545	.....	87,563	.....	170,062	225,401	.....	529,471
30. Matawan Bor.	31,935	14,185	636	48,132	.....	343,003	89,345	.....	527,236

31. Matawan Twp.	61,800	3,111	.....	215,706	.....	179,730	152,566	.....	612,913
32. Middletown Twp.	190,933	29,200	934	256,257	.....	699,131	832,941	.....	2,009,396
33. Millstone Twp.	8,861	740	.....	39,989	.....	46,690	82,064	.....	178,344
34. Monmouth Beach Bor.	7,138	1,740	.....	7,909	.....	38,330	36,870	.....	91,987
35. Neptune Twp.	97,394	12,157	1,397	264,715	.....	293,150	330,299	.....	999,112
36. Neptune City Bor.	19,232	7,646	.....	65,934	.....	50,102	60,492	.....	203,406
37. Ocean Twp.	65,166	6,357	1,637	138,935	.....	230,336	315,705	.....	758,136
38. Oceanport Bor.	26,226	2,295	.....	73,397	.....	64,223	72,229	.....	238,370
39. Red Bank Bor.	44,906	37,500	1,052	323,598	4,792	312,036	161,906	\$16,076	901,866
40. Roosevelt Bor.	2,845	.....	.....	4,177	.....	8,378	12,262	.....	27,662
41. Rumson Bor.	25,940	4,495	.....	25,605	.....	87,331	137,151	.....	280,522
42. Sea Bright Bor.	4,680	2,412	.....	34,774	.....	22,630	26,534	.....	91,030
43. Sea Girt Bor.	7,714	2,337	.....	9,426	.....	26,467	34,379	.....	80,323
44. Shrewsbury Bor.	11,587	10,168	.....	82,468	.....	36,841	55,507	.....	196,571
45. Shrewsbury Twp.	4,069	.....	9	749	.....	6,099	1,408	.....	12,334
46. South Belmar Bor.	5,208	613	.....	8,429	.....	11,378	21,473	.....	47,101
47. Spring Lake Bor.	13,618	6,302	.....	24,743	.....	35,383	84,354	.....	164,400
48. Spring Lake Heights Bor.	16,086	5,153	.....	22,884	.....	45,518	63,988	.....	153,629
49. Tinton Falls	29,344	2,107	.....	164,088	.....	134,034	139,181	.....	468,754
50. Union Beach Bor.	22,623	1,541	.....	86,122	.....	82,431	56,993	.....	249,710
51. Upper Freehold Twp.	8,917	268	.....	55,861	.....	45,203	84,126	.....	194,375
52. Wall Twp.	57,668	11,427	.....	199,053	.....	567,747	329,896	.....	1,165,791
53. West Long Branch Bor.	23,926	3,629	6,147	125,548	.....	89,664	99,449	.....	348,363
Total	\$1,614,375	\$377,029	\$59,547	\$5,165,464	\$17,261	\$7,939,616	\$6,888,032	\$16,076	\$22,077,400

Difference in totals due to rounding.

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Boonton Town	\$32,371	\$9,566	.....	\$319,415	\$2,813	\$75,721	\$115,930	.....	\$555,816
2. Boonton Twp.	10,731	3,898	\$1,056	43,543	.....	17,754	45,959	.....	122,941
3. Butler Bor.	24,646	1,922	.....	168,610	.....	185,947	108,954	.....	490,079
4. Chatham Bor.	33,438	15,823	1,131	115,227	2,470	70,124	118,732	\$8,212	365,187
5. Chatham Twp.	28,289	2,531	.....	28,649	.....	130,520	146,242	.....	336,231
6. Chester Bor.	4,541	2,532	.....	32,124	.....	12,500	26,443	.....	78,140
7. Chester Twp.	14,908	696	.....	44,831	.....	139,407	76,950	.....	276,792
8. Denville Twp.	49,094	13,866	878	217,396	4,957	298,830	149,446	.....	734,467
9. Dover Town	52,568	24,490	2,413	295,470	4,188	139,331	135,503	.....	653,963
10. East Hanover Twp.	27,034	2,700	17	248,958	.....	886,339	156,031	.....	1,321,079
11. Florham Park Bor.	28,292	14,042	.....	207,196	.....	107,325	167,573	.....	524,428
12. Hanover Twp.	37,401	8,420	3,142	875,715	.....	198,412	295,074	.....	1,418,164
13. Harding Twp.	11,357	1,139	.....	16,776	.....	41,233	101,201	.....	171,706
14. Jefferson Twp.	49,363	3,834	.....	59,232	.....	392,986	166,214	.....	671,629
15. Kinnelon Bor.	26,566	2,390	.....	31,089	.....	81,694	80,911	.....	222,650
16. Lincoln Park Bor.	31,578	3,448	.....	77,269	.....	73,249	91,487	.....	277,031
17. Mendham Bor.	13,035	.....	.....	44,914	.....	60,900	68,573	.....	187,422
18. Mendham Twp.	12,923	540	.....	13,621	.....	46,189	97,127	.....	170,400
19. Mine Hill Twp.	12,433	1,044	.....	57,262	.....	32,754	27,123	.....	130,616
20. Montville Twp.	41,407	3,579	.....	169,456	.....	348,982	195,077	.....	758,501
21. Morris Twp.	67,861	9,990	.....	422,405	.....	237,888	379,003	6,479	1,123,626
22. Morris Plains Bor.	19,365	3,798	.....	229,473	.....	68,947	108,126	.....	429,709
23. Morristown Town	61,737	42,636	27,160	481,506	7,223	253,934	346,938	362,188	1,583,322
24. Mountain Lakes Bor.	16,565	998	.....	33,902	.....	67,775	73,937	.....	193,177
25. Mount Arlington Bor.	12,549	1,188	.....	17,668	.....	42,955	28,665	.....	103,025
26. Mount Olive Twp.	36,332	3,576	.....	90,276	.....	272,072	191,053	.....	593,309
27. Netcong Bor.	9,990	4,187	.....	49,765	.....	57,969	39,833	.....	161,744
28. Parsippany-Troy Hills Twp.	192,642	13,703	15,401	437,335	.....	325,000	459,974	92,810	1,536,865
29. Passaic Twp.	25,842	1,759	.....	99,165	.....	277,210	163,075	.....	567,051
30. Pequannock Twp.	50,160	6,459	.....	117,921	.....	122,845	168,476	.....	465,861

31. Randolph Twp.	46,476	4,819	.....	183,474	.....	182,645	223,446	.....	640,860
32. Riverdale Bor.	9,539	2,298	.....	75,083	.....	40,915	68,041	.....	195,876
33. Rockaway Bor.	22,312	2,784	.....	176,735	.....	42,136	75,907	.....	319,874
34. Rockaway Twp.	66,256	966	.....	275,436	.....	130,527	152,496	.....	625,681
35. Roxbury Twp.	55,067	14,773	480	382,516	4,619	194,210	271,942	.....	923,607
36. Victory Gardens Bor.	3,590	418	.....	6,268	.....	3,828	5,106	.....	19,210
37. Washington Twp.	24,335	617	.....	98,914	.....	147,241	111,440	.....	382,547
38. Wharton Bor.	19,347	3,313	514	106,795	.....	41,307	48,016	.....	219,292
Total	\$1,340,348	\$247,067	\$53,092	\$6,516,367	\$29,189	\$5,913,836	\$5,439,844	\$469,689	\$20,009,470

Difference in totals due to rounding.

OCEAN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Barnegat Light Bor.	\$1,963	\$550		\$5,643		\$9,603	\$22,867		\$40,626
2. Bay Head Bor.	3,786	1,878		8,238	\$9,365	21,399	36,498		81,164
3. Beach Haven Bor.	5,201	5,521		23,424		42,968	54,276		131,390
4. Beachwood Bor.	15,345			9,746		36,530	79,039		140,660
5. Berkeley Twp.	27,677	6,586		85,061		546,226	263,326		928,876
6. Brick Twp.	122,540	42,022	\$1,933	165,159		411,359	602,282		1,345,295
7. Dover Twp.	152,930	58,576	1,441	660,169		854,357	975,067		2,702,540
8. Eagleswood Twp.	2,877	858		4,565		14,096	28,780		51,176
9. Harvey Cedars Bor.	1,098	677		2,660		10,439	32,888		47,762
10. Island Heights Bor.	4,883	459		5,534		11,204	20,866		42,946
11. Jackson Twp.	63,883	10,299	972	98,443		237,397	321,394		732,388
12. Lacey Twp.	16,135	12,000		28,793		2,935,187	234,069		3,226,184
13. Lakehurst Bor.	9,232	4,657		8,766		10,711	28,492		61,858
14. Lakewood Twp.	88,166	28,671	745	214,455		403,345	474,665		1,210,047
15. Lavallette Bor.	5,275	1,917		9,632		24,049	38,551		79,424
16. Little Egg Harbor Twp.	10,389	1,178		21,709		142,217	201,693		377,186
17. Long Beach Twp.	10,172	595		24,956		103,888	199,734		339,345
18. Manchester Twp.	26,391	14,267		25,433		192,068	232,094		490,253
19. Mantoloking Bor.	1,115			1,144		19,347	22,952		44,558
20. Ocean Twp.	7,767	2,219		12,033		84,749	88,807		195,575
21. Ocean Gate Bor.	3,779			2,674		15,134	23,650		45,237
22. Pine Beach Bor.	4,876	1,534		2,662		20,772	24,504		54,348
23. Plumsted Twp.	14,377	3,781		18,206		37,984	62,209		136,557
24. Pt. Pleasant Bor.	55,816	12,018		73,659		133,280	215,647		490,420
25. Pt. Pleasant Beach Bor.	17,065	9,345	463	98,425		113,337	90,827		329,462
26. Seaside Heights Bor.	4,362	2,856		35,307		21,275	22,211		86,011
27. Seaside Park Bor.	5,006	2,381		18,831		31,029	47,070		104,317
28. Ship Bottom Bor.	3,772	2,545		22,733		59,928	54,324		143,302
29. South Toms River Bor.	13,915	1,231		17,005		26,830	41,993		100,974
30. Stafford Twp.	12,877	2,563	420	27,483		515,377	233,542		792,262
31. Surf City Bor.	3,946	1,017		10,366		22,132	57,341		94,802
32. Tuckerton Bor.	6,732	4,031		14,265		35,836	67,818		128,682
33. Union Twp.	5,380	3,914		12,043		55,137	108,179		184,653
Total	\$728,699	\$240,147	\$5,974	\$1,769,220	\$9,365	\$7,199,190	\$5,007,656		\$14,960,251

Difference in totals due to rounding.

PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Bloomingdale Bor.	\$27,254	\$6,120	.....	\$63,567	.....	\$71,654	\$78,503	.....	\$247,098
2. Clifton City.	288,155	69,623	\$5,774	3,152,577	\$2,572	1,477,587	1,433,095	.....	6,429,383
3. Haledon Bor.	23,654	3,703	.....	74,374	.....	74,689	126,425	.....	302,845
4. Hawthorne Bor.	67,018	19,611	669	268,819	.....	203,629	299,757	.....	859,503
5. Little Falls Twp.	40,991	10,679	.....	211,826	.....	160,604	304,046	.....	728,146
6. North Haledon Bor.	26,614	1,821	.....	38,718	.....	53,823	133,454	.....	254,430
7. Passaic City.	192,684	77,008	4,238	2,237,482	8,877	330,878	800,368	\$405	3,651,940
8. Paterson City	506,227	113,596	29,207	2,688,341	29,265	1,818,984	1,846,247	.....	7,031,867
9. Pompton Lakes Bor.	39,838	6,101	281	264,233	.....	88,963	143,659	.....	543,075
10. Prospect Park Bor.	18,093	42,115	.....	51,640	.....	22,273	50,264	.....	184,385
11. Ringwood Bor.	36,328	2,452	.....	18,148	.....	241,499	148,866	.....	447,293
12. Totowa Bor.	40,477	24,800	67,061	262,825	.....	208,555	311,178	.....	914,896
13. Wanaque Bor.	30,187	3,514	.....	109,327	.....	73,448	116,334	.....	332,810
14. Wayne Twp.	171,770	57,278	8,270	782,195	.....	474,626	950,911	.....	2,445,050
15. West Milford Twp.	60,485	7,486	182	118,065	.....	353,609	357,684	.....	897,511
16. West Paterson Bor.	40,869	19,271	58	202,533	.....	65,251	157,259	.....	485,241
Total	\$1,610,645	\$465,176	\$115,741	\$10,544,671	\$40,714	\$5,720,071	\$7,258,048	\$405	\$25,755,471

Difference in totals due to rounding.

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Alloway Twp.....	\$8,913	\$1,336		\$25,673		\$92,167	\$45,273		\$173,362
2. Elmer Bor.	5,565	10,089		16,203		9,639	20,153		61,649
3. Elsinboro Twp.	4,209			8,215		30,025	22,747		65,196
4. Lower Alloways Creek Twp.		2,225		13,653		6,169,450	51,874		6,237,202
5. Mannington Twp.	6,687	807		92,410		58,271	51,628		209,803
6. Oldmans Twp.	7,299	1,762		38,629		27,266	52,278		127,234
7. Penns Grove Bor.	20,019	6,806	\$1,504	61,557		47,774	61,652		199,312
8. Pennsville Twp.	46,476	7,702	628	1,932,004		1,897,746	198,491		4,083,047
9. Pilesgrove Twp.	9,459	546		40,166		112,067	81,853		244,091
10. Pittsgrove Twp.	16,142	769		44,136		109,722	108,989		279,758
11. Quinton Twp.	8,973	488		27,290		63,602	53,849		154,202
12. Salem City.	26,733	10,358	966	236,198		154,085	70,457		498,797
13. Upper Penns Neck Twp.	24,524	2,029		275,043		88,678	132,679		522,953
14. Upper Pittsgrove Twp.	10,081	58		44,164		104,958	80,183		239,444
15. Woodstown Bor.	10,965	7,096		20,921		20,431	34,118		93,531
Total	\$206,043	\$52,074	\$3,098	\$2,876,262		\$8,985,881	\$1,066,225		\$13,189,583

Difference in totals due to rounding.

SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Bedminster Twp.	\$9,078	\$1,675	.....	\$48,428	\$2,799	\$38,495	\$81,145	.....	\$181,620
2. Bernards Twp.	46,507	5,242	\$1,201	71,670	.....	169,575	252,763	.....	546,958
3. Bernardsville Bor.	23,252	7,931	114	78,824	.....	101,049	114,776	.....	325,946
4. Bound Brook Bor.	36,528	17,099	751	89,147	5,311	83,504	177,569	.....	409,909
5. Branchburg Twp.	20,071	4,907	18	93,864	.....	1,005,378	161,250	.....	1,285,488
6. Bridgewater Twp.	105,685	10,402	.....	2,021,327	.....	737,614	781,577	.....	3,656,605
7. Far Hills Bor.	2,726	1,462	.....	10,293	.....	7,004	11,259	.....	32,744
8. Franklin Twp.	106,224	21,401	5,661	256,926	.....	399,071	774,153	.....	1,563,436
9. Green Brook Twp.	15,037	766	.....	71,873	.....	62,292	108,081	.....	258,049
10. Hillsborough Twp.	38,663	9,374	.....	191,934	.....	253,920	427,897	.....	921,788
11. Manville Bor.	45,542	20,991	602	600,789	4,803	67,972	160,517	.....	901,216
12. Millstone Bor.	2,202	1,084	.....	2,422	.....	13,259	13,328	.....	32,295
13. Montgomery Twp.	22,207	3,843	.....	114,129	1,160	124,799	259,430	.....	525,568
14. North Plainfield Bor.	76,187	12,819	951	135,462	.....	137,750	274,277	.....	637,446
15. Peapack-Gladstone Bor.	6,725	6,115	.....	27,998	.....	20,036	38,305	.....	99,179
16. Raritan Bor.	23,388	6,699	.....	242,621	4,498	65,502	127,801	.....	470,509
17. Rocky Hill Bor.	3,205	2,537	.....	25,359	.....	7,296	18,455	.....	56,852
18. Somerville Bor.	47,720	21,123	889	237,927	2,259	211,812	269,000	\$9,682	800,412
19. South Bound Brook Bor.	15,817	1,578	.....	75,780	.....	33,166	70,375	.....	196,716
20. Warren Twp.	30,033	5,843	48	123,470	.....	126,743	236,724	.....	522,861
21. Watchung Bor.	16,603	4,971	87	224,328	.....	87,874	165,154	.....	499,017
Total	\$693,401	\$167,862	\$10,321	\$4,744,569	\$20,829	\$3,754,106	\$4,523,836	\$9,682	\$13,924,606

Difference in totals due to rounding.

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Andover Bor.	\$2,842	\$1,390	.....	\$10,776	.....	\$23,962	\$15,631	.....	\$54,601
2. Andover Twp.	10,626	1,880	.....	59,524	.....	29,079	56,558	.....	157,667
3. Branchville Bor.	3,184	8,497	\$1,751	31,674	.....	3,056	12,888	\$140,133	201,183
4. Byram Twp.	16,051	1,617	.....	30,757	.....	52,708	69,528	.....	170,661
5. Frankford Twp.	9,707	2,021	.....	60,308	.....	50,374	57,046	.....	179,456
6. Franklin Bor.	14,807	6,894	.....	63,260	.....	103,355	47,712	.....	236,028
7. Fredon Twp.	4,796	633	.....	33,166	.....	28,487	40,510	.....	107,592
8. Green Twp.	4,694	253	.....	23,804	.....	14,089	28,277	.....	71,117
9. Hamburg Bor.	6,362	5,054	.....	36,649	.....	16,385	17,909	.....	82,359
10. Hampton Twp.	7,309	1,462	.....	39,129	.....	42,929	54,181	.....	145,010
11. Hardyston Twp.	12,231	745	.....	43,508	.....	52,323	50,021	.....	158,828
12. Hopatcong Bor.	31,641	2,514	.....	19,697	.....	88,140	114,353	.....	256,345
13. Lafayette Twp.	4,203	555	.....	42,437	.....	10,210	15,031	.....	72,436
14. Montague Twp.	3,953	1,253	.....	12,079	.....	34,133	51,280	.....	102,698
15. Newton Town.	25,506	22,419	772	241,179	.....	63,704	80,317	.....	433,897
16. Ogdensburg Bor.	7,767	784	.....	67,531	.....	7,680	17,078	.....	100,840
17. Sandyston Twp.	4,555	.....	.....	13,803	.....	19,273	49,553	.....	87,184
18. Sparta Twp.	37,817	6,218	6	121,986	.....	159,543	129,732	.....	455,302
19. Stanhope Bor.	10,626	1,201	.....	39,591	.....	13,479	27,724	.....	92,621
20. Stillwater Twp.	7,543	915	.....	16,956	.....	34,553	44,752	.....	104,719
21. Sussex Bor.	7,124	6,267	.....	36,827	.....	17,641	36,172	.....	104,031
22. Vernon Twp.	21,179	3,133	57	89,264	.....	227,409	111,565	.....	452,607
23. Walpack Twp.	1,342	.....	.....	3,194	.....	9,339	20,789	.....	34,664
24. Wantage Twp.	15,132	1,000	.....	95,141	.....	62,323	69,661	.....	243,257
Total	\$270,996	\$76,706	\$2,587	\$1,232,241	.....	\$1,164,175	\$1,218,269	\$140,133	\$4,105,107

Difference in totals due to rounding.

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replac- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Berkeley Heights Twp.	\$45,714	\$7,865	.....	\$687,258	.....	\$160,086	\$214,276	.....	\$1,115,199
2. Clark Twp.	65,816	14,098	\$461	548,268	.....	214,641	289,975	.....	1,133,259
3. Cranford Twp.	95,744	17,816	1,934	361,272	\$12,376	663,663	536,296	\$543	1,689,644
4. Elizabeth City	393,778	91,220	6,889	2,796,782	285,473	2,712,199	1,786,794	.....	8,073,135
5. Fanwood Bor.	31,180	5,351	.....	38,319	.....	166,911	146,879	.....	388,640
6. Garwood Bor.	18,386	3,039	.....	226,096	.....	45,108	86,328	.....	378,957
7. Hillside Twp.	75,628	14,852	1,130	949,452	1,956	369,862	366,883	.....	1,779,763
8. Kenilworth Bor.	32,036	9,011	39	434,794	.....	133,525	202,580	.....	811,985
9. Linden City	144,744	43,456	3,132	2,669,703	13,337	9,106,316	801,512	.....	12,782,200
10. Mountainside Bor.	26,286	4,708	.....	250,460	.....	127,991	177,604	.....	587,049
11. New Providence Bor.	48,223	11,616	11,607	209,936	.....	179,595	224,304	.....	685,281
12. Plainfield City	163,804	57,063	5,681	832,822	10,130	399,161	780,003	.....	2,248,664
13. Rahway City	101,767	11,903	4,571	803,281	25,107	233,169	498,836	.....	1,678,634
14. Roselle Bor.	78,945	7,499	5,430	205,825	.....	198,780	340,307	.....	836,786
15. Roselle Park Bor.	49,905	2,551	1,310	111,878	1,325	97,462	174,812	.....	439,243
16. Scotch Plains Twp.	77,875	8,788	.....	127,840	.....	307,339	415,289	.....	937,131
17. Springfield Twp.	55,019	17,158	5,128	437,577	.....	265,759	260,807	.....	1,041,448
18. Summit City	82,563	41,125	3,194	411,276	8,269	781,645	433,849	.....	1,761,921
19. Union Twp.	185,529	40,541	54,152	1,431,646	.....	823,390	1,037,337	.....	3,572,595
20. Westfield Town.	117,867	20,409	219	328,580	.....	312,332	620,736	.....	1,400,143
21. Winfield Twp.	7,634	.....	.....	4,707	.....	7,082	11,766	.....	31,189
Total	\$1,898,440	\$430,068	\$104,877	\$13,867,773	\$357,973	\$17,306,016	\$9,407,172	\$543	\$43,372,862

Difference in totals due to rounding.

WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replace- ment State-Aid	Public Utilities		Insurance Tax	
						Gross Receipts	Franchise		
1. Allamuchy Twp.	\$3,978	\$694	.....	\$37,972	.....	\$34,491	\$51,305	.....	\$128,440
2. Alpha Bor.	9,889	1,410	\$81	31,239	.....	22,685	28,091	.....	93,395
3. Belvidere Town.	9,515	8,353	.....	92,234	.....	138,215	27,624	.....	275,941
4. Blairstown Twp. ....	.....	3,358	.....	33,013	.....	2,297,474	65,109	.....	2,398,954
5. Franklin Twp.	6,897	285	.....	65,647	.....	42,307	41,517	.....	156,653
6. Frelinghuysen Twp.	3,908	650	.....	30,474	.....	22,550	21,973	.....	79,555
7. Greenwich Twp.	5,180	470	.....	27,733	.....	27,614	28,278	.....	89,275
8. Hackettstown Town	33,109	10,867	895	203,493	.....	70,744	97,833	.....	416,941
9. Hardwick Twp.	1,916	.....	.....	7,943	.....	24,011	23,031	.....	56,901
10. Harmony Twp.	7,673	760	.....	58,280	.....	20,297	34,907	.....	121,917
11. Hope Twp.	3,985	4,156	.....	19,926	.....	23,390	37,124	.....	88,581
12. Independence Twp.	7,190	766	.....	26,860	.....	14,519	27,971	.....	77,306
13. Knowlton Twp.	6,075	.....	.....	37,443	.....	39,781	36,857	.....	120,156
14. Liberty Twp.	4,296	.....	.....	11,887	.....	21,982	16,300	.....	54,465
15. Lopatcong Twp.	10,990	3,489	.....	72,195	.....	134,019	86,495	.....	307,188
16. Mansfield Twp.	12,395	743	.....	51,440	.....	217,705	75,579	.....	357,862
17. Oxford Twp.	6,089	1,343	.....	36,079	.....	9,355	26,149	.....	79,015
18. Pahaquarry Twp. ....	.....	.....	.....	741	.....	8,651	3,735	.....	13,127
19. Phillipsburg Town.	62,390	12,974	1,341	472,714	\$21,425	160,639	184,792	.....	916,275
20. Pohatcong Twp.	13,716	924	.....	50,371	.....	28,586	46,044	.....	139,641
21. Washington Bor.	20,774	11,720	940	118,726	1,955	75,088	69,861	.....	299,064
22. Washington Twp.	12,531	586	.....	61,216	.....	40,188	65,807	.....	180,328
23. White Twp.	8,132	520	.....	63,512	.....	40,065	57,952	.....	170,181
Total	\$250,626	\$64,066	\$3,255	\$1,611,138	\$23,380	\$3,514,358	\$1,154,335	.....	\$6,662,158

Difference in totals due to rounding.

APPENDIX 2

Abstracts of Ratables Tables of Equalized Valuations

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1976

TAXING DISTRICTS†	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 --5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Atlantic	\$ 560,248,851	\$ 1,250,389,979	\$ 1,810,638,830	\$ 53,640,549	.....	.....	.....	.....	\$ 1,864,279,379
2 Bergen	4,092,573,785	7,145,463,520	11,238,037,305	151,849,569	\$24,000	\$5,000	\$35,600	\$64,600	11,389,822,274
3 Burlington	756,463,065	2,282,136,764	3,038,599,829	58,145,281	.....	1,000	407,600	408,600	3,096,336,510
4 Camden	1,068,407,368	2,962,332,075	4,030,739,443	94,985,946	.....	.....	1,647,226	1,647,226	4,124,078,163
5 Cape May	830,613,078	1,238,969,590	2,069,582,668	23,306,549	.....	1,000	.....	1,000	2,092,888,217
6 Cumberland	214,854,290	710,798,132	925,652,422	26,786,643	.....	2,300	997,600	999,900	951,439,165
7 Essex	2,147,562,500	4,592,776,600	6,740,339,100	211,998,100	.....	2,000	344,900	346,900	6,951,990,300
8 Gloucester	496,710,345	1,206,010,850	1,702,721,195	30,078,489	.....	.....	8,516,900	8,516,900	1,724,282,784
9 Hudson	1,153,012,274	2,321,014,469	3,474,026,743	79,093,415	.....	*167,100	58,000	225,100	3,552,895,058
10 Hunterdon	380,349,979	725,294,223	1,105,644,202	28,454,846	.....	1,000	.....	1,000	1,134,098,048
11 Mercer	591,222,415	1,753,788,085	2,345,010,500	63,216,317	.....	.....	94,790	94,790	2,408,132,027
12 Middlesex	2,126,410,790	5,017,739,231	7,144,150,021	139,322,075	.....	.....	1,221,800	1,221,800	7,282,250,296
13 Monmouth	1,593,422,792	3,440,670,034	5,034,092,826	80,522,714	.....	.....	12,300	12,300	5,114,603,240
14 Morris	1,650,025,026	3,191,352,237	4,841,377,263	91,297,812	28,000	5,400	88,400	121,800	4,932,553,275
15 Ocean	1,823,439,368	2,890,587,631	4,714,026,999	67,784,889	.....	.....	.....	.....	4,781,811,888
16 Passaic	1,493,080,188	2,901,931,076	4,395,011,264	80,224,081	.....	.....	.....	.....	4,475,235,345
17 Salem	108,878,535	400,946,305	509,824,840	15,372,998	.....	.....	.....	.....	525,197,838
18 Somerset	832,278,966	1,682,294,518	2,514,573,484	35,377,248	.....	.....	2,877,000	2,877,000	2,547,073,732
19 Sussex	398,158,029	807,388,911	1,205,546,940	21,662,881	54,000	1,000	.....	55,000	1,227,154,821
20 Union	2,554,527,175	4,791,886,481	7,346,413,656	116,607,571	.....	.....	279,500	279,500	7,462,741,727
21 Warren	228,389,676	562,952,513	791,342,189	14,511,795	.....	.....	367,400	367,400	805,486,584
Totals	\$25,100,628,495	\$51,876,723,224	\$76,977,351,719	\$1,484,239,768	\$106,000	\$185,800	\$16,949,016	\$17,240,816	\$78,444,350,671

*Col. 5(b) includes Totally Disabled Veteran Exemptions.
Hudson County \$167,100.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1976—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 – 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes			
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
								(a) County Equalization Table Appeals (R.S. 54:2–37)		
1 Atlantic			\$ 228,371	\$ 34,144,522	\$ 400,350,180	\$ 2,230,713,408	\$ 20,308,347.03			
2 Bergen			3,350,009	43,123,348	4,881,707,223	16,231,756,158	61,174,108.50			
3 Burlington			111,442	23,432,165	777,630,158	3,850,645,945	23,933,711.28	\$125,603.74	\$125,603.74	
4 Camden			2,859,908	148,952,331	941,461,059	4,919,446,799	58,495,364.16			
5 Cape May			82,503	116,478,123	221,668,310	2,198,160,907	10,719,941.73			
6 Cumberland			228,650	16,259,095	164,201,404	1,099,610,124	12,359,176.50	13,040.84	13,040.84	
7 Essex			22,968,888	196,193,466	1,951,462,836	8,730,228,558	120,556,644.14			
8 Gloucester			138,377	50,945,916	588,197,373	2,261,672,618	13,836,835.56			
9 Hudson			97,696,252	87,814,900	1,374,977,538	4,937,753,948	53,721,854.45			
10 Hunterdon			86,598	2,171,482	343,940,949	1,475,954,113	6,485,142.50			
11 Mercer			3,801,260	1,799,355	1,288,001,710	3,698,135,642	37,152,495.92			
12 Middlesex			12,603,649	1,944,302	2,439,636,197	9,732,545,840	58,145,461.25			
13 Monmouth			617,582	77,164,249	1,652,614,158	6,690,670,731	42,292,678.36			
14 Morris			1,069,646		2,764,085,667	7,697,708,588	33,913,747.37			
15 Ocean			534,657	152,028,108	825,500,995	5,455,819,432	24,519,042.97			
16 Passaic			1,198,226	6,777,236	1,360,092,640	5,829,748,975	37,743,214.50			
17 Salem			63,364	9,989,574	151,081,673	666,353,301	6,347,429.13			
18 Somerset			847,518	672,661	1,335,224,125	3,882,472,714	18,965,187.92			
19 Sussex			5,954	11,967,048	412,651,266	1,627,844,993	10,774,517.97			
20 Union			12,608,606	24,214,213	844,450,332	8,295,586,452	41,825,646.57			
21 Warren			809,815	15,791,474	314,515,494	1,105,020,419	6,341,053.12			
Totals			\$161,911,275	\$1,021,863,568	\$25,033,451,287	\$102,617,849,665	\$699,611,600.93	\$138,644.58	\$138,644.58	

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II - Adjustments Resulting from		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + CII]		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III Net County Taxes Apportioned		(a) As Required by District School Budget			(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1 Atlantic	\$ 241,223.60	\$ 1,960.66		\$ 20,069,084.09		\$ 246,952.00	\$ 25,244,513.20			$ 7,828,713.45	$ 715,400.70	$ 30,109,811.79	$ 84,214,475.23
2 Bergen	289,806.69	6,931.89	60,891,233.70	.....	237,350,935.24	35,924,416.87	1,798,382.76	117,552,805.40	453,517,773.97
3 Burlington	141,763.86	.....	23,791,947.42	875,000.00	62,665,985.00	11,915,499.71	141,128.60	16,896,289.85	116,285,850.58
4 Camden	953,685.34	.....	57,541,678.82	510,000.00	85,198,100.22	10,610,057.87	.....	35,567,586.64	189,427,423.55
5 Cape May	85,047.57	89.88	10,634,984.04	404,449.64	14,588,409.16	3,298,782.00	357,899.25	17,984,419.18	47,268,943.27
6 Cumberland	222,629.40	.....	12,136,547.10	.....	17,306,334.62	349,250.00	1,126,009.40	7,074,262.67	37,992,403.79
7 Essex	1,871,777.19	8,816.41	118,693,683.36	.....	134,225,052.05	25,424,656.38	9,520,774.95	149,356,037.56	437,220,204.30
8 Gloucester	82,938.83	89.28	13,753,986.01	.....	36,299,854.00	5,224,366.94	32,565.50	7,785,335.67	63,096,108.12
9 Hudson	1,687,874.70	45,180.00	52,079,159.75	.....	74,896,634.50	.....	4,247,128.43	87,644,717.03	218,867,639.71
10 Hunterdon	35,142.50	.....	6,450,000.00	319,000.00	16,708,024.77	13,425,936.51	.....	2,430,158.65	39,333,119.93
11 Mercer	488,558.91	.....	36,663,937.01	735,966.00	40,574,622.32	24,097,525.18	218,034.50	25,576,941.59	127,867,066.60
12 Middlesex	259,715.81	27,593.16	57,913,338.60	.....	174,886,787.83	664,000.39	2,945,095.47	40,050,119.89	276,459,342.18
13 Monmouth	230,485.37	10,393.65	42,072,586.64	942,138.35	100,277,492.29	39,523,767.00	384,530.25	43,225,034.16	226,425,548.69
14 Morris	117,443.80	.....	33,796,303.57	1,095,000.00	117,908,044.17	31,503,786.66	.....	44,674,057.30	228,977,191.70
15 Ocean	83,673.17	.....	24,435,369.80	808,000.00	48,604,829.62	27,009,512.44	.....	24,288,641.64	125,146,353.50
16 Mercer	277,567.84	.....	37,465,646.66	.....	81,804,570.26	8,830,566.00	2,068,982.75	45,790,395.58	175,960,161.25
17 Salem	119,112.86	.....	6,228,316.27	.....	8,275,444.88	3,969,201.03	194,018.50	1,818,553.31	20,485,533.99
18 Somerset	110,680.13	129.94	18,854,637.73	823,697.00	54,432,963.56	19,173,516.60	.....	14,925,930.53	108,210,745.42
19 Sussex	85,215.41	40,821.87	10,730,124.43	452,384.00	25,182,056.31	9,400,649.04	.....	7,506,273.27	53,271,487.05
20 Union	156,127.40	.....	41,669,519.17	.....	119,020,416.51	24,840,833.32	4,119,897.25	59,587,547.81	249,238,214.06
21 Warren	13,469.97	.....	6,327,583.15	160,456.00	16,238,203.08	3,247,928.44	105,600.50	3,634,606.20	29,714,377.37
Totals	\$7,553,940.35	\$142,006.74	\$692,199,667.32	\$7,373,042.99	\$1,491,689,313.59	\$306,262,965.83	\$27,975,448.81	\$783,479,525.72	\$3,308,979,964.26

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1976—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14				15	16
	Section D—Tax Levy				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
	II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed [Cols. I + II(a) + II(b)]		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)		
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 15)								
1	\$ 591,900.00	\$ 605,829.00	\$ 85,412,204.23	\$ 405,089,091	\$ 5,123,855.04	\$ 24,732,626.52	\$ 5,940,359.38	\$ 35,796,840.94	\$ 1,211,658.00	\$ 2,178,304,748
2	3,388,700.00	1,594,935.00	458,501,408.97	1,835,900,713	23,378,898.67	63,215,481.41	9,542,954.11	96,137,334.19	3,189,870.00	15,762,338,247
3	1,239,650.00	491,920.00	118,017,420.58	1,069,524,936	9,681,227.06	25,989,111.54	5,072,830.23	40,743,168.83	983,840.00	3,891,932,049
4	1,632,781.00	1,061,035.00	192,121,239.55	951,500,576	7,140,257.00	43,672,066.33	7,275,160.00	58,087,483.33	2,122,070.00	4,825,919,961
5	250,750.00	401,120.00	47,920,813.27	260,124,440	4,708,167.15	11,418,364.63	2,931,459.91	19,057,991.69	802,240.00	2,147,043,536
6	332,500.00	343,520.00	38,668,423.79	240,165,626	2,874,758.51	10,936,844.76	2,480,028.77	16,291,632.04	687,040.00	1,048,833,186
7	1,717,550.00	1,135,360.00	440,073,114.30	2,098,775,700	13,692,287.80	165,608,159.63	15,490,286.69	194,790,734.12	2,270,720.00	8,270,401,917
8	672,700.00	402,080.00	64,170,888.12	258,017,127	5,618,315.52	12,881,981.92	3,057,954.39	21,558,251.83	804,160.00	2,197,563,116
9	783,850.00	793,520.00	220,445,009.71	1,160,195,333	5,268,316.52	106,549,369.48	9,055,000.00	120,872,686.00	1,587,040.00	4,486,413,028
10	256,050.00	162,630.00	39,751,799.93	211,299,583	4,973,531.50	7,186,495.90	2,734,162.22	14,894,189.62	325,260.00	1,425,880,795
11	1,006,030.00	654,790.00	129,527,886.60	843,124,630	8,369,872.82	38,298,717.62	4,943,272.00	51,611,862.44	1,309,580.00	3,541,849,461
12	2,258,850.00	914,720.00	279,632,912.18	1,219,029,360	14,714,284.19	61,711,986.62	6,890,211.51	83,316,482.32	1,829,440.00	8,431,750,172
13	1,598,150.00	830,560.00	228,854,258.69	1,003,709,275	16,639,751.00	37,046,995.74	10,935,487.79	64,622,234.53	1,661,120.00	6,577,790,778
14	1,373,850.00	484,985.00	230,836,026.70	905,464,717	12,811,924.91	27,056,105.48	6,215,500.00	46,083,530.39	969,970.00	6,910,017,227
15	1,074,444.00	1,192,353.00	127,413,150.50	617,995,518	14,663,419.04	23,566,749.28	8,028,883.29	46,259,051.61	2,384,706.00	5,405,829,277
16	1,184,600.00	916,560.00	178,061,321.25	838,508,810	8,973,972.21	47,750,281.78	4,940,800.00	61,665,053.99	1,833,120.00	5,529,035,467
17	208,500.00	155,307.00	20,849,340.99	91,521,365	1,876,110.05	10,413,327.17	1,437,203.46	13,726,640.68	310,614.00	588,016,871
18	734,800.00	279,920.00	109,225,465.42	397,519,770	7,422,671.11	17,137,129.15	3,006,200.00	27,566,000.26	559,840.00	3,735,848,531
19	339,651.00	189,795.00	53,800,933.05	183,695,104	3,911,146.00	5,663,297.97	3,234,905.00	12,809,348.97	379,590.00	1,602,238,457
20	1,805,140.00	1,020,400.00	252,063,754.06	1,674,353,236	17,713,199.94	54,889,821.50	4,216,500.00	76,819,521.44	2,040,800.00	7,877,990,676
21	264,750.00	220,218.50	30,199,345.87	122,955,535	2,985,683.18	7,351,525.75	1,506,985.00	11,844,193.93	440,437.00	1,061,863,432
	\$22,715,196.00	\$13,851,557.50	\$3,345,546,717.76	\$16,388,470,445	\$192,541,649.22	\$803,076,440.18	\$118,936,143.75	\$1,114,554,233.15	\$27,703,115.00	\$97,496,860,932

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. (a) + -5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Absecon City	\$ 16,696,300	\$ 35,747,100	\$ 52,443,400	\$ 830,114	.....	.....	.....	.....	\$ 53,273,514
2 Atlantic City	88,376,720	210,653,470	299,030,190	17,569,878	.....	.....	.....	.....	316,600,068
3 Brigantine City	44,513,000	79,383,900	123,896,900	1,111,173	.....	.....	.....	.....	125,008,073
4 Buena Bor.	5,059,000	26,843,100	31,902,100	1,155,404	.....	.....	.....	.....	33,057,504
5 Buena Vista Twp.	19,642,350	34,780,950	54,423,300	678,536	.....	.....	.....	.....	55,101,836
6 Corbin City	1,202,100	2,205,100	3,407,200	36,398	.....	.....	.....	.....	3,443,598
7 Egg Harbor City	2,423,116	14,419,289	16,842,405	732,589	.....	.....	.....	.....	17,574,994
8 Egg Harbor Twp.	63,893,400	144,949,400	208,842,800	6,292,849	.....	.....	.....	.....	215,135,649
9 Estell Manor City	11,419,240	4,580,755	15,999,995	223,951	.....	.....	.....	.....	16,223,946
10 Folsom Bor.	2,833,255	11,057,760	13,891,015	637,492	.....	.....	.....	.....	14,528,507
11 Galloway Twp.	46,745,500	77,537,600	124,283,100	3,587,039	.....	.....	.....	.....	127,870,139
12 Hamilton Twp.	37,523,100	51,921,700	89,444,800	2,283,622	.....	.....	.....	.....	91,728,422
13 Hammonton Town	19,391,520	56,507,955	75,899,475	3,830,227	.....	.....	.....	.....	79,729,702
14 Linwood City	10,924,900	44,462,900	55,387,800	638,434	.....	.....	.....	.....	56,026,234
15 Longport Bor.	16,482,525	23,234,320	39,716,845	156,245	.....	.....	.....	.....	39,873,090
16 Margate City	53,586,900	114,462,600	168,049,500	873,893	.....	.....	.....	.....	168,923,393
17 Mullica Twp.	21,492,500	24,163,650	45,656,150	1,004,081	.....	.....	.....	.....	46,660,231
18 Northfield City	22,343,400	53,007,700	75,351,100	538,683	.....	.....	.....	.....	75,889,783
19 Pleasantville City	8,150,775	46,350,630	54,501,405	3,730,534	.....	.....	.....	.....	58,231,939
20 Port Republic City	2,284,200	4,681,000	6,965,200	225,510	.....	.....	.....	.....	7,190,710
21 Somers Point City	21,872,200	78,435,200	100,307,400	3,723,881	.....	.....	.....	.....	104,031,281
22 Ventnor City	39,538,850	105,821,800	145,360,650	3,587,344	.....	.....	.....	.....	148,947,994
23 Weymouth Twp.	3,854,000	5,182,100	9,036,100	192,672	.....	.....	.....	.....	9,228,772
Totals	\$560,248,851	\$1,250,389,979	\$1,810,638,830	\$53,640,549	.....	.....	.....	.....	\$1,864,279,379

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1976—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 – 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	Deduct Overpayment	Add Underpayment
1 Absecon City	\$4.45	78.29	\$ 12,326	.....	\$ 15,145,490	\$ 68,431,330	\$ 622,996.75	.....	.....
2 Atlantic City	7.94	87.40	110,421	.....	64,308,874	381,019,363	3,468,788.69	.....	.....
3 Brigantine City	3.42	81.20	.....	.....	29,300,423	154,308,496	1,404,819.86	.....	.....
4 Buena Bor.	3.63	89.87	741	.....	4,534,023	37,592,268	342,238.86	.....	.....
5 Buena Vista Twp.	4.14	78.64	1,528	.....	15,549,294	70,652,658	643,219.65	.....	.....
6 Corbin City	2.20	134.63	154	\$ 818,776	.....	2,624,976	23,897.70	.....	.....
7 Egg Harbor City	8.04	55.32	.....	.....	14,626,549	32,201,543	293,161.87	.....	.....
8 Egg Harbor Twp.	2.51	110.35	22	17,022,564	.....	198,113,107	1,803,615.70	.....	.....
9 Estell Manor City	3.24	101.75	23	133,099	.....	16,090,870	146,490.73	.....	.....
10 Folsom Bor	4.62	62.93	652	.....	8,568,666	23,097,825	210,281.90	.....	.....
11 Galloway Twp.	2.88	111.17	528	9,785,589	.....	118,085,078	1,075,042.96	.....	.....
12 Hamilton Twp.	5.12	70.19	.....	.....	41,802,117	133,530,539	1,215,657.97	.....	.....
13 Hammonton Town	5.05	74.25	60,553	.....	30,400,456	110,190,711	1,003,172.88	.....	.....
14 Linwood City	5.50	71.83	38	.....	22,256,893	78,283,165	712,687.55	.....	.....
15 Longport Bor.	3.21	65.67	.....	.....	20,942,856	60,815,946	553,666.52	.....	.....
16 Margate City	3.53	83.48	.....	.....	35,049,761	203,973,154	1,856,965.39	.....	.....
17 Mullica Twp	2.94	118.42	84	6,384,494	.....	40,275,821	366,669.85	.....	.....
18 Northfield City	4.88	80.60	144	.....	19,728,915	95,618,842	870,511.03	.....	.....
19 Pleasantville City	7.30	68.08	41,157	.....	27,871,253	86,144,349	784,255.53	.....	.....
20 Port Republic City	3.77	61.95	.....	.....	4,488,776	11,679,486	106,329.69	.....	.....
21 Somers Point City.	3.72	90.58	.....	.....	12,018,864	116,050,145	1,056,516.99	.....	.....
22 Ventnor City	3.76	82.84	.....	.....	31,660,814	180,608,808	1,644,257.10	.....	.....
23 Weymouth Twp.	3.96	82.15	.....	.....	2,096,156	11,324,928	103,101.80	.....	.....
Totals . . . . .	.....	.....	\$228,371	\$34,144,522	\$400,350,180	\$2,230,713,408	\$20,308,347.03	.....	.....

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1976--(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II – Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cla, b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4–49; R.S. 54:4–53)				(a)	(b)	(c)		
	Deduct Overpayment	Add Underpayment			As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget		
1 Absecon City	\$ 1,775.82	.....	\$ 621,220.93	\$ 9,136.24	\$ 1,028,776.00	.....	\$ 59,005.50	\$ 601,018.06	\$ 2,319,156.73
2 Atlantic City	127,237.37	.....	3,341,551.32	.....	4,565,300.00	.....	64,687.20	16,947,503.43	24,919,041.95
3 Brigantine City	1,708.17	.....	1,403,111.69	20,601.67	1,233,307.50	.....	87,050.00	1,458,859.85	4,202,930.71
4 Buena Bor.	2,026.40	.....	340,212.46	5,018.93	.....	B \$ 696,196.56	.....	131,923.05	1,173,351.00
5 Buena Vista Twp.	953.51	.....	642,266.14	9,432.81	.....	B 1,551,245.44	.....	\$41,442.50	2,244,386.89
6 Corbin City. . . . .	.....	.....	23,897.70	350.46	40,000.00	.....	.....	8,338.03	72,586.19
7 Egg Harbor City	357.00	.....	292,804.87	4,299.22	382,567.00	G 386,045.14	.....	312,510.17	1,378,226.40
8 Egg Harbor Twp.	1,306.65	.....	1,802,309.05	26,450.01	2,318,918.50	G 1,175,444.54	.....	.....	5,323,122.10
9 Estell Manor City	82.06	.....	146,408.73	2,148.29	337,154.00	.....	.....	32,447.89	518,158.91
10 Folsom Bor.	920.69	.....	209,361.21	3,083.78	448,227.00	.....	.....	.....	660,671.99
11 Galloway Twp.	9,848.85	.....	1,065,194.11	15,765.50	1,246,420.50	G 883,337.42	.....	400,000.00	3,610,717.53
12 Hamilton Twp.	88,402.71	.....	1,127,255.26	17,827.62	1,324,555.00	G 867,281.44	.....	1,290,127.39	4,627,046.71
13 Hammonton Twp.	1,993.86	.....	1,001,179.02	14,711.52	2,446,499.60	.....	.....	483,295.67	3,945,685.81
14 Linwood City	379.68	.....	712,307.87	10,451.56	1,071,353.50	M 587,938.08	152,657.50	497,244.87	3,031,953.38
15 Longport Bor.	297.22	.....	553,369.30	8,119.52	128,000.00	.....	.....	573,476.98	1,262,965.80
16 Margate City	856.44	.....	1,856,108.95	27,232.38	1,991,054.00	.....	123,090.00	1,868,712.70	5,866,198.03
17 Mullica Twp.	218.77	.....	366,451.08	5,377.21	340,007.50	G 401,563.46	.....	228,414.31	1,341,813.56
18 Northfield City	129.78	.....	870,381.25	12,766.04	1,236,682.08	M 717,848.15	41,307.00	753,240.34	3,632,224.86
19 Pleasantville City	1,675.73	.....	782,579.80	11,501.10	1,896,945.52	.....	.....	1,465,907.10	4,156,933.52
20 Port Republic City	466.80	.....	105,862.89	1,559.32	156,600.00	.....	.....	.....	264,022.21
21 Somers Point City.	581.49	.....	1,055,935.50	15,493.81	1,128,047.50	M 561,813.22	97,478.50	932,318.99	3,791,087.52
22 Ventnor City . . . . .	.....	\$1,960.66	1,646,217.76	24,113.02	1,675,081.00	.....	90,125.00	2,079,996.55	5,515,533.33
23 Weymouth Twp.	4.60	.....	103,097.20	1,511.99	249,017.00	.....	.....	3,033.91	356,660.10
Totals	\$241,223.60	\$1,960.66	\$20,069,084.09	\$246,952.00	\$25,244,513.20	\$7,828,713.45	\$715,400.70	\$30,109,811.79	\$84,214,475.23

B = Buena Regional High School
 G = Greater Egg Harbor Regional High School
 M = Mainland Regional High School

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

	12—APPORTIONMENT OF TAXES			13	14				15
	Section D—Tax Levy				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II		III		(a)	(b)	(c)	(d)	
	Add: Deductions Allowed (C. 173, L. 1963)									Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 15)	Total on Which Tax Rate is Computed [Cols. I + II]						Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
1	\$ 32,300.00	\$ 18,960.00	\$ 2,370,416.73	\$ 9,310,300	\$ 245,000.00	\$ 1,229,949.44	\$ 80,000.00	\$ 1,554,949.44	\$ 37,920.00
2	68,450.00	130,400.00	25,117,891.95	169,273,710	131,861.88	12,544,704.51	2,827,750.00	15,504,316.39	260,800.00
3	32,400.00	27,760.00	4,263,090.71	9,407,900	233,000.00	541,893.12	182,000.00	956,893.12	55,520.00
4	11,450.00	14,240.00	1,199,041.00	4,589,800	134,000.00	200,751.07	135,000.00	469,751.07	28,480.00
5	15,700.00	19,840.00	2,279,926.89	7,241,900	350,000.00	295,974.96	309,000.00	954,974.96	39,680.00
6	1,050.00	2,000.00	75,636.19	842,300	36,000.00	15,631.30	3,200.00	54,831.30	4,000.00
7	17,950.00	15,440.00	1,411,616.40	5,143,396	180,000.00	327,315.81	57,000.00	564,315.81	30,880.00
8	39,000.00	28,560.00	5,390,682.10	45,059,295	1,260,000.00	2,039,789.07	245,000.00	3,544,789.07	57,120.00
9	2,900.00	3,120.00	524,178.91	2,309,380	44,667.34	78,312.94	20,000.00	142,980.28	6,240.00
10	6,650.00	3,440.00	670,761.99	386,320	145,316.86	80,678.00	66,409.38	292,404.24	6,880.00
11	35,050.00	28,480.00	3,674,247.53	49,622,200	436,000.00	587,786.00	195,000.00	1,218,786.00	56,960.00
12	26,700.00	36,400.00	4,690,146.71	24,308,300	.....	769,640.22	440,000.00	1,209,640.22	72,800.00
13	39,300.00	37,349.00	4,022,334.81	11,817,090	421,608.96	714,871.36	195,000.00	1,331,480.32	74,698.00
14	32,850.00	14,320.00	3,079,123.38	8,371,200	150,000.00	654,736.69	37,500.00	842,236.69	28,640.00
15	6,300.00	7,200.00	1,276,465.80	1,834,870	50,000.00	235,748.10	50,000.00	335,748.10	14,400.00
16	47,500.00	34,960.00	5,948,658.03	8,296,450	246,000.00	690,738.48	115,000.00	1,051,738.48	69,920.00
17	13,650.00	15,840.00	1,371,303.56	3,928,650	100,000.00	264,462.73	170,000.00	534,462.73	31,680.00
18	47,850.00	19,840.00	3,699,914.86	8,812,300	130,000.00	1,017,432.23	110,000.00	1,257,432.23	39,680.00
19	40,950.00	48,720.00	4,246,603.52	11,000,320	270,000.00	909,804.25	230,000.00	1,409,804.25	97,440.00
20	3,650.00	3,120.00	270,792.21	796,660	40,000.00	78,045.00	7,500.00	125,545.00	6,240.00
21	31,200.00	46,720.00	3,869,007.52	10,751,500	268,400.00	524,593.17	165,000.00	957,993.17	93,440.00
22	34,950.00	44,800.00	5,595,283.33	11,185,200	190,000.00	862,789.05	275,000.00	1,327,789.05	89,600.00
23	4,100.00	4,320.00	365,080.10	800,050	62,000.00	66,979.02	25,000.00	153,979.02	8,640.00
	\$591,900.00	\$605,829.00	\$85,412,204.23	\$405,089,091	\$5,123,855.04	\$24,732,626.52	\$5,940,359.38	\$35,796,840.94	\$1,211,658.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues
Appropriated) for the support of the County Budget \$10,106,986.32
Rate per \$100 to be applied to Col. II for apportionment of County
Taxes \$.910396959
Rate per \$100 to be applied to Col. II for apportionment of County
Library Taxes \$.013350965

Net County Taxes Apportioned (12 A III) \$20,069,084.09
*Adjustments (Net Total 12 A 11b) 239,262.94
Total County Taxes Apportioned (including Adjustments - Total 12 A I) . . \$20,308,347.03

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

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4- 3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Allendale Bor.	\$ 32,039,440	\$ 65,328,000	\$ 97,367,440	\$ 624,354	.....	.....	.....	.....	\$ 97,991,794
2 Alpine Bor.	29,672,240	28,923,000	58,595,240	373,406	.....	.....	.....	.....	58,968,646
3 Bergenfield Bor.	51,345,000	121,724,100	173,069,100	879,232	.....	.....	.....	.....	173,948,332
4 Bogota Bor.	25,229,700	40,395,601	65,625,301	488,202	.....	.....	.....	.....	66,113,503
5 Carlstadt Bor.	91,757,000	139,742,400	231,499,400	2,294,119	.....	.....	.....	.....	233,793,519
6 Cliffside Park Bor.	68,548,300	184,746,300	253,294,600	3,226,495	.....	.....	.....	.....	256,521,095
7 Closter Bor.	58,015,600	87,797,200	145,812,800	3,124,578	.....	.....	.....	.....	148,937,378
8 Cresskill Bor.	57,244,400	81,898,225	139,142,625	557,280	.....	\$ 1,000	.....	\$ 1,000	139,698,905
9 Demarest Bor.	16,359,100	32,345,900	48,705,000	159,950	.....	.....	.....	.....	48,864,950
10 Dumont Bor.	52,875,200	101,306,100	154,181,300	3,240,429	.....	.....	.....	.....	157,421,729
11 Elmwood Park Bor.	47,795,920	106,615,825	154,411,745	1,022,461	.....	.....	.....	.....	155,434,206
12 East Rutherford Bor.	43,194,950	72,879,700	116,074,650	2,712,408	.....	.....	.....	.....	118,787,058
13 Edgewater Bor.	45,094,420	73,107,178	118,201,598	601,658	.....	.....	\$ 35,600	35,600	118,767,656
14 Emerson Bor.	19,220,600	43,333,300	62,553,900	403,118	.....	.....	.....	.....	62,957,018
15 Englewood City	78,978,800	165,400,900	244,379,700	8,098,551	.....	.....	.....	.....	252,478,251
16 Englewood Cliffs Bor.	68,136,700	101,560,500	169,697,200	1,443,889	.....	.....	.....	.....	171,141,089
17 Fair Lawn Bor.	65,248,760	212,312,800	277,561,560	4,213,270	.....	.....	.....	.....	281,774,830
18 Fairview Bor.	42,457,600	74,730,200	117,187,800	623,897	.....	.....	.....	.....	117,811,697
19 Fort Lee Bor.	147,557,490	291,156,260	438,713,750	5,499,324	.....	.....	.....	.....	444,213,074
20 Franklin Lakes Bor.	43,567,000	109,759,100	153,326,100	1,106,909	.....	.....	.....	.....	154,433,009
21 Garfield City	92,261,750	157,483,850	249,745,600	2,011,590	.....	.....	.....	.....	251,757,190
22 Glen Rock Bor.	34,565,500	79,856,000	114,421,500	761,796	.....	.....	.....	.....	115,183,296
23 Hackensack City	164,774,600	347,018,300	511,792,900	18,049,457	.....	.....	.....	.....	529,842,357
24 Harrington Park Bor.	17,000,600	29,222,300	46,222,900	187,731	.....	.....	.....	.....	46,410,631
25 Hasbrouck Heights Bor.	27,688,950	71,386,890	99,075,840	691,131	.....	.....	.....	.....	99,766,971
26 Haworth Bor.	17,259,100	28,761,600	46,020,700	159,350	.....	.....	.....	.....	46,180,050
27 Hillsdale Bor.	78,385,900	113,530,700	191,916,600	4,357,985	.....	.....	.....	.....	196,274,585
28 Hohokus Bor.	28,404,950	45,429,200	73,834,150	537,656	.....	.....	.....	.....	74,371,806
29 Leonia Bor.	36,294,300	56,850,190	93,144,490	672,523	.....	.....	.....	.....	93,817,013
30 Little Ferry Bor.	48,320,000	94,490,200	142,810,200	3,934,900	.....	.....	.....	.....	146,745,100
31 Lodi Bor.	70,131,900	114,115,200	184,247,100	1,554,198	.....	.....	.....	.....	185,801,298
32 Lyndhurst Twp.	116,847,400	142,373,700	259,221,100	1,495,701	.....	.....	.....	.....	260,716,801
33 Mahwah Twp.	109,845,970	188,742,200	298,588,170	12,205,210	.....	1,000	.....	1,000	310,792,380
34 Maywood Bor.	32,010,650	63,444,555	95,455,205	898,097	.....	.....	.....	.....	96,353,302
35 Midland Park Bor.	26,253,950	47,263,850	73,517,800	587,502	.....	.....	.....	.....	74,105,302

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1976—(Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
36 Montvale Bor.	\$ 55,052,650	\$ 81,993,550	\$ 137,046,200	\$ 1,397,945	.....	.....	.....	.....	\$ 138,444,145
37 Moonachie Bor.	37,026,800	60,034,200	97,061,000	833,299	.....	.....	.....	.....	97,894,299
38 New Milford Bor.	31,934,140	78,470,840	110,404,980	435,429	.....	.....	.....	.....	110,840,409
39 North Arlington Bor.	55,518,000	99,243,700	154,761,700	784,364	.....	.....	.....	.....	155,546,064
40 Northvale Bor.	17,883,200	43,758,300	61,641,500	279,930	.....	.....	.....	.....	61,921,430
41 Norwood Bor.	14,400,235	35,544,760	49,944,995	345,497	.....	.....	.....	.....	50,290,492
42 Oakland Bor.	101,663,000	143,015,900	244,678,900	2,785,456	.....	.....	.....	.....	247,464,356
43 Old Tappan Bor.	23,175,100	35,734,500	58,909,600	203,643	.....	.....	.....	.....	59,113,243
44 Oradell Bor.	70,785,710	107,275,600	178,061,310	1,650,515	.....	.....	.....	.....	179,711,825
45 Palisades Park Bor.	45,888,520	72,173,650	118,062,170	473,717	.....	.....	.....	.....	118,535,887
46 Paramus Bor.	318,818,200	489,493,900	808,312,100	8,113,875	.....	.....	.....	.....	816,425,975
47 Park Ridge Bor.	31,251,750	53,920,900	85,172,650	620,971	.....	.....	.....	.....	85,793,621
48 Ramsey Bor.	73,932,200	114,364,800	188,297,000	3,356,333	.....	.....	.....	.....	191,653,333
49 Ridgefield Bor.	61,595,000	90,610,400	152,205,400	842,418	.....	.....	.....	.....	153,047,818
50 Ridgefield Park Twp.	42,564,900	62,492,400	105,057,300	566,766	.....	.....	.....	.....	105,624,066
51 Ridgewood Twp.	154,917,200	196,185,700	351,102,900	5,490,381	.....	\$ 2,000	.....	\$ 2,000	356,591,281
52 River Edge Bor.	22,163,920	64,283,485	86,447,405	2,591,920	.....	.....	.....	.....	89,039,325
53 Rivervale Twp.	56,548,900	84,734,800	141,283,700	428,457	.....	.....	.....	.....	141,712,157
54 Rochelle Park Twp.	12,138,800	42,072,100	54,210,900	10,397,595	.....	.....	.....	.....	64,608,495
55 Rockleigh Bor.	10,050,300	23,501,124	33,551,424	428,200	.....	.....	.....	.....	33,979,624
56 Rutherford Bor.	79,673,400	100,679,600	180,353,000	4,932,941	.....	.....	.....	.....	185,285,941
57 Saddle Brook Twp.	47,739,620	101,808,130	149,547,750	1,516,654	.....	.....	.....	.....	151,064,404
58 Saddle River Bor.	34,528,900	36,439,150	70,968,050	425,886	.....	.....	.....	.....	71,393,936
59 South Hackensack Twp.	29,088,800	55,307,847	84,396,647	640,633	.....	.....	.....	.....	85,037,280
60 Teaneck Twp.	176,449,000	288,163,300	464,612,300	3,834,434	.....	1,000	.....	1,000	468,445,734
61 Tenafly Bor.	127,539,000	184,916,270	312,455,270	1,318,416	.....	.....	.....	.....	313,773,686
62 Teterboro Bor.	23,462,550	42,548,790	66,011,340	1,544,238	.....	.....	.....	.....	67,555,578
63 Upper Saddle River Bor.	52,987,200	100,248,350	153,235,550	837,738	.....	.....	.....	.....	154,073,288
64 Waldwick Bor.	39,822,300	61,955,400	101,777,700	482,220	.....	.....	.....	.....	102,259,920
65 Wallington Bor.	61,892,250	83,764,750	145,657,000	968,269	.....	.....	.....	.....	146,625,269
66 Washington Twp.	24,610,100	54,217,200	78,827,300	267,259	.....	.....	.....	.....	79,094,559
67 Westwood Bor.	27,996,750	60,303,150	88,299,900	757,321	.....	.....	.....	.....	89,057,221
68 Woodcliff Lake Bor.	37,273,200	74,810,500	112,083,700	833,047	.....	.....	.....	.....	112,916,747
69 Wood-Ridge Bor.	33,923,800	70,218,450	104,142,250	864,454	24,000	.....	.....	24,000	104,982,704
70 Wyckoff Twp.	73,894,650	136,146,700	210,041,350	1,800,991	.....	.....	.....	.....	211,842,341
Totals	\$4,092,573,785	\$7,145,463,520	\$11,238,037,305	\$151,849,569	\$24,000	\$ 5,000	\$35,600	\$64,600	\$11,389,822,274

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1976--(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table-- Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12--APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II--Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	Deduct Overpayment	Add Underpayment
1 Allendale Bor.	\$ 4.45	87.62	\$ 12,378	.....	\$ 14,522,271	\$ 112,526,443	\$ 424,088.73	.....	.....
2 Alpine Bor.	2.15	87.18	.....	.....	9,225,350	68,193,996	257,008.97	.....	.....
3 Bergenfield Bor.	7.00	48.62	3,004	.....	187,804,684	361,756,020	1,363,383.10	.....	.....
4 Bogota Bor.	5.06	64.98	8,724	.....	42,415,130	108,537,357	409,054.69	.....	.....
5 Carlstadt Bor.	1.71	91.96	73,505	.....	38,472,975	272,339,999	1,026,392.74	.....	.....
6 Cliffside Park Bor.	2.79	84.08	.....	.....	52,881,515	309,402,610	1,166,074.00	.....	.....
7 Closter Bor.	3.66	93.09	2,436	.....	13,082,914	162,022,728	610,629.92	.....	.....
8 Cresskill Bor.	3.38	96.45	13	.....	6,561,315	146,260,233	551,224.36	.....	.....
9 Demarest Bor.	7.00	51.49	.....	.....	46,200,022	95,064,972	358,280.08	.....	.....
10 Dumont Bor.	5.34	64.60	397	.....	85,916,981	243,339,107	917,094.42	.....	.....
11 Elmwood Park Bor.	4.25	53.81	22,973	.....	150,695,012	306,152,191	1,153,823.85	.....	.....
12 East Rutherford Bor.	2.20	63.06	521,179	.....	91,388,458	210,696,695	794,071.96	.....	.....
13 Edgewater Bor.	2.51	103.62	1,165	.....	22,115,731	140,884,552	530,964.54	.....	.....
14 Emerson Bor.	7.11	50.25	.....	.....	63,226,145	126,183,163	475,558.06	.....	.....
15 Englewood City	6.54	61.96	18,517	.....	162,349,213	414,845,981	1,563,468.11	.....	.....
16 Englewood Cliffs Bor.	3.06	62.46	.....	.....	113,908,157	285,049,246	1,074,291.24	.....	.....
17 Fair Lawn Bor.	6.00	49.80	82,215	.....	300,845,278	582,702,323	2,196,083.70	.....	.....
18 Fairview Bor.	2.86	83.89	4,335	.....	30,817,075	148,633,107	560,167.23	.....	.....
19 Fort Lee Bor.	3.97	59.03	.....	.....	308,363,926	752,577,000	2,836,305.98	.....	.....
20 Franklin Lakes Bor.	3.56	68.62	.....	.....	72,129,988	226,562,997	853,868.75	.....	.....
21 Garfield City	2.88	79.59	739	.....	81,466,662	333,224,591	1,255,854.09	.....	.....
22 Glen Rock Bor.	7.00	53.07	8,208	.....	103,322,108	218,513,612	823,532.30	.....	.....
23 Hackensack City	3.59	86.44	60,961	.....	117,284,343	647,187,661	2,439,115.51	.....	.....
24 Harrington Park Bor.	6.09	58.44	1,503	.....	33,080,445	79,492,579	299,590.97	.....	.....
25 Hasbrouck Heights Bor.	5.39	48.53	547	.....	107,929,176	207,696,694	782,765.58	.....	.....
26 Haworth Bor.	5.83	61.50	3,320	.....	29,188,441	75,371,811	284,060.66	.....	.....
27 Hillsdale Bor.	3.46	105.03	5,324	\$7,349,782	.....	188,930,127	712,038.30	.....	.....
28 Hohokus Bor.	3.88	67.82	10,302	.....	36,148,524	110,530,632	416,566.93	.....	.....
29 Leonia Bor.	4.80	71.87	764	.....	37,624,572	131,442,349	495,378.84	.....	.....
30 Little Ferry Bor.	2.48	95.40	.....	.....	9,975,112	156,720,212	590,645.84	.....	.....
31 Lodi Bor.	4.57	65.72	8,615	.....	105,206,554	291,016,467	1,096,780.46	.....	.....
32 Lyndhurst Twp.	2.70	73.20	80,187	.....	114,416,660	375,213,648	1,414,102.10	.....	.....
33 Mahwah Twp.	2.79	101.37	318,600	.....	7,945,978	319,056,958	1,202,459.23	.....	.....
34 Maywood Bor.	4.97	58.80	1,101	.....	71,534,747	167,889,150	632,739.24	.....	.....
35 Midland Park Bor.	5.49	60.39	194	.....	51,733,405	125,838,901	474,260.61	.....	.....

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1976—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
							Deduct Overpayment	Add Underpayment	
36 Montvale Bor.	\$ 3.79	74.23			\$ 50,762,444	\$ 189,206,589	\$ 713,080.23		
37 Moonachie Bor.	2.06	69.66	\$ 42,393		48,682,405	146,619,097	552,576.84		
38 New Milford Bor.	6.90	49.31			115,179,566	226,019,975	851,822.21		
39 North Arlington Bor.	3.43	77.35	1,732		50,591,311	206,139,107	776,895.36		
40 Northvale Bor.	5.78	52.03	1,740		62,425,277	124,348,447	468,643.40		
41 Norwood Bor.	6.15	51.85	1,080		47,652,764	97,944,336	369,131.80		
42 Oakland Bor.	3.61	114.15		\$28,444,204		219,020,152	825,441.34		
43 Old Tappan Bor.	4.45	65.69			31,668,628	90,781,871	342,137.97		
44 Oradell Bor.	3.04	92.04	337		16,833,977	196,546,139	740,741.46		
45 Palisades Park Bor.	4.51	62.44	305		74,811,311	193,347,503	728,686.47		
46 Paramus Bor.	2.61	103.22			12,593,484	829,019,459	3,124,401.69		
47 Park Ridge Bor.	6.00	60.22	540		58,076,591	143,870,752	542,218.90		
48 Ramsey Bor.	4.49	73.74	7,218		71,984,186	263,644,737	993,622.11		
49 Ridgefield Bor.	1.30	60.89	1,819,756		119,865,838	274,733,412	1,035,413.01		
50 Ridgefield Park Twp.	4.51	68.78	20,468		53,294,164	158,938,698	599,006.85		
51 Ridgewood Twp.	5.70	70.33	7,147		153,123,975	509,722,403	1,921,037.58		
52 River Edge Bor.	6.79	44.60	2,936		109,333,173	198,375,434	747,635.70		
53 Rivervale Twp.	4.15	90.29			16,196,430	157,908,587	595,124.58		
54 Rochelle Park Twp.	4.39	44.92	2,431		69,999,686	134,610,612	507,319.36		
55 Rockleigh Bor. . . . .	.68	87.29			8,318,310	42,297,934	159,412.10		
56 Rutherford Bor.	4.14	67.58	12,992		90,874,991	276,173,924	1,040,842.00		
57 Saddle Brook Twp.	4.23	50.29	53,339		161,373,004	312,490,747	1,177,712.55		
58 Saddle River Bor.	2.70	61.44			44,789,820	116,183,756	437,872.38		
59 South Hackensack Twp.	2.23	82.30	1,990		29,608,226	114,647,496	432,082.53		
60 Teaneck Twp.	5.30	80.71	13,667		117,861,794	586,321,195	2,209,722.47		
61 Tenafly Bor.	3.83	95.52			17,634,611	331,408,297	1,249,008.85		
62 Teterboro Bor. . . . .	.78	83.38	52,191		36,020,730	103,628,499	390,554.23		
63 Upper Saddle River Bor.	4.05	69.56			69,065,473	223,138,761	840,963.52		
64 Waldwick Bor.	5.83	64.91	32,918		56,489,432	158,782,270	598,417.31		
65 Wallington Bor.	2.22	108.51	583	7,329,362		139,296,490	524,979.46		
66 Washington Twp.	7.76	50.64			77,342,145	156,436,704	589,577.36		
67 Westwood Bor.	6.00	49.90			93,015,146	182,072,367	686,192.83		
68 Woodcliff Lake Bor.	4.33	84.69	5,800		20,916,185	133,838,732	504,410.31		
69 Wood-Ridge Bor.	3.89	69.20	17,240		61,626,426	166,626,370	627,980.09		
70 Wyckoff Twp.	4.39	65.30			113,916,853	325,759,194	1,227,718.56		
Totals			\$3,350,009	\$43,123,348	\$4,881,707,223	\$16,231,756,158	\$61,174,108.50		

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II - Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cia, b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Allendale Bor.	\$ 594.70	.....	\$ 423,494.03	.....	\$ 1,526,614.57	NH \$1,386,260.99	.....	\$ 992,824.94	\$ 4,329,194.53
2 Alpine Bor.	446.55	.....	256,562.42	.....	809,659.50	.....	.....	190,989.77	1,257,211.69
3 Bergenfield Bor.	2,272.99	.....	1,361,110.11	.....	7,565,875.50	.....	.....	3,071,208.00	11,998,193.61
4 Bogota Bor.	840.32	.....	408,214.37	.....	2,187,517.00	.....	.....	689,100.65	3,284,832.02
5 Carlstadt Bor.	8,127.70	.....	1,018,265.04	.....	1,499,070.14	CE 945,600.23	.....	488,943.75	3,951,879.16
6 Cliffside Park Bor.	38.26	.....	1,166,035.74	.....	3,448,677.00	.....	.....	2,447,412.19	7,062,124.93
7 Closter Bor.	614.64	.....	610,015.28	.....	2,121,343.40	N 1,598,409.63	.....	1,054,573.82	5,384,342.13
8 Creskill Bor.	1,661.12	.....	549,563.24	.....	3,095,428.00	.....	.....	1,016,063.09	4,661,054.33
9 Demarest Bor. . . . .	.....	.....	358,280.08	.....	1,246,486.00	N 987,356.91	.....	3,385,600.52	793,477.53
10 Dumont Bor.	84.01	.....	917,010.41	.....	5,637,271.75	.....	.....	1,702,731.41	8,257,013.57
11 Elmwood Park Bor.	18,087.54	.....	1,135,736.31	.....	3,717,596.50	.....	.....	1,624,160.18	6,477,492.99
12 East Rutherford Bor.	10,000.57	.....	784,071.39	.....	879,530.00	CE 892,093.56	.....	5,375.81	2,561,070.76
13 Edgewater Bor.	8,458.07	.....	522,066.47	.....	1,045,836.00	.....	.....	1,389,131.96	2,957,474.43
14 Emerson Bor.	3,397.16	.....	472,160.90	.....	3,070,642.00	.....	.....	875,308.55	4,418,111.45
15 Englewood City	12,648.34	.....	1,550,819.77	.....	7,684,079.00	.....	\$540,918.91	6,631,570.45	16,407,388.13
16 Englewood Cliffs Bor.	4,768.42	.....	1,069,522.82	.....	3,025,527.00	.....	.....	1,103,862.49	5,198,912.31
17 Fair Lawn Bor.	3,014.10	.....	2,193,069.60	.....	11,107,543.50	.....	.....	3,330,278.30	16,630,891.40
18 Fairview Bor.	779.14	.....	559,388.09	.....	1,721,083.00	.....	.....	1,027,937.17	3,308,408.26
19 Fort Lee Bor.	19,793.22	.....	2,816,512.76	.....	7,333,693.00	.....	.....	7,370,658.64	17,520,864.40
20 Franklin Lakes Bor.	221.37	.....	853,647.38	.....	2,672,400.00	R 1,619,841.26	.....	297,000.12	5,442,888.76
21 Garfield City	586.24	.....	1,255,267.85	.....	3,891,893.00	.....	260,032.50	1,652,193.16	7,059,386.51
22 Glen Rock Bor.	364.58	.....	823,167.72	.....	5,685,180.00	.....	.....	1,471,935.52	7,980,283.24
23 Hackensack City	21,875.49	.....	2,417,240.02	.....	9,078,268.00	.....	997,431.35	6,391,266.00	18,884,205.37
24 Harrington Park Bor.	12.36	.....	299,578.61	.....	1,039,354.50	N 740,861.16	.....	720,720.59	2,800,514.86
25 Hasbrouck Heights Bor.	7.50	.....	782,758.08	.....	3,187,795.00	.....	.....	1,310,720.44	5,281,273.52
26 Haworth Bor. . . . .	.....	\$6,931.89	290,992.55	.....	922,091.50	N 778,171.78	.....	676,567.55	2,667,823.38
27 Hillsdale Bor.	45.08	.....	711,993.22	.....	2,335,349.33	P 1,973,581.73	.....	1,679,057.80	6,699,982.08
28 Hohokus Bor. . . . .	.....	.....	416,566.93	.....	1,651,442.50	.....	.....	787,414.29	2,855,423.72
29 Leonia Bor.	732.66	.....	494,646.18	.....	2,851,516.00	.....	.....	1,117,178.00	4,463,340.18
30 Little Ferry Bor.	1,359.02	.....	589,286.82	.....	2,064,180.00	.....	.....	926,793.00	3,580,259.82
31 Lodi Bor.	3,030.45	.....	1,093,750.01	.....	5,071,901.50	.....	.....	2,191,051.97	8,356,703.48
32 Lyndhurst Twp.	5,674.21	.....	1,408,427.89	.....	2,036,927.50	.....	.....	3,433,368.60	6,878,723.99
33 Mahwah Twp.	14,230.47	.....	1,188,228.76	.....	5,791,061.50	.....	.....	1,614,385.92	8,593,676.18
34 Maywood Bor.	4,087.58	.....	628,651.66	.....	2,955,121.50	.....	.....	1,132,482.01	4,716,255.17
35 Midland Park Bor.	949.87	.....	473,310.74	.....	2,653,458.00	.....	.....	885,551.74	4,012,320.48

CE = Carlstadt-East Rutherford Regional High School District Amount to be Apportioned \$1,837,693.79
 NH = Northern Highlands Regional High School District Amount to be Apportioned \$3,439,037.00
 N = Northern Valley Regional High School District Amount to be Apportioned \$6,892,180.75

P = Pascack Valley Regional High School District Amount to be Apportioned \$6,466,064.25

*Woodcliff Lake: Balance (\$561,252.42)
 of Apportioned Amount included in Local Budget

TABLE OF TAXES AND EXEMPTIONS IN THE COUNTY OF BERGEN, FOR THE YEAR 1970 (Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II--Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + C, b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
36 Montvale Bor.	\$ 379.53	.....	\$ 712,700.70	.....	\$ 1,134,717.25	P \$ 1,805,694.97	.....	\$ 1,546,067.41	\$ 5,199,180.33
37 Moonachie Bor.	543.35	.....	552,033.49	.....	1,103,860.00	.....	.....	338,958.38	1,994,851.87
38 New Milford Bor.	2,616.15	.....	849,206.06	.....	5,038,028.72	.....	.....	1,639,458.34	7,526,693.12
39 North Arlington Bor.	274.72	.....	776,620.64	.....	1,465,711.13	.....	.....	2,985,523.74	5,227,855.51
40 Northvale Bor.	939.80	.....	467,703.60	.....	1,251,790.76	N 1,179,162.05	.....	650,262.64	3,548,919.05
41 Norwood Bor.	1,411.01	.....	367,720.79	.....	1,090,265.50	N 880,914.75	.....	722,504.50	3,061,405.54
42 Oakland Bor.	495.31	.....	824,946.03	.....	3,674,384.06	R 2,652,861.25	.....	1,689,957.94	8,842,149.28
43 Old Tappan Bor.	32,292.40	.....	309,845.57	.....	1,242,645.00	N 727,304.47	.....	325,232.89	2,605,027.93
44 Oradell Bor.	1,475.11	.....	739,266.35	.....	1,275,945.00	RD 2,117,246.34	.....	1,253,923.48	5,386,381.17
45 Palisades Park Bor.	5,933.64	.....	722,752.83	.....	3,085,612.00	.....	.....	1,468,026.89	5,276,391.72
46 Paramus Bor.	48,267.54	.....	3,076,134.15	.....	13,313,954.62	.....	.....	4,679,379.25	21,069,468.02
47 Park Ridge Bor.	85.32	.....	542,133.58	.....	3,088,136.00	.....	.....	1,461,026.67	5,091,296.25
48 Ramsey Bor.	10,711.07	.....	982,911.04	.....	6,042,674.70	.....	.....	1,505,017.50	8,530,603.24
49 Ridgefield Bor. . . . .	.....	.....	1,035,413.01	.....	886,349.51	.....	.....	.....	1,921,762.52
50 Ridgefield Park Twp.	660.64	.....	598,346.21	.....	2,851,785.00	.....	.....	1,243,253.58	4,693,384.79
51 Ridgewood Twp.	4,233.22	.....	1,916,804.36	.....	13,971,509.00	.....	.....	4,271,568.36	20,159,881.72
52 River Edge Bor.	1,433.12	.....	746,202.58	.....	1,596,215.00	RD 2,197,987.66	.....	1,414,893.00	5,955,298.24
53 Riverdale Twp.	391.65	.....	594,732.93	.....	2,309,061.00	P 1,564,282.70	.....	1,353,172.68	5,821,249.31
54 Rochelle Park Twp. . . . .	.....	.....	507,319.36	.....	1,526,300.00	.....	.....	747,497.57	2,781,116.93
55 Rockleigh Bor. . . . .	.....	.....	159,412.10	.....	30,000.00	.....	.....	39,534.00	228,946.10
56 Rutherford Bor.	773.32	.....	1,040,068.68	.....	4,081,672.00	.....	.....	2,431,863.04	7,553,603.72
57 Saddle Brook Twp.	53.63	.....	1,177,658.92	.....	4,046,845.50	.....	.....	1,043,228.10	6,267,732.52
58 Saddle River Bor.	200.44	.....	437,671.94	.....	1,024,777.58	.....	.....	448,730.59	1,911,180.11
59 South Hackensack Twp.	1,808.06	.....	430,274.47	.....	841,203.71	.....	.....	603,930.39	1,875,408.57
60 Teaneck Twp.	938.60	.....	2,208,783.87	.....	14,649,755.00	.....	.....	7,704,925.00	24,563,463.87
61 Tenafly Bor.	12,188.90	.....	1,236,819.95	.....	7,326,283.00	.....	.....	3,352,386.00	11,915,488.95
62 Teterboro Bor. . . . .	.....	.....	390,554.23	.....	4,400.00	.....	.....	127,177.88	522,132.11
63 Upper Saddle River Bor.	1,104.55	.....	839,858.97	.....	2,673,216.33	NH 2,052,776.01	.....	624,343.17	6,190,194.48
64 Waldwick Bor.	228.39	.....	598,188.92	.....	4,060,913.18	.....	.....	1,218,886.48	5,877,988.58
65 Wallington Bor.	4,095.14	.....	520,884.32	.....	1,733,836.00	.....	.....	920,837.99	3,175,558.31
66 Washington Twp.	144.99	.....	589,432.37	.....	.....	W 3,497,696.34	.....	1,989,329.32	6,076,458.03
67 Westwood Bor.	70.28	.....	686,122.55	.....	.....	W 3,218,282.66	.....	1,375,407.67	5,279,812.88
68 Woodcliff Lake Bor.	4,790.05	.....	499,620.26	.....	1,871,459.00	P* 561,252.43	.....	1,922,796.21	4,855,127.90
69 Wood-Ridge Bor.	179.22	.....	627,800.87	.....	2,168,992.00	.....	.....	1,213,443.08	4,010,235.95
70 Wyckoff Twp.	2,283.81	.....	1,225,434.75	.....	4,277,225.00	R 2,546,777.99	.....	1,146,966.25	9,196,403.99
Totals	\$289,806.69	\$6,931.89	\$60,891,233.70	.....	\$237,350,935.24	\$35,924,416.87	\$1,798,382.76	\$117,552,805.40	\$453,517,773.97

R = Ramapo Indian Hills Regional High School District Amount to be Apportioned \$6,819,480.50
RD = River Dell Regional High School District Amount to be apportioned \$4,315,234.00
W = Westwood Regional School District Amount to be Apportioned \$6,715,979.00

Total County Taxes Appropriated \$60,891,233.70
Net County Apportioned (12A III) \$60,891,233.70
† Adjustments (Net Total 12A IIb) (+) 282,874.80
Total County Taxes Apportioned \$61,174,108.50

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1976--(Continued)

	12--APPORTIONMENT OF TAXES			13	14				15	
	Section D--Tax Levy				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
	II		III		Total Amount of Exempt Property	(a)	(b)	(c)		(d)
	Add: Deductions Allowed (C. 173, L. 1963)										Total of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (% of amount in Col. 15)			Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)		
1	\$ 25,050.00	\$ 5,680.00	\$ 4,359,924.53	\$ 12,536,200	\$ 275,000.00	\$ 610,868.72	\$ 155,000.00	\$ 1,040,868.72	\$ 11,360.00	
2	4,150.00	960.00	1,262,321.69	138,592,400	200,000.00	139,601.00	75,000.00	414,601.00	1,920.00	
3	122,750.00	51,040.00	12,171,983.61	22,516,900	300,000.00	1,148,710.47	84,000.00	1,532,710.47	102,080.00	
4	31,500.00	22,720.00	3,339,052.02	6,818,400	146,000.00	487,006.74	50,000.00	683,006.74	45,440.00	
5	21,550.00	18,960.00	3,992,389.16	9,349,700	623,000.00	878,685.82	110,200.00	1,611,885.82	37,920.00	
6	47,800.00	46,720.00	7,156,644.93	19,745,900	350,000.00	840,593.81	106,000.00	1,296,593.81	93,440.00	
7	44,800.00	13,040.00	5,442,182.13	10,920,350	300,000.00	987,107.69	80,000.00	1,367,107.69	26,080.00	
8	41,750.00	15,920.00	4,718,724.33	12,909,500	220,000.00	538,059.84	72,000.00	830,059.84	31,840.00	
9	24,300.00	6,000.00	3,415,900.52	7,342,900	137,000.00	253,110.75	20,000.00	410,110.75	12,000.00	
10	90,950.00	43,520.00	8,391,483.57	17,900,900	300,000.00	783,232.04	146,037.00	1,229,269.04	87,040.00	
11	73,800.00	44,480.00	6,595,772.99	13,047,480	57,421.16	1,102,874.66	110,000.00	1,270,295.82	88,960.00	
12	22,350.00	21,280.00	2,604,700.76	48,626,300	800,000.00	2,290,510.74	220,000.00	3,310,510.74	42,560.00	
13	9,200.00	6,720.00	2,973,394.43	13,157,600	230,000.00	1,120,049.00	275,000.00	1,625,049.00	13,440.00	
14	43,250.00	10,960.00	4,472,321.45	7,623,500	125,000.00	364,057.32	103,000.00	592,057.32	21,920.00	
15	50,900.00	38,240.00	16,496,528.13	71,857,900	830,737.66	2,586,610.75	565,000.00	3,982,348.41	76,480.00	
16	22,650.00	4,880.00	5,226,442.31	44,063,000	175,200.00	572,760.14	212,000.00	959,960.14	9,760.00	
17	183,700.00	77,120.00	16,891,711.40	38,777,150	1,574,000.00	2,200,019.24	161,000.00	3,935,019.24	154,240.00	
18	26,750.00	31,520.00	3,366,678.26	13,296,400	140,500.00	649,990.83	40,000.00	830,490.83	63,040.00	
19	44,650.00	46,295.00	17,611,809.40	61,643,092	.....	1,188,231.01	780,000.00	1,968,231.01	92,590.00
20	33,200.00	7,520.00	5,483,608.76	14,178,000	500,000.00	656,197.13	180,000.00	1,336,197.13	15,040.00	
21	65,350.00	111,040.00	7,235,776.51	31,304,500	300,000.00	1,976,478.81	139,000.00	2,415,478.81	222,080.00	
22	65,300.00	15,840.00	8,061,423.24	13,402,000	579,914.61	597,289.10	84,756.33	1,261,960.04	31,680.00	
23	57,250.00	66,320.00	19,007,775.37	120,024,500	1,750,000.00	3,787,581.23	702,537.00	6,240,118.23	132,640.00	
24	20,350.00	4,080.00	2,824,944.86	4,616,800	240,000.00	181,431.41	10,000.00	431,431.41	8,160.00	
25	58,500.00	29,600.00	5,369,373.52	6,002,264	60,000.00	646,608.23	160,000.00	866,608.23	59,200.00	
26	17,050.00	3,520.00	2,688,393.38	5,119,700	185,000.00	304,197.39	35,600.00	524,797.39	7,040.00	
27	57,650.00	14,160.00	6,771,792.08	21,597,500	170,000.00	816,421.80	90,000.00	1,076,421.80	28,320.00	
28	22,800.00	2,160.00	2,880,383.72	6,236,550	100,000.00	219,549.00	42,000.00	361,549.00	4,320.00	
29	25,800.00	13,840.00	4,502,980.18	17,516,100	212,500.00	570,164.88	55,000.00	837,664.88	27,680.00	
30	27,800.00	21,520.00	3,629,579.82	21,074,600	310,954.45	500,537.03	82,500.00	893,991.48	43,040.00	
31	68,750.00	60,160.00	8,485,613.48	31,606,500	450,000.00	1,662,254.80	125,000.00	2,237,254.80	120,320.00	
32	82,000.00	65,120.00	7,025,843.99	35,331,800	249,533.61	1,079,968.56	103,000.00	1,432,502.17	130,240.00	
33	39,300.00	13,680.00	8,646,656.18	70,131,730	447,132.63	1,304,011.87	400,000.00	2,151,144.50	27,360.00	
34	49,100.00	20,720.00	4,786,075.17	8,132,082	288,000.00	546,623.45	32,000.00	866,623.45	41,440.00	
35	33,500.00	18,720.00	4,064,540.48	8,033,900	275,000.00	425,523.26	52,000.00	752,523.26	37,440.00	

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$44,241,125.59

Net Overpayments are Added to the Net Taxes Apportioned and Net Underpayments are Deducted.

Rate per \$100 to be applied to Col. II for Apportionment of County Taxes \$.3768791738

12-APPORTIONMENT OF TAXES				13	14				15
Section D-Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed [Cols. I + II]	Total Amount of Exempt Property		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenue (Cols. a + b + c)	
(a) Veterans	(b) Senior Citizens (% of amount in Col. 15)								
36	\$ 30,350.00	\$ 5,520.00	\$ 5,235,050.33	\$ 18,352,700	.....	\$ 554,237.65	\$ 129,000.00	\$ 683,237.65	\$ 11,040.00
37	10,750.00	5,280.00	2,010,881.87	35,547,200	\$220,000.00	422,132.04	21,000.00	663,132.04	10,560.00
38	89,700.00	26,880.00	7,643,273.12	11,087,160	45,000.00	733,695.11	50,000.00	828,695.11	53,760.00
39	61,550.00	39,760.00	5,329,165.51	19,169,500	80,000.00	723,376.14	108,700.00	912,076.14	79,520.00
40	20,850.00	7,760.00	3,577,529.05	4,178,500	131,000.00	588,298.97	90,000.00	809,298.97	15,520.00
41	18,750.00	8,080.00	3,088,235.54	4,672,395	355,000.00	272,034.54	40,000.00	667,034.54	16,160.00
42	63,750.00	8,400.00	8,914,299.28	25,484,650	500,000.00	625,914.32	200,000.00	1,325,914.32	16,800.00
43	18,100.00	3,360.00	2,626,487.93	8,316,700	125,000.00	545,597.66	59,000.00	729,597.66	6,720.00
44	46,100.00	13,120.00	5,445,601.17	18,631,000	250,000.00	703,147.51	96,743.78	1,049,891.29	26,240.00
45	34,350.00	28,240.00	5,338,981.72	12,121,500	213,000.00	521,307.11	85,730.00	820,037.11	56,480.00
46	159,400.00	28,000.00	21,256,868.02	180,197,400	318,000.00	2,668,300.85	245,000.00	3,231,300.85	56,000.00
47	36,600.00	12,080.00	5,139,976.25	8,760,050	232,672.00	592,144.06	91,500.00	916,316.06	24,160.00
48	54,850.00	12,080.00	8,597,533.24	24,038,800	440,000.00	815,046.12	290,000.00	1,545,046.12	24,160.00
49	36,750.00	29,760.00	1,988,272.52	19,171,200	575,000.00	4,507,602.71	50,000.00	5,132,602.71	59,520.00
50	42,300.00	25,440.00	4,761,124.79	18,559,900	720,000.00	644,902.54	80,000.00	1,444,902.54	50,880.00
51	113,250.00	26,000.00	20,299,131.72	52,083,400	367,170.57	1,826,341.98	440,000.00	2,633,512.55	52,000.00
52	64,450.00	17,440.00	6,037,188.24	15,129,525	250,000.00	575,833.95	35,000.00	860,833.95	34,880.00
53	42,950.00	7,520.00	5,871,719.31	6,747,300	400,000.00	461,071.93	150,000.00	1,011,071.93	15,040.00
54	31,150.00	20,960.00	2,833,226.93	2,511,300	275,000.00	351,464.58	5,000.00	631,464.58	41,920.00
55	850.00	240.00	230,036.10	6,403,500	30,000.00	55,013.00	.....	85,013.00	480.00
56	70,250.00	40,240.00	7,664,093.72	35,439,000	825,490.00	1,136,035.93	90,000.00	2,051,525.93	80,480.00
57	81,600.00	28,720.00	6,378,052.52	17,156,785	329,000.00	1,246,276.69	145,000.00	1,720,276.69	57,440.00
58	9,900.00	1,360.00	1,922,440.11	4,092,000	235,000.00	156,645.31	46,000.00	437,645.31	2,720.00
59	8,600.00	5,600.00	1,889,608.57	4,606,100	220,000.00	481,506.80	24,000.00	725,506.80	11,200.00
60	156,100.00	72,640.00	24,792,203.87	83,600,200	700,000.00	1,996,000.00	250,000.00	2,946,000.00	145,280.00
61	62,250.00	20,480.00	11,998,218.95	45,612,500	180,000.00	648,541.04	280,000.00	1,108,541.04	40,960.00
62	.....	.....	522,132.11	37,283,600	132,000.00	254,828.12	.....	386,828.12	.....
63	33,250.00	2,880.00	6,226,324.48	9,285,600	205,000.00	467,742.14	160,000.00	832,742.14	5,760.00
64	63,100.00	13,920.00	5,955,008.58	14,758,200	285,000.00	956,678.11	86,250.00	1,327,928.11	27,840.00
65	30,650.00	35,040.00	3,241,248.31	14,753,700	3,000.00	550,985.01	60,500.00	614,485.01	70,080.00
66	51,200.00	6,880.00	6,134,538.03	15,275,300	198,000.00	634,767.60	50,000.00	882,767.60	13,760.00
67	44,350.00	17,520.00	5,341,682.88	21,692,700	293,000.00	695,261.44	85,000.00	1,073,261.44	35,040.00
68	24,500.00	4,720.00	4,884,347.90	24,211,900	525,246.98	331,070.04	75,000.00	931,317.02	9,440.00
69	39,450.00	26,480.00	4,076,165.95	7,875,150	19,425.00	718,992.50	71,900.00	810,317.50	52,960.00
70	81,150.00	18,480.00	9,296,033.99	24,059,900	800,000.00	735,769.39	195,000.00	1,730,769.39	36,960.00
	\$3,388,700.00	\$1,594,935.00	\$458,501,408.97	\$1,835,900,713	\$23,378,898.67	\$63,215,481.41	\$9,542,954.11	\$96,137,334.19	\$3,189,870.00

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4- 3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bass River Twp.	\$ 12,682,025	\$ 6,925,600	\$ 19,607,625	\$ 465,846	.....	.....	.....	.....	\$ 20,073,471
2 Beverly City	2,219,400	11,836,250	14,055,650	95,513	.....	.....	.....	.....	14,151,163
3 Bordentown City	3,965,685	23,463,825	27,429,510	292,592	.....	.....	.....	.....	27,722,102
4 Bordentown Twp.	22,033,370	61,825,250	83,858,620	2,229,645	.....	.....	.....	.....	86,088,265
5 Burlington City	11,504,275	43,609,800	55,114,075	2,748,795	.....	.....	.....	.....	57,862,870
6 Burlington Twp.	50,794,100	107,803,800	158,597,900	1,708,647	.....	.....	.....	.....	160,306,547
7 Chesterfield Twp.	9,932,000	22,588,500	32,520,500	1,073,321	.....	.....	.....	.....	33,593,821
8 Cinnaminson Twp.	49,460,800	146,399,705	195,860,505	2,840,204	.....	.....	.....	.....	198,700,709
9 Delanco Twp.	9,209,260	30,008,650	39,217,910	354,679	.....	.....	.....	.....	39,572,589
10 Delran Twp.	27,532,600	104,246,000	131,778,600	1,366,501	.....	.....	.....	.....	133,145,101
11 Eastampton Twp.*	10,154,540	32,310,900	42,465,440	383,824	.....	.....	.....	.....	42,849,264
12 Edgewater Park Twp.	24,558,600	71,685,700	96,244,300	776,541	.....	.....	.....	.....	97,020,841
13 Evesham Twp.	56,432,510	130,825,286	187,257,796	3,300,102	.....	.....	.....	.....	190,557,898
14 Fieldsboro Bor.	411,200	2,508,850	2,920,050	19,428	.....	.....	.....	.....	2,939,478
15 Florence Twp.	14,190,696	47,821,635	62,012,331	656,105	.....	.....	\$407,600	\$407,600	62,260,836
16 Hainesport Twp.	10,156,940	25,983,200	36,140,140	684,839	.....	.....	.....	.....	36,824,979
17 Lumberton Twp.	13,462,594	56,408,100	69,870,694	585,276	.....	.....	.....	.....	56,993,970
18 Mansfield Twp.	6,126,150	13,146,500	19,272,650	508,892	.....	.....	.....	.....	19,781,542
19 Maple Shade Twp.	25,248,821	95,397,656	120,646,477	880,752	.....	.....	.....	.....	121,527,229
20 Medford Twp.	35,145,950	94,565,000	129,710,950	2,524,586	.....	.....	.....	.....	132,235,536
21 Medford Lakes Bor.	11,975,746	42,251,090	54,226,836	184,841	.....	.....	.....	.....	54,411,677
22 Moorestown Twp.	62,810,400	194,961,900	257,772,300	7,298,687	.....	\$1,000	.....	1,000	265,069,987
23 Mount Holly Twp.	12,055,270	48,382,350	60,437,620	3,709,674	.....	.....	.....	.....	64,147,294
24 Mount Laurel Twp.	41,173,280	110,260,530	151,433,810	1,939,847	.....	.....	.....	.....	153,373,657
25 New Hanover Twp.†	1,961,600	4,183,950	6,145,550	2,581,438	.....	.....	.....	.....	8,726,988

TAXING DISTRICTS†	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
26 North Hanover Twp.	\$ 10,683,400	\$ 20,719,950	\$ 31,403,350	\$ 545,023	.....	.....	.....	.....	\$ 31,948,373
27 Palmyra Bor.†	11,424,450	39,284,700	50,709,150	487,309	.....	.....	.....	.....	51,196,459
28 Pemberton Bor.	2,123,950	8,284,550	10,408,500	553,133	.....	.....	.....	.....	10,961,633
29 Pemberton Twp.	46,411,863	134,498,538	180,910,401	3,046,585	.....	.....	.....	.....	183,956,986
30 Riverside Twp.	9,567,900	43,583,950	53,151,850	1,625,987	.....	.....	.....	.....	54,777,837
31 Riverton Bor.	4,255,350	16,499,500	20,754,850	245,206	.....	.....	.....	.....	21,000,056
32 Shamong Twp.	11,771,450	14,724,150	26,495,600	607,183	.....	.....	.....	.....	27,102,783
33 Southampton Twp.	25,093,700	59,291,636	84,385,336	1,879,192	.....	.....	.....	.....	86,264,528
34 Springfield Twp.	11,837,700	21,854,350	33,692,050	1,009,879	.....	.....	.....	.....	34,701,929
35 Tabernacle Twp.	16,821,290	20,553,200	37,374,490	420,143	.....	.....	.....	.....	37,794,633
36 Washington Twp.†	3,862,645	7,795,650	11,658,295	537,866	.....	.....	.....	.....	12,196,161
37 Westampton Twp.	11,290,000	27,362,400	38,652,400	617,572	.....	.....	.....	.....	39,269,972
38 Willingboro Twp.†	42,555,220	340,571,140	383,126,360	4,232,853	.....	.....	.....	.....	387,359,213
39 Woodland Twp.	21,673,380	5,413,975	27,087,355	569,315	.....	.....	.....	.....	27,656,670
40 Wrightstown Bor.	1,892,955	5,761,048	7,654,003	2,557,460	.....	.....	.....	.....	10,211,463
Totals	\$756,463,065	\$2,282,136,764	\$3,038,599,829	\$58,145,281	.....	\$1,000	\$407,600	\$408,600	\$3,096,336,510

*Revalued Districts
†Reassessed Districts

Total Amount of Miscellaneous Revenues (including Surplus Revenues
Appropriated) for the support of the County Budget \$13,686,244.73
Rate per \$100 to be applied to Col. II for apportionment of County
Taxes \$ 0.62155056

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1976—Continued

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 – 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	
								Deduct Overpayment	Add Underpayment
1 Bass River Twp.	\$ 3.12	74.05	.....	.....	\$ 7,815,309	\$ 27,888,780	\$ 173,342.85	.....	\$ 807.19
2 Beverly City	4.77	72.02	.....	.....	6,014,691	20,165,854	125,340.96	.....	903.89
3 Bordentown City	6.24	70.73	\$ 3,774	.....	12,720,272	40,446,148	251,393.26	.....	1,473.76
4 Bordentown Twp.	3.98	83.07	1,992	.....	19,915,182	106,005,439	658,877.40	.....	3,902.32
5 Burlington City	2.96	61.03	46,064	.....	40,980,425	98,889,359	614,647.36	.....	3,967.70
6 Burlington Twp.	2.95	102.58	7,111	.....	6,056,429	166,370,087	1,034,074.20	.....	7,532.25
7 Chesterfield Twp.	2.59	102.40	.....	.....	52,663	33,646,484	209,129.91	.....	1,295.12
8 Cinnaminson Twp.	4.01	80.93	.....	.....	52,651,502	251,352,211	1,562,281.07	\$ 125,603.74	.....
9 Delanco Twp.	3.75	88.01	7,236	.....	9,630,463	49,210,288	305,866.82	.....	1,554.06
10 Delran Twp.	3.86	77.35	.....	.....	43,399,844	176,544,945	1,097,316.09	.....	5,522.35
11 Eastampton Twp.*	2.94	112.79	176	\$4,497,953	.....	38,351,487	238,373.88	.....	1,042.24
12 Edgewater Park Twp.	3.17	102.25	1,298	.....	105,299	97,127,438	603,696.13	.....	4,241.75
13 Evesham Twp.	4.27	70.19	.....	.....	81,230,334	271,788,232	1,689,301.27	.....	7,341.69
14 Fieldsboro Bor.	6.35	58.52	34	.....	3,952,951	6,892,463	42,840.14	.....	184.10
15 Florence Twp.	5.75	57.23	7,344	.....	58,559,747	120,827,927	751,006.65	.....	3,880.85
16 Hainesport Twp.	3.40	92.76	250	.....	4,030,308	40,855,537	253,937.82	.....	1,452.68
17 Lumberton Twp.	2.93	95.24	951	.....	5,020,605	62,015,526	385,457.85	.....	2,035.41
18 Mansfield Twp.	4.13	51.97	16	.....	18,825,630	38,607,188	239,963.19	.....	1,364.50
19 Maple Shade Twp.	5.05	59.91	2,656	.....	83,129,736	204,659,621	1,272,063.02	.....	6,353.83
20 Medford Twp.	5.21	60.67	95	.....	85,801,695	218,037,326	1,355,212.22	.....	6,158.29
21 Medford Lakes Bor.	4.25	84.16	.....	.....	10,344,412	64,756,089	402,491.83	.....	2,668.94
22 Moorestown Twp.	3.63	89.72	1,790	.....	39,742,382	304,814,159	1,894,574.11	.....	11,444.66
23 Mount Holly Twp.	5.58	70.10	16,654	.....	29,105,288	93,269,236	579,715.45	.....	3,736.95
24 Mount Laurel Twp.	4.54	70.10	52	.....	67,432,501	220,806,210	1,372,422.23	.....	6,917.88
25 New Hanover Twp.†	2.55	100.52	.....	.....	19,029	8,746,017	54,360.91	.....	332.89

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
26 North Hanover Twp.	\$ 1.63	\$114.99	.....	\$ 3,318,863	.....	\$ 28,629,510	177,946.88	.....	\$ 1,000.36
27 Palmyra Bor.†	4.14	73.94	\$ 102	.....	\$ 19,251,207	70,447,768	437,868.49	.....	2,668.83
28 Pemberton Bor.	3.12	96.58	.....	.....	619,290	11,580,923	71,981.29	.....	441.40
29 Pemberton Twp.	2.83	98.99	5,016	.....	3,073,360	187,035,362	1,162,519.34	.....	5,351.09
30 Riverside Twp.	4.51	77.97	8,375	.....	19,424,786	74,210,998	461,258.87	.....	2,693.48
31 Riverton Bor.	4.88	66.28	.....	.....	10,918,633	31,918,689	198,390.79	.....	1,253.73
32 Shamong Twp.	3.22	89.53	.....	.....	3,351,443	30,454,226	189,288.41	.....	641.28
33 Southampton Twp.	2.85	81.16	96	.....	20,943,733	107,208,357	666,354.14	.....	3,010.81
34 Springfield Twp.	2.91	99.85	.....	.....	1,282,899	35,984,828	223,663.90	.....	1,461.31
35 Tabernacle Twp.	3.33	94.85	.....	.....	2,238,594	40,033,227	248,826.74	.....	1,278.05
36 Washington Twp.†	3.98	69.26	.....	.....	5,923,444	18,119,605	112,622.50	.....	434.52
37 Westampton Twp.	3.21	106.58	.....	1,488,249	.....	37,781,723	234,832.51	.....	1,390.76
38 Willingboro Twp.†	3.64	104.51	.....	14,127,100	.....	373,232,113	2,319,826.28	.....	16,412.39
39 Woodland Twp.	2.25	89.81	260	.....	3,268,764	30,925,694	192,218.82	.....	952.14
40 Wrightstown Bor.	3.17	96.93	100	.....	797,308	11,008,871	68,425.70	.....	498.29
Totals . . . . .	.....	.....	\$111,442	\$23,432,165	\$777,630,158	\$3,850,645,945	\$23,933,711.28	\$125,603.74	\$125,603.74

Rate per \$100 to be applied to Col. II (Less Moorestown, Mt. Laurel and Willingboro)—for apportionment of County Library Taxes \$ 0.02982862
Total County Taxes Appropriated. \$23,791,947.42
Adjustments (Net Total 12 A 11b) 141,763.86
Total County Taxes Apportioned
(Including Adjustments—Total 12 A 1) \$23,933,711.28

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

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes		Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy	
	II -- Adjustments Resulting from			I -- District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cla. b, c + CII]	
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Overpayment	Add Underpayment							
1 Bass River Twp.	\$ 3,787.55	.....	\$ 170,362.49	\$ 8,200.22	\$ 404,022.00	PL \$ 23,321.20	.....	\$ 7,739.62	\$ 613,645.53
2 Beverly City	2,468.04	.....	123,776.81	5,961.98	350,979.50	.....	\$22,270.00	152,569.00	655,557.29
3 Bordentown City	1,229.90	.....	251,637.12	12,081.95	570,020.50	B 465,028.07	25,043.00	377,729.00	1,701,539.64
4 Bordentown Twp.	8,256.74	.....	654,522.98	31,466.94	1,311,016.70	B 910,897.43	17,561.60	449,233.01	3,374,698.66
5 Burlington City	536.24	.....	618,078.82	29,662.75	980,000.00	.....	.....	.....	1,627,741.57
6 Burlington Twp.	14,901.59	.....	1,026,704.86	49,361.28	3,202,369.34	.....	76,254.00	303,124.00	4,657,813.48
7 Chesterfield Twp.	1,794.96	.....	208,630.07	10,023.07	385,589.00	N 216,368.65	.....	36,414.19	857,024.98
8 Cinnaminson Twp.	10,644.83	.....	1,426,032.50	69,903.75	5,419,100.00	.....	.....	945,087.98	7,860,124.23
9 Delanco Twp.	50.93	.....	307,369.95	14,750.21	871,532.00	.....	.....	260,874.85	1,454,527.01
10 Delran Twp.	656.62	.....	1,102,181.82	52,894.96	3,363,664.50	.....	.....	554,881.81	5,073,623.09
11 Eastampton Twp.*	744.36	.....	238,671.76	11,457.96	643,730.00	RV 241,635.73	.....	112,765.07	1,248,260.52
12 Edgewater Park Twp.	9,518.07	.....	598,419.81	28,793.89	2,037,624.85	.....	.....	368,500.00	3,033,338.55
13 Fivesham Twp.	28,812.86	.....	1,667,830.10	80,207.78	3,263,378.60	L 1,916,529.18	.....	1,121,542.74	8,049,488.40
14 Fieldsboro Bor.	42.64	.....	42,981.60	2,062.89	137,995.00	.....	.....	.....	183,039.49
15 Florence Twp.	79.95	.....	754,807.55	36,221.65	1,169,299.00	.....	.....	1,543,694.85	3,504,023.05
16 Hainesport Twp.	245.87	.....	255,144.63	12,245.33	623,226.25	RV 288,071.10	.....	41,908.64	1,220,595.95
17 Lumberton Twp.	12,213.00	.....	375,280.26	18,079.25	682,743.95	RV 476,542.22	.....	93,000.00	1,645,645.68
18 Mansfield Twp. . . . .	.....	.....	241,327.69	11,580.58	259,697.00	N 289,704.84	.....	.....	802,310.11
19 Maple Shade Twp.	5,707.71	.....	1,272,709.14	61,111.66	3,802,298.25	.....	.....	878,400.00	6,014,519.05
20 Medford Twp.	6,682.73	.....	1,354,687.78	65,058.79	3,059,705.00	L 1,556,951.90	.....	792,512.87	6,828,916.34
21 Medford Lakes Bor.	179.75	.....	404,981.02	19,434.66	830,504.96	L 729,229.19	.....	300,166.92	2,284,316.75
22 Moorestown Twp.	604.47	.....	1,905,414.30	.....	6,129,862.00	.....	.....	1,484,437.04	9,519,713.34
23 Mount Holly Twp.	1,125.20	.....	582,327.20	27,951.40	1,411,218.75	RV 724,922.56	.....	763,400.00	3,509,819.91
24 Mount Laurel Twp.	5,589.60	.....	1,373,750.51	327.44	3,156,078.00	L 1,573,100.65	.....	797,543.00	6,900,799.60
25 New Hanover Twp.† . . . .	.....	.....	54,693.80	2,624.58	.....	NHW 161,663.22	.....	.....	218,981.60

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II--Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B - Cla, b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4--49; R.S. 54:4--53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
26 North Hanover Twp	\$ 1,002.81		\$ 177,944.43	\$ 8,544.22	\$ 78,648.00	N \$ 245,606.89		\$ 510,743.54	
27 Palmyra Bor.†	11.65		440,525.67	21,139.44	1,235,304.00		\$ 366,992.04	2,063,961.15	
28 Pemberton Bor.	134.09		72,288.60	3,469.77	179,034.00			334,292.37	
29 Pemberton Twp.	8,566.63		1,159,303.80	55,689.13	2,372,837.40		1,490,051.58	5,077,881.91	
30 Riverside Twp.	450.64		463,501.71	22,244.56	1,552,282.00		363,970.81	2,401,999.08	
31 Riverton Bor.	16.40		199,628.12	9,579.56	601,100.00		195,855.58	1,006,163.26	
32 Shamong Twp.	78.36		189,851.33	9,111.13	439,779.50	L 224,869.21		863,611.17	
33 Southampton Twp.	716.53		668,648.42	32,090.99	957,620.20	L 703,000.75	31,654.08	2,393,014.44	
34 Springfield Twp.	2,434.70		222,690.51	10,702.40	398,010.75	N 255,373.62	109,886.75	996,664.03	
35 Tabernacle Twp.	1,521.63		248,583.16	11,936.73	498,544.50	L 335,524.12	148,775.86	1,243,364.37	
36 Washington Twp†.	673.37		112,383.65	5,397.68	362,204.50			479,985.83	
37 Westampton Twp.	3,142.14		233,081.13	11,206.99	586,995.25	RV 389,564.50	19,350.00	1,240,197.77	
38 Willingboro Twp.†	3,311.71		2,332,926.96		8,948,920.00		2,617,240.00	13,899,086.96	
39 Woodland Twp.	3,378.14		189,792.82	9,133.69	389,049.75		27,278.20	615,254.46	
40 Wrightstown Bor.	451.45		68,472.54	3,288.74		NHW 187,594.78	60,210.36	319,566.42	
Totals	\$141,763.86		\$23,791,947.42	\$875,000.00	\$62,665,985.00	\$11,915,499.71	\$141,128.60	\$16,896,289.85	
								\$116,285,850.58	

REGIONAL SCHOOL DISTRICTS

B = Bordentown Regional High School	\$1,375,925.50
L = Lenape Regional High School	7,039,205.00
N = Northern Burlington County Regional High School	1,007,054.00
NHW = New Hanover-Wrightstown District	349,258.00
PL = Pinelands Regional High School	23,321.20
RV = Rancocas Valley Regional High School	2,120,736.01

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1976--(Continued)

12--APPORTIONMENT OF TAXES			13 Total Amount of Exempt Property	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D--Tax Levy				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed [Cols. I + II]						
(a) Veterans	(b) Senior Citizens (% of amount in Col. 15)							
\$ 4,600 10,600 13,750 37,200 39,200	\$ 6,800 8,800 13,440 8,640 40,960	\$ 625,045.53 674,957.29 1,728,729.64 3,420,538.66 1,707,901.57	\$ 7,020,650 2,134,850 5,731,450 18,304,630 29,158,700	\$ 128,300.00 95,000.00 72,000.00 196,500.00 1,220,000.00	\$ 94,660.38 185,607.00 294,228.00 558,205.39 4,863,850.58	\$ 50,000.00 60,000.00 118,000.00 150,000.00 40,000.00	\$ 272,960.38 340,607.00 484,228.00 904,705.39 6,123,850.58	\$ 13,600 17,600 26,880 17,280 81,920
44,300 8,350 79,250 17,300 52,000	14,800 3,520 14,960 11,680 13,520	4,716,913.48 868,894.98 7,954,334.23 1,483,507.01 5,139,143.09	14,917,000 40,482,800 18,824,700 2,557,300 11,184,500	475,000.00 100,000.00 110,000.00 87,000.00 380,000.00	2,224,713.00 164,489.81 1,144,062.02 313,275.15 838,226.88	165,000.00 40,000.00 135,000.00 50,000.00 160,000.00	2,864,713.00 304,489.81 1,389,062.02 450,275.15 1,378,226.88	29,600 7,040 29,920 23,360 27,040
8,900 33,450 59,400 2,000 39,200	2,560 5,920 11,120 1,600 34,320	1,259,720.52 3,072,708.55 8,120,008.40 186,639.49 3,577,543.05	847,550 5,654,500 13,767,150 48,300 6,958,005	150,000.00 239,267.00 600,000.00 38,919.00	189,040.93 397,101.13 1,485,823.26 106,198.00 773,582.23	70,000.00 192,000.00 390,000.00 13,000.00 281,000.00	409,040.93 828,368.13 2,475,823.26 158,117.00 1,054,582.23	5,120 11,840 22,240 3,200 68,640
19,450 15,700 8,600 71,400 41,700	10,240 4,720 5,280 46,080 11,440	1,250,285.95 1,666,065.68 816,190.11 6,131,999.05 6,882,056.34	3,479,450 4,447,700 4,519,050 8,657,750 22,632,010	274,000.00 400,000.00 157,936.00 368,562.83 381,823.52	207,591.36 379,000.00 282,234.00 843,532.65 703,122.04	110,000.00 70,000.00 60,000.00 170,000.00 416,000.00	591,591.36 849,000.00 500,170.00 1,382,095.48 1,500,945.56	20,480 9,440 10,560 92,160 22,880
24,050 62,800 40,300 50,900 1,800	3,520 26,320 24,480 10,480 1,120	2,311,886.75 9,608,833.34 3,574,599.91 6,962,179.60 221,901.60	1,352,500 33,090,440 25,809,540 16,525,480 565,805,426	118,000.00 480,000.00 180,000.00 841,619.00 111,317.00	267,757.65 1,416,639.46 794,908.00 1,040,488.00 246,772.05	80,600.00 320,000.00 189,842.00 313,379.00 8,000.00	466,357.65 2,216,639.46 1,164,750.00 2,195,486.00 366,089.05	7,040 52,640 48,960 20,960 2,240

12--APPORTIONMENT OF TAXES			13	14				15	
Section D--Tax Levy				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
II		III Total on Which Tax Rate is Computed [Cols. I + II]		Total Amount of Exempt Property (½ of amount in Col. 15)	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens		(d) Total of Miscellaneous Revenues (Cols. a + b + c)
Add: Deductions Allowed (C. 173, L. 1963)									
(a) Veterans	(b) Senior Citizens (½ of amount in Col. 15)							Full Estimate Amount o Senior Citiz Deduction Allowed (C. 20, L. 19	
\$ 6,700	\$ 2,160	\$ 519,603.54	\$ 25,554,100	\$ 149,039.75	\$ 464,693.43	\$ 15,000.00	\$ 628,733.18	\$ 4,320	
31,800	23,280	2,119,041.15	10,006,650	150,000.00	412,760.75	85,500.00	648,260.75	46,560	
3,850	2,880	341,022.37	2,193,000	32,000.00	77,000.00	34,000.00	143,000.00	5,760	
107,950	19,920	5,205,751.91	51,194,560	100,000.00	1,158,832.22	355,000.00	1,613,832.22	39,840	
33,000	32,800	2,467,799.08	8,412,500	185,000.00	510,029.19	100,000.00	795,029.19	65,600	
12,500	5,920	1,024,583.26	5,041,950	41,000.00	169,443.07	25,000.00	235,443.07	11,840	
4,550	3,280	871,441.17	12,658,350	107,600.00	112,386.97	90,000.00	309,986.97	6,560	
27,850	35,440	2,456,304.44	1,768,300	400,000.00	340,967.92	75,000.00	815,967.92	70,880	
8,400	4,240	1,009,304.03	3,018,900	180,000.00	230,243.25	80,000.00	490,243.25	8,480	
7,600	5,680	1,256,644.37	8,475,700	70,000.00	166,041.26	160,000.00	396,041.26	11,360	
2,550	2,480	485,015.83	15,398,600	65,100.00	47,000.00	9,000.00	121,100.00	4,960	
16,650	2,800	1,259,647.77	10,493,850	194,793.16	341,048.17	60,000.00	595,841.33	5,600	
184,250	12,000	14,095,336.96	33,635,090	650,000.00	1,929,469.49	250,000.00	2,829,469.49	24,000	
3,300	2,000	620,554.46	16,548,555	135,000.00	113,955.86	75,000.00	323,955.86	4,000	
2,500	720	322,786.42	1,213,400	16,449.80	100,130.99	7,509.23	124,090.02	1,440	
\$1,239,650	\$491,920	\$118,017,420.58	\$1,069,524,936	\$9,681,227.06	\$25,989,111.54	\$5,072,830.23	\$40,743,168.83	\$983,840	

1976 FIRE DISTRICTS			
	Valuations	Budget	Rate
Chesterfield Township District No. 1	\$ 16,479,900	\$ 21,664.16	\$0.14
Chesterfield Township District No. 2	16,040,600	19,400.00	0.13
Delanco Township	39,572,589	29,600.00	0.08

Delran Township	133,145,101	130,716.70	0.10
Edgewater Park Township	97,020,841	32,495.00	0.04
Mansfield Township	2,859,950	1,200.00	0.05
Moorestown Township District No. 1	172,736,684	137,500.00	0.08
Moorestown Township District No. 2	92,333,303	73,850.00	0.08

Abstract of Katables and Exemptions in the County of Camden, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

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CAMDEN COUNTY

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 -5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Audubon Bor.	\$ 24,605,710	\$ 74,259,900	\$ 98,865,610	\$ 657,544	.....	.....	.....	.....	\$ 99,523,154
2 Audubon Park Bor.	147,106	1,298,352	1,445,458	73,779	.....	.....	.....	.....	1,519,237
3 Barrington Bor.	13,979,251	59,327,246	73,306,497	485,535	.....	.....	\$1,647,226	\$1,647,226	72,144,806
4 Bellmawr Bor.	9,556,125	57,615,575	67,171,700	519,134	.....	.....	.....	.....	67,690,834
5 Berlin Bor.	8,246,217	29,141,677	37,387,894	1,675,734	.....	.....	.....	.....	39,063,628
6 Berlin Twp.	16,870,300	33,521,550	50,391,850	328,955	.....	.....	.....	.....	50,720,805
7 Brooklawn Bor.	2,114,150	8,693,950	10,808,100	158,847	.....	.....	.....	.....	10,966,947
8 Camden City	41,719,773	220,737,982	262,457,755	31,224,549	.....	.....	.....	.....	293,682,304
9 Cherry Hill Twp.	324,156,840	726,743,780	1,050,900,620	11,501,992	.....	.....	.....	.....	1,062,402,612
10 Chesilhurst Bor.	1,281,140	4,485,940	5,767,080	90,778	.....	.....	.....	.....	5,857,858
11 Clementon Bor.	2,778,954	19,239,271	22,018,225	317,714	.....	.....	.....	.....	22,335,939
12 Collingswood Bor.	19,152,400	89,073,150	108,225,550	3,103,412	.....	.....	.....	.....	111,328,962
13 Gibbsboro Bor.	10,468,300	20,390,300	30,858,600	419,503	.....	.....	.....	.....	31,278,103
14 Gloucester City	9,965,100	42,851,844	52,816,944	2,074,743	.....	.....	.....	.....	54,891,687
15 Gloucester Twp.	119,029,969	277,005,750	396,035,719	5,239,070	.....	.....	.....	.....	401,274,789
16 Haddon Twp.	18,301,250	73,574,300	91,875,550	529,484	.....	.....	.....	.....	92,405,034
17 Haddonfield Bor.	49,546,200	97,761,800	147,308,000	5,361,373	.....	.....	.....	.....	152,669,373
18 Haddon Heights Bor.	6,471,500	33,922,600	40,394,100	403,887	.....	.....	.....	.....	40,797,987
19 Hi-Nella Bor.	835,082	5,065,850	5,900,932	48,898	.....	.....	.....	.....	5,949,830
20 Laurel Springs Bor.	3,911,200	12,885,140	16,796,340	2,832,045	.....	.....	.....	.....	19,628,385
21 Lawnside Bor.	7,321,150	28,808,783	36,129,933	191,807	.....	.....	.....	.....	36,321,740
22 Lindenwold Bor.	12,824,000	79,686,690	92,510,690	852,064	.....	.....	.....	.....	93,362,754
23 Magnolia Bor.	4,262,900	21,088,707	25,351,607	162,185	.....	.....	.....	.....	25,513,792
24 Merchantville Bor.	9,012,050	21,559,350	30,571,400	3,364,553	.....	.....	.....	.....	33,935,953
25 Mt. Ephriam Bor.	9,498,590	31,577,630	41,076,220	453,694	.....	.....	.....	.....	41,529,914
26 Oaklyn Bor.	10,076,800	38,010,400	48,087,200	222,783	.....	.....	.....	.....	48,309,983
27 Pennsauken Twp.	133,295,200	374,647,500	507,942,700	5,152,573	.....	.....	.....	.....	513,095,273
28 Pine Hill Bor.	2,326,000	44,844,764	47,170,764	398,075	.....	.....	.....	.....	47,568,839
29 Pine Valley Bor.	658,000	1,039,700	1,697,700	33,937	.....	.....	.....	.....	1,731,637
30 Runnemede	21,913,700	68,541,300	90,455,000	1,410,094	.....	.....	.....	.....	91,865,094
31 Somerdale Bor.	6,610,348	31,938,922	38,549,270	324,827	.....	.....	.....	.....	38,874,097
32 Stratford Bor.	7,899,183	34,992,932	42,892,115	471,311	.....	.....	.....	.....	43,363,426
33 Tavistock Bor.	357,000	545,100	902,100	4,277	.....	.....	.....	.....	906,377
34 Voorhees Twp.	62,918,300	134,120,850	197,039,150	1,542,310	.....	.....	.....	.....	198,581,460
35 Waterford Twp.	12,999,730	26,581,440	39,581,170	640,081	.....	.....	.....	.....	40,221,251
36 Winslow Twp.	79,412,400	124,947,700	204,360,100	12,626,161	.....	.....	.....	.....	216,986,261
37 Woodlynne Bor.	3,885,450	11,804,350	15,689,800	88,238	.....	.....	.....	.....	15,778,038
Totals	\$1,068,407,368	\$2,962,332,075	\$4,030,739,443	\$94,985,946	.....	.....	\$1,647,226	\$1,647,226	\$4,124,078,163
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget									\$57,541,678.82
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes									953,685.34
Total County Taxes Apportioned (Including Adjustments—Total 12 A 1)									\$58,495,364.16

Net County Taxes Apportioned (12 A III) \$57,541,678.82

± Adjustments (Net Total 12 A IIb) ± 953,685.34

Total County Taxes Apportioned (Including Adjustments—Total 12 A 1) \$58,495,364.16

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1976--(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table-- Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12--APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II--Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
							Deduct Overpayment	Add Underpayment	
1 Audubon Bor.	\$ 4.27	94.30	.....	.....	\$ 8,831,214	\$ 108,354,368	\$ 1,288,402.63	.....	.....
2 Audubon Park Bor.	10.38	100.00	.....	.....	39,002	1,558,239	18,528.46	.....	.....
3 Barrington Bor.	4.80	82.48	\$ 4,115	.....	21,114,750	93,263,671	1,108,964.61	.....	.....
4 Bellmawr Bor.	7.68	48.51	31,919	.....	73,014,733	140,737,486	1,673,458.59	.....	.....
5 Berlin Bor.	6.36	54.94	5,479	.....	31,887,755	70,956,862	843,722.40	.....	.....
6 Berlin Twp.	2.74	113.30	.....	\$ 5,637,978	.....	45,082,827	536,063.60	.....	.....
7 Brooklawn	7.70	46.76	140	.....	12,847,475	23,814,562	283,170.35	.....	.....
8 Camden City	8.12	67.37	2,645,017	.....	173,954,835	470,282,156	5,591,955.17	.....	.....
9 Cherry Hill Twp.	4.63	96.06	62	.....	62,859,869	1,125,262,543	13,380,090.26	.....	.....
10 Chesilhurst Bor.	7.24	68.88	.....	.....	2,712,867	8,570,725	101,911.39	.....	.....
11 Clementon Bor.	7.99	45.56	.....	.....	27,024,296	49,360,235	586,924.72	.....	.....
12 Collingswood Bor.	5.21	74.51	.....	.....	39,237,584	150,566,546	1,790,332.39	.....	.....
13 Gibbsboro Bor.	3.48	109.96	.....	1,369,072	.....	29,909,031	355,637.48	.....	.....
14 Gloucester City	6.83	55.84	12,826	.....	50,951,317	105,855,830	1,258,693.42	.....	.....
15 Gloucester Twp.	3.15	131.76	.....	92,530,452	.....	308,744,337	3,671,167.34	.....	.....
16 Haddon Twp.	7.37	49.09	3,898	.....	97,372,310	189,781,242	2,256,620.17	.....	.....
17 Haddonfield Bor.	5.08	74.00	.....	.....	53,655,446	206,324,819	2,453,333.86	.....	.....
18 Haddon Heights Bor.	8.76	42.17	6,580	.....	56,268,535	97,073,102	1,154,261.18	.....	.....
19 Hi-Nella Bor.	9.64	59.89	30	.....	4,002,214	9,952,074	118,336.52	.....	.....
20 Laurel Springs Bor.	4.60	77.04	55	.....	5,225,168	24,853,608	295,525.27	.....	.....
21 Lawnside Bor.	3.56	121.58	.....	5,760,560	.....	30,561,180	363,391.95	.....	.....
22 Lindenwold Bor.	5.12	60.97	1,516	.....	59,734,167	153,098,437	1,820,438.19	.....	.....
23 Magnolia Bor.	6.53	57.51	.....	.....	19,345,484	44,859,276	533,405.44	.....	.....
24 Merchantville Bor	5.86	71.97	3,538	.....	12,460,082	46,399,573	551,720.56	.....	.....
25 Mt. Ephraim Bor	4.33	78.60	36	.....	11,842,641	53,372,591	634,634.19	.....	.....
26 Oaklyn Bor.	3.28	109.11	6,214	3,472,883	.....	44,843,314	533,215.64	.....	.....
27 Pennsauken Twp.	3.43	103.77	130,549	.....	7,381,866	520,607,688	6,190,357.89	.....	.....
28 Pine Hill Bor.	4.96	79.22	45	.....	12,557,354	60,126,238	714,939.37	.....	.....
29 Pine Valley Bor.	3.21	118.04	.....	241,841	.....	1,489,796	17,714.63	.....	.....
30 Runnemede	3.34	105.72	.....	3,128,877	.....	88,736,217	1,055,130.29	.....	.....
31 Somerdale Bor.	5.06	73.22	.....	.....	14,834,562	53,708,659	638,630.26	.....	.....
32 Stratford Bor.	7.69	47.15	660	.....	49,069,252	92,433,338	1,099,091.42	.....	.....
33 Tavistock Bor.	1.88	102.09	.....	.....	65,227	971,604	11,552.99	.....	.....
34 Voorhees Twp.	3.15	95.82	.....	.....	10,917,267	209,498,727	2,491,073.66	.....	.....
35 Waterford Twp.	4.76	67.23	360	.....	19,858,308	60,079,919	714,386.61	.....	.....
36 Winslow Twp.	2.56	125.16	6,869	36,810,668	.....	180,182,462	2,142,484.54	.....	.....
37 Woodlynne Bor.	5.71	87.36	.....	.....	2,395,479	18,173,517	216,094.72	.....	.....
Totals . . . . .	.....	.....	\$2,859,908	\$148,952,331	\$941,461,059	\$4,919,446,799	\$58,495,364.16	.....	.....

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

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II--Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Audubon Bor.	\$ 2,872.45		\$ 1,285,530.18		\$ 2,088,800.75			\$ 780,114.76	\$ 4,154,445.69
2 Audubon Park Bor.			18,528.46	\$ 419.62	47,814.00			91,000.00	157,762.08
3 Barrington Bor.			1,108,964.61	25,114.96	863,145.75			1,407,762.18	3,404,987.50
4 Bellmawr Bor.			1,673,458.59	37,899.13	1,732,145.50	B \$ 677,591.73		993,212.00	5,114,306.95
5 Berlin Bor.	1,298.82		842,423.58	19,107.93	910,294.25	E 563,389.08		115,710.35	2,450,925.19
6 Berlin Twp.	1,554.54		534,509.06	12,140.35	483,869.50	L 331,365.17			1,361,884.08
7 Brooklawn			283,170.35	6,413.02	479,900.00			55,083.08	824,566.45
8 Camden City	65,896.82		5,526,058.35		8,147,412.00			9,751,167.17	23,424,637.52
9 Cherry Hill Twp.	550,748.99		12,829,341.27		28,938,014.25			7,097,129.89	48,864,485.41
10 Chesilhurst Bor.	1,420.18		100,491.21	2,308.01	133,589.50	L 74,359.23		109,081.54	419,829.49
11 Clementon Bor.			586,924.72	13,292.24	347,616.50	L 436,522.96		369,000.00	1,753,356.42
12 Collingswood Bor.	1,299.00		1,789,033.39		2,787,963.25			1,122,000.00	5,698,996.64
13 Gibbsboro Bor.	425.44		355,212.04	8,054.20	313,663.00	E 338,264.63		59,300.00	1,074,493.87
14 Gloucester City	391.93		1,258,301.49		1,610,470.15			781,227.74	3,649,999.38
15 Gloucester Twp.	7,445.32		3,663,722.02	83,141.61	4,897,119.19	B 1,815,819.23		2,014,800.00	12,474,602.05
16 Haddon Twp.	139,375.77		2,117,244.40	51,106.19	3,626,268.10			888,384.35	6,683,003.04
17 Haddonfield Bor.	2,486.80		2,450,847.06		4,304,104.00			913,000.00	7,667,951.06
18 Haddon Heights	1,825.77		1,152,435.41		904,016.00			1,444,275.00	3,500,726.41
19 Hi-Nella Bor.	31.54		118,304.98	2,679.99	273,182.00			175,583.98	569,750.95
20 Laurel Springs Bor.	95.72		295,429.55	6,692.83	412,083.50			170,760.00	884,965.88
21 Lawnsdale Bor.	5,609.00		357,782.95	8,229.82	647,284.00			263,659.78	1,276,956.55
22 Lindenwood Bor.	18,962.11		1,801,476.08	41,227.82	956,540.50	L 1,205,009.17		716,000.00	4,720,253.57
23 Magnolia Bor.	583.12		532,822.32	12,080.15	524,786.25	S 279,385.31		585,825.44	1,634,899.47
24 Merchantville Bor.	351.94		551,368.62	12,494.94	919,001.00			480,709.67	1,963,574.23
25 Mt. Ephraim Bor.	348.44		634,285.75	14,372.71	693,109.00			415,500.00	1,757,267.46
26 Oaklyn Bor.	1,428.97		531,786.67	12,075.86	755,883.00			245,700.00	1,545,445.53
27 Pennsauken Twp.	35,345.91		6,155,011.98		9,215,823.63			1,952,532.92	17,323,368.53
28 Pine Hill Bor.	33,833.93		681,105.44	16,191.39	504,819.75	L 509,446.00		613,106.42	2,324,669.00
29 Pine Valley Bor.			17,714.63	401.19				37,500.00	55,615.82
30 Runnemede	1,178.36		1,053,951.93		960,145.50	B 508,142.04		478,000.00	3,000,239.47
31 Somerdale Bor.	335.04		638,295.22	14,463.20	603,607.99	S 378,182.84		294,383.37	1,928,932.62
32 Stratford Bor.	9,075.54		1,090,015.88		1,179,022.15	S 584,591.46		424,300.00	3,277,929.49
33 Tavistock Bor.			11,552.99	261.64				5,227.00	17,041.63
34 Voorhees Twp.	28,733.76		2,462,339.90	56,415.91	2,105,178.00	E 1,118,126.79		484,000.00	6,226,060.60
35 Waterford Twp.	1,965.22		712,423.39		458,642.51	L 461,904.35		242,550.00	1,875,520.25
36 Winslow Twp.	38,614.69		2,103,869.85	48,521.34	2,008,381.43	L 1,327,957.88			5,488,730.50
37 Woodylynne Bor.	150.22		215,944.50	4,893.95	364,404.32			290,000.00	875,242.77
Totals	\$953,685.34		\$57,541,678.82	\$510,000.00	\$85,198,100.22	\$10,610,057.87		\$35,567,586.64	\$189,427,423.55
L--Lower Regional			\$4,378,128.00						
Less Calendar Year--Berlin Twp.			31,563.24						
			\$4,346,564.76						
B--Black Horse Regional			3,001,553.00						
E--Eastern Regional			2,019,780.50						
S--Sterling Regional			1,242,159.61						
			\$10,610,057.87						

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1976--(Concluded)

	12--APPORTIONMENT OF TAXES			13	14				15	
	Section D--Tax Levy				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
	II		III		Total Amount of Exempt Property	(a)	(b)	(c)		(d)
	Add: Deductions Allowed (C. 173, L. 1963)										Total on Which Tax Rate is Computed [Cols. I + II]
	(a)	(b)			Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)	
	Veterans	Senior Citizens (½ of amount in Col. 15)								
1	\$ 48,800.00	\$ 45,440.00	\$ 4,248,685.69	\$ 11,102,800	\$ 100,000.00	\$ 486,791.24	\$ 35,000.00	\$ 621,791.24	\$ 90,880.00	
2			157,762.08		10,100.00	19,000.00		29,100.00		
3	39,850.00	17,360.00	3,462,197.50	22,368,800	75,000.00	441,875.75	83,000.00	599,875.75	34,720.00	
4	67,200.00	20,960.00	5,202,466.95	11,992,150	24,106.00	909,482.00	55,000.00	988,588.00	41,920.00	
5	21,150.00	11,680.00	2,483,755.19	7,456,150	164,229.00	390,235.77	48,160.00	602,624.77	23,360.00	
6	16,900.00	11,945.00	1,390,729.08	3,411,950	99,700.00	503,082.00	73,000.00	675,782.00	23,890.00	
7	10,150.00	10,280.00	844,996.45	3,569,500	4,122.00	237,162.58	24,000.00	265,284.58	20,560.00	
8	161,315.00	273,120.00	23,859,072.52	117,444,168		21,293,009.40	1,400,000.00	22,693,009.40	546,240.00	
9	270,300.00	52,175.00	49,186,960.41	266,250,220	1,100,000.00	4,896,030.11	1,500,000.00	7,496,030.11	104,350.00	
10	2,150.00	2,240.00	424,219.49	944,120	31,500.00	74,379.00	70,000.00	175,879.00	4,480.00	
11	18,050.00	14,400.00	1,785,806.42	2,080,470	185,000.00	155,000.00	70,000.00	410,000.00	28,800.00	
12	52,900.00	48,080.00	5,799,976.64	15,076,250	290,000.00	543,000.00	255,000.00	1,088,000.00	96,160.00	
13	12,550.00	3,040.00	1,090,083.87	1,920,700	70,000.00	161,400.00	23,000.00	254,400.00	6,080.00	
14	46,500.00	52,400.00	3,748,899.38	7,611,700	300,000.00	1,128,263.21	190,000.00	1,618,263.21	104,800.00	
15	128,756.00	43,520.00	12,646,878.05	104,506,925	416,000.00	1,581,500.00	474,200.00	2,471,700.00	87,040.00	
16	76,100.00	55,600.00	6,814,703.04	10,646,900	230,000.00	609,724.13	230,000.00	1,069,724.13	111,200.00	
17	56,650.00	28,900.00	7,753,501.06	57,984,200	652,900.00	599,700.00	100,000.00	1,352,600.00	57,800.00	
18	43,650.00	30,080.00	3,574,456.41	15,991,480	130,000.00	404,725.00	17,000.00	551,725.00	60,160.00	
19	2,650.00	960.00	573,360.95	2,113,590	20,000.00	83,416.02	45,000.00	148,416.02	1,920.00	
20	10,600.00	6,800.00	902,365.88	1,775,050	68,000.00	82,000.00	9,600.00	159,600.00	13,600.00	
21	8,050.00	7,600.00	1,292,606.55	3,416,900	191,500.00	249,340.22	70,000.00	510,840.22	15,200.00	
22	44,150.00	17,840.00	4,782,243.57	13,630,980	360,000.00	561,000.00	240,000.00	1,161,000.00	35,680.00	
23	22,050.00	10,240.00	1,667,189.47	3,391,834	123,000.00	223,274.56	30,000.00	376,274.56	20,480.00	
24	13,600.00	12,560.00	1,989,734.23	6,010,600	92,000.00	313,523.33	26,000.00	431,523.33	25,120.00	
25	28,850.00	13,120.00	1,799,237.46	3,168,940	85,000.00	234,300.00	14,000.00	333,300.00	26,240.00	
26	21,060.00	20,480.00	1,586,985.53	1,911,050	70,000.00	224,050.00	20,000.00	314,050.00	40,960.00	
27	163,450.00	122,535.00	17,609,353.53	49,131,900	650,000.00	3,066,067.08	735,000.00	4,451,067.08	245,070.00	
28	21,850.00	16,480.00	2,362,999.00	7,471,535	33,000.00	336,114.30	412,000.00	781,114.30	32,960.00	
29			55,615.82		3,200.00	1,450.00		4,650.00		
30	48,850.00	22,880.00	3,071,969.47	13,212,350	105,000.00	341,000.00	40,000.00	486,000.00	45,760.00	
31	28,250.00	9,680.00	1,966,862.62	5,135,459	127,500.00	261,264.63	120,000.00	508,764.63	19,360.00	
32	46,050.00	9,920.00	3,333,899.49	12,495,805	28,400.00	316,887.00	75,600.00	420,887.00	19,840.00	
33			17,041.63	312,500	3,500.00	1,993.00		5,493.00		
34	27,800.00	7,840.00	6,261,700.60	4,589,500	391,500.00	507,700.00	203,600.00	1,102,800.00	15,680.00	
35	21,400.00	16,640.00	1,913,560.25	32,035,600	165,000.00	287,000.00	130,000.00	582,000.00	33,280.00	
36	40,600.00	28,880.00	5,558,210.50	129,673,800	700,000.00	2,041,726.00	420,000.00	3,161,726.00	57,760.00	
37	10,550.00	15,360.00	901,152.77	1,664,700	41,000.00	105,600.00	37,000.00	183,600.00	30,720.00	
	\$1,632,781.00	\$1,061,035.00	\$192,121,239.55	\$951,500,576	\$7,140,257.00	\$43,672,066.33	\$7,275,160.00	\$58,087,483.33	\$2,122,070.00	

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Avalon Bor. (R)	\$128,661,600	\$ 107,415,100	\$ 236,076,700	\$ 1,063,000	.....	.....	.....	.....	\$ 237,139,700
2 Cape May City (R)	40,638,990	66,745,075	107,384,065	1,374,257	.....	.....	.....	.....	108,758,322
3 Cape May Point Bor.	4,310,200	4,647,100	8,957,300	23,137	.....	.....	.....	.....	8,980,437
4 Dennis Township.	20,288,645	20,566,550	40,855,195	725,544	.....	\$1,000	.....	\$1,000	41,579,739
5 Lower Twp. (R).	86,089,090	160,918,090	247,007,180	3,001,724	.....	.....	.....	.....	250,008,904
6 Middle Twp.	36,929,650	75,475,775	112,405,425	2,515,872	.....	.....	.....	.....	114,921,297
7 North Wildwood City	63,953,342	101,573,500	165,526,842	625,439	.....	.....	.....	.....	166,152,281
8 Ocean City	118,731,446	282,097,274	400,828,720	3,361,153	.....	.....	.....	.....	404,189,873
9 Sea Isle City	61,843,000	64,415,590	126,258,590	1,012,355	.....	.....	.....	.....	127,270,945
10 Stone Harbor Bor.(R)	91,045,260	81,293,500	172,338,760	652,481	.....	.....	.....	.....	172,991,241
11 Upper Twp.	22,948,965	43,168,530	66,117,495	1,713,161	.....	.....	.....	.....	67,830,656
12 West Cape May Bor.	5,197,340	7,285,286	12,482,626	158,830	.....	.....	.....	.....	12,641,456
13 West Wildwood Bor.	4,384,000	6,455,730	10,839,730	55,238	.....	.....	.....	.....	10,894,968
14 Wildwood City	73,568,200	98,514,840	172,083,040	5,675,322	.....	.....	.....	.....	177,758,362
15 Wildwood Crest Bor.	69,364,450	107,934,350	177,298,800	766,576	.....	.....	.....	.....	178,065,376
16 Woodbine Bor.	2,658,900	10,463,300	13,122,200	582,460	.....	.....	.....	.....	13,704,660
Totals	\$830,613,078	\$1,238,969,590	\$2,069,582,668	\$23,306,549	.....	\$1,000	.....	\$1,000	\$2,092,888,217

R = Revalued District.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1976—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 – 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	
								Deduct Overpayment	Add Underpayment
1 Avalon Bor. R	\$1.316	114.66		\$ 28,776,822		\$ 208,362,878	\$ 1,016,139.40		
2 Cape May Cit; R	2.901	111.80	\$ 16,806	9,023,853		99,751,275	486,464.78		
3 Cape May Point Bor	2.584	65.71			\$ 4,684,660	13,665,097	66,641.64		
4 Dennis Twp.	2.208	115.04	37	4,931,782		36,647,994	178,724.11		
5 Lower Twp. R.	2.643	118.39	211	34,283,437		215,725,678	1,052,046.14		
6 Middle Twp.	3.315	85.01	9,448		21,794,380	136,725,125	666,778.02		
7 North Wildwood City.	2.082	105.05		3,818,144		162,334,137	791,667.47		
8 Ocean City	3.006	71.75	18,729		167,701,442	571,910,044	2,789,078.05		
9 Sea Isle City	1.666	99.71			1,051,598	128,322,543	625,800.49		
10 Stone Harbor Bor. R	1.078	118.86		26,012,729		146,978,512	716,781.51		
11 Upper Twp. . . . .	.913	73.69	3,119		24,592,743	92,426,518	450,743.57		
12 West Cape May Bor.	3.282	115.49	5,274	1,571,865		11,074,865	54,009.65		
13 West Wildwood Bor.	2.509	101.10		40,110		10,854,858	52,936.73		
14 Wildwood City.	2.788	103.12	28,786		1,843,487	179,630,635	876,018.65		
15 Wildwood Crest Bor.	2.156	105.22		4,746,789		173,318,587	845,236.19		
16 Woodbine Bor.	2.799	140.49	93	3,272,592		10,432,161	50,875.33		
Totals	.....	.....	\$82,503	\$116,478,123	\$221,668,310	\$2,198,160,907	\$10,719,941.73		

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1976—(Continue)

TAXING DISTRICT	12-APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II - Adjustments Resulting from		III Net County Taxes Apportioned		I-District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Avalon Bor. (R)		\$89.88	\$ 1,016,229.28	\$ 52,095.62	\$ 514,953.50			\$ 1,522,187.70	\$ 3,105,461.10
2 Cape May City (R)	\$ 39.93		486,424.85	24,935.64	436,770.00	\$ 768,150.38		1,405,397.56	3,121,678.43
3 Cape May Point Bor.	6.26		66,635.38	3,415.93	43,024.00			113,882.61	226,957.92
4 Dennis Twp.	3,691.07		175,033.04	8,960.63	710,890.25			894,883.92	
5 Lower Twp. (R)	157.56		1,051,888.58	53,992.84	1,727,910.26	2,348,279.75		1,251,010.74	6,433,012.17
6 Middle Twp.	3,324.72		663,453.30	34,004.85	2,978,096.00			50,700.00	3,726,254.15
7 North Wildwood City	10,029.12		781,638.35	40,037.13	1,045,648.00		\$ 6,138.00	1,538,600.44	3,412,061.92
8 Ocean City	46,096.01		2,742,982.04		3,399,758.00		164,600.00	5,739,270.84	12,046,610.88
9 Sea Isle City	891.82		624,908.67	32,032.05	502,142.00		69,945.00	867,708.00	2,096,735.72
10 Stone Harbor Bor (R)	1,694.89		715,086.62	36,652.39	370,047.50			729,801.09	1,851,587.60
11 Upper Twp.	2,172.87		448,570.70	22,988.44	109,501.25		581,060.39		581,060.39
12 West Cape May Bor.	535.49		53,474.16	2,739.61	94,788.00	182,351.87		72,112.86	405,466.50
13 West Wildwood Bor.	112.86		52,823.87	2,707.56	61,840.00			150,717.17	268,088.60
14 Wildwood City	8,614.54		867,404.11	44,437.93	1,061,517.00		117,216.25	2,832,292.06	4,922,867.35
15 Wildwood Crest Bor.	7,585.94		837,650.25	42,916.14	1,298,573.12			1,623,078.06	3,802,217.57
16 Woodbine Bor.	94.49		50,780.84	2,602.88	232,950.28			87,665.05	373,999.05
Totals	\$85,047.57	\$89.88	\$10,634,984.04	\$404,449.64	\$14,588,409.16	\$3,298,782.00	\$357,899.25	\$17,984,419.18	\$47,268,943.27

R = Revalued District

DENNIS TOWNSHIP

Light District No. 1 . . . . .	.054
Light District No. 2 . . . . .	.084
Fire District No. 1 . . . . .	.048
Fire District No. 2 . . . . .	.031
Fire District No. 3 . . . . .	.049

LOWER TOWNSHIP

Fire District No. 1 . . . . .	.044
Fire District No. 2 . . . . .	.033
Fire District No. 3 . . . . .	.072

MIDDLE TOWNSHIP

Fire District No. 1 . . . . .	.100
Fire District No. 2 . . . . .	.110
Fire District No. 3 . . . . .	.159

UPPER TOWNSHIP

Fire District No. 1 . . . . .	.101
Fire District No. 2 . . . . .	.086
Fire District No. 3 . . . . .	.079
Fire District No. 4 . . . . .	.110

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1976--(Concluded)

12—APPORTIONMENT OF TAXES				13	14				15
Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed [Cols. I + II]	Total Amount of Exempt Property		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
(a) Veterans	(b) Senior Citizens (½ of amount in Col. 15)								
1	\$ 6,750.00	\$ 7,280.00	\$ 3,119,491.10	\$ 31,919,800	\$ 750,000.00	\$ 308,657.30	\$ 50,000.00	\$ 1,108,657.30	\$ 14,560
2	12,950.00	20,640.00	3,155,268.43	39,071,800	217,504.00	600,450.01	295,000.00	1,112,954.01	41,280
3	1,550.00	3,520.00	232,027.92	456,950	16,000.00	37,264.37	8,700.00	61,964.37	7,040
4	9,900.00	13,280.00	918,063.92	9,633,120	199,554.65	217,353.87	124,000.00	540,908.52	26,560
5	53,150.00*	122,000.00	6,608,162.17	23,676,450	92,000.00	658,456.02	600,000.00	1,350,456.02	244,000
6	32,400.00	51,040.00	3,809,694.15	22,056,300	907,000.00	1,302,674.00	250,000.00	2,459,674.00	102,080
7	15,950.00	31,520.00	3,459,531.92	9,839,450	694,000.00	655,559.04	300,000.00	1,649,559.04	63,040
8	45,400.00	56,560.00	12,148,570.88	14,630,445	102,800.00	2,196,988.96	442,000.00	2,741,788.96	113,120
9	9,150.00	13,760.00	2,119,645.72	19,694,100	183,000.00	540,294.39	70,000.00	793,294.39	27,520
10	5,600.00	6,960.00	1,864,147.60	35,182,600	203,400.00	351,590.95	30,000.00	584,990.95	13,920
11	20,100.00	18,160.00	619,320.39	3,988,150	630,000.00	1,826,875.74	30,031.91	2,486,907.65	36,320
12	2,650.00	6,720.00	414,836.50	491,650	12,000.00	54,020.51	44,500.00	110,520.51	13,440
13	1,050.00	4,240.00	273,378.60	135,150	20,000.00	38,282.83	13,500.00	71,782.83	8,480
14	10,600.00	22,560.00	4,956,027.35	26,126,100	500,000.00	1,976,687.88	412,000.00	2,888,687.88	45,120
15	18,800.00	18,000.00	3,839,017.57	13,625,700	167,908.50	487,881.85	195,000.00	850,790.35	36,000
16	4,750.00	4,880.00	383,629.05	9,596,675	13,000.00	165,326.91	66,728.00	245,054.91	9,760
	\$250,750.00	\$401,120.00	\$47,920,813.27	\$260,124,440	\$4,708,167.15	\$11,418,364.63	\$2,931,459.91	\$19,057,991.69	\$802,240

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$4,788,280.33
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$.4876777535

Net County Taxes Apportioned (12 A III) \$10,634,984.04
 ‡Adjustments (Net Total 12 A IIb) ‡ + 84,957.69
 Total County Taxes Apportioned (Including Adjustments--Total 12 A I) . . \$10,719,941.73

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.
 Special Taxing District Tax Rates Per \$100.00 Assessed Value

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bridgeton City	\$ 14,175,100	\$ 86,690,850	\$100,865,950	\$ 4,199,200	.....	.....	.....	.....	\$105,065,150
2 Commercial Twp.	9,323,390	12,964,400	22,287,790	1,175,665	.....	.....	.....	.....	23,463,455
3 Deerfield Twp.	2,532,200	9,623,300	12,155,500	501,533	.....	.....	.....	.....	12,657,033
4 Downe Twp.	2,702,000	4,401,280	7,103,280	302,574	.....	.....	.....	.....	7,405,854
5 Fairfield Twp.	6,175,000	21,922,000	28,167,000	563,577	.....	.....	.....	.....	28,730,577
6 Greenwich Twp.	3,203,200	7,139,500	10,342,700	240,452	.....	.....	.....	.....	10,583,152
7 Hopewell Twp.	6,953,300	20,311,300	27,264,600	582,991	.....	.....	.....	.....	27,847,591
8 Lawrence Twp.	4,979,000	5,659,900	10,638,900	395,400	.....	.....	.....	.....	11,034,300
9 Maurice River Twp.	8,620,600	9,511,827	18,132,427	511,243	.....	.....	.....	.....	18,643,670
10 Millville City	14,791,800	94,646,875	109,438,675	2,745,058	.....	.....	.....	.....	112,183,733
11 Shiloh Bor.	491,300	2,789,700	3,281,000	75,511	.....	.....	.....	.....	3,356,511
12 Stow Creek Twp.	2,800,000	7,041,100	9,841,100	288,054	.....	.....	.....	.....	10,129,154
13 Upper Deerfield Twp.	15,099,400	52,552,900	67,652,300	1,001,850	.....	.....	.....	.....	68,654,150
14 Vineland City	123,008,000	375,473,200	498,481,200	14,203,535	.....	\$2,300	\$997,600	\$999,900	511,684,835
Totals	\$214,854,290	\$710,798,132	\$925,652,422	\$26,786,643	.....	\$2,300	\$997,600	\$999,900	\$951,439,165

Total Amount of Miscellaneous Revenues (including Surplus Revenues
Appropriated) for the support of the County Budget \$6,559,990.98

Rate per \$100 to be applied to Col. 11 for apportionment of County
Taxes \$1,123,959,868

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1976--(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table-- Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 – 10(a) + 10(b))	12– APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II–Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	
								Deduct Overpayment	Add Underpayment
1 Bridgeton City.	\$4.63	100.45	\$ 44,106	.....	\$ 10,441,078	\$ 115,550,334	\$ 1,298,739.38	.....	\$ 1,410.62
2 Commercial Twp.	4.60	89.12	117	.....	3,643,246	27,106,818	304,669.76	.....	317.02
3 Deerfield Twp.	6.08	63.52	.....	.....	7,449,779	20,106,812	225,992.50	.....	253.85
4 Downe Twp.	7.20	49.95	417.	.....	8,078,930	15,485,201	174,047.45	.....	174.72
5 Fairfield Twp.	3.43	90.97	1,312	.....	3,160,184	31,892,073	358,454.10	.....	364.68
6 Greenwich Twp.	3.93	90.09	.....	.....	1,458,901	12,042,053	135,347.84	\$13,040.84	.....
7 Hopewell Twp.	4.89	73.57	.....	.....	10,461,066	38,308,657	430,573.93	.....	441.85
8 Lawrence Twp.	6.27	55.29	3,164	.....	9,174,354	20,211,818	227,172.72	.....	206.07
9 Maurice River Twp	6.25	64.66	8,680	.....	11,251,161	29,903,511	336,103.46	.....	358.48
10 Millville City	6.43	59.02	83,015	.....	85,235,515	197,502,263	2,219,846.18	.....	2,383.53
11 Shiloh Bor.	4.26	94.76	.....	.....	267,503	3,624,014	40,732.46	.....	51.34
12 Stow Creek Twp	3.18	107.46	.....	\$ 248,222	.....	9,880,932	111,057.71	.....	118.21
13 Upper Deerfield Twp.	3.53	86.11	3,584	.....	13,579,687	82,237,421	924,315.61	.....	887.50
14 Vineland City	3.27	107.24	84,255	16,010,873	.....	495,758,217	5,572,123.40	.....	6,072.97
Totals	.....	.....	\$228,650	\$16,259,095	\$164,201,404	\$1,099,610,124	\$12,359,176.50	\$13,040.84	\$13,040.84

District	Valuation	Appropriation	Rate
Commercial Fire No. 1	\$ 7,050,924.00	\$25,360.00	.36
Commercial Fire No. 2	4,055,530.39	15,818.75	.39
Commercial Fire No. 3	\$12,357,001.00	14,000.00	.12
Commercial Light No. 1	7,050,924.00	10,000.00	.15

Commercial Light No. 2	\$ 4,055,530.39	\$ 6,000.00	\$.15
Commercial Light No. 3	12,357,001.00	6,500.00	.06
Downe Fire No. 1	2,253,880.00	7,000.00	.31
Downe Fire No. 2	3,192,700.00	14,758.50	.47
Downe Fire No. 3	1,656,700.00	8,232.00	.50
Maurice River Fire No. 1	3,524,675.00	3,000.00	.09
Vineland Garbage & Trash No. 1	183,276,800.00	195,000.00	.11

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II --Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cla, b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Bridgeton City.	\$ 2,969.43	.....	\$ 1,297,180.57	.....	\$ 1,797,835.10	.....	.....	\$1,666,564.23	\$ 4,761,579.90
2 Commercial Twp.	8,940.32	.....	296,046.46	.....	749,052.00	.....	.....	.....	1,045,098.46
3 Deerfield Twp.	1,060.40	.....	225,185.95	.....	474,452.00	\$ 37,859.33	.....	19,000.00	756,497.28
4 Downe Twp.	137.94	.....	174,084.23	.....	342,704.00	.....	.....	.....	516,788.23
5 Fairfield Twp.	1,367.33	.....	357,451.45	.....	502,538.00	86,723.64	.....	14,365.26	961,078.35
6 Greenwich Twp.	38.10	.....	122,268.90	.....	263,577.20	16,270.20	.....	6,890.80	409,007.10
7 Hopewell Twp.	115.62	.....	430,900.16	.....	838,932.00	69,374.24	.....	.....	1,339,206.40
8 Lawrence Twp.	201.54	.....	227,177.25	.....	289,986.00	.....	.....	162,000.00	679,163.25
9 Maurice River Twp.	221.58	.....	336,240.36	.....	621,936.00	.....	.....	182,507.20	1,140,683.56
10 Millville City	13,663.65	.....	2,208,566.06	.....	2,576,568.00	.....	\$467,556.50	1,810,627.39	7,063,317.95
11 Shiloh Bor. . . . .	.....	.....	40,783.80	.....	90,276.00	7,921.58	.....	.....	138,981.38
12 Stow Creek Twp.	44.52	.....	111,131.40	.....	185,968.00	18,835.74	.....	.....	315,935.14
13 Upper Deerfield Twp.	1,508.52	.....	923,694.59	.....	1,343,345.32	112,265.27	.....	6,865.42	2,386,170.60
14 Vineland City	192,360.45	.....	5,385,835.92	.....	7,229,165.00	.....	658,452.90	3,205,442.37	16,478,896.19
Totals	\$222,629.40	.....	\$12,136,547.10	.....	\$17,306,334.62	\$349,250.00	\$1,126,009.40	\$7,074,262.67	\$37,992,403.79
Net County Taxes Apportioned (12 A III)			\$12,136,547.10	Total County Taxes Apportioned (Including Adjustments --					
**Adjustments (Net Total 12 A iib) ±			222,629.40	Total 12 A I)					\$12,359,176.50
**Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.									

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1976--(Concluded)

	12--APPORTIONMENT OF TAXES			13	14				15	
	Section D--Tax Levy				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
	II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed [Cols. I + II]		Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens		(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	(a) Veterans	(b) Senior Citizens (½ of amount in *Col. 15)								
1	\$ 46,350.00	\$ 49,360.00	\$ 4,857,289.90	\$ 40,829,700	\$ 248,443.41	\$ 1,989,917.01	\$ 250,000.00	\$ 2,488,360.42	\$ 98,720.00	
2	11,400.00	20,960.00	1,077,458.46	4,893,500	222,682.09	175,637.07	80,000.00	478,319.16	41,920.00	
3	4,850.00	7,760.00	769,107.28	4,067,400	153,000.00	151,000.00	70,000.00	374,000.00	15,520.00	
4	6,200.00	10,080.00	533,068.23	2,101,637	100,000.00	104,700.00	45,570.77	250,270.77	20,160.00	
5	11,500.00	12,720.00	985,298.35	1,816,200	88,785.75	275,967.90	210,000.00	574,753.65	25,440.00	
6	2,550.00	3,520.00	415,077.10	1,098,900	32,125.42	46,108.54	40,000.00	118,233.96	7,040.00	
7	11,250.00	9,680.00	1,360,136.40	5,989,100	102,000.00	111,000.00	90,000.00	303,000.00	19,360.00	
8	5,000.00	6,640.00	690,803.25	1,289,975	65,000.00	105,000.00	70,000.00	240,000.00	13,280.00	
9	9,450.00	14,160.00	1,164,293.56	20,124,214	100,000.00	257,089.00	130,000.00	487,089.00	28,320.00	
10	78,750.00	67,920.00	7,209,987.95	35,535,500	357,617.65	2,144,568.00	300,000.00	2,802,185.65	135,840.00	
11	1,500.00	2,320.00	142,801.38	294,700	16,104.19	13,007.28	9,000.00	38,111.47	4,640.00	
12	2,400.00	3,440.00	321,775.14	857,900	89,000.00	46,162.00	10,458.00	145,620.00	6,880.00	
13	18,550.00	15,760.00	2,420,480.60	5,015,700	.....	639,968.70	350,000.00	989,968.70	31,520.00
14	122,750.00	119,200.00	16,720,846.19	116,251,200	1,300,000.00	4,876,719.26	825,000.00	7,001,719.26	238,400.00	
	\$332,500.00	\$343,520.00	\$38,668,423.79	\$240,165,626	\$2,874,758.51	\$10,936,844.76	\$2,480,028.77	\$16,291,632.04	\$687,040.00	

CUMBERLAND COUNTY

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICTS†	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 – 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Belleville Town	\$ 73,179,800	\$ 162,571,100	\$ 235,750,900	\$ 3,685,400	.....	.....	.....	.....	\$ 239,436,300
2 Bloomfield Town	150,373,600	282,457,300	432,830,900	6,015,600	.....	.....	.....	.....	438,846,500
3 Caldwell Bor (R)	37,984,600	68,263,200	106,247,800	3,451,800	.....	.....	.....	.....	109,699,600
4 Cedar Grove Twp. (R)	85,560,300	140,997,700	226,558,000	1,308,400	.....	.....	.....	.....	227,866,400
5 East Orange City	109,409,400	326,025,300	435,434,700	19,732,400	.....	.....	.....	.....	455,167,100
6 Essex V'ells Bor. (R)	24,649,700	40,342,400	64,992,100	258,100	.....	.....	.....	.....	65,250,200
7 Fairfield Bor.	117,315,800	186,941,800	304,257,600	5,907,600	.....	.....	.....	.....	310,165,200
8 Glen Ridge Bor.	29,260,500	50,100,100	79,360,600	706,800	.....	.....	.....	.....	80,067,400
9 Irvington Town	83,945,400	230,283,200	314,228,600	12,713,400	.....	.....	.....	.....	326,942,000
10 Livingston Twp. (R)	281,009,300	414,207,800	695,217,100	7,118,400	.....	.....	.....	.....	702,335,500
11 Maplewood Twp.	63,610,900	143,872,100	207,483,000	1,467,100	.....	.....	.....	.....	208,950,100
12 Millburn Twp.	145,843,300	248,037,100	393,880,400	5,418,800	.....	.....	.....	.....	399,299,200
13 Montclair Town	115,573,200	345,404,200	460,977,400	9,275,900	.....	.....	.....	.....	470,253,300
14 Newark City	274,190,400	807,403,800	1,081,594,200	110,019,300	.....	.....	\$344,900 ..	\$344,900	1,191,268,600
15 North Caldwell Bor.	29,471,500	57,176,400	86,647,900	354,700	.....	.....	.....	.....	87,002,600
16 Nutley Town	89,275,500	181,150,400	270,425,900	5,111,400	.....	.....	.....	.....	275,537,300
17 Orange City	28,719,800	103,122,300	131,842,100	2,577,800	.....	.....	.....	.....	134,419,900
18 Roseland Bor.	43,013,300	76,476,100	119,489,400	768,000	.....	.....	.....	.....	120,257,400
19 South Orange Vil.	83,247,800	160,749,300	243,997,100	6,911,600	.....	.....	.....	.....	250,908,700
20 Verona Bor.	47,331,200	113,762,500	161,093,700	1,215,600	.....	\$2,000	.....	\$ 2,000	162,307,300
21 West Caldwell Bor.	93,756,000	173,480,100	267,236,100	1,517,400	.....	.....	.....	.....	268,753,500
22 West Orange Town	140,841,200	279,952,400	420,793,600	6,462,600	.....	.....	.....	.....	427,256,200
Totals	\$2,147,562,500	\$4,592,776,600	\$6,740,339,100	\$211,998,100	.....	\$2,000	\$344,900	\$346,900	\$6,951,990,300

R = Revaluation & Reflected

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1976--(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 – 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	
								Deduct Overpayment	Add Underpayment
1 Belleville Town	\$7.02	63.89	\$ 62,329	.....	\$ 150,594,970	\$ 390,093,599	\$ 5,447,932.97	.....	.....
2 Bloomfield Town	6.10	77.43	259,188	.....	144,136,823	583,242,511	8,145,394.13	.....	.....
3 Caldwell Bor(R)	4.63	104.52	1,700	\$ 2,547,455	.....	107,153,845	1,496,479.21	.....	.....
4 Cedar Grove Twp. (R)	3.00	118.88	1,343	32,077,945	.....	195,789,798	2,734,343.00	.....	.....
5 East Orange City	8.61	102.95	431,977	.....	673,788	456,272,865	6,372,173.23	.....	.....
6 Essex Fells Bor. (R)	3.66	99.13	6,729	.....	689,781	65,946,710	920,992.43	.....	.....
7 Fairfield Bor	2.73	129.14	.....	57,900,515	.....	252,264,685	3,523,054.72	.....	.....
8 Glen Ridge Bor.	8.40	73.51	30,197	.....	29,124,156	109,221,753	1,525,359.01	.....	.....
9 Irvington Town	6.99	75.97	116,944	.....	110,282,647	437,341,591	6,107,784.60	.....	.....
10 Livingston Twp. (R)	3.39	112.05	.....	67,675,730	.....	634,659,770	8,863,472.51	.....	.....
11 Maplewood Twp.	7.31	65.38	32,715	.....	114,601,156	323,583,971	4,519,078.98	.....	.....
12 Millburn, Twp.	4.83	72.59	31,589	.....	157,574,356	556,905,145	7,777,574.18	.....	.....
13 Montclair Town	5.55	93.31	472,123	.....	38,900,401	509,625,824	7,117,285.03	.....	.....
14 Newark City	10.00	71.85	21,052,467	.....	* 25,885,270	1,920,527,992	26,821,531.61	.....	.....
15 North Caldwell Bor.	5.94	82.53	.....	.....	682,321,655	105,785,125	1,477,364.07	.....	.....
16 Nutley Town	6.33	59.41	13,289	.....	196,443,714	471,994,303	6,591,734.23	.....	.....
17 Orange City	10.09	75.06	227,270	.....	52,725,017	187,372,187	2,616,785.10	.....	.....
18 Roseland Bor.	3.74	105.17	1,825	3,114,191	.....	117,145,034	1,636,013.23	.....	.....
19 South Orange Vil	5.26	99.87	226,483	.....	2,536,914	253,672,097	3,542,710.22	.....	.....
20 Verona Bor.	5.74	72.36	720	.....	64,905,509	227,213,529	3,173,197.61	.....	.....
21 West Caldwell Bor	3.71	115.57	.....	32,877,630	.....	235,875,870	3,294,173.32	.....	.....
22 West Orange Town	6.66	73.70	.....	.....	161,284,154	588,540,354	8,219,382.25	.....	.....
Totals			\$22,968,888	\$196,193,466	\$1,951,462,836	\$8,730,228,558	\$121,923,815.64		

*Fox Lance.

*Cedar Grove: ½ rebate pursuant to sec. 54:4-5 of revised statutes

*- 97,894,899 - 1,367,171.50

\$8,632,333,659 \$120,556,644.14

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1976—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II - Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + CII]
	(b)				(a)	(b)	(c)		
	Appeals and Corrected Errors (R.S. 54:4–49; R.S. 54:4–53)				As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Belleville Town	\$ 43,931.30	.....	\$ 5,404,001.67	.....	\$ 6,753,182.50	\$.....	\$.....	\$ 4,456,455.33	\$ 16,613,639.50
2 Bloomfield Town	194,223.24	.....	\$7,951,170.89	.....	10,911,113.39	.....	493,915.00	7,138,984.97	26,495,184.25
3 Caldwell Bor (R)	12,840.83	.....	1,483,638.38	.....	.....	2,364,775.85 C	.....	1,188,709.95	5,037,124.18
4 Cedar Grove Twp. (R)	2,747.40	.....	1,364,424.10	.....	4,191,425.50	.....	.....	1,199,188.00	6,755,037.60
5 East Orange City	150,143.36	.....	6,222,029.87	N	10,340,083.00	.....	2,618,136.00	19,832,606.44	39,012,855.31
6 Essex Fells Bor. (R) . . . . .	.....	.....	920,992.43	.....	546,703.00	590,321.39 R	.....	319,600.17	2,377,616.99
7 Fairfield Bor.	76,435.10	.....	3,446,619.62	.....	1,610,275.42	2,466,783.89 R	.....	897,778.53	8,421,457.46
8 Glen Ridge Bor.	7,019.04	.....	1,518,339.97	.....	3,780,724.00	.....	.....	1,380,162.16	6,679,226.13
9 Irvington Town	78,993.85	.....	6,028,790.75	.....	8,772,125.50	.....	240,382.75	7,600,902.13	22,642,201.13
10 Livingston Twp. (R)	8,062.63	.....	8,855,409.88	O	13,054,773.00	.....	.....	1,727,998.59	23,638,181.47
11 Maplewood Twp.	28,926.22	.....	4,490,152.76	.....	.....	6,869,076.73 J	.....	3,749,802.10	15,109,031.59
12 Milburn Twp.	9,280.16	.....	7,768,294.02	.....	8,272,103.25	.....	.....	3,140,857.26	19,181,254.53
13 Montclair Town	20,551.89	.....	7,096,733.14	.....	12,022,810.00	.....	628,199.20	6,160,184.73	25,907,927.07
14 Newark City	924,916.63	.....	25,896,614.98	.....	22,628,445.50	.....	5,268,590.25	64,788,561.56	118,582,212.29
15 North Caldwell Bor. . . . .	.....	\$8,816.41	1,486,180.48	N	1,363,346.50	1,462,279.28 R	.....	827,415.51	5,139,221.77
16 Nutley Town	6,369.94	.....	6,585,364.29	.....	7,272,756.50	.....	.....	3,388,249.06	17,246,369.85
17 Orange City	26,347.10	.....	2,590,438.00	.....	4,405,210.49	.....	271,551.75	6,213,798.21	13,480,998.45
18 Roseland Bor.	90,703.36	.....	1,545,309.87	.....	1,001,985.00	1,120,897.50 R	.....	800,566.86	4,468,759.23
19 South Orange Vil.	7,575.85	.....	3,535,134.37	.....	.....	5,411,934.59 J	.....	4,165,198.28	13,112,267.24
20 Verona Bor.	3,778.75	.....	3,169,418.86	E	4,438,647.00	.....	.....	1,617,875.98	9,225,941.84
21 West Caldwell Bor.	39,807.26	.....	3,254,366.06	.....	.....	5,138,587.15 C	.....	1,488,026.04	9,880,979.25
22 West Orange Town	139,123.28	.....	8,080,258.97	.....	12,859,342.50	.....	.....	7,273,115.70	28,212,717.17
Totals	\$1,871,777.19	\$8,816.41	\$118,693,683.36	.....	\$134,225,052.05	\$25,424,656.38	\$9,520,774.95	\$149,356,037.56	\$437,220,204.30

R = Regional: Fairfield, Essex Fells, North Caldwell, Roseland

J = Joint: Maplewood, South Orange

C = Consolidated: Caldwell, West Caldwell

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1976--(Concluded)

12--APPORTIONMENT OF TAXES				13	14				15
Section D--Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed [Cols. I + II]	Total Amount of Exempt Property		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
(a) Veterans	(b) Senior Citizens (½ of amount in Col. 15)								
1	\$ 102,450.	\$ 84,320.	\$ 16,800,409.50	\$ 47,842,500	\$ 1,200,000.00	\$ 2,564,198.67	\$ 365,000.00	\$ 4,129,198.67	\$ 168,640.00
2	157,000.	115,840.	26,768,024.25	68,066,100	900,000.00	3,295,638.47	385,000.00	4,580,638.47	231,680.00
3	22,100.	11,440.	5,070,664.18	49,345,400.	118,640.00	545,083.58	150,000.00	813,723.58	22,800.00
4	56,750.	14,800.	6,826,587.60	72,162,500	525,000.00	821,863.60	90,000.00	1,436,863.60	29,600.00
5	76,050.	69,600.	39,158,505.31	145,514,800	.....	9,816,652.30	2,000,000.00	11,816,652.30	139,200.00
6	9,100.	1,040.	2,387,756.99	9,486,200	265,500.00	177,687.11	26,902.69	470,089.80	2,080.00
7	30,800.	8,240.	8,460,497.46	9,490,700	732,074.00	1,048,198.57	260,000.00	2,040,272.57	16,480.00
8	32,850.	8,000.	6,720,076.13	32,329,300	149,044.20	445,524.73	100,000.00	694,568.93	16,000.00
9	88,250.	117,040.	22,847,491.13	45,668,500	400,000.00	5,910,110.11	500,000.00	6,810,110.11	234,080.00
10	142,400.	27,440.	23,808,021.47	118,302,000	1,310,000.00	1,869,760.75	405,000.00	3,584,760.75	54,880.00
11	93,300	52,800.	15,255,131.59	31,434,400	488,583.00	1,295,501.76	294,384.00	2,078,468.76	105,600.00
12	78,250.	16,320.	19,275,824.53	44,444,500	1,940,266.52	2,716,981.22	265,000.00	4,922,247.74	32,640.00
13	102,300.	54,320.	26,064,547.07	85,822,900	1,487,181.65	3,836,517.85	460,000.00	5,783,699.50	108,640.00
14	217,500.	322,720.	119,122,432.29	1,055,404,700	.....	120,018,178.27	7,725,000.00	127,743,178.27	645,440.00
15	22,400.	2,720.	5,164,341.77	26,666,200	205,000.00	337,363.40	85,000.00	627,363.40	5,440.00
16	118,850.	68,480.	17,433,699.85	22,615,800	1,300,000.00	1,674,663.14	235,000.00	3,209,663.14	136,960.00
17	31,150.	38,640.	13,550,788.45	44,772,000	288,897.00	3,897,112.44	850,000.00	5,036,009.44	77,280.00
18	19,650.	5,680.	4,494,089.23	15,673,200	210,101.43	431,809.32	65,000.00	706,910.75	11,360.00
19	52,900.	16,080.	13,181,247.24	60,762,900	695,000.00	1,002,231.40	220,000.00	1,917,231.40	32,160.00
20	62,000.	24,000.	9,311,941.84	26,113,600	300,000.00	649,794.44	129,000.00	1,078,794.44	48,000.00
21	49,950.	14,720.	9,945,649.25	25,349,100	707,000.00	761,947.40	280,000.00	1,748,947.40	29,440.00
22	151,550.	61,120.	28,425,387.17	61,508,400	470,000.00	2,491,341.10	600,000.00	3,561,341.10	122,240.00
	\$1,717,550.	\$1,135,360.	\$440,073,114.30	\$2,098,775,700	\$13,692,287.80	\$165,608,159.63	\$15,490,286.69	\$194,790,734.12	\$2,270,720.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues
Appropriated) for the support of the County Budget. \$ 51,646,882.25
Rate per \$100 to be applied to Col. 11 for apportionment of County
Taxes \$ 1.396570721

Net County Taxes Apportioned (12 A III) \$118,693,683.36
± Adjustments (Net Total 12 A 11b) ± \$ 1,862,960.78
Total County Taxes Apportioned (Including Adjustments--Total 12 A I) . . . \$120,556,644.14
± Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICTS†	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Clayton Bor.	\$ 18,034,900	\$ 38,988,200	\$ 57,023,100	\$ 836,860	.....	.....	.....	.....	\$ 57,859,960
2 Deptford Twp.	76,542,000	138,572,300	215,114,300	1,889,193	.....	.....	.....	.....	217,003,493
3 East Greenwich Twp.	10,064,400	23,986,200	34,050,600	804,601	.....	.....	.....	.....	34,855,201
4 Elk Twp.	4,663,625	11,033,000	15,696,625	478,269	.....	.....	.....	.....	16,174,894
5 Franklin Twp.	51,912,300	66,649,500	118,561,800	2,562,077	.....	.....	.....	.....	121,123,877
6 Glassboro Bor.	17,565,300	62,047,400	79,612,700	2,957,898	.....	.....	.....	.....	82,570,598
7 Greenwich Twp.	7,602,600	91,557,500	99,160,100	372,190	.....	.....	.....	.....	99,532,290
8 Harrison Twp.	12,822,850	22,422,250	35,245,100	717,087	.....	.....	.....	.....	35,962,187
9 Logan Twp.	6,713,095	11,169,700	17,882,795	232,153	.....	.....	.....	.....	18,114,948
10 Mantua Twp.	34,530,700	73,777,400	108,308,100	1,922,425	.....	.....	.....	.....	110,230,525
11 Monroe Twp.	69,618,000	113,698,800	183,316,800	6,357,010	.....	.....	.....	.....	189,673,810
12 National Park Bor.	1,019,150	9,236,650	10,255,800	61,512	.....	.....	.....	.....	10,317,312
13 Newfield Bor.	1,387,200	8,260,500	9,647,700	182,290	.....	.....	.....	.....	9,829,990
14 Paulsboro Bor.	4,570,700	30,834,000	35,404,700	881,937	.....	.....	.....	.....	36,286,637
15 Pitman Bor.	13,404,900	56,341,700	69,746,600	687,016	.....	.....	.....	.....	70,433,616
16 South Harrison Twp.	4,795,800	8,228,500	13,024,300	215,322	.....	.....	.....	.....	13,239,622
17 Swedesboro Bor.	1,225,500	8,231,200	9,456,700	521,332	.....	.....	.....	.....	9,978,032
18 Washington Twp.	32,366,350	107,555,050	139,921,400	1,307,613	.....	.....	.....	.....	141,229,013
19 Wrenonah Bor.	4,858,500	17,200,550	22,059,050	236,082	.....	.....	.....	.....	22,295,132
20 West Deptford Twp.	67,439,350	171,367,300	238,806,650	1,096,257	.....	.....	\$8,516,900	\$8,516,900	231,386,007
21 Westville Bor.	13,183,800	43,097,200	56,281,000	471,464	.....	.....	.....	.....	56,752,464
22 Woodbury City	26,523,100	57,436,000	83,959,100	4,285,909	.....	.....	.....	.....	88,245,009
23 Woodbury Heights Bor.	4,015,725	19,199,550	23,215,275	315,615	.....	.....	.....	.....	23,530,890
24 Woolwich Twp.	11,850,500	15,120,400	26,970,900	686,377	.....	.....	.....	.....	27,657,277
Totals	\$496,710,345	\$1,206,010,850	\$1,702,721,195	\$30,078,489	.....	.....	\$8,516,900	\$8,516,900	\$1,724,282,784

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1976--(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 – 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	
								Deduct Overpayment	Add Underpayment
1 Clayton Bor.	\$2.69	115.18	\$ 1,600	\$ 6,521,386		\$ 51,340,174	\$ 314,097.43		
2 Deptford Twp.	3.70	86.24	165		\$ 38,369,071	255,372,729	1,562,361.60		
3 East Greenwich Twp.	2.45	83.08	206		7,556,086	42,411,493	259,472.06		
4 Elk Twp.	4.84	55.11	119		13,267,954	29,442,967	180,131.06		
5 Franklin Twp.	2.41	111.39		10,711,102		110,412,775	675,501.57		
6 Glassboro Bor.	5.63	69.21	28,104		40,328,737	122,927,439	752,065.86		
7 Greenwich Twp.	3.35	57.23	30,018		89,895,781	189,458,089	1,159,098.10		
8 Harrison Twp.	2.98	89.44			4,961,496	40,923,683	250,369.69		
9 Logan Twp.	5.06	47.16	55		22,267,665	40,382,668	247,059.73		
10 Mantua Twp.	2.69	119.99	441	16,781,491		93,449,475	571,720.63		
11 Monroe Twp.	2.31	104.04		3,710,884		185,962,926	1,137,714.81		
12 National Park Bor.	7.85	47.20			11,617,961	21,935,273	134,199.25		
13 Newfield Bor.	5.38	63.66	437		5,898,736	15,729,163	96,230.48		
14 Paulsboro Bor.	5.42	56.92	1,008		29,651,459	65,939,104	403,413.18		
15 Pitman Bor.	4.89	75.32	362		25,524,602	95,958,580	587,071.30		
16 South Harrison Twp.	3.45	85.87	12		2,598,750	15,838,384	96,898.69		
17 Swedesboro Bor.	6.16	63.16	7,047		7,740,497	17,725,576	108,444.47		
18 Washington Twp.	5.53	55.85			112,434,070	253,663,083	1,551,902.05		
19 Wenonah Bor.	4.14	79.96	50		5,622,928	27,918,110	170,820.04		
20 West Deptford Twp.	3.74	69.14	9,658		117,737,951	349,133,616	2,135,987.50		
21 Westville Bor.	2.42	119.96	20,414	8,174,310		48,598,568	297,324.37		
22 Woodbury City	4.94	77.45	38,081		27,500,275	115,783,365	708,358.66		
23 Woodbury Hts. Bor.	5.56	49.11	155		28,223,354	48,754,399	298,277.74		
24 Woolwich Twp.	2.01	134.27	445	5,046,743		22,610,979	138,333.19		
Totals . . . . .	.....	.....	\$138,377	\$50,945,916	\$588,197,373	\$2,261,672,618	\$13,836,935.56		

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1976—(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II--Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cl. b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4--49; R.S. 54:4--53)				(a)	(b)	(c)		
	Deduct Overpayment	Add Underpayment			As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget		
1 Clayton Bor. . . . .	.....	.....	\$ 314,097.43	.....	\$ 930,177.30	.....	.....	\$ 277,825.11	\$ 1,522,099.84
2 Deptford Twp.	17,572.22	.....	1,544,789.38	.....	5,141,315.25	.....	.....	1,194,997.22	7,881,101.85
3 East Greenwich Twp.	1,097.20	.....	258,374.86	.....	236,395.95	\$(K) 335,058.53	.....	829,829.34	829,829.34
4 Elk Twp.	446.76	.....	179,684.30	.....	300,759.00	\$(S) 283,320.21	.....	763,763.51	763,763.51
5 Franklin Twp.	1,123.62	.....	674,377.95	.....	1,000,650.50	\$(S) 940,916.28	.....	228,599.71	2,844,544.44
6 Glassboro Bor.	210.74	.....	751,855.12	.....	3,123,676.00	.....	.....	710,100.00	4,585,631.12
7 Greenwich Twp.	205.72	.....	1,158,892.38	.....	1,770,721.99	.....	.....	351,658.01	3,281,272.38
8 Harrison Twp.	3,947.20	.....	246,422.49	.....	387,798.50	(C) 417,742.67	.....	1,051,963.66	1,051,963.66
9 Logan Twp.	405.88	.....	246,653.90	.....	571,450.50	.....	.....	88,466.88	906,571.28
10 Mantua Twp. . . . .	.....	\$89.28	571,809.96	.....	769,989.00	(C) 1,281,128.33	.....	280,000.00	2,902,927.29
11 Monroe Twp.	18,391.72	.....	1,119,323.09	.....	3,019,994.50	.....	.....	131,500.00	4,270,817.59
12 National Park Bor.	66.00	.....	134,133.25	.....	279,283.42	(G) 369,031.30	.....	782,447.97	782,447.97
13 Newfield Bor.	38.64	.....	96,191.84	.....	292,917.00	.....	.....	130,022.13	519,130.97
14 Paulsboro Bor.	134.42	.....	403,278.76	.....	903,473.94	.....	.....	605,986.83	1,912,739.53
15 Pitman Bor.	323.39	.....	586,747.91	.....	2,144,586.98	.....	.....	645,419.04	3,376,753.93
16 South Harrison Twp.	991.90	.....	95,906.79	.....	205,159.00	(K) 149,321.73	.....	.....	450,387.52
17 Swedesboro Bor.	234.32	.....	108,210.15	.....	* 183,321.01	(K) 212,341.69	.....	98,681.82	602,554.67
18 Washington Twp.	16,583.30	.....	1,535,318.75	.....	5,458,576.00	.....	.....	724,208.10	7,718,102.85
19 Wenonah Bor. . . . .	.....	.....	170,802.04	.....	258,035.67	(G) 322,932.58	.....	153,929.38	905,699.67
20 West Deptford Twp.	10,477.73	.....	2,125,509.77	.....	5,629,689.77	.....	.....	785,088.84	8,540,288.38
21 Westville Bor.	107.67	.....	297,216.70	.....	345,504.50	(G) 384,143.70	.....	302,070.75	1,328,935.65
22 Woodbury City	10,580.40	.....	697,778.26	.....	2,676,726.75	.....	\$32,565.50	873,859.12	4,280,929.63
23 Woodbury Hts. Bor. . . . .	.....	.....	298,277.74	.....	424,723.50	(G) 394,622.86	.....	169,922.73	1,287,546.83
24 Woolwich Twp. . . . .	.....	.....	138,333.19	.....	* 244,927.97	(K) 133,807.06	.....	33,000.00	550,068.22
Totals	\$82,938.83	\$89.28	\$13,753,986.01	.....	\$36,299,854.00	\$5,224,366.94	\$32,565.50	\$7,785,335.67	\$63,096,108.12

County Percentage Level of Taxable Value of Real Property — 100%

*Consolidated Schools.

Total Amount of Miscellaneous Revenues (including Surplus Revenues
Appropriated) for the support of the County Budget \$ 6,643,821.96Rate per \$100 to be applied to Col. 11 for Apportionment of County
Taxes \$ 0.611796573Net County Taxes Apportioned (12AIII) \$13,753,986.01
Adjustments (Net Total 12AIIb) + 82,849.55

Total County Taxes Apportioned (Including Adjustments—Total 12AI) . . . \$13,836,835.56

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

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1976—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14				15
	Section D—Tax Levy				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed [Cols. I + II]		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 15)							
1	\$ 17,550.00	\$ 14,000.00	\$ 1,553,649.84	\$ 13,171,200	\$ 200,000.00	\$ 290,830.49	\$ 126,500.00	\$ 617,330.49	\$ 28,000.00
2	99,050.00	37,360.00	8,017,511.85	39,367,000	834,250.64	1,214,639.37	515,000.00	2,563,890.01	74,720.00
3	11,550.00	9,120.00	850,499.34	3,502,290	343,200.20	557,116.97	70,000.00	970,317.17	18,240.00
4	9,050.00	9,920.00	782,733.51	1,081,475	105,655.55	129,013.28	64,000.00	298,668.83	19,840.00
5	31,800.00	33,920.00	2,910,264.44	10,985,100	76,223.35	768,192.93	190,000.00	1,034,416.28	67,840.00
6	39,500.00	21,560.00	4,646,691.12	43,897,615	353,272.46	1,296,786.54	210,000.00	1,860,059.00	43,120.00
7	29,000.00	16,880.00	3,327,152.38	5,946,600	350,000.00	706,582.49	32,500.00	1,089,082.49	33,760.00
8	10,000.00	6,960.00	1,068,923.66	6,922,400	117,631.42	248,010.10	99,950.00	465,591.52	13,920.00
9	4,150.00	5,680.00	916,401.28	944,675	64,275.00	195,918.12	25,000.00	285,193.12	11,360.00
10	45,300.00	16,880.00	2,965,107.29	6,921,300	313,920.15	497,342.21	106,440.00	917,702.36	33,760.00
11	59,150.00	44,320.00	4,374,287.59	16,717,500	754,331.76	2,077,578.92	385,000.00	3,216,910.68	88,640.00
12	16,850.00	9,680.00	808,977.97	5,801,200	100,102.88	209,129.61	53,000.00	362,232.49	19,360.00
13	3,800.00	5,880.00	528,810.97	891,142	45,000.00	97,297.07	33,000.00	175,297.07	11,760.00
14	25,700.00	28,160.00	1,966,599.53	5,877,600	271,175.85	363,612.53	80,000.00	714,788.38	56,320.00
15	36,050.00	25,520.00	3,438,323.93	15,337,300	132,000.00	433,630.79	90,000.00	655,630.79	51,040.00
16	3,050.00	2,560.00	455,997.52	477,000	42,956.00	60,016.00	35,000.00	137,972.00	5,120.00
17	4,850.00	6,320.00	613,724.67	1,610,400	61,839.28	164,121.34	53,000.00	278,960.62	12,640.00
18	71,200.00	18,080.00	7,807,382.85	15,498,430	503,109.61	1,016,500.29	350,000.00	1,869,609.90	36,160.00
19	10,250.00	4,880.00	920,829.67	1,885,650	40,000.00	92,321.79	16,000.00	148,321.79	9,760.00
20	66,650.00	26,000.00	8,632,938.38	20,176,000	500,000.00	1,005,554.22	255,564.10	1,761,118.32	52,000.00
21	21,000.00	20,640.00	1,370,575.65	3,681,000	98,000.00	389,710.71	30,000.29	517,711.00	41,280.00
22	40,700.00	30,080.00	4,351,709.63	25,400,800	118,186.89	766,602.46	190,000.00	1,074,789.35	60,160.00
23	14,600.00	5,600.00	1,307,746.83	4,204,450	100,000.00	173,214.22	35,000.00	308,214.22	11,200.00
24	1,900.00	2,080.00	554,048.22	7,719,000	93,184.48	128,259.47	13,000.00	234,443.95	4,160.00
	\$672,700.00	\$402,080.00	\$64,170,888.12	\$258,017.127	\$5,618,315.52	\$12,881,981.92	\$3,057,954.39	\$21,558,251.83	\$804,160.00

C = Clearview Regional High School \$1,698,871.00
 G = Gateway Regional High School 1,470,730.44
 K = Kingsway Regional High School 830,529.01
 S = Southern Regional High School 1,224,236.49

ADDITIONAL FIRE TAX RATES PER \$100. ASSESSED VALUATION
 IN THE FOLLOWING DISTRICTS

District	Valuation	Appropriation	Rate
Deptford Township	\$217,003,493	\$217,000.00	\$.10
Franklin Township:			
Franklinville	\$36,449,677	28,210.00	.08
Malaga	27,497,800	21,360.00	.08
Janvier	28,032,900	24,275.00	.09
Grove	29,143,500	15,250.00	.06
Harrison Township	35,962,187	47,827.00	.14
Washington Township	141,229,013	197,700.00	.14

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICTS†	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bayonne City	\$ 131,921,840	\$ 263,200,260	\$ 395,122,100	\$ 7,371,348	.....	\$167,100	.....	\$167,100	\$ 402,326,348
2 East Newark Bor.	5,816,600	11,128,700	16,945,300	192,896	.....	.....	.....	.....	17,138,196
3 Guttenberg Town	8,003,900	26,966,450	34,970,350	270,109	.....	.....	.....	.....	35,240,459
4 Harrison Town	27,040,650	60,683,600	87,724,250	1,373,180	.....	.....	.....	.....	89,097,430
5 Hoboken City	27,217,900	82,388,550	109,606,450	2,145,553	.....	.....	.....	.....	111,752,003
6 Jersey City	297,021,125	483,144,850	780,165,975	31,892,948	.....	.....	\$58,000	58,000	812,000,923
7 Kearny Town	90,181,900	250,255,150	340,437,050	5,725,580	.....	.....	.....	.....	346,162,630
8 North Bergen Twp.	226,573,859	469,821,559	696,395,418	8,098,657	.....	.....	.....	.....	704,494,075
9 Secaucus Town	186,003,300	242,770,700	428,774,000	4,518,161	.....	.....	.....	.....	433,292,161
10 Union City	77,549,900	206,745,350	284,295,250	14,481,200	.....	.....	.....	.....	298,776,450
11 Weehawken Twp.	30,037,600	81,965,400	112,003,000	1,327,770	.....	.....	.....	.....	113,330,770
12 West New York Town	45,643,700	141,943,900	187,587,600	1,696,013	.....	.....	.....	.....	189,283,613
Totals	\$1,153,012,274	\$2,321,014,469	\$3,474,026,743	\$79,093,415	.....	\$167,100	\$58,000	\$225,100	\$3,552,895,058

Abstract of Ratables and Exemptions in the County of Hudson for the Year 1976--(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 –10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	
								Deduct Overpayment	Add Underpayment
1 Bayonne City	\$7.871	60.04	\$ 965,066	.....	\$ 308,954,484	\$ 712,245,898	\$ 7,547,918.73	.....	.....
2. East Newark Bor	5.322	105.93	.....	.....	4,062,864	21,201,060	** 6,998.02	.....	.....
3. Guttenberg Town	5.891	61.71	.....	.....	24,146,910	59,387,369	** 224,675.04	.....	.....
4 Harrison Town	4.676	71.79	729,311	.....	63,225,936	153,052,677	** 19,602.50	.....	.....
5 Hoboken City	10.613	65.19	9,896,313	.....	80,713,125	202,361,441	** 629,348.71	.....	.....
							** 50,519.42	.....	.....
							** 1,621,952.71	.....	.....
							** 66,795.19	.....	.....
							2,144,494.92	.....	.....
6 Jersey City	9.585	67.27	55,438,961	.....	* 5,896,893	1,343,770,590	** 443,549.99	.....	.....
7 Kearny Town	5.295	57.19	6,838,299	.....	470,433,813	680,275,635	** 14,240,406.62	.....	.....
8 North Bergen Twp.	3.570	115.72	2,010,106	\$72,879,818	.....	633,624,363	** 224,544.46	.....	.....
9 Secaucus Town	2.343	107.64	1,350,165	14,935,082	.....	419,707,244	** 7,209,118.68	.....	.....
10 Union City	5.973	97.11	18,760	.....	.....	323,415,253	** 209,145.88	.....	.....
							** 6,714,738.84	.....	.....
							** 138,536.40	.....	.....
							** 4,447,784.36	.....	.....
							** 106,752.47	.....	.....
							3,427,344.48	.....	.....
11 Weehawken Twp.	5.588	91.00	13,867,180	.....	18,302,379	145,500,329	** 48,026.55	.....	.....
12 West New York Town	7.472	83.94	6,582,091	.....	47,346,385	243,212,089	** 1,541,917.84	.....	.....
							** 80,279.12	.....	.....
							2,577,403.52	.....	.....
Totals . . . . .	.....	.....	\$97,696,252	\$87,814,900	\$1,374,977,538	\$4,937,753,948	\$53,721,854.45	.....	.....

*Fox Lance
**County Vocational School Taxes

Abstract of Ratables and Exemptions in the County of Hudson for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II--Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cla, b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4--49; R.S. 54:4--53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Bayonne City	\$ 12,082.86	.....	\$ 7,535,835.87	.....	\$11,202,632.00	.....	.....	\$12,660,342.53	\$ 31,398,810.40
2 East Newark Bor.	8,380.03	.....	223,293.03	.....	347,523.00	.....	.....	333,139.91	903,955.94
3 Guttenberg Town	1,179.55	.....	647,771.66	.....	755,921.00	.....	\$ 26,737.50	624,851.22	2,055,281.38
4 Harrison Town	2,532.02	.....	1,669,940.11	.....	2,456,106.00	.....	3.20	.....	4,126,049.31
5 Hoboken City	249,744.63	.....	1,961,545.48	.....	3,843,632.50	.....	.....	6,009,327.97	11,814,505.95
6 Jersey City	197,788.54	.....	14,486,167.77	.....	22,148,015.00	.....	1,561,325.00	39,052,492.01	77,247,999.78
7 Kearny Town	142,190.85	.....	7,291,472.29	.....	8,603,900.00	.....	770,015.25	1,497,896.44	18,163,283.98
8 North Bergen Twp.	720,939.13	.....	6,202,945.59	.....	8,432,006.00	.....	651,004.50	9,676,625.50	24,962,581.59
9 Secaucus Town	95,093.27	\$45,180.00	4,536,407.49	.....	3,686,580.00	.....	91,839.06	1,764,450.05	10,079,276.60
10 Union City	51,131.53	.....	3,482,965.42	.....	5,862,104.50	.....	559,390.50	7,838,458.81	17,742,919.23
11 Weehawken Twp.	34,656.32	.....	1,555,288.07	.....	2,904,815.00	.....	67,540.42	1,771,705.09	6,299,348.58
12 West New York Town . . .	172,155.67	.....	2,485,526.97	.....	4,653,399.50	.....	519,273.00	6,415,427.50	14,073,626.97
Totals	\$1,687,874.70	\$45,180.00	\$52,079,159.75	.....	\$74,896,634.50	.....	\$4,247,128.43	\$87,644,717.03	\$218,867,639.71

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget \$33,517,037.02
Rate Per \$100 to be Applied to Col. 11 for Apportionment of County Taxes \$1.059734952
Rate Per \$100 to be Applied to Col. 11 for Apportionment of County Vocational School Taxes \$.0330078651

Net County Taxes Apportioned (12 A111) \$52,079,159.75
‡Adjustments (Net Total 12A 11b) \$ 1,642,694.70
Total County Taxes Apportioned (Including Adjustments - Total 12 A 1) . . \$53,721,854.45

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

Abstract of Ratables and Exemptions in the County of Hudson for the Year 1976—(Concluded)

12—APPORTIONMENT OF TAXES			13	14				15	
Section D—Tax Levy				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed [Cols. I + II]		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)		
(a) Veterans	(b) Senior Citizens (½ of amount in Col. 15)								
1	\$151,400.00	\$115,120.00	\$ 31,665,330.40	\$ 349,499,340	\$ 900,000.00	\$ 6,133,491.89	\$ 600,000.00	\$ 7,633,491.89	\$ 230,240.00
2	3,500.00	4,480.00	911,935.94	834,100	.....	285,808.10	13,000.00	298,808.10	8,960.00
3	7,550.00	12,960.00	2,075,791.38	3,514,400	.....	285,986.60	25,000.00	485,986.60	25,920.00
4	19,800.00	20,320.00	4,166,169.31	10,418,500	1,129,000.00	4,584,477.99	50,000.00	5,763,477.99	40,640.00
5	18,900.00	26,800.00	11,860,205.95	83,145,000	850,000.00	7,002,825.43	1,100,000.00	8,952,825.43	53,600.00
6	283,000.00	293,440.00	77,824,439.78	343,854,604	.....	59,077,317.92	4,100,000.00	63,177,317.92	586,880.00
7	88,500.00	76,560.00	18,328,343.98	65,363,265	485,000.00	10,670,203.32	662,000.00	11,817,203.32	153,120.00
8	84,750.00	97,920.00	25,145,251.59	136,439,750	.....	4,218,464.97	990,000.00	5,208,464.97	195,840.00
9	43,550.00	26,800.00	10,149,626.60	47,573,700	477,500.00	1,426,412.35	65,000.00	1,968,912.35	53,600.00
10	39,700.00	61,200.00	17,843,819.23	53,391,800	515,816.52	6,564,532.08	750,000.00	7,830,348.60	122,400.00
11	17,400.00	15,680.00	6,332,428.58	12,366,000	386,000.00	1,950,861.59	150,000.00	2,486,861.59	31,360.00
12	25,800.00	42,240.00	14,141,666.97	53,794,874	350,000.00	4,348,987.24	550,000.00	5,248,987.24	84,480.00
	\$783,850.00	\$793,520.00	\$220,445,009.71	\$1,160,195,333	\$5,268,316.52	\$106,549,369.48	\$9,055,000.00	\$120,872,686.00	\$1,587,040.00

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICTS	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. (a) + (b) + (c) - -5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Alexandria Twp.	\$ 10,326,357	\$ 20,259,850	\$ 30,586,207	\$ 304,533	.....	.....	.....	.....	\$ 30,890,740
2 Bethlehem Twp.	19,171,487	19,288,608	38,460,095	256,097	.....	.....	.....	.....	38,716,192
3 Bloomsbury Bor.	2,613,350	9,099,475	11,712,825	164,390	.....	.....	.....	.....	11,877,215
4 Califon Bor.	3,116,550	9,301,535	12,418,085	354,025	.....	.....	.....	.....	12,772,110
5 Clinton Town	10,937,300	22,719,800	33,657,100	596,649	.....	.....	.....	.....	34,253,749
6 Clinton Twp.	35,525,135	57,418,304	92,943,439	2,388,851	.....	.....	.....	.....	95,332,290
7 Delaware Twp.	21,547,965	30,067,595	51,615,560	854,643	.....	.....	.....	.....	52,470,203
8 East Amwell Twp.	20,274,254	33,764,351	54,038,605	599,971	.....	\$1,000	.....	\$1,000	54,637,576
9 Flemington Bor.	12,560,985	32,349,400	44,910,385	1,169,983	.....	.....	.....	.....	46,080,368
10 Franklin Twp.	14,162,825	29,853,387	44,016,212	12,268,270	.....	.....	.....	.....	56,284,482
11 Frenchtown Bor.	5,212,550	17,176,100	22,388,650	396,549	.....	.....	.....	.....	22,785,199
12 Glen Gardner Bor.	2,574,053	5,534,090	8,108,143	174,935	.....	.....	.....	.....	8,283,078
13 Hampton Bor.	2,395,728	7,085,200	9,480,928	188,831	.....	.....	.....	.....	9,669,759
14 High Bridge Bor.	11,808,100	24,116,200	35,924,300	383,992	.....	.....	.....	.....	36,308,292
15 Holland Twp.	15,495,376	40,628,374	56,123,750	387,794	.....	.....	.....	.....	56,511,544
16 Kingwood Twp.	16,329,521	23,375,338	39,704,859	872,585	.....	.....	.....	.....	40,577,444
17 Lambertville City	3,442,500	15,428,050	18,870,550	399,245	.....	.....	.....	.....	19,269,795
18 Lebanon Bor.	4,746,739	9,248,900	13,995,639	378,390	.....	.....	.....	.....	14,374,029
19 Lebanon Twp.	23,569,312	41,195,224	64,764,536	584,206	.....	.....	.....	.....	65,348,742
20 Milford Bor.	1,941,950	15,590,075	17,532,025	613,044	.....	.....	.....	.....	18,145,069
21 Raritan Twp.	29,632,000	81,501,800	111,133,800	1,267,285	.....	.....	.....	.....	112,401,085
22 Readington Twp.	42,703,544	82,065,098	124,768,642	1,840,963	.....	.....	.....	.....	126,609,605
23 Stockton Bor.	1,099,250	5,663,000	6,762,250	106,276	.....	.....	.....	.....	6,868,526
24 Tewksbury Twp.	44,155,520	53,383,700	97,539,220	960,652	.....	.....	.....	.....	98,499,872
25 Union Twp.	16,051,190	16,976,543	33,027,733	435,869	.....	.....	.....	.....	33,463,602
26 West Amwell Twp.	8,956,438	22,204,226	31,160,664	506,818	.....	.....	.....	.....	31,667,482
Totals	\$380,349,979	\$725,294,223	\$1,105,644,202	\$28,454,846	.....	\$1,000	.....	\$1,000	\$1,134,098,048

Total Amount of Miscellaneous Revenues (including surplus Revenues
Appropriated) for the support of the County Budget \$2,355,410.26

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes . . \$.43938646
County Library Tax Levy (12B) \$ 319,000.00

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1976--(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table-- Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12--APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II--Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1 Alexandria Twp.	\$ 4.18	71.85	\$ 110	.....	\$ 12,829,465	\$ 43,720,315	\$ 192,101.13	.....	.....
2 Bethlehem Twp.	3.35	92.40	4,920	.....	3,674,242	42,395,354	186,279.45	.....	.....
3 Bloomsbury Bor.	2.55	104.42	1,814	\$ 105,310	.....	11,773,719	51,732.13	.....	.....
4 Califon Bor.	4.18	80.01	56	.....	3,394,111	16,166,277	71,032.42	.....	.....
5 Clinton Town	3.05	103.79	1,725	294,182	.....	33,961,292	149,221.32	.....	.....
6 Clinton Twp.	4.08	80.07	2,776	.....	24,866,238	120,201,304	528,148.25	.....	.....
7 Delaware Twp.	3.94	78.24	425	.....	15,728,418	68,199,046	299,657.37	.....	.....
8 East Amwell Twp.. . . .	2.80	100.75	1,419	.....	1,103,108	55,742,103	244,923.25	.....	.....
9 Flemington Bor.	3.96	66.92	724	.....	25,063,768	71,144,860	312,600.88	.....	.....
10 Franklin Twp.	2.84	91.71	3,889	.....	5,100,159	61,388,530	269,732.89	.....	.....
11 Frenchtown Bor.	3.27	113.82	2,164	1,562,027	.....	21,225,336	93,261.25	.....	.....
12 Glen Gardner Bor.	4.41	103.03	327	148,242	.....	8,135,163	35,744.80	.....	.....
13 Hampton Bor.	5.57	73.69	7,965	.....	3,522,566	13,200,290	58,000.29	.....	.....
14 High Bridge Bor.	3.89	97.80	12,759	.....	2,714,797	39,035,848	171,518.23	.....	.....
15 Holland Twp.	1.64	70.70	13,420	.....	27,123,642	83,648,606	367,540.65	.....	.....
16 Kingwood Twp.	3.44	86.67	871	.....	7,285,790	47,864,105	210,308.40	.....	.....
17 Lambertville City	6.69	50.34	16,085	.....	20,363,994	39,649,874	174,216.18	.....	.....
18 Lebanon Bor.	3.45	101.57	108	61,721	.....	14,312,416	62,886.82	.....	.....
19 Lebanon Twp.	2.99	77.50	117	.....	20,189,835	85,538,694	375,845.44	.....	.....
20 Milford Bor.	3.45	80.93	1,779	.....	11,207,265	29,354,113	128,978.00	.....	.....
21 Raritan Twp.	3.95	57.68	422	.....	92,962,992	205,364,499	902,343.80	.....	.....
22 Readington Twp.	3.63	78.99	9,493	.....	35,388,284	162,007,382	711,838.50	.....	.....
23 Stockton Bor.	3.18	75.31	1,439	.....	2,395,752	9,265,717	40,712.31	.....	.....
24 Tewksbury Twp.	3.06	91.03	.....	.....	11,321,575	109,821,447	482,540.57	.....	.....
25 Union Twp.	3.73	83.84	1,791	.....	7,400,613	40,866,006	179,599.70	.....	.....
26 West Amwell Twp.	3.72	76.26	.....	.....	10,304,335	41,971,817	184,418.47	.....	.....
Totals . . . . .	.....	.....	\$86,598	\$2,171,482	\$343,940,949	\$1,475,954,113	\$6,485,142.50	.....	.....
Total County Budget				\$8,805,410.26		**Adjustments (net total 12A IIB)		\$ 35,142.50	
Net County Taxes apportioned (12A III)				\$6,450,000.00		Total County Taxes apportioned 12A I)		\$6,485,142.50	

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II -- Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cla, b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4--49; R.S. 54:4--53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Alexandria Twp.	\$ 474.37	.....	\$ 191,626.76	\$ 10,483.40	\$ 652,114.27	DV\$ 419,670.40	.....	\$ 1,273,894.83
2 Bethlehem Twp.	7,021.28	.....	179,258.17	9,829.02	569,729.00	NH 399,693.05	\$ 125,338.92	1,283,848.16
3 Bloomsbury Bor. ....	.....	.....	51,732.13	2,829.66	220,680.68	.....	20,801.44	296,043.91
4 Califon Bor.	645.05	.....	70,387.37	3,852.22	194,899.00	NH 175,275.46	82,497.41	526,911.46
5 Clinton Town	547.21	.....	148,674.11	8,134.04	402,859.00	NH 348,375.33	124,912.76	1,032,955.24
6 Clinton Twp.	2,040.47	.....	526,107.78	28,784.10	1,880,847.00	NH 1,274,274.61	147,289.02	3,857,302.51
7 Delaware Twp.	2,050.53	.....	297,606.84	15,992.01	960,542.00	HC 568,511.33	203,521.44	2,046,173.62
8 East Amwell Twp.	3,554.49	.....	241,368.76	13,214.36	638,217.00	HC 501,801.64	116,570.80	1,511,172.56
9 Flemington Bor.	21.82	.....	312,579.06	.....	F-R 659,117.32	HC 546,976.82	284,972.51	1,803,645.71
10 Franklin Twp.	118.25	.....	269,614.64	14,747.87	494,142.60	NH 736,674.31	65,951.28	1,581,130.70
11 Frenchtown Bor.	1,226.98	.....	92,034.27	5,035.65	283,539.00	DV 213,627.22	139,767.98	734,004.12
12 Glen Gardner Bor.	1,443.66	.....	34,301.14	1,881.83	144,040.00	NH 109,624.35	71,179.39	361,026.71
13 Hampton Bor.	81.18	.....	57,919.11	3,168.43	234,212.00	NH 151,246.98	85,530.69	532,077.21
14 High Bridge Bor.	5,744.67	.....	165,773.56	9,100.08	606,608.00	NH 341,463.33	271,180.94	1,394,125.91
15 Holland Twp.	461.20	.....	367,079.45	20,080.17	2	3DV 508,052.00	.....	895,211.62
16 Kingwood Twp.	1,367.69	.....	208,940.71	11,433.27	646,904.00	DV 409,840.12	104,464.56	1,381,582.66
17 Lambertville City	798.78	.....	173,417.40	.....	304,350.50	SH 611,013.14	170,161.90	1,258,942.94
18 Lebanon Bor.	67.34	.....	62,819.48	3,436.66	213,213.00	NH 186,810.64	24,959.87	491,239.65
19 Lebanon Twp.	135.21	.....	375,710.23	20,551.17	1 593,521.49	NH 935,838.30	.....	1,925,621.19
20 Milford Bor.	69.64	.....	128,908.36	.....	301,431.00	DV 185,214.26	.....	615,553.62
21 Raritan Twp.	72.12	.....	902,271.68	49,353.01	F-R 2,327,831.41	HC 1,110,602.96	.....	4,390,059.06
22 Readington Twp.	1,512.53	.....	710,325.97	38,858.89	2,185,911.00	HC 1,440,697.26	164,714.00	4,540,407.12
23 Stockton Bor.	32.39	.....	40,679.92	2,225.24	66,436.50	SH 86,291.52	17,872.92	213,506.10
24 Tewksbury Twp.	4,221.65	.....	478,318.92	26,173.54	1,170,716.00	NH 1,197,862.35	116,627.70	2,989,698.51
25 Union Twp.	966.27	.....	178,593.43	9,771.96	519,604.00	NH 527,317.29	.....	1,235,286.68
26 West Amwell Twp.	467.72	.....	183,950.75	10,063.42	436,559.00	SH 439,181.84	91,843.12	1,161,598.13
Totals	\$35,142.50	.....	\$6,450,000.00	\$319,000.00	\$16,708,024.77	\$13,425,936.51	\$2,430,158.65	\$39,333,119.93

LOCAL TAX LEVY PORTION OF REGIONAL SCHOOL BUDGETS

North Hunterdon Regional High School	\$6,384,456.00
Delaware Valley Regional High School	1,736,404.00
South Hunterdon Regional High School	1,136,486.50
Hunterdon Central Regional High School	4,168,590.01

Flemington-Raritan Regional School

1 Lebanon Twp. - appropriated \$550,000.00 to local schools	\$2,986,948.73
2 Holland Twp. - appropriated \$1,322,663.00 to local schools	
3 Holland Twp. - appropriated \$277,337.00 to Delaware Valley Regional HS	

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1976--(Concluded)

12--APPORTIONMENT OF TAXES			13	14				15	
Section D--Tax Levy				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
II		III		(a)	(b)	(c)	(d)		
Add: Deductions Allowed (C. 173, L. 1963)									Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)
(a)	(b)	Total on Which Tax Rate is Computed [Cols. I + II]						Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)	
Veterans	Senior Citizens (% of amount in Col. 15)								
1	\$ 7,850.00	\$ 6,720.00	\$ 1,288,464.83	\$ 3,099,200	\$ 173,000.00	\$ 150,097.99	\$ 108,562.05	\$ 431,660.04	\$ 13,440.00
2	6,250.00	4,000.00	1,294,098.16	886,700	100,000.00	172,705.00	200,000.00	472,705.00	8,000.00
3	3,050.00	3,360.00	302,453.91	287,150	40,000.00	37,474.76	12,200.00	89,674.76	6,720.00
4	4,250.00	2,480.00	533,641.46	1,050,700	28,067.65	64,526.51	42,000.00	134,594.16	4,960.00
5	6,900.00	3,400.00	1,043,255.24	6,362,400	240,000.00	121,194.13	59,000.00	420,194.13	6,800.00
6	20,850.00	8,000.00	3,886,152.51	60,785,748	385,000.00	338,886.09	252,000.00	975,886.09	16,000.00
7	11,200.00	7,920.00	2,065,293.62	7,015,800	251,867.31	185,913.60	130,000.00	567,780.91	15,840.00
8	8,350.00	5,760.00	1,525,282.56	1,823,200	160,000.00	165,125.05	120,000.00	445,125.05	11,520.00
9	8,200.00	8,560.00	1,820,405.71	9,556,575	225,000.00	472,271.17	90,000.00	787,271.17	17,120.00
10	9,150.00	5,600.00	1,595,880.70	2,493,500	50,000.00	159,725.80	85,116.00	294,841.80	11,200.00
11	4,650.00	4,400.00	743,054.12	1,731,000	40,000.00	97,144.52	80,000.00	217,144.52	8,800.00
12	2,150.00	1,920.00	365,096.71	416,200	10,000.00	42,194.79	33,000.00	85,194.79	3,840.00
13	3,800.00	2,480.00	538,357.21	833,550	.....	64,992.42	37,200.00	102,192.42	4,960.00
14	9,600.00	6,880.00	1,410,605.91	4,246,500	10,000.00	219,139.95	167,000.00	396,139.95	13,760.00
15	16,550.00	12,430.00	924,191.62	2,718,500	1,230,500.00	1,211,547.12	27,069.39	2,469,116.51	24,860.00
16	7,750.00	5,840.00	1,395,172.66	2,260,100	125,000.00	179,593.39	145,000.00	449,593.39	11,680.00
17	13,200.00	15,360.00	1,287,502.94	5,048,900	70,000.00	222,718.03	150,000.00	442,718.03	30,720.00
18	2,200.00	2,160.00	495,599.65	1,070,900	51,000.00	36,412.13	25,000.00	112,412.13	4,320.00
19	14,450.00	9,760.00	1,949,831.19	37,637,200	335,000.00	964,932.05	149,062.92	1,448,994.97	19,520.00
20	4,500.00	5,360.00	625,413.62	1,405,000	204,000.00	326,329.17	17,451.86	547,781.03	10,720.00
21	28,650.00	11,920.00	4,430,629.06	29,267,100	440,000.00	797,893.11	140,000.00	1,377,893.11	23,840.00
22	30,450.00	13,680.00	4,584,637.12	6,308,640	310,000.00	647,363.31	280,000.00	1,237,363.31	27,360.00
23	3,100.00	1,680.00	218,286.10	1,901,200	40,850.00	33,061.58	9,500.00	83,411.58	3,360.00
24	13,550.00	4,320.00	3,007,568.51	3,627,600	300,000.00	184,998.57	135,000.00	619,998.57	8,640.00
25	6,500.00	4,160.00	1,245,946.68	17,090,470	54,246.54	158,217.54	120,000.00	332,464.08	8,320.00
26	8,900.00	4,480.00	1,174,978.13	2,375,750	100,000.00	132,038.12	120,000.00	352,038.12	8,960.00
	\$256,050.00	\$162,630.00	\$39,751,799.93	\$211,299,583	\$4,973,531.50	\$7,186,495.90	\$2,734,162.22	\$14,894,189.62	\$325,260.00

Adjustments \$2,043.54
Rate per \$100 to be applied to Col. 11 (less Flem, Milford and Lambertville)
for apportionment of County Library Taxes \$0.2043371

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

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 East Windsor Twp.	\$ 69,994,250	\$ 195,741,900	\$ 265,736,150	\$ 2,360,503	.....	.....	.....	.....	\$ 268,096,653
2 Ewing Twp.	34,159,640	168,201,170	202,360,810	4,042,450	.....	.....	.....	.....	206,403,260
3 Hamilton Twp.	69,760,100	339,002,875	408,762,975	9,676,933	.....	.....	.....	.....	418,439,908
4 Hightstown Bor.	11,441,400	30,138,000	41,579,400	2,259,505	.....	.....	.....	.....	43,838,905
5 Hopewell Bor.	5,557,850	21,138,100	26,695,950	725,708	.....	.....	.....	.....	27,421,658
6 Hopewell Twp.	58,892,500	135,725,200	194,617,700	2,146,769	.....	.....	.....	.....	196,764,469
7 Lawrence Township	88,862,150	221,665,250	310,527,400	5,043,000	.....	.....	.....	.....	315,570,400
8 Pennington Bor.	6,747,975	20,299,100	27,047,075	695,222	.....	.....	.....	.....	27,742,297
9 Princeton Bor.	31,446,300	63,783,000	95,229,300	3,057,779	.....	.....	.....	.....	98,287,079
10 Princeton Twp.	93,645,700	169,239,000	262,884,700	1,958,927	.....	.....	.....	.....	264,843,627
11 Trenton City	70,369,750	258,397,840	328,767,590	25,784,474	.....	.....	*\$31,990	\$31,990	354,520,074
12 Washington Twp.	18,516,600	33,182,450	51,699,050	1,044,417	.....	.....	.....	.....	52,743,467
13 West Windsor Twp.	31,828,200	97,274,200	129,102,400	4,420,630	.....	.....	62,800	62,800	133,460,230
Totals	\$591,222,415	\$1,753,788,085	\$2,345,010,500	\$63,216,317	.....	.....	\$94,790	\$94,790	\$2,408,132,027

Total Amount of Miscellaneous Revenues (Including Surplus Revenues
Appropriated) for the support of the County Budget \$9,363,702.18
Rate per \$100 to be applied to Col. II for apportionment of County
Taxes \$1.004627723

*Chapter 104, P.L. 1975
Tax Abatement on Added
Assessments

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1976—(Concluded)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table-- Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12--APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II--Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1 East Windsor Twp.	\$4.23	88.62	\$ 28	\$* 166,328	\$ 39,726,277	\$ 307,656,630	\$ 3,090,803.80		
2 Ewing Twp.	6.92	47.64	182,545	* 51,217	258,062,707	464,597,295	4,667,473.23		
3 Hamilton Twp.	6.63	47.85	235,251	* 413,062	472,905,516	891,167,613	8,952,916.90	N	N
4 Highstown Bor.	5.26	78.55	16,545	.....	13,205,839	57,061,289	573,253.53		
5 Hopewell Bor.	3.62	93.65	27,545	.....	2,573,350	30,022,553	301,614.90		
6 Hopewell Twp.	3.49	81.56	3,475	* 5,517	51,148,350	247,910,777	2,490,580.40	O	O
7 Lawrence Twp.	3.75	85.07	24,521	* 228,635	69,057,984	384,424,270	3,862,032.79		
8 Pennington Bor.	3.80	81.03	1,359	.....	6,932,026	34,675,682	348,361.51		
9 Princeton Bor.	5.02	56.06	64,931	.....	79,766,460	178,118,470	1,789,427.53	N	N
10 Princeton Twp.	3.84	84.61	17,527	.....	51,574,077	316,435,231	3,178,996.06		
11 Trenton City	8.36	75.71	2,712,669	* 675,261	151,028,587	507,586,069	5,099,350.37	E	E
12 Washington Twp.	3.32	86.97	6,224	* 6,094	9,228,230	61,971,827	622,586.15		
13 West Windsor Twp.	4.98	62.47	508,640	* 253,241	82,792,307	216,507,936	2,175,098.75		
Totals	.....	.....	\$3,801,260	\$1,799,355	\$1,288,001,710	\$3,698,135,642	\$37,152,495.92	.....	.....

*Equalized Deductions

(Chapter 168, P.L. 1974)
Assessed Valuations

E. Windsor Township	\$147,400
Ewing Township	24,400
Hamilton Township	197,650
Hopewell Township	4,500
Lawrence Township	194,500
Trenton City	511,240
Washington Township	5,300
W. Windsor Township	158,200

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1976—(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II--Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4--49; R.S. 54:4--53)				(a)	(b)	(c)		
	Deduct Overpayment	Add Underpayment			As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget		
1 East Windsor Twp.	\$260,701.59		\$ 2,830,102.21	\$121,634.50	\$	\$*6,774,775.15	.....	\$ 1,584,205.37	\$ 11,310,717.23
2 Ewing Twp.	7,171.18		4,660,302.05	199,349.39	8,119,580.25	.....	.....	1,084,048.92	14,063,280.61
3 Hamilton Twp.	55,172.85	N	8,897,744.05	.....	17,076,464.12	.....	.....	1,170,881.21	27,145,089.38
4 Hightstown Bor.	14,312.83		558,940.70	23,935.01	.....	*1,244,958.85	.....	457,108.67	2,284,943.23
5 Hopewell Bor.	5,145.40		296,469.50	.....	.....	** 602,272.33	.....	82,535.32	981,277.15
6 Hopewell Twp.	2,179.31	O	2,488,401.09	106,445.63	.....	**3,628,808.64	.....	572,233.72	6,795,889.08
7 Lawrence Twp.	3,608.43		3,858,424.36	165,050.55	6,137,903.75	.....	.....	1,581,975.00	11,743,353.66
8 Pennington Bor.	920.18		347,441.33	.....	.....	** 572,180.03	.....	122,004.60	1,041,625.96
9 Princeton Bor.	855.66	N	1,788,571.87	.....	.....	**2,159,846.19	.....	957,944.48	4,906,362.54
10 Princeton Twp.	15,104.81		3,163,891.25	.....	.....	***5,170,103.81	.....	1,779,779.00	10,113,774.06
11 Trenton City	120,478.97		4,978,871.40	.....	8,298,658.00	.....	\$218,034.50	15,643,016.01	29,138,579.91
12 Washington Twp.	2,260.87	E	620,325.28	26,533.78	942,056.20	.....	.....	145,119.29	1,734,034.55
13 West Windsor Twp.	646.83		2,174,451.92	93,017.14	.....	****3,944,580.18	.....	396,090.00	6,608,139.24
Totals	\$488,558.91	.....	\$36,663,937.01	\$735,966.00	\$40,574,662.32	\$24,097,525.18	\$218,034.50	\$25,576,941.59	\$127,867,066.60

Net County Taxes Apportioned (12 A III) \$36,663,937.01
 ‡Adjustments (Net Total 12 A IIb)+ or - 488,558.91
 Total County Taxes Apportioned
 (Including Adjustments—Total 12 A D) \$37,152,495.92

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

County Library Budget
 Amount to Raise \$735,966.00
 Total Adjustments 11,864.22
 Total \$747,830.22
 Apportioned Rate: 0429755368

*East Windsor-Hightstown Regional School District
 **Hopewell Valley Regional School District
 ***Princeton Regional School District
 ****West Windsor-Plainsboro (Middlesex Co.) Regional School District

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1976--(Continued)

	12--APPORTIONMENT OF TAXES			13	14				15
	Section D--Tax Levy				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II		III		(a)	(b)	(c)	(d)	
	Add: Deductions Allowed (C. 173, L. 1963)									Total on Which Tax Rate is Computed [Cols. I + II]
	(a) Veterans	(b) Senior Citizens (% of amount in Col. 15)			Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
1	\$ 30,460.00	\$ 4,480.00	\$ 11,345,657.23	\$ 23,619,600	\$ 343,000.00	\$ 972,330.90	\$ 500,000.00	\$ 1,815,330.90	\$ 8,960
2	154,980.00	65,440.00	14,283,700.61	97,643,150	815,000.00	4,086,141.18	433,000.00	5,334,141.18	130,880
3	388,250.00	193,830.00	27,727,169.38	63,021,142	3,550,000.00	8,597,236.61	720,000.00	12,867,236.61	387,660
4	13,000.00	8,720.00	2,306,663.23	29,724,038	90,000.00	290,895.33	113,000.00	493,895.33	17,440
5	6,440.00	5,680.00	993,397.15	3,793,000	82,000.00	160,602.42	37,000.00	279,602.42	11,360
6	45,130.00	14,640.00	6,855,659.08	18,251,800	300,000.00	768,773.79	270,000.00	1,338,773.79	29,280
7	71,550.00	30,960.00	11,845,863.66	95,227,900	768,000.00	2,169,886.00	380,000.00	3,317,886.00	61,920
8	9,610.00	3,440.00	1,054,675.96	5,921,700	109,800.00	109,129.33	28,000.00	246,929.33	6,880
9	16,200.00	11,680.00	4,934,242.54	159,620,800	260,000.00	1,688,260.65	162,496.00	2,110,756.65	23,360
10	36,360.00	10,560.00	10,160,694.06	119,382,300	89,180.00	1,268,415.00	457,276.00	1,814,871.00	21,120
11	198,040.00	292,480.00	29,629,099.91	215,871,560	1,472,892.82	17,002,658.60	1,400,000.00	19,875,551.42	584,960
12	11,900.00	5,200.00	1,751,134.55	4,145,190	35,000.00	370,715.81	210,000.00	615,715.81	10,400
13	24,110.00	7,680.00	6,639,929.24	6,902,450	455,000.00	813,672.00	232,500.00	1,501,172.00	15,360
	\$1,006,030.00	\$654,790.00	\$129,527,886.60	\$843,124,630	\$8,369,872.82	\$38,298,717.62	\$4,943,272.00	\$51,611,862.44	\$1,309,580

1976 FIRE TAX RATES

Township of Hamilton Per \$100 Assessed Valuation

Fire District	Rate
1 Crosswicks	.28
2 Mercerville	.16
3 Rusling	.18
4 Hamilton and Enterprise	.33
5 DeCou	.35
6 Whitehorse	.15
7 Nottingham	.15
8 Colonial	.19
9 Groveville	.28

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.48)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Carteret Bor.	\$ 61,605,900	\$ 141,046,050	\$ 202,651,950	\$ 2,429,776	.....	.....	.....	.....	\$ 205,081,726
3 Cranbury Twp.	21,186,150	65,093,750	86,279,900	882,915	.....	.....	.....	.....	87,162,815
3 Dunellen Bor.	15,862,300	44,124,000	59,986,300	2,022,900	.....	.....	.....	.....	62,009,200
4 East Brunswick Twp.	173,667,700	368,544,000	542,211,700	8,093,535	.....	.....	.....	.....	550,305,235
5 Edison Twp.	282,585,900	680,619,187	963,205,087	10,837,845	.....	.....	.....	.....	974,042,932
6 Helmetta Bor.	2,748,700	10,236,900	12,985,600	147,800	.....	.....	.....	.....	13,133,400
7 Highland Park Bor.	37,910,400	85,024,100	122,934,500	1,262,553	.....	.....	.....	.....	124,197,053
8 Jamesburg Bor.	7,592,500	21,874,100	29,466,600	870,054	.....	.....	.....	.....	30,336,654
9 Metuchen Bor.	62,401,910	127,517,689	189,919,599	7,139,100	.....	.....	.....	.....	197,058,699
10 Middlesex Bor.	65,365,500	123,246,200	188,611,700	1,591,702	.....	.....	.....	.....	190,203,402
11 Milltown Bor.	22,723,900	51,378,500	74,102,400	430,315	.....	.....	.....	.....	74,532,715
12 Monroe Twp.	49,095,250	140,766,800	189,862,050	2,594,100	.....	.....	.....	.....	192,456,150
13 New Brunswick City	72,936,000	229,197,000	302,133,000	38,793,700	.....	.....	.....	.....	340,926,700
14 North Brunswick Twp.	99,439,800	221,628,800	321,068,600	3,177,200	.....	.....	.....	.....	324,245,800
15 Old Bridge Twp.	136,778,600	299,566,200	436,344,800	4,355,300	.....	.....	.....	.....	440,700,100
16 Perth Amboy City	86,298,600	239,134,400	325,433,000	6,219,759	.....	.....	.....	.....	331,652,759
17 Piscataway Twp.	196,613,800	414,959,000	611,572,800	17,323,000	.....	.....	.....	.....	628,895,800
18 Plainsboro Twp.	6,300,200	33,850,050	40,150,250	828,711	.....	.....	.....	.....	40,901,961
19 Sayreville Bor.	89,130,300	292,335,600	381,465,900	3,918,010	.....	.....	.....	.....	384,340,410
20 South Amboy City	29,803,400	69,541,200	99,344,600	1,564,000	.....	.....	.....	.....	100,908,600
21 South Brunswick Twp.	89,081,600	192,859,500	281,941,100	5,432,000	.....	.....	101,300	101,300	287,271,800
22 South Plainfield Bor.	86,547,100	230,273,800	316,820,900	3,279,100	.....	.....	.....	.....	320,100,000
23 South River Bor.	41,080,350	120,328,300	161,408,650	1,136,300	.....	.....	.....	.....	162,544,950
24 Spotswood Bor.	24,308,030	59,154,205	83,462,235	1,521,800	.....	.....	.....	.....	84,984,035
25 Woodbridge Twp.	365,346,900	755,439,900	1,120,786,800	13,470,600	.....	.....	.....	.....	1,134,257,400
Totals	\$2,126,410,790	\$5,017,739,231	\$7,144,150,021	\$139,322,075	.....	.....	\$1,221,800	\$1,221,800	\$7,282,250,296

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1976--(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 – 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	
								Deduct Overpayment	Add Underpayment
1 Carteret Bor.	\$ 4.42	67.05	\$ 33,355	.....	\$ 127,595,572	\$ 332,710,653	\$ 1,987,723.49	.....	.....
2 Cranbury Twp.	2.36	107.59	942	\$1,944,302	85,219,455	509,126.94	509,126.94	.....	.....
3 Dunellen Bor.	5.09	72.00	89,654	.....	29,343,396	91,442,250	546,304.03	.....	.....
4 East Brunswick Twp.	3.74	83.84	2,652	.....	117,960,550	668,268,437	3,992,459.78	.....	.....
5 Edison Twp.	3.65	75.18	622,540	.....	351,617,088	1,326,282,560	7,923,659.88	.....	.....
6 Helmetta Bor.	3.30	92.36	.....	.....	3,114,346	16,247,746	97,066.50	.....	.....
7 Highland Park Bor.	5.40	71.15	8,071	.....	52,474,166	176,679,290	1,055,539.09	.....	.....
8 Jamesburg Bor.	4.85	69.94	9,871	.....	13,483,897	43,830,422	261,854.78	.....	.....
9 Metuchen Bor.	4.09	85.43	568,083	.....	39,489,434	237,116,216	1,416,609.82	.....	.....
10 Middlesex Bor.	3.54	88.99	10,781	.....	29,830,511	220,044,694	1,314,618.76	.....	.....
11 Milltown Bor.	3.23	69.98	6,378	.....	35,680,113	110,219,206	658,483.95	.....	.....
12 Monroe Twp.	3.46	80.36	3,299	.....	49,787,521	242,246,970	1,447,262.69	.....	.....
13 New Brunswick City	4.45	93.96	804,775	.....	42,850,300	384,581,775	2,297,619.21	.....	.....
14 North Brunswick Twp.	3.78	74.80	219,136	.....	144,581,428	469,046,364	2,802,239.38	.....	.....
15 Old Bridge Twp.	4.91	78.61	125,455	.....	123,917,027	564,742,582	3,373,961.13	.....	.....
16 Perth Amboy City.	4.51	73.15	984,393	.....	162,285,936	494,923,088	2,956,835.73	.....	.....
17 Piscataway Twp.	3.29	95.51	708	.....	47,924,041	676,820,549	4,043,553.01	.....	.....
18 Plainsboro Twp.	2.65	65.07	4,842	.....	24,974,540	65,881,343	393,594.48	.....	.....
19 Sayreville Bor.	3.30	65.52	98,987	.....	263,110,538	647,549,935	3,868,680.41	.....	.....
20 South Amboy City	2.25	96.72	5,345,717	.....	5,123,870	111,378,187	665,408.10	.....	.....
21 South Brunswick Twp.	3.67	86.77	485,357	.....	58,453,834	346,210,991	2,068,379.10	.....	.....
22 South Plainfield Bor.	4.11	69.92	332,888	.....	151,474,781	471,907,669	2,819,333.79	.....	.....
23 South River Bor.	3.51	99.10	1,695	.....	4,241,980	166,788,625	996,448.89	.....	.....
24 Spotswood Bor.	4.52	96.02	195,575	.....	9,138,545	94,318,155	563,485.67	.....	.....
25 Woodbridge Twp.	3.81	70.38	2,648,495	.....	551,182,783	1,688,088,678	10,085,212.64	.....	.....
Totals . . . . .	.....	.....	\$12,603,649	\$1,944,302	\$2,439,636,197	\$9,732,545,840	\$58,145,461.25	.....	.....

*East Brunswick includes \$173,377 added 1975-76 Budget.

*South Amboy includes \$140,200 added 1975-76 Budget.

*Spotswood includes \$30,000 added 1975-76 Budget.

**Sayreville excludes \$250,000 transfer from municipal budget under N.J.S.A. 40:48-17.1

*New Brunswick includes \$945,880 added 1975-76 Budget.

†Jamesburg includes a reduction of \$ 6,085.00 under Chapter 13, P.L. 1976.

†Metuchen includes a reduction of \$42,685.34 under Chapter 13, P.L. 1976

†Milltown includes a reduction of \$11,554.14 under Chapter 13, P.L. 1976.

†Spotswood includes a reduction of \$13,686.00 under Chapter 13, P.L. 1976.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II - Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Carteret Bor.	\$ 3,690.12	.....	\$ 1,984,033.37	.....	\$ 4,593,272.00	.....	.....	\$ 2,330,810.73	\$ 8,908,116.10
2 Cranbury Twp.	57.53	.....	509,069.41	.....	1,211,032.00	.....	.....	322,824.00	2,042,925.41
3 Dunellen Bor.	4.12	.....	546,299.91	.....	2,085,690.42	.....	.....	468,024.24	3,100,014.57
4 East Brunswick Twp. ....	.....	\$ 4,188.01	3,996,647.79	.....	*13,438,685.50	.....	.....	2,939,081.00	20,374,414.29
5 Edison Twp.	2,843.72	.....	7,920,816.16	.....	22,320,647.00	.....	\$2,016,137.75	2,867,286.54	35,124,887.45
6 Helmetta Bor.	8.71	.....	97,057.79	.....	281,306.00	.....	.....	49,459.00	427,822.79
7 Highland Park Bor.	17,395.18	.....	1,038,143.91	.....	4,373,378.25	.....	.....	1,232,365.60	6,643,887.76
8 Jamesburg Bor.	1,334.42	.....	260,520.36	.....	906,050.00	.....	.....	† 280,673.54	1,447,243.90
9 Metuchen Bor.	1,292.68	.....	1,415,317.14	.....	4,575,505.00	.....	.....	†1,958,076.82	7,948,898.96
10 Middlesex Bor.	21,787.16	.....	1,292,831.60	.....	4,111,871.00	.....	.....	1,232,090.89	6,636,793.49
11 Milltown Bor.	54.08	.....	658,429.87	.....	1,451,389.50	.....	.....	† 241,177.42	2,350,996.79
12 Monroe Twp.	19,539.48	.....	1,427,723.21	.....	4,374,494.50	.....	.....	784,402.51	6,586,620.22
13 New Brunswick City ..	\$8,428.37	.....	2,289,190.84	.....	* 7,683,370.75	.....	276,202.72	4,761,768.80	15,010,533.11
14 North Brunswick Twp.	20,823.84	.....	2,781,415.54	.....	8,273,277.00	.....	.....	1,075,529.00	12,130,221.54
15 Old Bridge Twp.	15,966.71	.....	3,357,994.42	.....	14,285,398.50	.....	.....	3,715,086.00	21,358,478.92
16 Perth Amboy City.	49,768.10	.....	2,907,067.63	.....	7,235,887.00	.....	626,067.00	3,985,688.78	14,754,710.41
17 Piscataway Twp.	19,858.44	.....	4,023,694.57	.....	14,133,313.50	.....	.....	2,372,249.22	20,529,257.29
18 Plainsboro Twp. ....	.....	19,502.32	413,096.80	.....	.....	\$664,000.39	.....	.....	1,077,097.19
19 Sayreville Bor.	2,906.56	.....	3,865,773.85	.....	** 8,589,599.95	.....	.....	.....	12,455,373.80
20 South Amboy City	1,809.10	.....	663,599.00	.....	* 1,507,266.50	.....	26,688.00	.....	2,197,553.50
21 South Brunswick Twp. ....	.....	3,902.83	2,072,281.93	.....	7,932,510.50	.....	.....	441,118.00	10,445,910.43
22 South Plainfield Bor.	3,043.07	.....	2,816,290.72	.....	7,872,932.50	.....	.....	2,321,134.00	13,010,357.22
23 South River Bor.	7,419.11	.....	989,029.78	.....	2,992,839.00	.....	.....	1,600,256.37	5,582,125.15
24 Spotswood Bor.	8,444.07	.....	555,041.60	.....	* 2,978,813.25	.....	.....	† 256,179.00	3,790,033.85
25 Woodbridge Twp.	53,241.24	.....	10,031,971.40	.....	27,678,258.21	.....	.....	4,814,838.43	42,525,068.04
Totals.	\$259,715.81	\$27,592.16	\$57,913,338.60	.....	\$174,886,787.83	\$664,000.39	\$2,945,095.47	\$40,050,119.89	\$276,459,342.18

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$22,267,072.82

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$.597434

Net County Taxes Apportioned (12 A III) \$57,913,338.60

† Adjustments (Net Total 12 A IIb) + 232,122.65

Total County Taxes Apportioned (Including Adjustments - Total 12 A I) \$58,145,461.25

* Includes an increase of \$ 6,085.00 under Chapter 13, P.L. 1976.

* Includes an increase of \$42,685.34 under Chapter 13, P.L. 1976.

* Includes an increase of \$11,554.14 under Chapter 13, P.L. 1976.

* Includes an increase of \$13,686.00 under Chapter 13, P.L. 1976.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1976--(Concluded)

	12--APPORTIONMENT OF TAXES			13	14				15
	Section D--Tax Levy				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed [Cols. I + II]		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 15)							
1	\$ 100,750.00	\$ 49,760.00	\$ 9,058,626.10	\$ 21,119,950	\$ 604,800.00	\$ 1,749,906.27	\$ 140,000.00	\$ 2,494,706.27	\$ 99,520.00
2	6,650.00	3,600.00	2,053,175.41	7,412,700	138,000.00	247,385.00	45,000.00	430,385.00	7,200.00
3	28,800.00	22,240.00	3,151,054.57	4,870,600	45,000.00	492,166.76	110,000.00	647,166.76	44,480.00
4	165,200.00	25,120.00	20,564,734.29	79,770,375	1,058,411.41	3,016,995.00	550,000.00	4,625,406.41	50,240.00
5	277,550.00	71,440.00	35,473,877.45	159,300,600	2,353,807.16	8,885,367.79	800,000.00	12,039,174.95	142,880.00
6	2,600.00	2,160.00	432,582.79	1,081,400	29,000.00	109,123.57	22,500.00	160,623.57	4,320.00
7	34,500.00	23,040.00	6,701,427.76	19,316,900	420,000.00	582,263.02	132,000.00	1,134,263.02	46,080.00
8	13,200.00	8,080.00	1,468,523.90	6,598,800	120,000.00	* 187,450.00	72,000.00	379,450.00	16,160.00
9	67,950.00	24,560.00	8,041,408.96	24,120,500	170,000.00	* 953,913.41	120,000.00	1,243,913.41	49,120.00
10	66,200.00	22,080.00	6,725,073.49	17,402,400	460,000.00	836,368.05	210,000.00	1,506,368.05	44,160.00
11	32,400.00	18,480.00	2,401,876.79	4,832,200	13,891.13	* 651,376.58	40,000.00	705,267.71	36,960.00
12	44,700.00	15,600.00	6,646,920.22	29,483,800	386,788.49	625,272.17	413,211.51	1,425,272.17	31,200.00
13	55,600.00	78,240.00	15,144,373.11	155,680,525	451,000.00	4,878,871.66	390,000.00	5,719,871.66	156,480.00
14	63,500.00	33,280.00	12,227,001.54	35,732,700	1,120,000.00	2,227,693.00	450,000.00	3,797,693.00	66,560.00
15	185,900.00	57,920.00	21,602,298.92	59,443,910	760,000.00	2,359,362.00	630,000.00	3,749,362.00	115,840.00
16	75,400.00	98,000.00	14,928,110.41	60,066,600	422,000.00	4,739,486.37	397,000.00	5,558,486.37	196,000.00
17	117,850.00	32,480.00	20,679,587.29	164,966,900	800,000.00	2,870,979.61	450,000.00	4,120,979.61	64,960.00
18	2,700.00	2,800.00	1,082,597.19	10,269,000	322,586.00	264,064.00	2,500.00	589,150.00	5,600.00
19	160,600.00	48,400.00	12,664,373.80	48,134,200	1,499,000.00	5,607,124.54	280,000.00	7,386,124.54	96,800.00
20	32,450.00	33,360.00	2,263,363.50	24,685,500	300,000.00	2,119,159.96	75,000.00	2,494,159.96	66,720.00
21	55,450.00	16,560.00	10,517,920.43	35,350,000	690,000.00	2,420,967.81	320,000.00	3,430,967.81	33,120.00
22	112,700.00	30,880.00	13,153,937.22	35,334,900	.....	1,734,483.85	216,000.00	1,950,483.85	61,760.00
23	60,550.00	50,480.00	5,693,155.15	16,848,000	400,000.00	507,564.37	150,000.00	1,057,564.37	100,960.00
24	37,000.00	9,200.00	3,836,233.85	7,692,700	550,000.00	* 601,696.00	75,000.00	1,226,696.00	18,400.00
25	458,650.00	136,960.00	43,120,678.04	189,514,200	1,600,000.00	13,042,945.83	800,000.00	15,442,945.83	273,920.00
	\$2,258,850.00	\$914,720.00	\$279,632,912.18	\$1,219,029,360	\$14,714,284.19	\$61,711,986.62	\$6,890,211.51	\$83,316,482.32	\$1,829,440.00

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

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4- 3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Allenhurst Bor.	\$ 5,048,275	\$ 10,384,670	\$ 15,432,945	\$ 223,912	.....	.....	.....	.....	\$ 15,656,857
2 Allentown Bor.	3,807,000	17,922,900	21,729,900	555,069	.....	.....	.....	.....	22,284,969
3 Asbury Park City	20,360,100	57,383,630	77,743,730	8,327,824	.....	.....	.....	.....	86,071,554
4 Atlantic Highlands Bor.	21,432,000	44,376,600	65,808,600	1,378,773	.....	.....	.....	.....	67,187,373
5 Avon-By-The-Sea Bor.	10,156,725	14,850,375	25,007,100	159,633	.....	.....	.....	.....	25,166,733
6 Belmar Bor.	20,295,700	44,465,000	64,760,700	542,350	.....	.....	.....	.....	65,303,050
7 Bradley Beach Bor.	7,870,312	25,147,145	33,017,457	337,739	.....	.....	.....	.....	33,355,196
8 Brielle Bor.	25,808,450	37,398,200	63,206,650	355,545	.....	.....	.....	.....	63,562,195
9 Colts Neck Twp.	38,026,540	74,687,902	112,714,442	1,132,490	.....	.....	.....	.....	113,846,932
10 Deal Bor.	21,857,000	30,036,000	51,893,000	464,531	.....	.....	.....	.....	52,357,531
11 Eatontown Bor.	69,715,700	131,965,600	201,681,300	3,651,497	.....	.....	.....	.....	205,332,797
12 Englishtown Bor.	1,774,452	6,088,500	7,862,952	693,394	.....	.....	.....	.....	8,556,346
13 Fair Haven Bor.	19,598,800	37,470,500	57,069,300	206,606	.....	.....	.....	.....	57,275,906
14 Farmingdale Bor.	1,587,100	6,286,600	7,873,700	788,820	.....	.....	.....	.....	8,662,520
15 Freehold Bor.	15,081,275	65,478,850	80,560,125	6,222,672	.....	.....	.....	.....	86,782,797
16 Freehold Twp.	57,776,575	152,759,900	210,536,475	2,385,842	.....	.....	.....	.....	212,922,317
17 Hazlet Twp.	81,536,124	151,402,000	232,938,124	1,368,503	.....	.....	.....	.....	234,306,627
18 Highlands Bor.	7,340,660	23,693,775	31,034,435	193,073	.....	.....	.....	.....	31,227,508
19 Holmdel Twp.	42,525,875	121,090,685	163,616,560	3,290,750	.....	.....	.....	.....	166,907,310
20 Howell Twp.	37,919,810	120,927,800	158,847,610	1,975,234	.....	.....	.....	.....	160,822,844
21 Interlaken Bor.	4,590,800	8,481,000	13,071,800	56,545	.....	.....	.....	.....	13,128,345
22 Keansburg Bor.	9,734,000	36,785,600	46,519,600	426,227	.....	.....	.....	.....	46,945,827
23 Keyport Bor.	16,528,600	32,683,850	49,212,450	2,801,971	.....	.....	.....	.....	52,014,421
24 Little Silver Bor.	26,733,200	52,180,000	78,913,200	578,757	.....	.....	.....	.....	79,491,957
25 Loch Arbour Vil.	1,160,550	2,374,000	3,534,550	49,349	.....	.....	.....	.....	3,583,899
26 Long Branch City	84,798,750	229,199,000	313,997,750	5,487,547	.....	.....	.....	.....	319,485,297
27 Manalapan Twp.	45,460,930	112,224,900	157,685,830	1,359,694	.....	.....	.....	.....	159,045,524
28 Manasquan Bor.	26,533,050	41,377,900	67,910,950	479,990	.....	.....	.....	.....	68,390,940
29 Marlboro Twp.	42,578,834	99,769,352	142,348,186	2,277,793	.....	.....	.....	.....	144,625,979
30 Matawan Bor.	28,611,200	48,247,850	76,859,050	715,612	.....	.....	.....	.....	77,574,662

*President Abstained

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1976--(Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
31 Matawan Twp.	\$ 34,198,650	\$ 97,488,015	\$ 131,686,665	\$ 1,166,119	.....	.....	.....	.....	\$132,852,784
32 Middletown Twp.	220,297,000	363,509,600	583,806,600	6,685,678	.....	.....	\$ 5,000	\$ 5,000	590,487,278
33 Millstone Twp.	13,976,015	18,334,175	32,310,190	373,913	.....	.....	.....	.....	32,684,103
34 Monmouth Beach Bor.	15,875,400	42,729,300	58,604,700	257,363	.....	.....	.....	.....	58,862,063
35 Neptune Twp.	50,061,000	147,582,000	197,643,000	3,192,031	.....	.....	.....	.....	200,835,031
36 Neptune City Bor.	11,021,800	30,520,550	41,542,350	325,539	.....	.....	7,300	7,300	41,860,589
37 Ocean Twp.	58,085,600	143,714,800	201,800,400	1,545,546	.....	.....	.....	.....	203,345,946
38 Oceanport Bor.	23,777,900	56,358,900	80,136,800	678,267	.....	.....	.....	.....	80,815,067
39 Red Bank Bor.	49,339,700	107,312,400	156,652,100	6,348,928	.....	.....	.....	.....	163,001,028
40 Roosevelt Bor.	3,236,350	7,435,880	10,672,230	57,579	.....	.....	.....	.....	10,729,809
41 Rumson Bor.	52,854,800	97,515,700	150,370,500	1,110,501	.....	.....	.....	.....	151,481,001
42 Sea Bright Bor.	9,319,370	19,355,850	28,675,220	168,037	.....	.....	.....	.....	28,843,257
43 Sea Girt Bor.	30,421,400	29,497,100	59,918,500	478,953	.....	.....	.....	.....	60,397,453
44 Shrewsbury Bor.	22,410,200	40,427,300	62,837,500	1,045,243	.....	.....	.....	.....	63,882,743
45 Shrewsbury Twp.	695,000	1,400,000	2,095,000	24,242	.....	.....	.....	.....	2,119,242
46 South Belmar Bor.	4,182,200	9,668,250	13,850,450	159,024	.....	.....	.....	.....	14,009,474
47 Spring Lake Bor.	38,191,500	42,744,200	80,935,700	2,620,537	.....	.....	.....	.....	83,556,237
48 Spring Lake Hts. Bor.	22,319,000	43,411,950	65,730,950	554,201	.....	.....	.....	.....	66,285,151
49 Tinton Falls Bor.	21,671,050	69,058,650	90,729,700	856,635	.....	.....	.....	.....	91,586,335
50 Union Beach Bor.	5,882,850	25,242,950	31,125,800	303,120	.....	.....	.....	.....	31,428,920
51 Upper Freehold Twp.	11,885,050	18,403,900	30,288,950	1,327,444	.....	.....	.....	.....	31,616,394
52 Wall Twp.	66,802,500	120,974,600	187,777,100	1,846,468	.....	.....	.....	.....	189,623,568
53 West Long Branch Bor.	30,670,070	70,843,880	101,513,950	909,604	.....	.....	.....	.....	102,423,554
Totals	\$1,593,422,792	\$3,440,670,034	\$5,034,092,826	\$80,522,714	.....	.....	\$12,300	\$12,300	\$5,114,603,240

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1976--(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Col. 6 + 9 - 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1 Allenhurst Bor.	\$2.965	73.48	\$ 2,100		\$ 5,900,435	\$ 21,559,392	\$ 136,279.97		
2 Allentown Bor.	3.519	106.52		\$ 1,212,918		21,072,051	133,199.42		
3 Asbury Park City	8.448	71.74	132,896		37,362,897	123,567,347	781,086.72		
4 Atlantic Highlands Bor.	3.641	105.33		2,656,385		64,530,988	407,909.53		
5 Avon-By-The-Sea Bor.	4.790	60.07			16,969,711	42,136,444	266,350.44		
6 Belmar Bor.	4.106	73.04	500		25,400,915	90,704,465	90,704,465		
7 Bradley Beach Bor.	6.842	66.17	20,216		17,558,216	50,933,628	321,958.69		
8 Brielle Bor.	4.154	78.07	421		18,500,170	82,062,786	518,730.51		
9 Colts Neck Twp.	3.461	72.62			43,907,069	157,754,001	997,185.41		
10 Deal Bor.	3.365	72.36			20,053,384	72,410,915	457,719.66		
11 Eatontown Bor.	2.496	109.93	3,794	10,897,346		194,439,245	1,229,078.04		
12 Englishtown Bor.	5.360	66.02	60		4,502,009	13,058,415	82,544.09		
13 Fair Haven Bor.	5.999	64.26			32,216,936	89,492,842	565,696.94		
14 Farmingdale Bor.	5.055	54.96	14,108		6,997,000	15,673,628	99,075.23		
15 Freehold Bor.	4.914	77.79	18,662		26,922,259	113,723,718	718,863.75		
16 Freehold Twp	4.640	73.19	7,823		80,819,330	293,749,470	1,856,832.05		
17 Hazlet Twp.	3.449	113.73	528	24,262,599		210,044,556	1,327,721.42		
18 Highlands Bor.	5.890	63.56			18,333,883	49,561,391	313,284.58		
19 Holmdel Twp.	4.296	71.15			75,802,095	242,709,405	1,534,200.56		
20 Howell Twp.	6.660	54.50	4,845		136,222,674	297,050,363	1,877,697.46		
21 Interlaken Bor.	3.494	65.49			6,888,794	20,017,139	126,531.17		
22 Keansburg Bor.	6.008	65.13			26,029,944	72,975,771	461,290.20		
23 Keyport Bor.	5.515	71.25	1,104		21,824,263	73,839,788	466,751.77		
24 Little Silver Bor.	4.631	76.66	438		25,091,849	104,584,244	661,091.84		
25 Loch Arbour Vil.	8.130	53.95			3,079,649	6,663,548	41,121.23		
26 Long Branch City	3.783	112.68	194,715	29,966,396		289,713,616	1,831,320.84		
27 Manalapan Twp.	5.106	73.72	26		57,739,457	216,785,007	1,370,328.77		
28 Manasquan Bor.	4.491	63.36	7,160		40,371,379	108,769,479	6 2,547.30		
29 Marlboro Twp.	5.186	72.06	305		56,678,868	201,305,152	1,272,478.41		
30 Matawan Bor.	4.447	72.08	15,065		30,837,959	108,427,686	685,386.78		

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1976—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Col.s 6 + 9 – 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	
31 Matawan Twp.	\$5.710	69.31	\$ 13,177	.....	\$ 62,835,049	\$ 195,701,010	\$ 1,237,053.83	.....	.....
32 Middletown Twp.	4.307	75.07	1,033	.....	199,472,793	789,961,104	4,993,456.14	.....	.....
33 Millstone Twp.	5.099	56.43	.....	.....	25,674,152	58,358,255	368,890.81	.....	.....
34 Monmouth Beach Bor.	3.139	100.89	.....	\$ 340,172	.....	58,521,891	369,925.17	.....	.....
35 Neptune Twp.	5.099	68.53	10,922	.....	95,807,360	296,653,313	1,875,187.65	.....	.....
36 Neptune City Bor.	5.061	68.40	.....	.....	20,635,312	62,495,901	395,045.45	.....	.....
37 Ocean Twp.	6.227	61.62	.....	.....	128,228,722	331,574,668	2,095,930.49	.....	.....
38 Oceanport Bor.	3.621	85.67	5,159	.....	15,009,213	95,829,439	605,751.47	.....	.....
39 Red Bank Bor.	3.864	109.77	153,779	7,249,551	.....	155,905,256	985,499.23	.....	.....
40 Roosevelt Bor.	4.314	106.44	.....	578,882	.....	10,150,927	64,165.45	.....	.....
41 Rumson Bor.	3.913	95.09	.....	.....	8,258,108	159,739,109	1,009,733.56	.....	.....
42 Sea Bright Bor.	4.165	67.13	.....	.....	14,833,146	43,676,403	276,084.74	.....	.....
43 Sea Girt Bor.	2.698	76.69	2,259	.....	18,558,572	78,958,284	499,106.51	.....	.....
44 Shrewsbury Bor.	3.709	97.10	.....	.....	3,742,363	67,625,106	427,467.88	.....	.....
45 Shrewsbury Twp.	4.425	100.00	.....	.....	15,620	2,134,862	13,494.77	.....	.....
46 South Belmar Bor.	5.025	73.77	.....	.....	5,120,194	19,129,668	120,921.34	.....	.....
47 Spring Lake Bor.	2.885	78.66	3,500	.....	22,816,965	106,376,702	672,422.22	.....	.....
48 Spring Lake Hts. Bor.	3.205	97.96	1,418	.....	1,839,508	68,126,077	430,634.59	.....	.....
49 Tinton Falls Bor.	4.955	77.15	.....	.....	29,988,896	121,575,231	768,494.27	.....	.....
50 Union Beach Bor.	5.319	65.88	120	.....	18,101,374	49,530,414	313,088.77	.....	.....
51 Upper Freehold Twp.	4.098	62.69	1,449	.....	19,303,804	50,921,647	321,882.95	.....	.....
52 Wall Twp.	4.652	62.24	.....	.....	118,690,110	308,313,678	1,948,894.47	.....	.....
53 West Long Branch Bor.	3.482	95.86	.....	.....	7,671,752	110,095,306	695,928.04	.....	.....
Totals . . . . .	.....	.....	\$617,582	\$77,164,249	\$1,652,614,158	\$6,690,670,731	\$42,292,678.36	.....	.....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1976—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4–49; R.S. 54:4–53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Allenhurst Bor.	\$ 11.43		\$ 136,268.54	\$ 4,794.08	\$ 107,415.00			\$ 211,921.80	\$ 460,399.42
2 Allentown Bor.	5,680.43		127,518.99	4,485.86				143,631.02	775,331.74
3 Asbury Park City	3,768.21		777,318.51		2,799,552.50	R\$ 499,695.87		3,559,309.00	7,233,196.01
4 Atlantic Highlands Bor.	5,122.00		402,787.53	14,168.26	578,130.00	R 682,512.53	\$ 97,016.00	740,598.45	2,418,196.77
5 Avon-By-The-Sea Bor.	92.90		266,257.54		496,258.00			428,649.98	1,191,165.52
6 Belmar Bor.	7,244.13		566,111.65		1,124,931.00			954,000.00	2,645,042.65
7 Bradley Beach Bor.	1,753.29		320,205.40		1,157,399.00			777,975.82	2,255,580.22
8 Brielle Bor.	489.29	\$ 281.60	518,522.82	18,241.91	1,412,816.77			669,000.00	2,618,581.50
9 Colts Neck Twp.	4,026.21	1,131.41	994,290.61	34,981.24	1,983,655.00	R 901,831.85		430,930.28	3,914,758.70
10 Deal Bor.	86.78		457,632.88	16,099.98	805,237.50			473,261.54	1,752,231.90
11 Eatontown Bor.	13,810.92		1,215,267.12	42,752.23	1,547,677.50	R 1,110,559.52		1,169,498.98	5,085,753.35
12 Englishtown Bor.			82,544.09	2,904.00	R 157,939.23	R 103,281.02		106,615.18	453,283.52
13 Fair Haven Bor.	50.90		565,646.04	19,900.10	1,148,182.00	R 1,145,555.45		518,678.00	3,397,961.59
14 Farmingdale Bor.			99,075.23	3,485.58	208,147.00	R s 98,326.48		21,895.99	430,930.28
15 Freehold Bor. . . . .	.76	20.63	718,883.62		1,294,007.50	R 1,120,200.97		1,079,762.71	4,212,854.80
16 Freehold Twp.	20,986.29	2,848.86	1,838,694.62	64,674.00	4,875,971.00	R 2,140,732.14		893,500.00	9,813,571.76
17 Hazlet Twp.	8,282.89	743.42	1,320,181.95	46,437.64	5,262,968.88			1,337,759.53	7,967,348.00
18 Highlands Bor.	561.76		312,722.82	11,002.36	358,732.00	R 634,313.84		498,474.67	1,815,245.69
19 Holmdel Twp.	933.51		1,533,267.05	53,941.89	5,176,808.50			375,542.00	7,139,559.44
20 Howell Twp.	12,661.11	3.30	1,865,039.65	65,604.04	4,816,961.00	R 2,793,645.16		1,047,000.00	10,588,249.85
21 Interlaken Bor.			126,531.17	4,451.52	110,091.00			208,589.88	449,663.57
22 Keansburg Bor.	782.55		460,507.65	16,201.67	1,225,381.82			1,069,562.90	2,771,654.04
23 Keyport Bor.	1,282.54		465,469.23		1,482,605.00			884,325.21	2,832,399.44
24 Little Silver Bor.	477.71	1,044.42	661,658.55	23,277.02	1,390,338.00	R 1,039,216.29		531,582.00	3,646,071.86
25 Loch Arbour Vil.			42,121.23	1,481.88		J 160,106.17		86,000.00	289,709.28
26 Long Branch City	62,149.44	1,120.78	1,770,292.18		5,959,373.50		287,514.25	3,945,985.75	11,963,165.68
27 Manalapan Twp.	5,482.10	998.40	1,365,845.07	48,052.24	R 4,101,043.62	R 1,975,634.86		563,567.36	8,054,143.15
28 Manasquan Bor.	26.97		687,520.33	24,187.80	1,670,199.00			642,626.37	3,024,533.50
29 Marlboro Twp.	10,432.60		1,262,045.81	44,390.50	4,081,755.00	R 1,352,481.02		719,600.02	7,460,272.35
30 Matawan Bor.	3,562.85		681,823.93			R 2,125,039.51		604,893.74	3,411,757.18

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II --Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
31 Matawan Twp..	\$ 3,297.80	\$ 119.40	\$ 1,233,875.43	.....	.....	R\$4,995,653.19	.....	\$ 1,275,667.85	\$ 7,505,196.47
32 Middletown Twp.	28,658.22	1,222.92	4,966,020.84	.....	\$16,572,331.00	.....	.....	3,573,597.55	25,111,949.39
33 Millstone Twp.	423.53	.....	368,467.28	\$ 12,963.28	1,148,039.00	.....	.....	123,600.00	1,653,069.56
34 Monmouth Beach Bor. . . .	2,487.55	.....	367,437.62	12,927.82	516,979.00	R 352,533.53	.....	587,443.00	1,837,320.97
35 Neptune Twp.	2,331.03	144.42	1,873,001.04	.....	6,187,927.90	.....	.....	2,011,986.44	10,072,915.38
36 Neptune City Bor.	164.12	.....	394,881.33	13,892.53	1,085,378.00	.....	.....	589,109.56	2,083,261.42
37 Ocean Twp.	2,145.00	.....	2,093,785.49	73,661.93	J 7,958,193.83	.....	.....	2,429,703.31	12,555,431.56
38 Oceanport Bor.	125.67	.....	605,625.80	21,306.61	976,143.50	R 789,283.69	.....	502,000.00	2,894,359.60
39 Red Bank Bor.	811.89	.....	984,687.34	.....	2,324,470.00	R 1,689,251.30	.....	1,244,594.33	6,243,002.97
40 Roosevelt Bor.	739.26	246.88	63,673.07	2,240.12	357,000.00	.....	.....	34,346.21	457,259.40
41 Rumson Bor.	688.98	13.30	1,009,057.88	35,503.93	1,956,869.00	R 1,836,940.34	.....	1,045,737.68	5,884,108.83
42 Sea Bright Bor.	37.31	.....	276,047.43	9,711.67	260,767.00	R 181,561.60	.....	465,184.03	1,193,271.73
43 Sea Girt Bor.	302.98	.....	498,803.53	17,548.61	698,820.00	.....	.....	398,000.00	1,613,172.14
44 Shrewsbury Bor.	2,594.37	.....	424,873.51	14,947.66	819,072.00	R 587,052.41	.....	502,095.88	2,348,041.46
45 Shrewsbury Twp. . . . .	.....	.....	13,494.77	474.76	R 26,426.18	R 6,143.59	.....	47,244.00	93,783.30
46 South Belmar Bor.	26.43	.....	120,894.91	4,253.21	369,120.00	.....	.....	194,238.00	688,506.12
47 Spring Lake Bor.	4,779.83	.....	667,642.39	.....	906,827.75	.....	.....	810,200.00	2,384,670.14
48 Spring Lake Hts. Bor. . . .	685.62	.....	429,948.97	15,125.17	1,199,434.90	.....	.....	452,193.17	2,096,702.21
49 Tinton Falls Bor.	777.51	55.73	767,772.49	27,010.90	R 1,927,018.98	R 1,209,455.89	.....	567,869.89	4,499,128.15
50 Union Beach Bor.	144.81	202.30	313,146.26	11,016.78	895,239.00	.....	.....	408,250.00	1,627,652.04
51 Upper Freehold Twp.	4,309.89	.....	317,573.06	11,166.30	.....	R 870,571.32	.....	82,357.33	1,281,668.01
52 Wall Twp.	3,107.34	56.73	1,945,843.86	68,456.35	5,614,757.00	.....	.....	1,074,161.86	8,703,219.07
53 West Long Branch Bor. . . .	2,086.66	139.15	693,980.53	24,414.92	1,101,295.76	R 1,163,993.63	.....	541,561.17	3,525,246.01
Totals	\$230,485.37	\$10,393.65	\$42,072,586.64	\$942,138.35	R\$100,277,492.29	\$39,523,767.00	\$384,530.25	\$43,225,034.16	\$226,425,548.69

R--Denotes Regional School

J--Denotes Joint School

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1976--(Continued)

12--APPORTIONMENT OF TAXES				13 Total Amount of Exempt Property	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D--Tax Levy									
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed [Cols. I + II]							
(a) Veterans	(b) Senior Citizens (½ of amount in Col. 15)								
1	\$ 2,900.00	\$ 1,040.00	\$ 464,339.42	\$ 932,350	\$ 81,000.00	\$ 399,731.65	\$ 12,000.00	\$ 492,731.65	\$ 2,080.00
2	5,850.00	3,120.00	784,301.74	4,228,200	110,000.00	52,368.98	24,000.00	186,368.98	6,240.00
3	16,800.00	22,000.00	7,271,996.01	30,997,010	-----	3,356,977.80	610,000.00	3,966,977.80	44,000.00
4	17,500.00	10,800.00	2,446,496.77	6,857,500	140,000.00	367,664.94	90,000.00	597,664.94	21,600.00
5	7,550.00	6,960.00	1,205,675.52	1,988,300	165,000.00	251,207.69	15,000.00	431,207.69	13,920.00
6	17,850.00	18,800.00	2,681,692.65	10,705,950	523,000.00	867,259.00	100,000.00	1,490,259.00	37,600.00
7	9,700.00	17,040.00	2,282,320.22	2,382,502	35,000.00	525,852.57	91,000.00	651,852.57	34,080.00
8	14,350.00	7,520.00	2,640,451.50	3,491,150	260,000.00	132,048.00	90,000.00	482,048.00	15,040.00
9	20,250.00	5,280.00	3,940,288.70	9,528,100	300,000.00	638,776.00	100,000.00	1,038,776.00	10,560.00
10	6,450.00	3,360.00	1,762,041.90	3,136,900	175,000.00	564,316.03	58,000.00	797,316.03	6,720.00
11	30,800.00	10,000.00	5,126,553.35	44,042,900	675,000.00	881,177.73	165,000.00	1,721,177.73	20,000.00
12	2,750.00	2,640.00	458,673.52	1,303,600	5,000.00	64,584.40	23,000.00	92,584.40	5,280.00
13	28,250.00	10,160.00	3,436,371.59	4,701,400	132,000.00	204,855.00	110,000.00	446,855.00	20,320.00
14	4,300.00	2,720.00	437,950.28	1,133,000	43,000.00	64,408.93	8,000.00	115,408.93	5,440.00
15	31,050.00	20,720.00	4,264,624.80	24,138,625	345,000.00	799,754.29	110,000.00	1,254,754.29	41,440.00
16	54,000.00	13,280.00	9,880,851.76	37,900,035	1,150,000.00	997,000.00	370,000.00	2,517,000.00	26,560.00
17	98,950.00	15,200.00	8,081,498.00	31,337,700	201,000.00	989,457.47	205,170.00	1,395,627.47	30,400.00
18	10,600.00	13,680.00	1,839,525.69	3,534,840	235,000.00	212,092.71	240,000.00	687,092.71	27,360.00
19	26,900.00	4,800.00	7,171,259.44	32,844,050	430,000.00	952,386.00	165,000.00	1,547,386.00	9,600.00
20	65,950.00	57,280.00	10,711,479.85	24,195,600	90,000.00	2,127,950.73	600,000.00	2,817,950.73	114,560.00
21	7,450.00	1,600.00	458,713.57	389,700	26,000.00	44,247.39	8,000.00	78,247.39	3,200.00
22	21,850.00	27,280.00	2,820,784.04	9,307,200	150,000.00	860,306.77	364,000.00	1,374,306.77	54,560.00
23	18,850.00	17,840.00	2,869,089.44	14,460,400	120,000.00	459,961.27	165,000.00	744,961.27	35,680.00
24	28,800.00	6,880.00	3,681,751.86	4,164,900	130,000.00	282,465.00	127,000.00	539,465.00	13,760.00
25	1,050.00	640.00	291,399.28	148,100	30,876.00	36,185.00	17,000.00	84,061.00	1,280.00
26	65,950.00	59,360.00	12,088,475.68	54,744,350	-----	4,161,657.71	920,000.00	5,081,657.71	118,720.00
27	50,400.00	17,120.00	8,121,663.15	14,215,850	545,935.00	916,036.90	377,067.79	1,839,039.69	34,240.00
28	24,050.00	23,200.00	3,071,783.50	9,994,200	129,500.00	314,666.68	67,000.00	511,166.68	46,400.00
29	30,800.00	9,520.00	7,500,592.35	13,976,750	650,000.00	860,874.53	230,000.00	1,740,874.53	19,040.00
30	27,550.00	10,480.00	3,449,787.18	6,461,050	240,000.00	741,708.70	126,000.00	1,107,708.70	20,960.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues
Appropriated) for the support of the County Budget \$20,987,597.03
Rate per \$100 to be applied to Col. II for apportionment of County
Taxes \$ 0.632114178

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

Net County Taxes Apportioned (12A III) \$42,072,586.64
‡Adjustments (Net Total 12 A IIB) + 220,091.72
Total County Taxes Apportioned (Including Adjustments--Total 12 A I) . . \$42,292,678.36

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1976--(Concluded)

12--APPORTIONMENT OF TAXES				13	14				15
Section D--Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed [Cols. I + II]	Total Amount of Exempt Property		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
(a) Veterans	(b) Senior Citizens (½ of amount in Col. 15)								
31	\$ 60,300.00	\$ 21,680.00	\$ 7,587,176.47	\$ 11,234,300	\$ 400,000.00	\$ 703,496.35	\$ 307,000.00	\$ 1,410,496.35	\$ 43,360.00
32	240,750.00	85,200.00	25,437,899.39	111,589,286	2,352,000.00	2,793,302.45	1,500,000.00	6,645,302.45	170,400.00
33	7,500.00	6,240.00	1,666,809.56	2,094,970	200,000.00	207,190.00	190,000.00	597,190.00	12,480.00
34	7,650.00	3,280.00	1,848,250.97	12,589,100	100,000.00	148,933.00	131,000.00	379,933.00	6,560.00
35	105,600.00	63,600.00	10,242,115.38	51,422,290	1,550,000.00	2,024,480.20	480,000.00	4,054,480.20	127,200.00
36	18,500.00	16,960.00	2,118,721.42	3,009,000	122,000.00	252,711.77	63,000.00	437,711.77	33,920.00
37	83,750.00	25,200.00	12,664,381.56	28,198,950	550,000.00	1,038,502.07	570,000.00	2,158,502.07	50,400.00
38	25,600.00	6,720.00	2,926,679.60	64,739,600	266,000.00	320,000.00	45,000.00	631,000.00	13,440.00
39	26,550.00	29,040.00	6,298,592.97	32,227,300	550,000.00	1,194,333.46	405,000.00	2,149,333.46	58,080.00
40	2,950.00	2,720.00	462,929.40	1,590,750	35,000.00	38,072.79	16,000.00	89,072.79	5,440.00
41	31,900.00	12,880.00	5,928,888.83	15,191,600	339,500.00	797,093.59	270,000.00	1,406,593.59	25,760.00
42	3,650.00	4,400.00	1,201,321.73	1,971,500	98,000.00	181,880.97	135,000.00	414,880.97	8,800.00
43	12,150.00	4,320.00	1,629,642.14	16,754,000	220,000.00	151,000.00	44,000.00	415,000.00	8,640.00
44	17,500.00	4,080.00	2,369,621.46	4,857,000	105,000.00	211,459.12	110,000.00	426,459.12	8,160.00
45	.....	.....	93,783.30	1,590,800	47,370.00	41,949.00	.....	89,319.00	.....
46	5,150.00	10,400.00	704,056.12	459,817	70,000.00	83,473.00	28,000.00	181,473.00	20,800.00
47	16,450.00	9,680.00	2,410,800.14	15,773,200	338,000.00	286,683.00	95,500.00	720,183.00	19,360.00
48	16,800.00	11,280.00	2,124,782.21	2,901,000	99,000.00	216,050.20	67,000.00	382,050.20	22,560.00
49	31,550.00	7,920.00	4,538,598.15	96,736,150	500,000.00	616,254.50	165,000.00	1,281,254.50	15,840.00
50	23,650.00	20,640.00	1,671,942.04	8,241,250	321,000.00	869,000.00	140,000.00	1,330,000.00	41,280.00
51	7,350.00	6,880.00	1,295,898.01	5,277,000	135,000.00	166,479.67	60,000.00	361,479.67	13,760.00
52	70,700.00	48,000.00	8,821,919.07	70,949,900	1,025,000.00	1,161,160.14	390,000.00	2,576,160.14	96,000.00
53	32,650.00	9,120.00	3,567,016.01	37,068,300	99,570.00	415,510.59	136,750.00	651,830.59	18,240.00
	\$1,598,150.00	\$830,560.00	\$228,854,258.69	\$1,003,709,275	\$16,639,751.00	\$37,046,995.74	\$10,935,487.79	\$64,622,234.53	\$1,661,120.00

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Boonton Town	\$ 21,570,200	\$ 49,449,750	\$ 71,019,950	\$ 3,492,987	.....	\$1,000	.....	\$ 1,000	\$ 74,511,937
2 Boonton Twp.	12,212,000	25,701,300	37,913,300	409,620	.....	1,000	.....	1,000	38,321,920
3 Butler Bor.	24,663,310	44,357,500	69,020,810	611,641	.....	.....	.....	.....	69,632,451
4 Chatham Bor.	25,607,700	55,970,300	81,578,000	386,391	.....	.....	.....	.....	81,964,391
5 Chatham Twp.	21,998,750	65,777,744	87,776,494	299,837	.....	.....	.....	.....	88,076,331
6 Chester Bor.	6,742,200	13,518,200	20,260,400	524,334	.....	.....	.....	.....	20,784,734
7 Chester Twp.	28,291,300	46,494,500	74,785,800	1,411,158	.....	.....	.....	.....	76,196,958
8 Denville Twp.	49,308,560	87,764,340	137,072,900	2,425,160	.....	1,000	.....	1,000	139,497,060
9 Dover Town	20,252,330	60,051,469	80,303,799	3,236,232	.....	.....	.....	.....	83,540,031
10 East Hanover Twp.	62,465,800	121,141,400	183,607,200	1,152,995	.....	.....	.....	.....	184,760,195
11 Florham Park Bor.	44,575,225	83,155,700	127,730,925	1,321,080	.....	.....	.....	.....	129,052,005
12 Hanover Twp.	24,768,000	133,742,200	158,510,200	8,193,453	.....	1,000	\$88,400	89,400	166,614,253
13 Harding Twp.	48,703,085	51,567,770	100,270,855	840,253	.....	.....	.....	.....	101,111,108
14 Jefferson Twp.	86,905,340	114,600,200	201,505,540	2,847,058	.....	.....	.....	.....	204,352,598
15 Kinnelon Bor.	51,091,300	76,869,335	127,960,635	882,954	.....	.....	.....	.....	128,843,589
16 Lincoln Park Bor.	38,494,160	63,626,900	102,121,060	410,706	.....	.....	.....	.....	102,531,766
17 Madison Bor.	49,787,970	99,354,280	149,142,250	2,506,130	.....	.....	.....	.....	151,648,380
18 Mendham Bor.	18,876,450	39,469,800	58,346,250	763,107	.....	.....	.....	.....	59,109,357
19 Mendham Twp.	50,273,600	72,350,200	122,623,800	1,367,783	.....	.....	.....	.....	123,991,583
20 Mine Hill Twp.	6,994,530	14,442,750	21,437,280	196,140	.....	.....	.....	.....	21,633,420
21 Montville Twp.	66,008,600	115,255,200	181,263,800	1,329,326	.....	.....	.....	.....	182,593,126
22 Morris Twp.	122,938,975	290,566,000	413,504,975	5,267,476	.....	.....	.....	.....	418,772,451
23 Morris Plains Bor.	20,921,800	61,243,700	82,165,500	977,702	.....	.....	.....	.....	83,143,202
24 Morristown Town	57,965,500	126,930,471	184,895,971	15,203,300	.....	.....	.....	.....	200,099,271
25 Mt. Lakes Bor.	20,133,200	28,129,300	48,262,500	727,621	.....	1,400	.....	1,400	48,988,721

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1976—(Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
26 Mt. Arlington Bor.	\$ 6,068,200	\$ 16,654,850	\$ 22,723,050	\$ 203,981	.....	.....	.....	.....	\$ 22,927,031
27 Mt. Olive Twp.	74,053,100	113,673,500	187,726,600	1,632,485	.....	.....	.....	.....	189,359,085
28 Netcong Bor.	5,932,470	15,564,020	21,496,490	473,901	.....	.....	.....	.....	21,970,391
29 Par-Troy Hills Twp.	170,841,350	342,807,800	513,649,150	4,785,776	\$28,000	.....	.....	\$28,000	518,406,926
30 Passaic Twp.	24,069,475	51,301,025	75,370,500	1,154,439	.....	.....	.....	.....	76,524,939
31 Pequannot Twp.	49,665,250	97,097,300	146,762,550	807,205	.....	.....	.....	.....	147,569,755
32 Randolph Twp.	87,488,751	151,315,105	238,803,856	3,048,099	.....	.....	.....	.....	241,851,955
33 Riverdale Bor.	14,172,050	17,851,850	32,023,900	3,137,814	.....	.....	.....	.....	35,161,714
34 Rockaway Bor.	28,065,200	58,793,200	86,858,400	883,416	.....	.....	.....	.....	87,741,816
35 Rockaway Twp.	73,673,600	122,545,350	196,218,950	1,818,486	.....	.....	.....	.....	198,037,436
36 Roxbury Twp.	80,666,200	153,906,243	234,572,443	14,902,204	.....	.....	.....	.....	249,474,647
37 Victory Gardens Bor.	2,592,815	4,495,000	7,087,815	40,482	.....	.....	.....	.....	7,128,297
38 Washington Twp.	39,545,180	69,174,085	108,719,265	1,330,101	.....	.....	.....	.....	110,049,366
39 Wharton Bor.	11,641,500	34,642,600	46,284,100	294,979	.....	.....	.....	.....	46,579,079
Totals	\$1,650,025,026	\$3,191,352,237	\$4,841,377,263	\$91,297,812	\$28,000	\$5,400	\$88,400	\$121,800	\$4,932,553,275

As Abstract of Ratables and Exemptions in the County of Morris, for the Year 1976--(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 – 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	
							Deduct Overpayment	Add Underpayment	
1 Boonton Town	\$ 5.19	56.46	\$ 97,752	.....	\$ 65,619,417	\$ 140,229,106	\$ 617,806.51	.....	.....
2 Boonton Twp.	4.64	50.79	.....	.....	38,412,706	76,734,626	338,069.27	.....	.....
3 Butler Bor.	5.22	63.14	7,237	.....	44,963,978	114,603,666	504,908.67	.....	.....
4 Chatham Bor.	6.43	45.41	86,600	.....	101,323,898	183,374,889	807,893.62	.....	.....
5 Chatham Twp.	6.99	45.11	.....	.....	107,374,802	195,451,133	861,097.85	.....	.....
6 Chester Bor.	4.90	72.01	.....	.....	8,574,717	29,359,451	129,348.75	.....	.....
7 Chester Twp.	4.58	75.58	.....	.....	25,102,756	101,299,714	446,295.53	.....	.....
8 Denville Twp.	5.12	56.33	173,744	.....	112,924,856	252,595,660	1,112,859.15	.....	.....
9 Dover Town	6.93	46.26	138,676	.....	100,817,568	184,496,275	812,834.10	.....	.....
10 East Hanover Twp.	3.44	62.95	1,179	.....	116,297,926	301,059,300	1,326,375.11	.....	.....
11 Florham Park Bor.	4.48	51.27	.....	.....	127,735,859	256,787,864	1,131,328.71	.....	.....
12 Hanover Twp.	5.48	42.94	9,367	.....	242,522,177	409,145,797	1,802,571.12	.....	.....
13 Harding Twp.	2.39	79.33	.....	.....	26,885,332	127,996,440	563,913.13	.....	.....
14 Jefferson Twp.	3.88	81.71	116	.....	46,458,896	250,811,610	1,104,999.17	.....	.....
15 Kinnelon Bor.	4.37	70.91	150	.....	53,174,667	182,018,406	801,917.37	.....	.....
16 Lincoln Park Bor.	4.32	79.42	2,233	.....	28,175,552	130,709,551	575,866.26	.....	.....
17 Madison Bor.	5.86	54.94	94,565	.....	126,429,555	278,172,500	1,225,542.87	.....	.....
18 Mendham Bor.	5.14	66.14	.....	.....	30,964,080	90,073,437	396,835.99	.....	.....
19 Mendham Twp.	3.06	100.04	.....	.....	222,806	124,214,389	547,250.57	.....	.....
20 Mine Hill Twp.	7.05	50.29	.....	.....	22,950,861	44,584,281	196,424.69	.....	.....
21 Montville Twp.	4.53	64.11	3,688	.....	105,881,434	288,478,248	1,270,946.84	.....	.....
22 Morris Twp.	3.03	87.01	3,147	.....	73,510,274	492,285,872	2,168,860.84	.....	.....
23 Morris Plains Bor.	5.07	53.10	10,279	.....	79,244,247	162,397,728	715,474.67	.....	.....
24 Morristown Town	5.81	66.85	225,281	.....	101,207,890	301,532,442	1,328,459.63	.....	.....
25 Mt. Lakes Bor.	7.47	55.85	9,778	.....	38,746,822	87,745,321	386,579.02	.....	.....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1976--(Concluded)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table-- Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12--APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II--Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
26 Mt. Arlington Bor.	\$ 8.18	47.96	\$ 356	.....	\$ 25,064,325	\$ 47,991,712	\$ 211,436.79	.....	.....
27 Mt. Olive Twp.	4.64	78.30	970	.....	53,672,890	243,032,945	1,070,728.75	.....	.....
28 Netcong Bor.	6.18	53.20	35,242	.....	20,090,943	42,096,576	185,464.63	.....	.....
29 Par-Troy Hills Twp.	4.78	63.93	3,758	.....	300,307,525	818,718,209	3,607,021.78	.....	.....
30 Passaic Twp.	5.64	55.53	5,973	.....	63,043,751	139,574,663	614,923.23	.....	.....
31 Pequannoc Twp.	4.90	65.29	125	.....	81,009,507	228,579,387	1,007,050.80	.....	.....
32 Randolph Twp.	4.37	80.73	7,288	.....	60,890,675	302,749,918	1,333,823.45	.....	.....
33 Riverdale Bor.	4.61	64.15	4,260	.....	20,022,628	55,188,602	243,144.08	.....	.....
34 Rockaway Bor.	3.34	85.84	3,959	.....	19,733,253	107,479,028	473,519.69	.....	.....
35 Rockaway Twp.	5.57	61.53	5,226	.....	129,524,279	327,566,941	1,443,159.66	.....	.....
36 Roxbury Twp.	4.45	78.10	135,622	.....	75,435,450	325,045,719	1,432,051.92	.....	.....
37 Victory Gardens Bor.	4.16	91.17	.....	.....	759,039	7,887,336	34,749.19	.....	.....
38 Washington Twp.	4.55	67.97	841	.....	53,548,723	163,598,930	720,766.80	.....	.....
39 Wharton Bor.	5.64	58.44	2,234	.....	35,459,603	82,040,916	361,447.16	.....	.....
Totals . . . . .	.....	.....	\$1,069,646	.....	\$2,764,085,667	\$7,697,708,588	\$33,913,747.37	.....	.....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II --Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cl. b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Boonton Town.	\$ 90.48	.....	\$ 617,716.03	\$ 35,555.47	\$ 2,376,120.00	.....	.....	\$ 781,766.67	\$ 3,811,158.17
2 Boonton Twp.	272.91	.....	337,796.36	19,442.83	1,157,489.40	.....	.....	240,962.21	1,755,690.80
3 Butler Bor.	1,986.02	.....	502,922.65	28,911.73	2,526,267.50	.....	.....	528,325.70	3,586,427.58
4 Chatham Bor.	471.37	.....	807,422.25	.....	3,594,159.50	.....	.....	816,338.58	5,217,920.33
5 Chatham Twp.	1,003.09	.....	860,094.76	.....	4,000,817.50	.....	.....	1,242,884.78	6,103,797.04
6 Chester Bor.	167.83	.....	129,180.92	7,435.21	430,489.42	\$ 251,553.04	.....	193,741.78	1,012,400.37
7 Chester Twp.	682.00	.....	445,613.53	25,647.70	1,484,987.52	860,614.60	.....	650,704.93	3,467,568.28
8 Denville Twp.	4,256.42	.....	1,108,602.73	.....	2,731,837.12	1,874,816.44	.....	1,341,906.49	7,057,162.78
9 Dover Town	4,080.11	.....	808,753.99	.....	3,364,583.50	.....	.....	1,538,493.00	5,711,830.49
10 East Hanover Twp.	3,578.01	.....	1,322,797.10	.....	2,582,065.00	1,573,146.51	.....	824,746.17	6,302,754.78
11 Florham Park Bor.	6,646.87	.....	1,124,681.84	.....	2,009,872.86	1,561,957.31	.....	1,039,522.84	5,736,034.85
12 Hanover Twp.	156.47	.....	1,802,414.65	103,746.52	3,864,872.00	2,206,374.56	.....	1,062,139.27	9,039,547.00
13 Harding Twp.	2,247.76	.....	561,665.37	32,323.46	1,354,308.50	.....	.....	446,026.73	2,394,324.06
14 Jefferson Twp.	5,463.35	.....	1,099,535.82	63,270.96	5,173,737.32	.....	.....	1,505,542.11	7,842,086.21
15 Kinnelon Bor.	1,566.72	.....	800,350.65	.....	3,809,003.00	.....	.....	979,802.15	5,589,155.80
16 Lincoln Park Bor.	1,130.45	.....	574,735.81	.....	2,742,243.50	.....	.....	1,070,143.22	4,387,122.53
17 Madison Bor.	854.07	.....	1,224,688.80	.....	5,531,207.95	.....	.....	2,049,184.81	8,805,081.56
18 Mendham Bor.	874.20	.....	395,961.79	22,789.24	1,223,486.00	797,320.11	.....	578,604.48	3,018,161.62
19 Mendham Twp.	932.24	.....	546,318.33	31,443.60	1,448,760.88	959,297.69	.....	790,863.79	3,776,684.29
20 Mine Hill Twp.	66.16	.....	196,358.53	11,302.19	983,079.99	.....	.....	309,456.87	1,500,197.58
21 Montville Twp.	2,079.09	.....	1,268,867.75	73,030.51	5,801,597.60	.....	.....	1,060,993.87	8,204,489.73
22 Morris Twp.	2,472.24	.....	2,166,388.60	.....	.....	8,094,680.90	.....	2,337,281.11	12,598,350.61
23 Morris Plains Bor.	4,021.80	.....	711,452.87	40,940.59	2,266,789.00	.....	.....	1,159,550.35	4,178,732.81
24 Morristown Town	21,626.77	.....	1,306,832.86	.....	.....	4,941,871.85	.....	5,322,235.94	11,570,940.65
25 Mt. Lakes Bor.	75.07	.....	386,503.95	22,246.96	2,714,116.00	.....	.....	516,517.97	3,639,384.88

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes		Section B County Library Taxes	Section C Local Taxes to Be Raised for					Section D Tax Levy
	II -- Adjustments Resulting from			I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Overpayment	Add Underpayment							
26 Mt. Arlington Bor.	\$ 198.21	.....	\$ 211,238.58	.....	\$ 1,267,508.85	.....	.....	\$ 381,653.51	\$ 1,860,400.94
27 Mt. Olive Twp.	1,049.17	.....	1,069,679.58	\$ 61,567.97	4,563,341.51	\$ 1,907,391.66	.....	1,123,180.82	8,725,161.54
28 Netcong Bor.	122.94	.....	185,341.69	10,667.94	539,360.00	493,264.80	.....	108,932.27	1,337,566.70
29 Par-Troy Hills Twp.	25,358.08	.....	3,581,663.70	206,093.94	16,737,552.00	.....	.....	4,070,093.88	24,595,403.52
30 Passaic Twp.	1,229.74	.....	613,693.49	.....	1,761,137.00	1,044,969.39	.....	850,502.18	4,270,302.06
31 Pequannock Twp.	486.50	.....	1,006,564.30	.....	4,929,440.50	.....	.....	1,196,906.30	7,132,911.10
32 Randolph Twp.	5,218.66	.....	1,328,604.79	76,460.68	7,343,763.00	.....	.....	1,739,931.11	10,488,759.58
33 Riverdale Bor.	606.97	.....	242,537.11	13,958.82	998,595.50	.....	.....	344,531.92	1,599,623.35
34 Rockaway Bor.	2,480.14	.....	471,039.55	.....	1,196,845.00	825,420.69	.....	392,155.48	2,885,460.72
35 Rockaway Twp.	9,338.41	.....	1,433,821.25	82,506.20	4,831,310.21	2,274,058.10	.....	2,318,869.76	10,940,565.52
36 Roxbury Twp.	1,479.76	.....	1,430,572.16	82,339.77	7,065,248.99	.....	.....	2,397,484.30	10,975,645.22
37 Victory Gardens Bor. . . . .	.....	.....	34,749.19	2,000.16	163,464.50	.....	.....	92,689.59	292,903.44
38 Washington Twp.	2,755.05	.....	718,011.75	41,317.55	2,311,730.55	1,225,075.90	.....	674,653.48	4,970,789.23
39 Wharton Bor.	318.67	.....	361,128.49	.....	1,026,855.50	611,973.11	.....	594,736.88	2,594,693.98
Totals	\$117,443.80	.....	\$33,796,303.57	\$1,095,000.00	\$117,908,044.17	\$31,503,786.66	.....	\$44,674,057.30	\$228,977,191.70

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1976--(Continued)

	12--APPORTIONMENT OF TAXES			13 Total Amount of Exempt Property	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	Section D--Tax Levy				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
	II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed [Cols. I + II]						
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 15)							
1	\$ 24,900	\$ 23,680	\$ 3,859,738.17	\$ 10,676,400	\$ 206,700.00	\$ 676,785.69	\$ 80,000.00	\$ 963,485.69	\$ 47,360
2	12,450	6,480	1,774,620.80	3,939,800	79,000.00	136,014.13	53,000.00	268,014.13	12,960
3	27,350	14,640	3,628,417.58	8,607,250	380,000.00	829,232.43	125,000.00	1,334,232.43	29,280
4	39,500	12,080	5,269,500.33	15,198,700	785,000.00	443,829.99	80,000.00	1,308,828.99	24,160
5	37,300	6,720	6,147,817.04	10,756,650	470,000.00	847,823.77	60,000.00	1,377,823.77	13,440
6	3,800	2,080	1,018,280.37	2,598,500	60,300.00	130,456.33	33,000.00	223,456.33	4,160
7	15,250	2,950	3,485,778.28	12,310,800	240,000.00	337,707.75	110,000.00	687,707.75	5,920
8	59,750	24,080	7,140,992.78	19,826,800	250,000.00	935,433.63	218,000.00	1,403,433.63	48,160
9	36,800	32,960	5,781,590.49	21,629,650	.....	1,259,814.77	180,000.00	1,439,814.77	65,920
10	33,250	9,280	6,345,284.78	13,906,390	500,000.00	1,023,473.98	65,000.00	1,588,473.98	18,560
11		6,320	5,780,354.85	47,115,840	275,000.00	692,729.62	110,000.00	1,077,729.62	12,640
12	58,450	16,560	9,114,557.00	16,584,500	1,025,000.00	1,370,496.93	132,500.00	2,527,996.93	33,120
13	12,850	2,960	2,410,134.06	11,399,375	140,000.00	176,025.85	60,000.00	376,025.85	5,920
14	57,550	27,920	7,927,556.21	17,670,000	500,000.00	1,072,129.79	300,000.00	1,872,129.79	55,840
15	31,850	4,560	5,625,565.80	14,273,800	260,000.00	209,156.42	140,000.00	609,156.42	9,120
16	31,950	9,520	4,428,592.53	7,383,800	270,817.00	513,906.45	200,000.00	984,723.45	19,040
17	54,400	21,120	8,880,601.56	51,420,644	605,000.00	1,811,963.26	134,000.00	2,550,963.26	42,240
18	13,400	2,720	3,034,281.62	10,741,100	219,000.00	187,985.97	29,000.00	435,985.97	5,440
19	14,200	1,920	3,792,804.29	13,701,781	355,000.00	190,225.00	100,000.00	645,225.00	3,840
20	16,750	7,200	1,524,147.58	1,167,000	150,000.00	178,344.14	50,000.00	378,344.14	14,400
21	47,100	15,840	8,267,429.73	15,161,800	420,000.00	974,236.37	300,000.00	1,694,236.37	31,680
22	65,900	19,760	12,684,010.61	69,451,800	950,000.00	1,418,337.54	173,000.00	2,541,337.54	39,520
23	25,150	8,720	4,212,602.81	5,168,900	410,000.00	489,571.08	60,000.00	959,571.08	17,440
24	25,850	19,600	11,616,390.65	79,047,550	.....	1,645,089.21	350,000.00	1,995,089.21	39,200
25	17,500	800	3,657,684.88	12,135,100	214,000.00	294,900.90	80,000.00	588,900.90	1,600

Total Amount of Miscellaneous Revenues (Including Surplus Revenues
Appropriated) for the support of the County Budget \$13,851,598.81

Rate per \$100 to be applied to Col. 11 for Apportionment of County
Taxes \$.440569385

Rate per \$100 to be applied to Col. 11 for Apportionment of County
Library \$.025359160

Total County Taxes Appropriated \$33,796,303.57

Adjustments 117,443.80

Total County Taxes Apportioned (Including adjustments - Total 12 A D) ... \$33,913,747.37

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1976—(Continued)

12—APPORTIONMENT OF TAXES				13	14				15
Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate Is Computed [Cols. I + II]	Total Amount of Exempt Property		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
(a) Veterans	(b) Senior Citizens (½ of amount in Col. 15)								
26	\$ 10,200	\$ 3,360	\$ 1,873,960.94	\$ 2,106,880	\$ 90,000.00	\$ 154,632.24	\$ 60,000.00	\$ 304,632.24	\$ 6,720
27	36,850	13,360	8,775,371.54	22,833,500	650,000.00	683,971.37	350,000.00	1,683,971.37	26,720
28	10,650	7,680	1,355,896.70	1,820,650	125,000.00	221,255.76	35,000.00	381,255.76	15,360
29	143,000	37,440	24,775,843.52	149,039,550	800,000.00	1,954,984.31	350,000.00	3,104,984.31	74,880
30	29,150	10,320	4,309,772.06	6,749,500	63,400.00	703,703.26	135,000.00	902,103.26	20,640
31	67,950	20,345	7,221,206.10	25,151,900	300,000.00	791,169.00	100,000.00	1,191,169.00	40,690
32	49,400	9,680	10,547,839.58	31,151,400	515,000.00	1,050,510.89	340,000.00	1,905,510.89	19,360
33	14,100	4,560	1,618,283.35	3,574,500	65,000.00	224,443.75	63,000.00	352,443.75	9,120
34	26,300	13,520	2,925,280.72	12,997,800	194,000.00	430,898.97	50,000.00	674,898.97	27,040
35	63,150	21,200	11,024,915.52	110,717,750	206,247.91	1,096,013.33	800,000.00	2,102,261.24	42,400
36	77,550	24,160	11,077,355.22	30,828,900	438,000.00	1,130,268.27	425,000.00	1,993,268.27	48,320
37	2,250	720	295,873.44	245,200	25,460.00	19,124.19	7,000.00	51,584.19	1,440
38	23,600	8,320	5,002,709.23	13,061,300	425,000.00	488,093.82	225,000.00	1,138,093.82	16,640
39	18,450	9,840	2,622,983.98	3,311,957	150,000.00	261,666.32	53,000.00	464,666.32	19,680
	\$1,373,850	\$484,985	\$230,836,026.70	\$905,464,717	\$12,811,924.91	\$27,056,105.48	\$6,215,500.00	\$46,083,530.39	\$969,970

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1976
County Percentage Level Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Barnegat Light Bor.	\$15,657,400	\$14,773,200	\$30,430,600	\$125,689	.....	.....	.....	.....	\$30,556,289
2 Bay Head Bor.	19,768,050	21,633,950	41,402,000	329,231	.....	.....	.....	.....	41,731,231
3 Beach Haven Bor.	53,333,400	46,296,400	99,629,800	1,068,438	.....	.....	.....	.....	100,698,238
4 Beachwood Bor.	16,892,906	36,682,370	53,575,276	391,935	.....	.....	.....	.....	53,967,211
5 Berkeley Twp.	77,677,900	143,905,500	221,583,400	3,534,663	.....	.....	.....	.....	225,118,063
6 Brick Twp.	183,307,050	363,003,100	546,310,150	7,146,752	.....	.....	.....	.....	553,456,902
7 Dover Twp.	323,068,800	606,995,400	930,064,200	12,196,051	.....	.....	.....	.....	942,260,251
8 Eagleswood Twp.	9,703,700	5,582,700	15,286,400	234,362	.....	.....	.....	.....	15,520,762
9 Harvey Cedars Bor.	19,256,650	19,518,350	38,775,000	401,474	.....	.....	.....	.....	39,176,474
10 Island Heights Bor.	4,245,765	9,764,370	14,010,135	93,303	.....	.....	.....	.....	14,103,438
11 Jackson Twp.	132,277,350	179,898,450	312,175,800	3,294,185	.....	.....	.....	.....	315,469,985
12 Lacey Township	98,372,081	139,429,728	237,801,809	1,924,955	.....	.....	.....	.....	239,726,764
13 Lakehurst Bor.	6,708,520	16,392,595	23,101,115	1,162,054	.....	.....	.....	.....	24,263,169
14 Lakewood Township	110,494,100	318,583,500	429,077,600	7,815,512	.....	.....	.....	.....	436,893,112
15 Lavallette Bor.	30,456,100	33,002,700	63,458,800	1,123,104	.....	.....	.....	.....	64,581,904
16 Little Egg Harbor Twp.	39,225,400	74,283,600	113,509,000	4,282,593	.....	.....	.....	.....	117,791,593
17 Long Beach Twp.	73,092,700	105,506,550	178,599,250	753,349	.....	.....	.....	.....	179,352,599
18 Manchester Twp.	95,895,400	164,859,550	260,754,900	4,100,338	.....	.....	.....	.....	264,855,238
19 Mantoloking Bor.	20,782,300	19,032,500	39,814,800	259,609	.....	.....	.....	.....	40,074,409
20 Ocean Twp.	19,630,325	35,158,100	54,788,425	356,854	.....	.....	.....	.....	55,145,279
21 Ocean Gate Bor.	5,179,576	16,364,284	21,543,860	118,238	.....	.....	.....	.....	21,662,098
22 Pine Beach Bor.	11,411,200	18,242,300	29,653,500	118,322	.....	.....	.....	.....	29,771,822
23 Plumsted Twp.	12,475,900	26,107,150	38,583,050	1,275,063	.....	.....	.....	.....	39,858,113
24 Point Pleasant Bor.	72,745,250	126,430,075	199,175,325	3,276,717	.....	.....	.....	.....	202,452,042
25 Point Pleasant Beach Bor.	64,078,000	55,332,050	119,410,050	700,279	.....	.....	.....	.....	120,110,329
26 Seaside Heights Bor.	52,801,850	37,992,900	90,794,750	372,433	.....	.....	.....	.....	91,167,183
27 Seaside Park Bor.	28,041,000	32,225,325	60,266,325	235,393	.....	.....	.....	.....	60,501,718
28 Ship Bottom Bor.	35,899,570	34,984,534	70,884,104	1,055,937	.....	.....	.....	.....	71,940,041
29 So. Toms River Bor.	7,942,600	23,114,200	31,056,800	313,385	.....	.....	.....	.....	31,370,185
30 Stafford Twp.	88,028,175	64,011,700	152,039,875	6,341,383	.....	.....	.....	.....	158,381,258
31 Surf City Bor.	27,482,800	35,723,700	63,206,500	411,549	.....	.....	.....	.....	63,618,049
32 Tuckerton Bor.	13,884,150	18,469,750	32,353,900	1,175,074	.....	.....	.....	.....	33,528,974
33 Union Twp.	53,623,400	47,287,100	100,910,500	1,796,665	.....	.....	.....	.....	102,707,165
Totals	\$1,823,439,368	\$2,890,587,631	\$4,714,026,999	\$67,784,889	.....	.....	.....	.....	\$4,781,811,888

Berkeley Township
 Fire District No. 1 \$.04
 Brick Township
 Fire District No. 1 \$.11
 Fire District No. 2 \$.08

Fire District No. 3 \$.19
 Dover Township
 Fire District No. 1 \$.04
 Fire District No. 2 \$.06

Abstract of Rates and Exemptions in the County of Ocean, for the Year 1970 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12--APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II--Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1 Barnegat Light Bor.	\$2.42	67.55	\$.....	.....	\$ 14,891,720	\$ 45,448,009	\$ 204,248.27	.....	.....
2 Bay Head Bor.	2.37	80.27	508,600	.....	10,485,899	52,725,730	236,955.14	.....	.....
3 Beach Haven Bor.	1.64	111.44	.....	\$ 9,276,447	.....	91,421,791	410,859.42	.....	.....
4 Beachwood Bor.	3.90	68.66	.....	.....	24,699,295	78,666,506	353,535.79	.....	.....
5 Berkeley Twp.	3.02	77.38	24.	.....	67,390,148	292,508,235	1,314,563.66	.....	.....
6 Brick Twp.	3.32	76.97	.....	.....	167,656,158	721,113,060	3,240,760.13	.....	.....
7 Dover Twp.	2.73	92.22	6,050	.....	97,485,257	1,039,751,558	4,672,756.02	.....	.....
8 Eagleswood Twp.	3.31	90.38	.....	.....	1,764,602	17,285,364	77,682.30	.....	.....
9 Harvey Cedars Bor.	2.31	76.83	.....	.....	11,803,877	50,980,351	229,111.21	.....	.....
10 Island Heights Bor.	4.79	63.10	.....	.....	8,297,034	22,400,472	100,670.15	.....	.....
11 Jackson Twp.	2.88	115.31	.....	38,947,673	.....	276,522,312	1,242,721.20	.....	.....
12 Lacey Twp.	1.76	85.51	48	.....	41,640,149	281,366,961	1,264,493.57	.....	.....
13 Lakehurst Bor.	3.16	136.85	1,408	6,006,817	.....	18,257,760	82,052.35	.....	.....
14 Lakewood Twp.	3.00	104.58	8,307	13,792,421	.....	423,108,998	1,901,497.63	.....	.....
15 Lavallette Bor.	2.46	57.58	.....	.....	47,230,336	111,812,240	502,496.31	.....	.....
16 Little Egg Harbor Twp.	2.90	82.52	.....	.....	24,728,769	142,520,362	640,501.93	.....	.....
17 Long Beach Twp.	2.77	52.80	.....	.....	160,920,488	340,273,087	1,529,224.08	.....	.....
18 Manchester Twp.	1.53	137.36	326	69,971,767	.....	194,883,797	875,828.87	.....	.....
19 Mantoloking Bor.	1.91	89.72	.....	.....	4,632,815	44,707,224	200,919.10	.....	.....
20 Ocean Twp.	3.00	67.88	.....	.....	26,392,613	81,537,892	366,440.11	.....	.....
21 Ocean Gate Bor.	3.23	93.53	.....	.....	1,550,978	23,213,076	104,322.08	.....	.....
22 Pine Beach Bor.	2.32	118.54	.....	4,576,515	.....	25,195,307	113,230.44	.....	.....
23 Plumsted Twp.	2.42	104.68	7,035	1,213,880	.....	38,651,268	173,702.98	.....	.....
24 Point Pleasant Bor.	3.30	81.73	.....	.....	46,747,045	249,199,087	1,119,927.67	.....	.....
25 Pt. Pleasant Beach Bor.	2.47	98.19	1,081	.....	5,139,128	125,250,538	562,889.47	.....	.....
26 Seaside Heights Bor.	1.76	109.26	.....	6,623,718	.....	84,543,465	379,947.48	.....	.....
27 Seaside Park Bor.	1.99	78.55	.....	.....	17,398,749	77,900,467	350,093.13	.....	.....
28 Ship Bottom Bor.	1.83	97.38	.....	.....	2,838,014	74,778,055	336,060.67	.....	.....
29 So. Toms River Bor.	2.84	96.88	1,778	.....	1,527,633	32,899,596	147,854.35	.....	.....
30 Stafford Twp.	2.12	90.50	.....	.....	17,132,710	175,513,968	788,778.77	.....	.....
31 Surf City Bor.	2.08	75.23	.....	.....	21,325,981	84,944,030	381,747.66	.....	.....
32 Tuckerton Bor.	3.08	106.32	.....	1,618,870	.....	31,910,104	143,407.46	.....	.....
33 Union Twp.	2.75	98.55	.....	.....	1,821,597	104,528,762	469,763.57	.....	.....
Totals	....	.....	\$534,657	\$152,028,108	\$825,500,995	\$5,455,819,432	\$24,519,042.97	.....	.....

Jackson Township

Fire District No. 1

Fire District No. 2

\$.09

\$.07

Fire District No. 3

Fire District No. 4

Lighting District No. 1

\$.09

\$.12

\$.29

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II - Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cla. b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Barnegat Light Bor.	\$ 494.04	.....	\$ 203,754.23	\$ 9,425.59	L \$ 100,622.74	\$ S 214,207.81	.....	\$ 202,938.49	\$ 730,948.86
2 Bay Head Bor.	435.29	.....	236,519.85	10,941.70	388,100.00	.....	342,000.00	977,561.55	
3 Beach Haven Bor.	47.44	.....	410,811.98		269,019.00	S 390,875.51	.....	553,400.00	1,624,106.49
4 Beachwood Bor.	622.40	.....	352,913.39	16,326.28	.....	T 1,296,282.24	.....	382,785.00	2,048,306.91
5 Berkeley Twp.	2,534.96	.....	1,312,028.70	60,696.31	2,623,968.23	C 1,646,586.01	.....	941,499.74	6,584,778.99
6 Brick Twp.	2,684.69	.....	3,238,075.44	149,809.77	11,878,439.86	.....	2,767,608.00	18,033,933.07	
7 Dover Twp.	2,437.01	.....	4,670,319.01	.....	.....	T 17,159,477.27	.....	3,390,709.18	25,220,505.46
8 Eaglewood Twp.	2,187.37	.....	75,494.93	3,486.79	320,271.00	P 17,355.85	.....	87,500.00	504,108.57
9 Harvey Cedars Bor.	131.21	.....	228,980.00	10,593.70	L 113,064.13	S 225,700.54	.....	320,869.93	899,208.30
10 Island Heights Bor.	60.28	.....	100,609.87	4,654.68	240,909.38	C 169,920.77	.....	144,400.00	660,494.70
11 Jackson Twp.	12,001.58	.....	1,230,719.62	56,909.13	5,321,589.50	.....	2,351,644.80	8,960,863.05	
12 Lacey Twp.	2,001.15	.....	1,262,492.42	58,405.31	1,349,101.25	C 1,409,814.22	.....	4,079,813.20	4,079,813.20
13 Lakehurst Bor. . . . .	.....	.....	82,052.35	3,796.26	358,330.30	.....	307,000.00	751,178.91	
14 Lakewood Twp.	15,130.78	.....	1,886,366.85	.....	1,792,658.00	.....	3,017,476.03	12,828,500.88	
15 Lavallette Bor.	314.63	.....	502,181.68	23,233.23	500,548.00	.....	540,807.51	1,566,770.42	
16 Little Egg Harbor Twp.	636.27	.....	639,865.66	29,602.47	1,716,786.50	P 118,330.97	.....	834,000.00	3,338,585.60
17 Long Beach Twp.	1,348.98	.....	1,527,875.10	70,685.42	L 754,442.00	S 1,508,680.73	.....	1,052,200.00	4,913,883.25
18 Manchester Twp.	237.82	.....	875,591.05	40,509.72	2,313,703.50	.....	766,000.00	3,995,804.27	
19 Mantoloking Bor.	14.21	.....	200,904.89	9,295.09	102,235.00	.....	447,545.00	759,979.98	
20 Ocean Twp.	683.52	.....	365,756.59	16,924.11	834,418.00	.....	390,192.69	1,607,291.39	
21 Ocean Gate Bor.	152.85	.....	104,169.23	4,819.10	227,421.00	C 187,111.11	.....	157,666.72	681,187.16
22 Pine Beach Bor.	489.03	.....	112,741.41	5,214.77	.....	T 428,270.56	.....	126,204.42	672,431.16
23 Plumsted Twp.	92.86	.....	173,610.12	8,032.04	757,207.50	.....	.....	.....	938,849.66
24 Point Pleasant Bor.	647.58	.....	1,119,280.09	51,783.19	4,356,705.00	.....	987,300.00	6,515,068.28	
25 Pt. Pleasant Beach Bor.	483.98	.....	562,405.49	26,019.09	1,706,211.00	.....	629,200.00	2,923,835.58	
26 Seaside Heights Bor. . . . .	.....	.....	379,947.48	17,578.78	267,322.00	C 189,329.64	.....	726,200.00	1,580,377.90
27 Seaside Park Bor. . . . .	.....	.....	350,093.13	16,197.53	288,770.00	C 189,740.20	.....	336,886.19	1,181,687.05
28 Ship Bottom Bor.	703.87	.....	335,356.80	15,513.77	L 165,609.60	S 321,274.64	.....	460,400.00	1,298,154.81
29 So. Toms River Bor.	588.65	.....	147,265.70	6,811.81	.....	T 563,039.62	.....	151,548.82	868,665.95
30 Stafford Twp.	14,453.00	.....	774,325.77	35,784.96	1,301,557.00	S 573,457.18	.....	603,600.00	3,288,724.91
31 Surf City Bor.	256.82	.....	381,490.84	17,649.47	L 188,371.28	S 362,465.59	.....	356,900.00	1,306,877.18
32 Tuckerton Bor.	3,016.90	.....	140,390.56	6,486.92	720,900.00	P 37,591.98	.....	103,659.12	1,009,028.58
33 Union Twp.	18,784.00	.....	450,979.57	20,813.01	1,514,548.85	.....	808,500.00	2,794,841.43	
Totals	\$83,673.17	.....	\$24,435,369.80	\$808,000.00	\$48,604,829.62	\$27,009,512.44	.....	\$24,288,641.64	\$125,146,353.50

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$10,977,547.57

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

\$.449410822

12-APPORTIONMENT OF TAXES				Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D-Tax Levy			(a) Surplus Revenue Appropriated		(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)		
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed [Col. I + II]							
(a) Veterans	(b) Senior Citizens (½ of amount in Col. 15)								
1	\$ 3,650.00	\$ 3,200.00	\$ 737,798.86	\$ 7,429,600	\$ 85,000.00	\$ 116,061.51	\$ 44,000.00	\$ 245,061.51	\$ 6,400.00
2	5,800.00	2,960.00	986,321.55	1,832,500	41,846.74	151,518.26	38,000.00	231,365.00	5,920.00
3	8,450.00	9,440.00	1,641,996.49	7,792,200	187,000.00	153,178.00	80,000.00	420,178.00	18,880.00
4	27,350.00	24,720.00	2,100,376.91	3,739,580	205,652.84	289,213.00	135,000.00	629,865.84	49,440.00
5	64,700.00	133,120.00	6,782,598.99	90,987,700	1,387,000.00	1,204,902.35	235,000.00	2,826,902.35	266,240.00
6	183,300.00	144,080.00	18,361,313.07	45,435,800	2,000,000.00	2,014,513.00	950,000.00	4,964,513.00	288,160.00
7	209,770.00	223,625.00	25,653,900.46	143,842,100	3,520,000.00	4,975,191.45	1,700,000.00	10,195,191.45	447,250.00
8	3,600.00	5,040.00	512,748.57	2,717,400	12,700.00	92,798.07	50,000.00	155,498.07	10,080.00
9	2,950.00	2,080.00	904,238.30	1,742,470	110,000.00	71,550.07	37,680.00	219,230.07	4,160.00
10	6,900.00	6,960.00	674,354.70	1,311,500	8,070.00	100,187.81	65,000.00	173,257.81	13,920.00
11	66,200.00	40,160.00	9,067,223.05	47,588,570	500,000.00	1,363,022.13	900,000.00	2,763,022.13	80,320.00
12	63,770.00	71,360.00	4,214,943.20	21,438,075	1,250,000.00	2,618,961.00	300,000.00	4,168,961.00	142,720.00
13	9,000.00	5,440.00	765,618.91	5,918,600	30,000.00	162,988.47	30,000.00	222,988.47	10,880.00
14	88,660.00	168,160.00	13,085,320.88	53,653,600	1,350,000.00	1,979,031.23	834,849.74	4,163,880.97	336,320.00
15	10,950.00	10,240.00	1,587,960.42	8,665,675	143,000.00	401,292.49	61,000.00	605,292.49	20,480.00
16	31,109.00	37,735.00	3,407,429.60	5,963,333	250,000.00	388,749.82	310,000.00	948,749.82	75,470.00
17	23,450.00	19,360.00	4,956,693.25	4,068,240	530,000.00	518,000.00	180,000.00	1,228,000.00	38,720.00
18	21,100.00	19,145.00	4,036,049.27	49,408,900	359,975.81	804,874.12	176,000.00	1,340,849.93	38,290.00
19	2,050.00	80.00	762,109.98	646,800	100,000.00	51,300.00	6,000.00	157,300.00	160.00
20	18,550.00	26,720.00	1,652,561.39	2,320,500	81,873.65	279,172.11	81,000.00	442,045.76	53,440.00
21	5,800.00	11,280.00	698,267.16	1,621,225	43,900.00	112,369.00	44,000.00	200,269.00	22,560.00
22	9,100.00	8,880.00	690,411.16	3,931,000	7,250.00	85,634.92	15,000.00	107,884.92	17,760.00
23	12,850.00	10,160.00	961,859.66	5,304,600	116,800.00	201,664.42	62,000.00	380,464.42	20,320.00
24	75,100.00	87,760.00	6,677,928.28	24,692,250	380,000.00	938,088.37	247,500.00	1,565,588.37	175,520.00
25	19,650.00	21,840.00	2,965,325.58	16,135,900	250,000.00	538,049.75	242,000.00	1,030,049.75	43,680.00
26	6,150.00	9,840.00	1,596,367.90	10,966,450	190,350.00	1,058,166.45	200,000.00	1,448,516.45	19,680.00
27	8,900.00	10,705.00	1,201,292.05	14,463,350	166,800.00	668,319.71	80,000.00	915,119.71	21,410.00
28	7,800.00	10,080.00	1,316,034.81	5,415,450	250,000.00	228,800.00	60,000.00	538,800.00	20,160.00
29	11,700.00	8,560.00	888,925.95	1,764,300	41,000.00	199,211.89	47,000.00	287,211.89	17,120.00
30	30,885.00	29,143.00	3,348,752.91	17,801,850	350,000.00	1,044,400.00	300,000.00	1,694,400.00	58,286.00
31	7,500.00	8,320.00	1,322,697.18	3,183,900	342,200.00	165,000.00	20,000.00	527,200.00	16,640.00
32	8,600.00	11,840.00	1,029,468.58	2,569,200	125,000.00	192,439.88	92,601.00	410,040.88	23,680.00
33	19,100.00	10,320.00	2,824,261.43	3,642,900	248,000.00	398,100.00	405,252.55	1,051,352.55	20,640.00
	\$1,074,444.00	\$1,192,353.00	\$127,413,150.50	\$617,995,518	\$14,663,419.04	\$23,566,749.28	\$8,028,883.29	\$46,259,051.61	\$2,384,706.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes \$0.020792592
 Net County Taxes Apportioned (12A11) \$24,435,369.80
 †Adjustments (Net Total 12A11b) + or - \$ 83,673.17
 Total County Taxes Apportioned (Including Adjustments - Total 12A1) \$24,519,042.97
 †Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 -5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bloomingdale Bor.	\$ 33,222,300	\$ 71,352,000	\$ 104,574,300	\$ 686,841	.....	.....	.....	.....	\$ 105,261,141
2 Clifton City	411,209,900	641,992,900	1,053,202,800	12,186,700	.....	.....	.....	.....	1,065,389,500
3 Haledon Bor.	15,981,500	32,706,700	48,688,200	433,945	.....	.....	.....	.....	49,122,145
4 Hawthorne Bor.	82,325,200	139,259,600	221,584,800	1,275,050	.....	.....	.....	.....	222,859,850
5 Little Falls Twp.	41,300,000	84,354,106	125,654,106	2,911,915	.....	.....	.....	.....	128,566,021
6 North Haledon Bor.	17,057,688	47,081,900	64,139,588	301,911	.....	.....	.....	.....	64,441,499
7 Passaic City	66,743,600	200,745,100	267,488,700	13,783,464	.....	.....	.....	.....	281,272,164
8 Paterson City	98,562,030	497,833,020	596,395,050	24,705,712	.....	.....	.....	.....	621,100,762
9 Pompton Lakes Bor.	31,756,600	69,555,200	101,311,800	1,155,815	.....	.....	.....	.....	102,467,615
10 Prospect Park Bor.	7,461,450	22,658,350	30,119,800	182,500	.....	.....	.....	.....	30,302,300
11 Ringwood Bor.	45,921,700	66,439,900	112,361,600	949,900	.....	.....	.....	.....	113,311,500
12 Totowa Bor.	75,313,500	116,164,700	191,478,200	2,178,450	.....	.....	.....	.....	193,656,650
13 Wanaque Bor.	29,230,900	48,431,000	77,661,900	770,700	.....	.....	.....	.....	78,432,600
14 Wayne Twp.	401,630,600	636,710,500	1,038,341,100	13,481,373	.....	.....	.....	.....	1,051,822,473
15 West Milford Twp.	93,460,220	143,129,200	236,589,420	4,070,905	.....	.....	.....	.....	240,660,325
16 West Paterson Bor.	41,903,000	83,516,900	125,419,900	1,148,900	.....	.....	.....	.....	126,568,800
Totals	\$1,493,080,188	\$2,901,931,076	\$4,395,011,264	\$80,224,081	.....	.....	.....	.....	\$4,475,235,345

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1976 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 – 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	
								Deduct Overpayment	Add Underpayment
1 Bloomingdale Bor.	\$3.52	108.50	**\$ 620	\$6,777,236		\$ 98,484,525	\$ 637,612.80		
2 Clifton City	3.00	82.91	135,384		\$ 348,896,172	1,414,421,056	9,157,306.35		
3 Haledon Boro.	4.76	61.55			32,627,869	81,750,014	529,269.50		
4 Hawthorne Bor.	3.83	76.44	33,758		77,041,894	299,935,502	1,941,855.48		
5 Little Falls Twp.	3.97	68.00	6,180		66,825,313	195,397,514	1,265,051.09		
6 North Haledon Bor.. . . .	5.67	51.87			60,738,996	125,180,495	810,449.01		
7 Passaic City.	5.62	77.73	251,295		125,643,263	407,166,722	2,636,096.51		
8 Paterson City	5.32	76.66	766,168		236,243,950	858,110,880	5,555,618.80		
9 Pompton Lakes Bor.	5.55	69.39	526		50,637,566	153,105,707	991,243.63		
10 Prospect Park Bor.	4.81	65.05			17,587,426	47,889,726	310,049.75		
11 Ringwood Bor.	5.76	67.43			54,522,401	167,833,901	1,086,597.55		
12 Totowa Bor.	3.10	81.48	1,173		51,882,233	245,540,056	1,589,686.11		
13 Wanaque Bor.	5.68	69.37			36,496,129	114,928,729	744,076.58		
14 Wayne Twp.	3.04	97.61	** 1,434		43,215,200	1,095,039,107	7,089,549.83		
15 West Milford Twp.	5.38	69.94	1,688		104,012,584	344,674,597	2,231,507.27		
16 West Paterson Bor.	3.99	72.38			53,721,644	180,290,444	1,167,244.24		
Totals			\$1,198,226	\$6,777,236	\$1,360,092,640	\$5,829,748,975	\$37,743,214.50		

**Denotes Revalued Districts.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II -- Adjustments Resulting from		III Net County Taxes Apportioned		I -- District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cla, b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a)	(b)	(c)		
	Deduct Overpayment	Add Underpayment			As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget		
1 Bloomingdale Bor.	\$ 712.36	.....	\$ 636,900.44	.....	\$ 2,144,231.75	.....	.....	\$ 879,293.28	\$ 3,660,425.47
2 Clifton City	19,798.80	.....	9,137,507.55	.....	14,033,104.00	.....	\$ 812,504.50	7,426,629.52	31,409,745.57
3 Haledon, Bor.	108.93	.....	529,160.57	.....	787,234.82	\$ 532,334.00	.....	442,046.28	2,290,775.67
4 Hawthorne, Bor.	1,121.26	.....	1,940,734.22	.....	5,342,136.50	.....	.....	1,109,767.76	8,392,638.48
5 Little Falls, Twp.	4,272.94	.....	1,260,778.15	.....	1,513,408.55	1,384,946.00	.....	867,754.73	5,026,887.43
6 North Haledon Bor.	42.25	.....	810,406.76	.....	1,229,565.00	1,058,803.00	.....	497,330.49	3,596,105.25
7 Passaic City.	84,823.39	.....	2,551,273.12	.....	6,470,113.41	.....	156,563.50	6,485,396.53	15,663,346.56
8 Paterson City	61,664.74	.....	5,493,954.06	.....	10,922,145.50	.....	1,099,914.75	15,127,032.69	32,643,047.00
9 Pompton Lakes Bor.	519.27	.....	990,724.36	.....	3,845,908.00	.....	.....	780,927.79	5,617,560.15
10 Prospect Park Bor.	80.46	.....	309,969.29	.....	524,530.00	461,639.00	.....	129,928.44	1,426,066.73
11 Ringwood Bor.	1,443.52	.....	1,085,154.03	.....	2,792,066.00	1,244,378.00	.....	1,349,898.00	6,471,496.03
12 Totowa Bor.	1,840.57	.....	1,587,845.54	.....	1,779,162.50	1,930,475.00	.....	598,449.15	5,895,932.19
13 Wanakee Bor.	427.42	.....	743,649.16	.....	1,866,141.25	1,005,418.00	.....	776,808.69	4,392,017.10
14 Wayne Twp.	58,994.66	.....	7,030,555.17	.....	18,410,838.00	.....	.....	6,227,430.27	31,668,823.44
15 West Milford Twp.	41,352.45	.....	2,190,154.82	.....	8,318,411.88	.....	.....	2,315,722.58	12,824,289.28
16 West Paterson Bor.	364.82	.....	1,166,879.42	.....	1,825,573.10	1,212,573.00	.....	775,979.38	4,981,004.90
Totals	\$277,567.84	.....	\$37,465,646.66	.....	\$81,804,570.26	\$8,830,566.00	\$2,068,982.75	\$45,790,395.58	\$175,960,161.25

Total Amount of Miscellaneous Revenues (including Surplus Revenues
Appropriated) for the support of the County Budget \$14,977,827.68
Rate Per \$100 to be applied to Col. 11 for apportionment of County
Taxes \$.647424351

Net County Taxes Apportioned (12 A III) \$37,465,646.66
‡Adjustments (Net Total 12 A IIb) ‡ 277,557.84
Total County Taxes Apportioned (Including Adjustments - Total 12 A I) . . \$37,743,214.50

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

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1976--(Concluded)

12—APPORTIONMENT OF TAXES				13	14				15
Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed [Cols. I + II]	Total Amount of Exempt Property		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
(a) Veterans	(b) Senior Citizens (½ of amount in Col. 15)								
1	\$ 29,350	\$ 13,520	\$ 3,703,295.47	\$ 10,385,200	\$ 140,000.00	\$ 293,798.77	\$ 85,000.00	\$ 518,798.77	\$ 27,040
2	299,600	248,640	31,957,985.57	107,896,800	2,700,000.00	7,276,050.96	375,000.00	10,351,050.96	497,280
3	17,400	26,080	2,334,255.67	21,559,900	60,000.00	361,338.56	12,600.00	433,938.56	52,160
4	68,500	58,480	8,519,618.48	21,353,700	525,000.00	1,052,137.24	120,000.00	1,697,137.24	116,960
5	46,100	26,080	5,099,067.43	29,732,200	53,294.00	847,198.07	73,000.00	973,492.07	52,160
6	32,900	21,360	3,650,365.25	11,833,500	200,000.00	320,596.51	95,000.00	615,596.51	42,720
7	57,650	78,320	15,799,316.56	92,066,100	.....	7,667,057.78	425,000.00	8,092,057.78	156,640
8	136,900	238,880	33,018,827.00	207,645,310	1,220,000.00	21,397,652.97	2,000,000.00	24,617,652.97	477,760
9	51,150	17,600	5,686,310.15	16,495,600	231,678.21	642,531.00	75,000.00	949,209.21	35,200
10	10,700	20,080	1,456,846.73	4,078,200	140,000.00	207,642.09	15,000.00	362,642.09	40,160
11	37,050	15,360	6,523,906.03	20,695,600	450,000.00	743,700.00	175,000.00	1,368,700.00	30,720
12	55,050	35,440	5,986,422.19	42,926,900	245,000.00	1,012,274.45	82,200.00	1,339,474.45	70,880
13	39,800	19,040	4,450,857.10	29,980,800	169,000.00	481,597.31	120,000.00	770,597.31	38,080
14	190,150	45,440	31,904,413.44	163,389,800	1,615,000.00	3,698,542.79	460,000.00	5,773,542.79	90,880
15	71,850	31,920	12,928,059.28	44,566,200	975,000.00	1,202,658.42	785,000.00	2,962,658.42	63,840
16	40,450	20,320	5,041,774.90	13,853,000	250,000.00	545,504.86	43,000.00	838,504.86	40,640
	\$1,184,600	\$916,560	\$178,061,321.25	\$838,508,810	\$8,973,972.21	\$47,750,281.78	\$4,940,800.00	\$61,665,053.99	\$1,833,120

PASSAIC COUNTY

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Alloway Township	\$ 7,112,200	\$ 15,112,500	\$ 22,224,700	\$ 416,061	.....	.....	.....	.....	\$ 22,640,761
2 Elmer Borough	2,327,200	10,797,450	13,124,650	508,191	.....	.....	.....	.....	13,632,841
3 Elsinboro Twp.	2,469,660	8,988,200	11,457,860	151,427	.....	.....	.....	.....	11,609,287
4 Lower Alloways Creek Twp.	2,019,675	5,974,105	7,993,780	214,339	.....	.....	.....	.....	8,208,119
5 Mannington Twp.	8,278,800	16,468,300	24,747,100	1,031,749	.....	.....	.....	.....	25,778,849
6 Oldmans Twp.	7,199,700	17,420,000	24,619,700	404,649	.....	.....	.....	.....	25,024,349
7 Penns Grove Bor.	2,904,150	14,527,700	17,431,850	1,621,884	.....	.....	.....	.....	19,053,734
8 Pennsville Twp.	18,440,100	111,400,200	129,840,300	1,816,179	.....	.....	.....	.....	131,656,479
9 Pilesgrove Twp.	13,180,400	24,612,300	37,792,700	1,022,333	.....	.....	.....	.....	38,815,033
10 Pittsgrove Twp.	7,826,150	22,048,200	29,874,350	699,678	.....	.....	.....	.....	30,574,028
11 Quinton Twp.	9,205,050	16,801,200	26,006,250	3,322,834	.....	.....	.....	.....	29,329,084
12 Salem City	5,213,800	43,458,550	48,672,350	1,741,563	.....	.....	.....	.....	50,413,913
13 Upper Penns Neck Twp.	14,588,550	60,473,300	75,061,850	978,460	.....	.....	.....	.....	76,040,310
14 Upper Pittsgrove Twp.	4,687,700	12,475,200	17,162,900	658,972	.....	.....	.....	.....	17,821,872
15 Woodstown Bor.	3,425,400	20,289,100	23,814,500	784,679	.....	.....	.....	.....	24,599,179
Totals	\$108,878,535	\$400,946,305	\$509,824,840	\$15,372,998	.....	.....	.....	.....	\$525,197,838

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1976--(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table-- Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12--APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II--Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1 Alloway Twp.	\$3.23	101.65	\$	\$	\$ 193,281	\$ 22,834,042	\$ 217,508.41	.....	.....
2 Elmer Bor.	3.63	103.43	11,356	49,328	.....	13,594,869	129,499.56	.....	.....
3 Elsinboro Twp.	3.65	91.16	.....	.....	1,257,239	12,866,526	122,561.64	.....	.....
4 Lower Alloways Creek Twp..	2.83	36.36	.....	.....	15,053,729	23,261,848	221,583.52	.....	.....
5 Mannington Twp.	3.11	114.76	3,585	928,481	.....	24,853,953	236,749.31	.....	.....
6 Oldsman Twp.	2.89	98.51	1,497	.....	1,324,930	26,350,776	251,007.48	.....	.....
7 Penns Grove Bor.	7.44	69.19	113	.....	8,888,567	27,942,414	266,168.82	.....	.....
8 Pennsville Twp.	4.19	74.82	4,456	.....	101,321,224	232,982,159	2,219,300.30	.....	.....
9 Pilesgrove Twp.	2.80	100.98	622	.....	578,604	39,394,259	375,254.74	.....	.....
10 Pittsgrove Twp.	4.35	76.55	72	.....	10,109,725	40,683,825	387,538.67	.....	.....
11 Quinton Twp.	3.07	121.72	.....	4,120,393	.....	25,208,691	240,128.40	.....	.....
12 Salem City	3.79	122.02	20,329	4,891,372	.....	45,542,870	433,824.07	.....	.....
13 Upper Penns Neck Twp. . . .	4.70	105.20	19,700	.....	1,226,322	77,286,332	736,200.23	.....	.....
14 Upper Pittsgrove Twp.	5.09	63.54	80	.....	10,749,646	28,571,598	272,162.19	.....	.....
15 Woodstown Bor.	3.31	100.33	1,554	.....	378,406	24,979,139	237,941.79	.....	.....
Totals	.....	.....	\$63,364	\$9,989,574	\$151,081,673	\$666,353,301	\$6,347,429.13	.....	.....

SALEM COUNTY

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1976—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II – Adjustments Resulting from		III Net County Taxes Apportioned		I – District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cla, b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4–49; R.S. 54:4–53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Alloway Twp.	\$ 3,573.18		\$ 213,935.23		\$ 500,469.99				\$ 715,405.22
2 Elmer Bor.	43.47		129,456.09		288,397.25			\$ 66,191.39	484,044.73
3 Elsinboro Twp.	4,094.88		118,466.76		276,004.01			17,247.82	411,718.59
4 Lower Alloways Creek Twp.. . . .			221,583.52						221,583.52
5 Mannington Twp	3,863.43		232,885.88		550,420.25			6,000.00	789,306.13
6 Oldmans Twp.	4,722.48		246,285.00		465,487.63				711,772.63
7 Penns Grove Bor.	1,875.37		264,293.45			\$ 751,834.06		376,074.03	1,392,201.54
8 Pennsville Twp.	1,692.86		2,217,607.44		3,204,671.75				5,422,279.19
9 Pilesgrove Twp.	1,620.00		373,634.74			696,388.44			1,070,023.18
10 Pittsgrove Twp.	9,984.24		377,554.43		924,465.00				1,302,019.43
11 Quinton Twp.	11,126.02		229,002.38		642,600.00			10,170.82	881,779.20
12 Salem City	10,749.70		423,074.37		800,000.00		\$194,018.50	461,084.79	1,878,177.66
13 Upper Penns Neck Twp.	59,320.65		676,879.58			2,079,402.98		762,705.96	3,518,988.52
14 Upper Pittsgrove Twp.	2,707.98		269,454.21		622,929.00				892,383.21
15 Woodstown Bor.	3,738.60		234,203.19			441,575.55		119,072.50	794,851.24
Totals	\$119,112.86		\$6,228,316.27		\$8,275,444.88	\$3,969,201.03	\$194,018.50	\$1,818,553.31	\$20,485,533.99

Total Amount of Miscellaneous Revenues (Including Surplus Revenues
Appropriated) for the support of the County Budget \$3,599,838.59
Rate per \$100 to be applied to Col. II for apportionment of County
Taxes \$.952562

Net County Taxes Apportioned (12 A III) \$6,228,316.27
†Adjustments (Net Total 12 A IIb) ‡ 119,112.86
Total County Taxes Apportioned (Including Adjustments—Total 12AI) \$6,347,429.13

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

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1976—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14				15	
	Section D—Tax Levy				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
	II		III		Total Amount of Exempt Property	(a)	(b)	(c)		(d)
	Add: Deductions Allowed (C. 173, L. 1963)										Total on Which Tax Rate is Computed [Cols. I + II]
	(a)	(b)								
	Veterans	Senior Citizens (% of amount in Col. 15)			Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)	
1	\$ 8,900.00	\$ 7,680.00	\$ 730,985.22	\$ 2,152,800	\$ 140,674.27	\$ 130,805.23	\$ 75,000.00	\$ 346,479.50	\$ 15,360.00	
2	5,100.00	5,600.00	494,744.73	6,747,600	45,412.15	70,721.15	8,000.00	124,133.30	11,200.00	
3	6,150.00	5,000.00	422,868.59	672,300	40,000.00	52,293.66	45,000.00	137,293.66	10,000.00	
4	4,400.00	5,960.00	231,943.52	1,622,155	.....	3,587,678.57	13,800.00	3,601,478.57	11,920.00
5	5,500.00	5,200.00	800,006.13	7,867,700	140,000.00	172,917.95	51,532.05	364,450.00	10,400.00	
6	5,900.00	3,600.00	721,272.63	7,765,100	51,587.20	119,822.53	50,000.00	221,409.73	7,200.00	
7	12,850.00	12,507.00	1,417,558.54	7,914,400	100,000.00	252,763.14	100,000.00	452,763.14	25,014.00	
8	58,650.00	31,360.00	5,512,289.19	14,494,100	640,000.00	3,956,362.00	302,394.90	4,898,756.90	62,720.00	
9	9,250.00	6,640.00	1,085,913.18	1,323,400	95,190.99	164,403.01	70,000.00	329,594.00	13,280.00	
10	14,250.00	12,880.00	1,329,149.43	4,852,100	134,499.79	218,149.20	100,000.00	452,648.99	25,760.00	
11	9,650.00	8,000.00	899,429.20	1,790,800	82,498.90	125,089.66	90,000.00	297,588.56	16,000.00	
12	16,700.00	14,800.00	1,909,677.66	15,451,510	165,000.00	733,574.02	110,000.00	1,008,574.02	29,600.00	
13	33,550.00	20,880.00	3,573,418.52	11,340,900	15,000.00	538,054.53	334,476.51	887,531.04	41,760.00	
14	6,950.00	6,880.00	906,213.21	2,455,900	105,879.30	201,847.28	60,000.00	367,726.58	13,760.00	
15	10,700.00	8,320.00	813,871.24	5,070,600	120,367.45	88,845.24	27,000.00	236,212.69	16,640.00	
	\$208,500.00	\$155,307.00	\$20,849,340.99	\$91,521,365	\$1,876,110.05	\$10,413,327.17	\$1,437,203.46	\$13,726,640.68	\$310,614.00	

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bedminster Twp. (R)	\$ 53,209,400	\$ 72,247,800	\$ 125,457,200	\$ 2,041,868	.....	.....	.....	.....	\$ 127,499,068
2 Bernards Twp.	63,593,408	146,972,650	210,566,058	1,632,461	.....	.....	.....	.....	212,198,519
3 Bernardsville Bor.	59,006,750	77,821,050	136,827,800	1,832,890	.....	.....	.....	.....	138,660,690
4 Bound Brook Borough	23,135,050	43,996,450	67,131,500	2,672,843	.....	.....	.....	.....	69,804,343
5 Branchburg Twp.	24,598,250	63,766,680	88,364,930	1,306,319	.....	.....	.....	.....	89,671,249
6 Bridgewater Twp.	190,465,228	336,275,710	526,740,938	5,407,728	.....	.....	\$2,877,000	\$2,877,000	529,271,666
7 Far Hills Bor.	14,392,850	14,408,400	28,801,250	166,872	.....	.....	.....	.....	28,968,122
8 Franklin Twp.	115,051,500	219,981,500	335,033,000	5,028,360	.....	.....	.....	.....	340,061,360
9 Green Brook Twp.	24,403,225	39,761,990	64,165,215	321,497	.....	.....	.....	.....	64,486,712
10 Hillsborough Twp.	49,078,140	113,438,088	162,516,228	2,829,186	.....	.....	.....	.....	165,345,414
11 Manville Bor.	9,852,150	54,792,440	64,644,590	402,960	.....	.....	.....	.....	65,047,550
12 Millstone Bor.	1,139,400	4,352,360	5,491,760	9,482	.....	.....	.....	.....	5,501,242
13 Montgomery Twp.	33,122,700	71,738,900	104,861,600	783,085	.....	.....	.....	.....	105,644,685
14 North Plainfield Bor.	17,033,800	96,563,300	113,597,100	774,334	.....	.....	.....	.....	114,371,434
15 Peapack-Gladstone Bor.	12,777,500	17,992,200	30,769,700	231,125	.....	.....	.....	.....	31,000,825
16 Raritan Bor.	5,737,725	40,932,620	46,670,345	453,615	.....	.....	.....	.....	47,123,960
17 Rocky Hill Bor.	2,258,300	6,292,250	8,550,550	41,255	.....	.....	.....	.....	8,591,805
18 Somerville Bor.	48,567,300	104,785,100	153,352,400	7,540,308	.....	.....	.....	.....	160,892,708
19 South Bound Brook Bor.	7,117,650	18,451,450	25,569,100	458,852	.....	.....	.....	.....	26,027,952
20 Warren Twp.	47,726,200	79,609,500	127,335,700	748,038	.....	.....	.....	.....	128,083,738
21 Watchung Bor.	30,012,440	58,114,080	88,126,520	694,170	.....	.....	.....	.....	88,820,690
Totals	\$832,278,966	\$1,682,294,518	\$2,514,573,484	\$35,377,248	.....	.....	\$2,877,000	\$2,877,000	\$2,547,073,732

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1976--(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 – 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	
								Deduct Overpayment	Add Underpayment
1 Bedminster Twp.(R)	\$1.54	92.13	.....	.....	\$ 12,363,228	\$ 139,862,356	\$ 683,202.71	.....	.....
2 Bernards Twp.. . . .	4.12	67.96	\$ 2,974	.....	100,799,653	313,001,146	1,528,954.87	.....	.....
3 Bernardsville Bor.	3.31	82.36	118,614	.....	31,727,614	170,506,918	832,895.94	.....	.....
4 Bound Brook Bor.	6.05	56.36	161,522	.....	53,721,510	123,687,375	604,190.80	.....	.....
5 Branchburg Twp.	4.35	58.81	2,765	.....	64,587,288	154,261,302	753,538.99	.....	.....
6 Bridgewater Twp.	3.55	81.05	47,726	\$672,661	192,776,228	721,422,959	3,524,022.70	.....	.....
7 Far Hills Bor.	1.87	93.33	9,036	.....	2,655,806	31,632,964	154,521.40	.....	.....
8 Franklin Twp.	4.18	66.48	1,718	.....	173,721,607	513,784,685	2,509,746.70	.....	.....
9 Green Brook Twp.	4.41	70.78	.....	.....	28,133,212	92,619,924	452,431.84	.....	.....
10 Hillsborough Twp.	5.07	59.13	5,271	.....	116,675,448	282,026,133	1,377,647.44	.....	.....
11 Manville Bor.	7.31	45.77	200,546	.....	94,589,642	159,837,738	780,778.89	.....	.....
12 Millstone Bor.	4.46	64.27	.....	.....	3,114,591	8,615,833	42,086.81	.....	.....
13 Montgomery Twp.	4.00	71.41	47,842	.....	44,783,652	150,476,179	735,049.34	.....	.....
14 North Plainfield Bor.	7.13	50.82	.....	.....	113,032,978	227,404,412	1,110,830.06	.....	.....
15 Peapack-Gladstone Bor.	3.78	65.35	5,384	.....	17,348,128	48,354,337	236,202.33	.....	.....
16 Raritan Bor.	6.85	43.62	162,469	.....	67,505,535	114,791,964	560,738.30	.....	.....
17 Rocky Hill Bor.	5.45	58.72	.....	.....	6,707,123	15,298,928	74,732.54	.....	.....
18 Somerville Bor.	4.15	93.36	80,297	.....	15,805,714	176,778,719	863,532.57	.....	.....
19 South Bound Brook Boro.	6.10	55.07	1,354	.....	22,924,933	48,954,235	239,132.74	.....	.....
20 Warren Twp.	5.13	60.71	.....	.....	85,469,632	213,553,370	1,043,170.19	.....	.....
21 Watchung Bor.	4.54	52.78	.....	.....	86,780,543	175,601,233	857,780.76	.....	.....
Totals			\$847,518	\$672,661	\$1,335,224,125	\$3,882,472,714	\$18,965,187.92	.....	.....

SOMERSET COUNTY

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1976—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II – Adjustments Resulting from		III Net County Taxes Apportioned		I – District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cla. b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4–49; R.S. 54:4–53)				(a)	(b)	(c)		
					As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Bedminster Twp.	\$ 117.51	.....	\$ 683,085.20	\$ 33,834.54	\$ 915,202.00	\$.....	\$ 305,654.84	\$ 1,937,776.58
2 Bernards Twp.	9,652.61	.....	1,519,302.26	75,263.33	5,613,336.00	.....	1,457,178.54	8,665,080.13
3 Bernardsville Bor.	5,076.78	.....	827,819.16	41,007.35	2,697,041.50	.....	982,457.59	4,548,325.60
4 Bound Brook Bor.	176.15	.....	604,014.65	.....	2,739,971.70	.....	824,290.00	4,168,276.35
5 Branchburg Twp.	2,832.64	.....	753,706.35	37,176.88	* 3,079,427.00	.....	.....	3,867,310.23
6 Bridgewater Twp.	6,519.70	.....	3,517,503.00	174,223.65	.....	14,673,081.89	254,790.85	18,619,599.39
7 Far Hills Bor. . . . .	.....	\$129.94	154,651.34	7,660.59	236,585.00	.....	136,833.55	535,730.48
8 Franklin Twp.	33,185.83	.....	2,476,560.87	122,602.31	** 9,227,851.48	.....	2,246,859.13	14,073,873.79
9 Green Brook Twp.	308.70	.....	452,123.14	22,393.91	*** 1,951,516.50	.....	388,826.80	2,814,860.35
10 Hillsborough Twp.	3,157.56	.....	1,374,489.88	68,073.43	6,180,717.50	.....	698,280.84	8,321,561.65
11 Manville Bor.	185.86	.....	780,593.03	.....	3,036,786.50	.....	853,516.61	4,670,896.14
12 Millstone Bor. . . . .	.....	.....	42,086.81	2,084.66	193,079.00	.....	4,857.73	242,708.20
13 Montgomery Twp.	1,097.07	.....	733,952.27	36,351.54	3,283,928.00	.....	146,935.80	4,201,167.61
14 North Plainfield Bor.	4,251.75	.....	1,106,578.31	54,800.55	4,651,522.00	.....	2,233,963.48	8,046,864.34
15 Peapack-Gladstone Bor.	52.93	.....	236,149.40	11,697.21	† 670,307.00	.....	241,300.67	1,159,454.28
16 Raritan Bor.	15,167.11	.....	545,571.19	26,983.73	.....	2,031,514.60	576,587.35	3,180,656.87
17 Rocky Hill Bor. . . . .	.....	.....	74,732.54	3,701.68	342,331.00	.....	42,875.36	463,640.58
18 Somerville Bor.	25,779.96	.....	837,752.61	.....	3,929,121.00	.....	1,840,608.41	6,607,482.02
19 South Bound Brook Bor.	374.88	.....	238,757.86	11,825.99	1,023,873.38	.....	288,446.80	1,562,904.03
20 Warren Twp.	2,583.30	.....	1,040,586.89	51,536.05	3,014,447.00	1,562,367.58	849,583.00	6,518,520.52
21 Watchung Bor.	159.79	.....	857,620.97	42,479.60	1,645,920.00	906,552.53	552,083.18	4,004,656.28
Totals	\$110,680.13	\$129.94	\$18,854,637.73	\$823,697.00	\$54,432,963.56	\$19,173,516.60	\$14,925,930.53	\$108,210,745.42	

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1976--(Concluded)

12—APPORTIONMENT OF TAXES				13	14				15
Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
II		III	Total Amount of Exempt Property		(a)	(b)	(c)	(d)	
Add: Deductions Allowed (C. 173, L. 1963)										Total on Which Tax Rate is Computed [Cols. I + II]	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)
	(a)	(b)							
	Veterans	Senior Citizens (½ of amount in Col. 15)							
1	\$ 10,100.00	\$ 3,360.00	\$ 1,951,236.58	\$ 7,056,900	\$ 250,000.00	\$ 153,309.23	\$ 60,000.00	\$ 463,309.23	\$ 6,720.00
2	49,700.00	8,400.00	8,723,180.13	46,055,100	619,360.00	674,310.88	196,000.00	1,489,670.88	16,800.00
3	25,400.00	10,400.00	4,584,125.60	16,750,000	301,000.00	460,114.91	154,000.00	915,114.91	20,800.00
4	32,450.00	21,040.00	4,221,766.35	9,367,200	225,000.00	557,880.51	90,000.00	872,880.51	42,080.00
5	24,850.00	6,560.00	3,898,720.23	6,102,700	694,097.61	1,100,141.94	125,000.00	1,919,239.55	13,120.00
6	126,000.00	31,040.00	18,776,639.39	55,899,680	1,200,000.00	4,897,523.18	300,000.00	6,397,523.18	62,080.00
7	2,050.00	1,040.00	538,820.48	1,208,600	41,000.00	35,594.68	8,000.00	84,594.68	2,080.00
8	97,750.00	37,040.00	14,208,663.79	47,037,350	1,099,000.00	1,990,733.87	520,000.00	3,609,733.87	74,080.00
9	22,050.00	4,160.00	2,841,070.35	19,523,700	80,000.00	259,339.14	124,000.00	463,339.14	8,320.00
10	47,000.00	12,160.00	8,380,721.65	44,274,100	1,000,000.00	1,011,113.55	325,000.00	2,336,113.55	24,320.00
11	54,700.00	28,400.00	4,753,996.14	7,337,950	225,000.00	976,917.27	175,000.00	1,376,917.27	56,800.00
12	2,400.00	640.00	245,148.20	290,400	14,000.00	31,814.17	2,200.00	48,014.17	1,280.00
13	18,700.00	4,800.00	4,224,667.61	26,222,700	431,100.00	649,726.67	187,000.00	1,267,826.67	9,600.00
14	68,350.00	38,080.00	8,153,294.34	15,808,140	245,113.50	764,170.52	140,000.00	1,149,284.02	76,160.00
15	6,200.00	5,040.00	1,170,694.28	5,327,400	175,000.00	115,305.50	15,000.00	305,305.50	10,080.00
16	23,400.00	22,800.00	3,226,856.87	5,222,600	48,000.00	572,045.40	60,000.00	680,045.40	45,600.00
17	2,750.00	1,520.00	467,910.58	641,100	.....	110,417.29	30,000.00	140,417.29	3,040.00
18	42,050.00	21,920.00	6,671,452.02	54,433,000	350,000.00	1,075,388.85	135,000.00	1,560,388.85	43,840.00
19	15,100.00	8,880.00	1,586,884.03	2,634,960	50,000.00	222,963.94	25,000.00	297,963.94	17,760.00
20	39,600.00	9,040.00	6,567,160.52	19,065,900	135,000.00	841,849.72	255,000.00	1,231,849.72	18,080.00
21	24,200.00	3,600.00	4,032,456.28	7,260,290	240,000.00	636,467.93	80,000.00	956,467.93	7,200.00
	\$734,800.00	\$279,920.00	\$109,225,465.42	\$397,519,770	\$7,422,671.11	\$17,137,129.15	\$3,006,200.00	\$27,566,000.26	\$559,840.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues
Appropriated) for the support of the County Budget. \$ 7,312,522.92

Rate per \$100 to be applied to Col. 11 for apportionment of County
Taxes \$.488482194

Rate per \$100 to be applied to Col. 11 for apportionment of County
Library Taxes \$.024195692

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

Net County Taxes Apportioned (12 A III) 18,854,637.73

††Adjustments (Net Total 12 A IIb) ± + 110,550.19

Total County Taxes Apportioned (Including Adjustments--Total 12A) 18,965,187.92

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICTS†	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Andover Bor.	\$ 724,590	\$ 3,047,000	\$ 3,771,590	\$ 113,427	.....	.....	.....	.....	\$ 3,885,017
2 Andover Twp.	12,560,037	27,479,751	40,039,788	204,252	.....	.....	.....	.....	40,244,040
3 Branchville Bor.	2,457,250	11,038,450	13,495,700	482,416	.....	.....	.....	.....	13,978,116
4 Byram Twp.	34,127,800	49,776,950	83,904,750	619,800	.....	.....	.....	.....	84,524,550
5 Frankford Twp.	15,033,550	26,029,350	41,062,900	286,121	.....	.....	.....	.....	41,349,021
6 Franklin Bor.	6,905,300	25,717,575	32,622,875	1,174,621	.....	.....	.....	.....	33,797,496
7 Fredon Twp.	6,462,750	15,451,800	21,914,550	162,818	.....	.....	.....	.....	22,077,368
8 Green Twp.	8,211,230	18,547,545	26,758,775	182,336	.....	.....	.....	.....	26,941,111
9 Hamburg Bor.	4,355,300	13,722,355	18,077,655	78,841	.....	.....	.....	.....	18,156,496
10 Hampton Twp.	15,765,531	24,344,875	40,110,406	246,018	.....	.....	.....	.....	40,356,424
11 Hardyston Twp.	19,824,550	30,220,100	50,044,650	337,524	.....	.....	.....	.....	50,382,174
12 Hopatcong Bor.	36,096,750	77,382,600	113,479,350	752,756	.....	.....	.....	.....	114,232,106
13 Lafayette Twp.	5,912,255	10,698,600	16,610,855	128,150	\$54,000	.....	.....	\$54,000	16,685,005
14 Montague Twp.	14,031,176	19,674,765	33,705,941	603,086	.....	.....	.....	.....	34,309,027
15 Newton Town	7,426,000	35,725,110	43,151,110	1,929,278	.....	.....	.....	.....	45,080,388
16 Ogdensburg Bor.	14,269,700	25,458,400	39,728,100	233,180	.....	.....	.....	.....	39,961,280
17 Sandyston Twp.	11,810,350	17,470,150	29,280,500	247,440	.....	.....	.....	.....	29,527,940
18 Sparta Twp.	62,999,330	131,537,815	194,537,145	1,384,547	.....	.....	.....	.....	195,921,692
19 Stanhope Bor.	8,920,750	17,572,950	26,493,700	325,979	.....	.....	.....	.....	26,819,679
20 Stillwater Twp.	16,880,545	28,200,575	45,081,120	213,221	.....	\$1,000	.....	1,000	45,293,341
21 Sussex Bor.	5,056,840	18,092,700	23,149,540	2,278,180	.....	.....	.....	.....	25,427,720
22 Vernon Twp.	68,227,400	135,224,900	203,452,300	1,156,402	.....	.....	.....	.....	204,608,702
23 Walpack Twp.	595,420	553,050	1,148,470	25,894	.....	.....	.....	.....	1,174,364
24 Wantage Twp.	19,503,625	44,421,545	63,925,170	8,496,594	.....	.....	.....	.....	72,421,764
Totals	\$398,158,029	\$807,388,911	\$1,205,546,940	\$21,662,881	\$54,000	\$1,000	.....	\$55,000	\$1,227,154,821

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1976—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 – 10(a) + 10(b))	12 – APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II – Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	
1 Andover Bor.	\$ 7.60	42.16	\$ 961	.....	\$ 5,415,073	\$ 9,301,051	\$ 61,562.58	.....	.....
2 Andover Twp.	4.94	64.42	266	.....	23,488,484	63,732,790	421,839.97	.....	.....
3 Branchville Bor.	2.78	100.37	.....	.....	890,528	14,868,644	98,413.84	.....	.....
4 Byram Twp.	4.15	89.81	267	.....	10,155,886	94,680,703	626,680.64	.....	.....
5 Frankford Twp.	5.30	65.10	.....	.....	23,470,984	64,820,005	429,036.13	.....	.....
6 Franklin Bor.	5.25	74.74	1,659	.....	12,311,142	46,110,297	305,198.73	.....	.....
7 Fredons Twp.	6.46	63.69	.....	.....	13,116,693	35,194,061	232,945.42	.....	.....
8 Green Twp.	4.11	89.14	253	.....	3,665,378	30,606,742	202,582.49	.....	.....
9 Hamburg Bor.	4.77	77.17	.....	.....	6,081,421	24,237,917	160,427.97	.....	.....
10 Hampton Twp.	4.61	69.16	.....	.....	18,697,534	59,053,958	390,871.33	.....	.....
11 Hardyston Twp.	4.50	74.55	143	.....	18,279,703	68,662,020	454,465.98	.....	.....
12 Hopatcong Bor.	5.49	62.69	.....	.....	67,915,815	182,147,921	1,205,616.05	.....	.....
13 Lafayette Twp.	4.62	81.51	.....	.....	4,657,414	21,342,419	141,263.01	.....	.....
14 Montague Twp.	2.54	83.64	.....	.....	7,087,232	41,396,259	273,997.06	.....	.....
15 Newton Town	6.86	57.05	.....	.....	37,975,479	83,055,867	549,737.19	.....	.....
16 Ogdensburg Bor.	2.92	125.30	238	\$ 6,489,459	.....	33,472,059	221,547.69	.....	.....
17 Sandyston Twp.	2.24	106.80	.....	1,405,912	.....	28,122,028	186,136.45	.....	.....
18 Sparta Twp.	3.95	93.32	1,271	.....	16,579,173	212,502,136	1,406,527.09	.....	.....
19 Stanhope Bor.	5.83	74.30	.....	.....	9,950,511	36,770,190	243,377.64	.....	.....
20 Stillwater Twp.	4.37	81.18	.....	.....	10,791,274	56,084,615	371,217.59	.....	.....
21 Sussex Bor.	3.25	126.43	.....	4,071,677	.....	21,356,043	141,353.18	.....	.....
22 Vernon Twp.	3.72	75.29	896	.....	68,265,430	272,875,028	1,806,128.29	.....	.....
23 Walpack Twp.	5.51	63.15	.....	.....	734,615	1,908,979	12,635.31	.....	.....
24 Wantage Twp.	4.95	55.80	.....	.....	53,121,497	125,543,261	830,956.34	.....	.....
Totals . . . . .	.....	.....	\$5,954	\$11,967,048	\$412,651,266	\$1,627,844,993	\$10,774,517.97	.....	.....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1976--(Continued)

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SUSSEX COUNTY

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II--Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cla, b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Andover Bor. . . . .	.....	.....	\$ 61,562.58	\$ 2,983.77	.....	\$ 214,245.03	.....	\$ 12,531.74	\$ 291,323.12
2 Andover Twp.	12,360.40	40,748.40	450,227.97	21,502.71	.....	1,337,093.19	.....	156,700.20	1,965,524.07
3 Branchville Bor.	10.88	.....	98,402.96	4,769.34	\$ 169,780.50	107,938.40	.....	.....	380,891.20
4 Byram Twp.	6,344.49	.....	620,336.15	30,114.24	1,492,151.93	799,618.52	.....	538,532.48	3,480,753.32
5 Frankford Twp.	3,648.30	.....	425,387.83	20,711.79	928,216.00	531,936.13	.....	262,074.48	2,168,326.23
6 Franklin Bor.	2,081.32	.....	303,117.41	14,707.36	1,096,501.00	54,000.42	.....	277,987.55	1,746,313.74
7 Fredon Twp.	341.25	.....	232,604.17	11,273.98	461,249.50	673,062.26	.....	37,165.43	1,415,355.34
8 Green Twp.	1,919.58	.....	200,662.91	9,720.18	818,248.48	.....	.....	69,195.78	1,097,827.35
9 Hamburg Bor.	175.76	.....	160,252.21	7,769.27	669,744.57	16,961.59	.....	.....	854,727.64
10 Hampton Twp.	877.16	.....	389,994.17	18,907.64	510,405.67	780,453.56	.....	140,592.33	1,840,353.37
11 Hardyston Twp.	18,455.80	.....	436,010.18	21,187.83	1,236,784.55	34,069.80	.....	514,999.55	2,243,051.91
12 Hopatcong Bor.	8,282.29	.....	1,197,333.76	58,031.48	3,945,623.00	.....	.....	990,317.00	6,191,305.24
13 Lafayette Twp.	1,764.12	.....	139,498.89	6,761.61	321,509.00	202,386.24	.....	92,239.13	762,394.87
14 Montague Twp.	95.57	.....	273,901.49	13,275.43	466,194.00	.....	.....	105,340.59	858,711.51
15 Newton, Town.	3,145.35	.....	546,591.84	26,499.07	2,142,395.50	.....	.....	337,833.74	3,053,320.15
16 Ogdenburg Bor.	1,841.11	.....	219,706.58	10,653.42	648,239.63	18,938.84	.....	253,679.58	1,151,218.05
17 Sandyston Twp.	350.41	.....	185,786.04	9,006.50	.....	428,116.80	.....	23,952.81	646,862.15
18 Sparta Twp.	12,269.81	.....	1,394,257.28	-0-	4,827,693.00	.....	.....	1,444,838.33	7,666,788.61
19 Stanhope Bor.	581.40	.....	242,796.24	11,770.01	569,968.32	444,559.26	.....	276,828.19	1,545,922.02
20 Stillwater Twp.	2,376.99	73.47	368,914.07	17,871.45	490,588.50	852,774.77	.....	223,357.87	1,953,506.66
21 Sussex Bor.	1,004.80	.....	140,348.38	6,803.90	.....	590,521.85	.....	76,356.64	814,030.77
22 Vernon Twp.	4,335.24	.....	1,801,793.05	87,316.26	4,386,763.16	.....	.....	1,258,195.07	7,534,067.54
23 Walpack Twp.	856.00	.....	11,779.31	575.37	.....	50,729.50	.....	.....	63,084.18
24 Wantage Twp.	2,097.38	.....	828,858.96	40,171.39	.....	2,263,242.88	.....	413,554.78	3,545,828.01
Totals	\$85,215.41	\$40,821.87	\$10,730,124.43	\$452,384.00	\$25,182,056.31	\$9,400,649.04	.....	\$7,506,273.27	\$53,271,487.05

Total amount of Miscellaneous Revenues (including Surplus Revenues
Appropriated) for the support of the County Budget \$ 4,823,233.91
Rate per \$100 to be applied to Col. 11 for apportionment of County
Taxes \$.66188845
County Library Rate \$.03207994

Total County Taxes Appropriated \$10,730,124.43
Net County Taxes Apportioned (12 A III) \$10,730,124.43
Plus: Adjustments (Net Total 12 A IIb) \$ 44,393.54
Total County Taxes Apportioned (Including Adjustments-Total 12 A I) . . . \$10,774,517.97

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1976—(Concluded)

12--APPORTIONMENT OF TAXES				13	14				15
Section D--Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
II		III	Total Amount of Exempt Property		(a)	(b)	(c)	(d)	
Add: Deductions Allowed (C. 173, L. 1963)									
(a)	(b)	Total on Which Tax Rate is Computed [Cols. I + II]		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)	
Veterans	Senior Citizens (% of amount in Col. 15)								
1	\$ 2,150	\$ 1,760	\$ 295,233.12	\$ 127,000	\$ 40,000	\$ 37,590.81	\$ 30,000	\$ 107,590.81	\$ 3,520
2	12,660	6,000	1,984,184.07	5,893,200	315,000	237,166.71	160,000	712,166.71	12,000
3	3,450	2,880	387,221.20	818,100	100,000	183,234.49	17,000	300,234.49	5,760
4	18,950	6,160	3,505,863.32	5,501,650	250,000	338,573.68	233,000	821,573.68	12,320
5	11,850	8,320	2,188,496.23	6,895,650	200,000	265,620.86	170,000	635,620.86	16,640
6	13,100	13,920	1,773,333.74	6,094,340	200,000	328,231.12	90,000	618,231.12	27,840
7	6,550	3,840	1,425,745.34	2,007,000	60,000	219,480.99	75,000	354,480.99	7,680
8	6,450	2,720	1,106,997.35	6,833,752	30,000	110,533.03	80,000	220,533.03	5,440
9	5,550	4,025	864,302.64	1,321,100	123,000	122,622.72	40,000	285,622.72	8,050
10	11,850	7,280	1,859,483.37	9,590,501	250,000	184,294.46	200,000	634,294.46	14,560
11	14,550	7,040	2,264,641.91	2,880,550	190,000	191,248.34	125,000	506,248.34	14,080
12	45,800	24,080	6,261,185.24	3,982,310	425,000	526,518.53	260,000	1,211,518.53	48,160
13	3,850	3,120	769,364.87	2,843,300	55,000	69,415.37	36,000	160,415.37	6,240
14	5,500	5,040	869,251.51	9,043,924	70,000	92,016.32	70,000	232,016.32	10,080
15	21,750	17,280	3,092,350.15	10,810,445	175,000	518,855.26	235,000	928,855.26	34,560
16	9,700	4,640	1,165,558.05	2,509,600	67,506	111,225.94	36,000	214,731.94	9,280
17	6,125	5,920	658,907.15	31,683,105	58,000	97,569.00	55,000	210,569.00	11,840
18	49,050	11,080	7,726,918.61	19,348,875	180,000	902,844.37	438,905	1,521,749.37	22,160
19	11,400	4,960	1,562,282.02	7,128,400	100,000	119,881.65	60,000	279,881.65	9,920
20	12,466	10,585	1,976,557.66	5,984,700	127,640	160,154.28	150,000	437,794.28	21,170
21	5,450	5,520	825,000.77	7,664,400	100,000	93,589.36	39,000	232,589.36	11,040
22	42,250	18,025	7,594,342.54	16,389,700	475,000	500,620.46	500,000	1,475,620.46	36,050
23	800	720	64,604.18	11,365,262	55,000	22,510.00	5,000	82,510.00	1,440
24	18,400	14,880	3,579,108.01	6,978,240	265,000	229,500.22	130,000	624,500.22	29,760
	\$339,651	\$189,795	\$53,800,933.05	\$183,695,104	\$3,911,146	\$5,663,297.97	\$3,234,905	\$12,809,348.97	\$379,590

Abstract of Ratables and Exemptions in the County of Union, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Berkeley Heights Twp.	\$ 62,951,600	\$ 183,112,541	\$ 246,064,141	\$ 1,549,056	.....	.....	\$279,500	\$279,500	\$ 247,333,697
2 Clark Twp.	94,475,800	181,361,700	275,837,500	1,413,900	.....	.....	.....	.....	277,251,400
3 Cranford Twp.	147,965,700	274,281,900	422,247,600	6,227,492	.....	.....	.....	.....	428,475,092
4 Elizabeth* City	310,532,000	664,720,200	975,252,200	25,296,000	.....	.....	.....	.....	1,000,548,200
5 Fanwood Bor.	30,378,700	59,330,600	89,709,300	559,156	.....	.....	.....	.....	90,268,456
6 Garwood Bor.	30,391,900	45,384,300	75,776,200	410,000	.....	.....	.....	.....	76,186,200
7 Hillside Twp.	106,430,600	215,048,200	321,478,800	1,758,282	.....	.....	.....	.....	323,237,082
8 Kenilworth Bor.	62,929,900	111,951,300	174,881,200	1,237,309	.....	.....	.....	.....	176,118,509
9 Linden City	336,176,100	678,345,800	1,014,521,900	10,163,300	.....	.....	.....	.....	1,024,685,200
10 Mountainside Bor.	63,820,000	99,239,700	163,059,700	1,006,300	.....	.....	.....	.....	164,066,000
11 New Providence Bor.	103,191,500	159,794,200	262,985,700	5,226,901	.....	.....	.....	.....	268,212,601
12 Plainfield* City	90,310,225	301,073,800	391,384,025	14,553,500	.....	.....	.....	.....	405,937,525
13 Rahway City	109,381,800	226,898,000	336,279,800	11,028,900	.....	.....	.....	.....	347,308,700
14 Roselle Bor.	35,199,900	90,849,600	126,049,500	4,386,586	.....	.....	.....	.....	130,436,086
15 Roselle Park Bor.	58,156,900	83,113,900	141,270,800	841,696	.....	.....	.....	.....	142,112,496
16 Scotch Plains Twp.	102,480,000	180,658,700	283,138,700	1,707,258	.....	.....	.....	.....	284,845,958
17 Springfield Twp.	124,060,600	203,949,800	328,010,400	2,739,847	.....	.....	.....	.....	330,750,247
18 Summit City	142,807,800	217,774,200	360,582,000	5,832,611	.....	.....	.....	.....	366,414,611
19 Union Twp.	400,358,200	539,742,640	940,100,840	15,305,045	.....	.....	.....	.....	955,405,885
20 Westfield Town	142,307,750	274,083,900	416,391,650	5,325,782	.....	.....	.....	.....	421,717,432
21 Winfield Twp.	220,200	1,171,500	1,391,700	38,650	.....	.....	.....	.....	1,430,350
Totals	\$2,554,527,175	\$4,791,886,481	\$7,346,413,656	\$116,607,571	.....	.....	\$279,500	\$279,500	\$7,462,741,727

*Revaluation

Abstract of Ratables and Exemptions in the County of Union, for the Year 1976--(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 – 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	
								Deduct Overpayment	Add Underpayment
1 Berkeley Heights Twp.	\$ 3.84	74.69	000	.....	\$104,785,995.	\$ 352,119,692.	\$ 1,775,357.76	.....	.....
2 Clark Twp.	3.55	92.93	\$ 4,064	.....	36,831,768.	314,087,232.	1,583,601.31	.....	.....
3 Cranford Twp.	3.22	102.91	495,054.	\$ 4,017,045.	.....	424,953,101.	2,142,577.66	.....	.....
4 Elizabeth*:City	4.00	105.67	9,500,573.	1,707,510.	604,237.	1,008,945,500.	5,087,018.03	.....	.....
5 Fanwood Bor.	4.67	76.39	10,288.	.....	28,517,866	118,796,610.	598,962.48	.....	.....
6 Garwood Bor.	3.00	104.06	19,684.	.....	3,944,451.	80,200,335	404,363.32	.....	.....
7 Hillside Twp.	3.13	114.31	79,597.	16,683,354.	.....	306,633,325.	1,546,019.34	.....	.....
8 Kenilworth Bor.	2.71	94.12	38,083.	.....	27,664,428.	203,821,020	1,027,648.38	.....	.....
9 Linden City	2.02	103.93	815,423.	.....	66,306,715.	1,091,807,338.	5,504,800.43	.....	.....
10 Mountainside Bor.	3.29	85.54	000.	.....	35,673,130.	199,739,130.	1,007,067.83	.....	.....
11 New Providence Bor.	3.14	102.64	2,636.	1,806,304	.....	266,408,933.	1,343,211.35	.....	.....
12 Plainfield*City	4.51	101.98	301,039.	.....	7,702,431.	413,940,995.	2,087,055.55	.....	.....
13 Rahway City	3.68	94.16	893,976.	.....	44,464,830.	392,667,506.	1,979,796.42	.....	.....
14 Roselle Bor.	6.21	56.77	28,591.	.....	100,907,174.	231,371,851.	1,166,557.34	.....	.....
15 Roselle Park Bor.	3.95	88.08	49,307.	.....	21,879,365.	164,041,168.	827,081.72	.....	.....
16 Scotch Plains Twp.	4.30	81.13	62	.....	68,610,781.	353,456,801.	1,782,099.35	.....	.....
17 Springfield Twp.	3.04	103.52	757.	.....	431,282.	331,182,286.	1,669,793.13	.....	.....
18 Summit City	3.93	76.93	333,781.	.....	119,227,480.	485,975,872.	2,450,249.32	.....	.....
19 Union Twp.	2.51	100.59	32,614.	.....	47,221,000.	1,002,659,499.	5,055,324.55	.....	.....
20 Westfield Town	4.16	77.58	3,077.	.....	128,992,163.	550,712,672.	2,776,646.80	.....	.....
21 Winfield Twp.	14.55	70.00	000.	.....	635,236.	2,065,586.	10,414.50	.....	.....
Totals . . . . .	.....	.....	\$12,608,606.	\$24,214,213.	\$844,450,332.	\$8,295,586,452.	\$41,825,646.57	.....	.....

Added to 10(b): Elizabeth Urban Renewal
\$ 604,237
Rahway Urban Renewal
\$2,347,576

Abstract of Ratables and Exemptions in the County of Union, for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II -Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cla. b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Berkeley Heights Twp.	\$ 650.10	.....	\$ 1,774,707.66	.....	\$ 3,851,306.50	\$ 2,926,933.36	.....	\$ 871,783.31	\$ 9,424,730.83
2 Clark Twp.. . . .	3,202.00	.....	1,580,399.31	.....	3,764,075.00	3,118,129.49	.....	1,248,849.85	9,711,453.65
3 Cranford Twp.. . . .	15,169.90	.....	2,127,407.76	.....	8,792,052.20	.....	.....	2,697,777.94	13,617,237.90
4 Elizabeth* City	16,547.64	.....	5,070,470.39	.....	19,333,140.17	.....	\$2,146,917.50	13,146,345.31	39,696,873.37
5 Fanwood Bor.. . . .	244.88	.....	598,717.60	.....	.....	2,887,547.38	.....	674,829.00	4,161,093.98
6 Garwood Bor.	7,028.34	.....	397,334.98	.....	381,809.50	735,425.36	.....	727,524.41	2,242,094.25
7 Hillside Twp.	5,341.80	.....	1,540,677.54	.....	5,090,353.51	.....	.....	3,333,653.19	9,964,684.24
8 Kenilworth Bor.	346.48	.....	1,027,301.90	.....	1,301,978.50	1,853,474.16	.....	517,315.27	4,700,069.83
9 Linden City	8,361.67	.....	5,496,438.76	.....	11,185,582.38	.....	920,000.00	2,796,957.37	20,398,978.51
10 Mountainside Bor.	5,435.46	.....	1,001,632.37	.....	1,849,692.00	1,810,225.85	.....	687,795.60	5,349,345.82
11 New Providence Bor.	10,387.08	.....	1,332,824.27	.....	5,377,782.00	.....	.....	1,627,605.61	8,338,211.88
12 Plainfield* City	5,489.59	.....	2,081,565.96	.....	8,959,327.50	.....	383,413.00	6,699,345.19	18,123,651.65
13 Rahway City	2,091.00	.....	1,977,705.42	.....	6,615,455.50	.....	84,610.50	3,909,911.21	12,587,682.63
14 Roselle Bor.	17,644.10	.....	1,148,913.24	.....	4,478,383.00	.....	.....	2,338,080.20	7,965,376.44
15 Roselle Park Bor.	27,699.06	.....	799,382.66	.....	3,181,572.00	.....	.....	1,543,577.27	5,524,531.93
16 Scotch Plains Twp.	10,298.68	.....	1,771,800.67	.....	.....	8,419,104.94	.....	1,920,415.60	12,111,321.21
17 Springfield Twp.	1,315.60	.....	1,668,477.53	.....	3,171,326.75	3,089,992.78	.....	2,011,546.16	9,941,343.22
18 Summit City	424.80	.....	2,449,824.52	.....	7,859,405.00	.....	584,956.25	3,396,922.78	14,291,108.55
19 Union Twp.	17,393.38	.....	5,037,931.17	.....	12,063,600.00	.....	.....	6,434,830.20	23,536,361.37
20 Westfield Town	1,055.84	.....	2,775,590.96	.....	11,659,770.00	.....	.....	2,908,674.34	17,344,035.30
21 Winfield Twp.. . . .	000.00	.....	10,414.50	.....	103,805.00	.....	.....	93,808.00	208,027.50
Totals	\$156,127.40	.....	\$41,669,519.17	.....	\$119,020,416.51	\$24,840,833.32	\$4,119,897.25	\$59,587,547.81	\$249,238,214.06

*List taxing districts alphabetically and after the name of each district state whether it is a city, borough, town, township or village.

Total Amount of Miscellaneous Revenues (Including Surplus Revenues
Appropriated) for the support of the County Budget \$15,795,495.00
Rate per \$100. to be applied to Col. 11 for apportionment of County
Taxes \$.5041915579

Abstract of Ratables and Exemptions in the County of Union, for the Year 1976—(Concluded)

12—APPORTIONMENT OF TAXES				13	14				15
Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
II		III	Total Amount of Exempt Property		(a)	(b)	(c)	(d)	
Add: Deductions Allowed (C. 173, L. 1963)										Total on Which Tax Rate is Computed [Cols. I + II]	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)
	(a)	(b)							
	Veterans	Senior Citizens (½ of amount in Col. 15)							
1	\$ 58,050.00	\$ 10,400.00	\$ 9,493,180.83	\$ 31,101,200.	\$ 1,250,000.00	\$ 1,234,350.69	\$ 70,000.00	\$ 2,554,350.69	\$ 20,800.00
2	103,450.00	21,120.00	9,836,023.65	30,861,800	169,000.00	1,761,459.49	75,000.00	2,005,459.49	42,240.00
3	125,400.00	47,760.00	13,790,397.90	68,436,500.	800,000.00	1,897,582.53	200,000.00	2,897,582.53	95,520.00
4	143,150.00	173,040.00	40,013,063.37	655,854,000.	1,738,230.00	14,254,371.10	950,000.00	16,942,601.10	346,080.00
5	42,600.00	8,160.00	4,211,853.98	3,484,200.	365,788.00	449,200.00	70,000.00	884,988.00	16,320.00
6	22,200.00	15,520.00	2,279,814.25	6,692,800.	265,000.00	383,390.65	6,500.00	654,890.65	31,040.00
7	77,300.00	58,240.00	10,100,224.24	37,316,800.	375,000.00	2,005,629.24	147,000.00	2,527,629.24	116,480.00
8	43,000.00	21,120.00	4,764,189.83	28,402,900.	345,000.00	764,296.98	45,000.00	1,154,296.98	42,240.00
9	150,650.00	116,480.00	20,666,108.51	142,531,900.	3,300,000.00	9,882,192.00	125,000.00	13,307,192.00	232,960.00
10	39,300.00	8,400.00	5,397,045.82	44,281,400.	340,000.00	615,540.73	90,000.00	1,045,540.73	16,800.00
11	60,850.00	10,320.00	8,409,381.88	24,084,100.	575,000.00	855,206.68	127,000.00	1,557,206.68	20,640.00
12	89,200.00	55,920.00	18,268,771.65	80,124,100.	1,222,532.94	5,979,625.51	790,000.00	7,992,158.45	111,840.00
13	117,300.00	62,000.00	12,766,982.63	59,244,300.	505,000.00	2,414,739.60	280,000.00	3,199,739.60	124,000.00
14	76,600.00	51,040.00	8,093,016.44	28,629,800.	350,000.00	1,061,221.75	175,000.00	1,586,221.75	102,080.00
15	48,400.00	36,560.00	5,609,491.93	17,661,600.	290,000.00	519,672.22	75,000.00	884,672.22	73,120.00
16	97,440.00	27,440.00	12,236,201.21	59,546,200.	750,000.00	1,280,000.00	282,000.00	2,312,000.00	54,880.00
17	66,800.00	28,400.00	10,036,543.22	59,209,600.	585,000.00	1,018,594.63	90,000.00	1,693,594.63	56,800.00
18	74,650.00	29,840.00	14,395,598.55	72,047,100.	1,500,000.00	2,137,837.04	175,000.00	3,812,837.04	59,680.00
19	235,500.00	202,960.00	23,974,821.37	163,969,360.	1,650,000.00	4,158,242.66	260,000.00	6,068,242.66	405,920.00
20	133,300.00	35,680.00	17,513,015.30	60,378,976.	1,325,000.00	2,180,000.00	184,000.00	3,689,000.00	71,360.00
21	000.00	000.00	208,027.50	494,600.	12,649.00	36,668.00	000.00	49,317.00	000.00
	\$1,805,140.00	\$1,020,400.00	\$252,063,754.06	\$1,674,353,236.	\$17,713,199.94	\$54,889,821.50	\$4,216,500.00	\$76,819,521.44	\$2,040,800.00

Net County Taxes Apportioned (12 A III) \$41,669,519.17

‡Adjustments (Net Total 12 A IIb) + 156,127.40

Total County Taxes Apportioned (including Adjustments-Total 12 A I) . . . \$41,825,646.57

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

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1976
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICTS†	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Allamuchy Twp.	\$ 11,043,650	\$ 18,401,100	\$ 29,444,750	\$ 621,991	.....	.....	.....	.....	\$ 30,066,741
2 Alpha Bor.	2,725,025	14,989,597	17,714,622	106,803	.....	.....	.....	.....	17,821,425
3 Belvidere Town	3,809,115	23,200,009	27,009,124	2,068,439	.....	.....	.....	.....	29,077,563
4 Blairstown Twp.	37,381,666	42,262,469	79,644,135	343,986	.....	.....	.....	.....	79,988,121
5 Franklin Twp.	7,910,438	14,621,665	22,532,103	469,535	.....	.....	.....	.....	23,001,638
6 Frelinghuysen Twp.	7,109,045	8,777,325	15,886,370	70,597	.....	.....	.....	.....	15,956,967
7 Greenwich Twp.	4,548,100	11,314,390	15,862,490	204,518	.....	.....	.....	.....	16,067,008
8 Hackettstown Town	16,220,090	55,740,925	71,961,015	1,842,127	.....	.....	.....	.....	73,803,142
9 Hardwick Twp.	7,249,950	6,061,950	13,311,900	6,853	.....	.....	.....	.....	13,318,753
10 Harmony Twp.	3,285,465	9,965,975	13,251,440	112,138	.....	.....	.....	.....	13,363,578
11 Hope Twp.	3,407,838	8,448,627	11,856,465	322,603	.....	.....	.....	.....	12,179,068
12 Independence Twp.	5,585,595	16,883,850	22,469,445	272,823	.....	.....	.....	.....	22,742,268
13 Knowlton Twp.	9,232,940	13,798,470	23,031,410	176,661	.....	.....	.....	.....	23,208,071
14 Liberty Twp.	4,727,999	9,468,395	14,196,394	13,989	.....	.....	.....	.....	14,210,383
15 Lopatcong Twp.	11,517,021	37,671,895	49,188,916	684,074	.....	.....	.....	.....	49,872,990
16 Mansfield Twp.	27,606,525	52,624,570	80,231,095	891,171	.....	.....	.....	.....	81,122,266
17 Oxford Twp.	3,018,421	7,331,055	10,349,476	142,942	.....	.....	.....	.....	10,492,418
18 Pahaquarry Twp.	67,950	.....	67,950	2,861	.....	.....	.....	.....	70,811
19 Phillipsburg Twp.	15,230,150	88,346,540	103,576,690	2,768,889	.....	.....	.....	.....	106,345,579
20 Pohatcong Twp.	6,454,540	23,450,195	29,904,735	451,443	.....	.....	\$ 57,400	\$ 57,400	30,298,778
21 Washington Bor.	13,582,300	39,279,550	52,861,850	2,119,202	.....	.....	.....	.....	54,981,052
22 Washington Twp.	13,944,179	29,148,193	43,092,372	695,870	.....	.....	.....	.....	43,788,242
23 White Twp.	12,731,674	31,165,768	43,897,442	122,280	.....	.....	310,000	310,000	43,709,722
Totals	\$228,389,676	\$562,952,513	\$791,342,189	\$14,511,795	.....	.....	\$367,400	\$367,400	\$805,486,584

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1976—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 – 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a) County Equalization Table Appeals (R.S. 54:2–37)	
								Deduct Overpayment	Add Underpayment
1 Allamuchy Twp.	\$ 2.37	104.86	\$ 1,369	\$ 166,678	\$	\$ 29,901,432	\$ 171,586.48	. . . . .	. . . . .
2 Alpha Bor.	3.48	74.12	1,977	. . . . .	\$ 7,287,556	25,110,958	144,096.81	. . . . .	. . . . .
3 Belvidere, Town	3.93	79.08	17,817	. . . . .	9,245,671	38,341,051	220,016.42	. . . . .	. . . . .
4 Blairstown Twp. . . . .	.55	119.82	. . . . .	9,063,559	. . . . .	70,924,562	406,993.76	. . . . .	. . . . .
5 Franklin Twp.	3.47	70.44	166	. . . . .	11,861,696	34,863,500	200,060.83	. . . . .	. . . . .
6 Frelinghuysen Twp.	4.84	58.06	44	. . . . .	12,233,856	28,190,867	161,770.57	. . . . .	. . . . .
7 Greenwich Twp.	3.87	65.76	1,060	. . . . .	8,973,870	25,041,938	143,700.75	. . . . .	. . . . .
8 Hackettstown Town	5.38	68.34	9,294	. . . . .	37,598,363	111,410,799	639,320.13	. . . . .	. . . . .
9 Hardwick Twp.	3.04	73.52	. . . . .	. . . . .	5,067,662	18,386,415	105,508.67	. . . . .	. . . . .
10 Harmony Twp.	7.12	35.13	5,174	. . . . .	26,245,895	39,614,647	227,324.83	. . . . .	. . . . .
11 Hope Twp.	4.26	49.13	. . . . .	. . . . .	12,885,782	25,064,850	143,832.23	. . . . .	. . . . .
12 Independence Twp.	4.77	59.76	919	. . . . .	15,816,403	38,559,590	221,270.49	. . . . .	. . . . .
13 Knowlton Twp.	3.45	79.91	262	. . . . .	7,001,972	30,210,305	173,358.92	. . . . .	. . . . .
14 Liberty Twp.	4.84	59.66	152	. . . . .	9,859,877	24,070,412	138,125.74	. . . . .	. . . . .
15 Lopatcong Twp.	3.89	76.10	4,391	. . . . .	17,468,564	67,345,945	386,458.21	. . . . .	. . . . .
16 Mansfield Twp.	2.23	111.00	652	6,442,448	. . . . .	74,680,470	428,546.68	. . . . .	. . . . .
17 Oxford Twp.	5.50	59.10	. . . . .	. . . . .	7,999,446	18,491,864	106,113.78	. . . . .	. . . . .
18 Pahaquarry Twp.	4.91	13.33	. . . . .	. . . . .	511,026	581,837	3,338.82	. . . . .	. . . . .
19 Phillipsburg Twp.	5.20	72.78	694,184	. . . . .	49,571,318	156,611,081	898,697.59	. . . . .	. . . . .
20 Pohatcong Twp.	4.47	60.85	5,265	36,930	20,499,371	50,766,484	291,318.57	. . . . .	. . . . .
21 Washington Bor.	4.59	76.63	61,672	. . . . .	19,089,546	74,132,270	425,400.88	. . . . .	. . . . .
22 Washington Twp.	3.91	68.42	465	. . . . .	21,651,149	65,439,856	375,520.30	. . . . .	. . . . .
23 White Twp.	2.85	79.11	4,952	81,859	13,646,471	57,279,286	328,691.66	. . . . .	. . . . .
Totals . . . . .	. . . .	. . . .	\$809,815	\$15,791,474	\$314,515,494	\$1,105,020,419	\$6,341,053.12	. . . . .	. . . . .

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1976--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A County Taxes			Section B County Library Taxes	Section C Local Taxes to Be Raised for				Section D Tax Levy
	II--Adjustments Resulting from		III Net County Taxes Apportioned		I--District School Purposes			II Local Municipal Purposes	I Total Tax Levy [Cols. AIII + B + Cla, b, c + CII]
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Overpayment	Add Underpayment							
1 Allamuchy Twp.	\$ 5.87	.....	\$ 171,580.61	\$ 6,859.83	\$ 524,501.00	\$.....	.....	\$.....	\$ 708,029.08
2 Alpha Bor.	68.89	.....	144,027.92	.....	455,755.00	.....	.....	5,087.64	599,782.92
3 Belvidere, Town	7.38	.....	220,009.04	.....	705,783.00	.....	.....	195,556.71	1,121,348.75
4 Blairstown Twp.	440.96	.....	406,552.80	16,271.15	.....	.....	.....	422,823.95	.....
5 Franklin Twp.	107.62	.....	199,953.21	7,998.20	272,219.00	306,825.68	.....	786,996.09	.....
6 Frelinghuysen Twp.	950.01	.....	160,820.56	6,467.40	245,248.50	311,883.35	.....	41,397.39	765,817.20
7 Greenwich Twp. . . . .	.....	.....	143,700.75	5,744.99	455,342.75	.....	.....	6,500.00	611,288.49
8 Hackettstown Town	67.81	.....	639,252.32	.....	2,548,371.00	.....	.....	743,676.05	3,931,299.37
9 Hardwick Twp.	100.17	.....	105,408.50	4,218.12	118,120.00	172,565.06	.....	.....	400,311.68
10 Harmony Twp.	174.81	.....	227,150.02	9,088.19	697,062.00	.....	.....	.....	933,300.21
11 Hope Twp.	33.39	.....	143,798.84	5,750.25	360,283.00	.....	.....	.....	509,832.09
12 Independence Twp.	2,001.97	.....	219,268.52	8,846.14	764,104.08	.....	.....	79,257.48	1,071,476.22
13 Knowlton Twp.	397.78	.....	172,961.14	6,930.69	250,533.47	358,064.03	.....	.....	788,489.33
14 Liberty Twp.	561.34	.....	137,564.40	5,522.11	476,701.00	.....	.....	58,414.94	678,202.45
15 Lopatcong Twp.	24.60	.....	386,433.61	15,450.16	1,221,855.00	.....	.....	281,586.00	1,905,324.77
16 Mansfield Twp.	3,522.38	.....	425,024.30	17,132.81	701,037.78	644,806.46	.....	.....	1,788,001.35
17 Oxford Twp.	140.53	.....	105,973.25	4,242.31	357,446.00	.....	.....	95,815.72	563,477.28
18 Pahaquarry Twp. . . . .	.....	.....	3,338.82	133.48	.....	.....	.....	.....	3,472.30
19 Phillipsburg Twp.	341.44	.....	898,356.15	.....	3,193,307.00	.....	\$105,600.50	1,208,106.14	5,405,369.79
20 Pohatcong Twp.	32.59	.....	291,285.98	11,646.58	857,849.00	.....	.....	1,320,139.52	.....
21 Washington Bor.	3,098.24	.....	422,302.64	.....	621,042.00	745,356.22	.....	696,501.34	2,485,202.20
22 Washington Twp.	1,341.45	.....	374,178.85	15,012.87	556,792.50	708,427.64	.....	29,702.88	1,684,114.74
23 White Twp.	50.74	.....	328,640.92	13,140.72	854,850.00	.....	.....	33,645.95	1,230,277.59
Totals	\$13,469.97	.....	\$6,327,583.15	\$160,456.00	\$16,238,203.08	\$3,247,928.44	\$105,600.50	\$3,634,606.20	\$29,714,377.37

For the support of the County Library \$160,456

Rate per \$100 to be applied to Col. 11 for apportionment of County
Library Taxes, less Districts with their own Library. \$2,294,148.24Total amount of Miscellaneous Revenue (including Surplus Revenues
Appropriated) for the support of the County Budget \$4,423,699.79

New County Taxes Appropriated (12 A 111) \$6,327,583.15

Adjustments (Net 12 A 11b) \$ 13,469.97

Total County Taxes Apportioned \$6,341,053.12

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1976--(Concluded)

12--APPORTIONMENT OF TAXES				13	14				15
Section D--Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
II		III	Total Amount of Exempt Property		(a)	(b)	(c)	(d)	
Add: Deductions Allowed (C. 173, L. 1963)										Total on Which Tax Rate is Computed [Cols. I + II]	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)
	(a)	(b)							
	Veterans	Senior Citizens (½ of amount in Col. 15)							
1	\$ 2,200	\$ 1,440.00	\$ 711,669.08	\$ 7,548,250	\$ 76,000.00	\$ 124,506.36	\$ 18,000.00	\$ 218,506.36	\$ 2,880
2	10,900	9,280.00	619,962.92	2,092,800	114,874.89	140,907.11	23,000.00	278,782.00	18,560
3	10,950	8,160.00	1,140,458.75	6,325,750	100,000.00	156,068.56	30,000.00	286,068.56	16,320
4	9,200	7,680.00	439,703.95	15,186,125	114,941.44	2,005,750.03	35,000.00	2,155,691.47	15,360
5	5,450	5,600.00	798,046.09	7,165,400	127,744.00	146,031.00	60,000.00	333,775.00	11,200
6	3,050	2,800.00	771,667.20	1,056,100	95,000.00	53,979.74	63,000.00	211,979.74	5,600
7	5,200	4,868.50	621,356.99	1,613,500	68,592.37	116,997.63	39,000.00	224,590.00	9,737
8	25,550	11,920.00	3,968,769.37	23,532,550	150,000.00	535,681.39	170,000.00	855,681.39	23,840
9	2,200	2,320.00	404,831.68	905,000	44,264.84	59,688.00	55,000.00	158,952.84	4,640
10	9,750	7,605.00	950,655.21	917,650	105,731.05	117,207.95	30,000.00	252,939.00	15,210
11	4,250	3,840.00	517,922.09	1,220,055	57,123.72	96,608.60	33,000.00	186,732.32	7,680
12	8,100	5,000.00	1,084,576.22	1,823,100	40,000.00	83,401.16	75,000.00	198,401.16	10,000
13	5,150	5,760.00	799,399.33	2,297,235	50,492.84	115,863.00	58,000.00	224,355.84	11,520
14	5,250	3,520.00	686,972.45	555,807	82,000.00	39,429.00	45,000.00	166,429.00	7,040
15	19,550	12,560.00	1,937,434.77	2,806,830	350,000.00	364,148.72	55,545.00	769,693.72	25,120
16	11,600	7,600.00	1,807,201.35	6,754,295	274,234.05	352,484.00	110,000.00	736,718.05	15,200
17	5,600	7,600.00	576,677.28	1,078,120	65,000.00	90,425.23	65,000.00	220,425.23	15,200
18	.....	.....	3,472.30	1,461,025	11,957.26	12,789.00	.....	24,746.26	.....
19	59,450	62,320.00	5,527,139.79	26,768,025	572,000.00	1,752,124.42	200,000.00	2,524,124.42	124,640
20	19,550	13,360.00	1,353,049.52	1,342,550	100,000.00	200,010.35	79,040.00	379,050.35	26,720
21	17,550	20,345.00	2,523,097.20	3,885,960	125,000.00	421,747.68	78,400.00	625,147.68	40,690
22	16,550	10,240.00	1,710,904.74	3,558,400	150,000.00	206,537.02	125,000.00	481,537.02	20,480
23	7,700	6,400.00	1,244,377.59	3,061,008	110,726.72	159,139.80	60,000.00	329,866.52	12,800
	\$264,750	\$220,218.50	\$30,199,345.87	\$122,955,535	\$2,985,683.18	\$7,351,525.75	\$1,506,985.00	\$11,844,193.93	\$440,437

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$5.738403572

TABLE 48
DIVISION OF TAXATION
DEPARTMENT OF THE TREASURY—STATE OF NEW JERSEY
STATE EQUALIZATION TABLE FOR THE YEAR 1976
(R.S. 54:1-33)

<i>For the year 1976</i>				
<i>County</i>	<i>Assessed value of personal property</i>	<i>Assessed value of real property</i>	<i>Percentage by which assessed value of real property should be increased</i>	<i>*True value of real property</i>
Atlantic	\$53,640,549	\$1,810,638,830	17.34%	\$2,124,664,199
Bergen	151,849,569	11,238,037,305	38.91	15,610,553,278
Burlington	58,145,281	3,038,599,829	26.18	3,834,195,368
Camden	94,985,946	4,030,739,443	17.41	4,732,581,241
Cape May	23,306,549	2,069,582,668	2.62	2,123,737,987
Cumberland	26,786,643	925,652,422	10.52	1,023,046,443
Essex	211,998,100	6,740,339,100	19.56	8,058,750,717
Gloucester	30,078,489	1,702,721,195	27.80	2,176,001,527
Hudson	79,093,415	3,474,026,743	26.87	4,407,544,713
Hunterdon	28,454,846	1,105,644,202	26.39	1,397,426,949
Mercer	63,216,317	2,345,010,500	48.35	3,478,727,934
Middlesex	139,322,075	7,144,150,021	16.09	8,293,649,897
Monmouth	80,522,714	5,034,092,826	29.07	6,497,280,364
Morris	91,297,812	4,841,377,263	40.85	6,818,841,215
Ocean	67,784,889	4,714,026,999	13.24	5,338,044,388
Passaic	80,224,081	4,395,011,264	23.98	5,448,811,386
Salem	15,372,998	509,824,840	12.32	572,643,873
Somerset	35,377,248	2,514,573,484	47.28	3,703,348,283
Sussex	21,662,881	1,205,546,940	31.11	1,580,630,576
Union	116,607,571	7,346,413,656	5.65	7,761,662,605
Warren	14,511,795	791,342,189	32.40	1,047,719,037
Totals	\$1,484,239,768	\$76,977,351,719		\$96,029,861,980

*Adjustments were made to take into consideration the effect of Revaluation or Reassessment Programs adopted in 1976 by several taxing districts.

SIDNEY GLASER,
Director, Division of Taxation

TABLE OF EQUALIZED VALUATIONS
YEAR 1976

Promulgated by the Director, Division of Taxation, as of October 1, 1976, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1, et seq.).

A Table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Division of Tax Appeals will be published subsequently, and will be available upon request at the Local Property and Public Utility Branch, Division of Taxation Building, Trenton, New Jersey 08625.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1976

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$ 1,810,638,830	80.87%	\$ 2,238,923,139	\$ 228,371	\$ 53,640,549	\$ 2,292,792,059
Bergen	11,238,037,305	68.61	16,378,966,173	3,350,009	151,849,569	16,534,165,751
Burlington	3,038,599,829	77.65	3,913,090,431	111,442	58,145,281	3,971,347,154
Camden	4,030,739,443	80.34	5,017,398,067	2,859,908	94,985,946	5,115,243,921
Cape May	2,069,582,668	89.34	2,316,522,843	82,503	23,306,549	2,339,911,895
Cumberland	925,652,422	84.78	1,091,866,733	228,650	26,786,643	1,118,882,026
Essex	6,740,339,100	80.99	8,321,968,014	22,968,888	211,998,100	8,556,935,002
Gloucester	1,702,721,195	73.38	2,320,258,726	138,377	30,078,489	2,350,475,592
Hudson	3,474,026,743	76.83	4,521,891,244	97,696,252	79,093,415	4,698,680,911
Hunterdon	1,105,644,202	76.29	1,449,253,641	86,598	28,454,846	1,477,795,085
Mercer	2,345,010,500	64.31	3,646,604,298	3,801,260	63,216,317	3,713,621,875
Middlesex	7,144,150,021	83.07	8,600,093,292	12,603,649	139,322,075	8,752,019,016
Monmouth	5,034,092,826	73.75	6,826,255,786	617,582	80,522,714	6,907,396,082
Morris	4,841,377,263	67.63	7,158,138,874	1,069,646	91,297,812	7,250,506,332
Ocean	4,714,026,999	83.11	5,671,773,579	534,657	67,784,889	5,740,093,125
Passaic	4,395,011,264	77.56	5,666,636,885	1,198,226	80,224,081	5,748,059,192
Salem	509,824,840	77.48	658,012,053	63,364	15,372,998	673,448,415
Somerset	2,514,573,484	66.69	3,770,798,985	847,518	35,377,248	3,807,023,751
Sussex	1,205,546,940	72.45	1,663,958,854	5,954	21,662,881	1,685,627,689
Union	7,346,413,656	89.95	8,166,867,326	12,608,606	116,607,571	8,296,083,503
Warren	791,342,189	71.40	1,108,324,166	809,815	14,511,795	1,123,645,776
Totals	\$76,977,351,719	76.59%	\$100,507,603,109	\$161,911,275	\$1,484,239,768	\$102,153,754,152

*Exclusive of Class II Railroad Property

**In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone revaluation or reassessments and chosen new ratios of assessment.

Atlantic County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	\$52,443,400	73.66%	\$71,196,579	\$12,326	\$830,114	\$72,039,019
Atlantic City	299,030,190	88.94	336,215,640	110,421	17,569,878	353,895,939
Brigantine City	123,896,900	75.93	163,172,527	.....	1,111,173	164,283,700
Buena Boro.	31,902,100	83.93	38,010,366	741	1,155,404	39,166,511
Buena Vista Twp.	54,423,300	77.93	69,836,135	1,528	678,536	70,516,199
Corbin City	3,407,200	106.03	3,213,430	154	36,398	3,249,982
Egg Harbor City	16,842,405	54.70	30,790,503	.....	732,589	31,523,092
Egg Harbor Twp.	208,842,800	103.59	201,605,174	22	6,292,849	207,898,045
Estelle Manor City	15,999,995	102.82	15,561,170	23	223,951	15,785,144
Folsom Boro.	13,891,015	61.74	22,499,214	652	637,492	23,137,358
Galloway Twp.	124,283,100	99.48	124,932,750	528	3,587,039	128,520,317
Hamilton Twp.	89,444,800	63.15	141,638,638	.....	2,283,622	143,922,260
Hammonton Town	75,899,475	68.35	111,045,318	60,553	3,830,227	114,936,098
Linwood City	55,387,800	70.88	78,143,059	38	638,434	78,781,531
Longport Boro.	39,716,845	63.21	62,833,167	.....	156,245	62,989,412
Margate City	168,049,500	76.96	218,359,537	.....	873,893	219,233,430
Mullica Twp.	45,656,150	98.41	46,393,812	84	1,004,081	47,397,977
Northfield City	75,351,100	75.75	99,473,399	144	538,683	100,012,226
Pleasantville City	54,501,405	66.00	82,577,886	41,157	3,730,534	86,349,577
Port Republic City	6,965,200	53.07	13,124,552	.....	225,510	13,350,062
Somers Point City	100,307,400	88.09	113,869,225	.....	3,723,881	117,593,106
Ventnor City	145,360,650	79.94	181,837,190	.....	3,587,344	185,424,534
Weymouth Twp.	9,036,100	71.75	12,593,868	.....	192,672	12,786,540
Totals	\$1,810,638,830		\$2,238,923,139	\$228,371	\$53,640,549	\$2,292,792,059

*Exclusive of Class II Railroad Property.

Bergen County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Boro.	\$97,367,440	82.74%	\$117,678,801	\$12,378	\$624,354	\$118,315,533
Alpine Boro.	58,595,240	85.94	68,181,569	.....	373,406	68,554,975
Bergenfield Boro.	173,069,100	46.88	369,174,701	3,004	879,232	370,056,937
Bogota Boro.	65,625,301	62.71	104,648,861	8,724	488,202	105,145,787
Carlstadt Boro.	231,499,400	89.33	259,150,789	73,505	2,294,119	261,518,413
Cliffside Park Boro.	253,294,600	82.74	306,133,188	.....	3,226,495	309,359,683
Closter Boro.	145,812,800	87.30	167,024,971	2,436	3,124,578	170,151,985
Cresskill Boro.	139,142,625	92.73	150,051,359	13	557,280	150,608,652
Demarest Boro.	48,705,000	49.32	98,753,041	.....	159,950	98,912,991
Dumont Boro.	154,181,300	61.95	248,880,226	397	3,240,429	252,121,052
Elmwood Park Boro.	154,411,745	53.95	286,212,688	1,165	1,022,461	287,236,314
East Rutherford Boro.	116,074,650	61.80	187,823,058	22,973	2,712,408	190,558,439
Edgewater Boro.	118,201,598	90.39	130,768,446	521,179	601,658	131,891,283
Emerson Boro.	62,553,900	46.19	135,427,365	.....	403,118	135,830,483
Englewood City.	244,379,700	58.56	417,315,061	18,517	8,098,551	425,432,129
Englewood Cliffs Boro.	169,697,200	62.28	272,474,631	.....	1,443,889	273,918,520
Fairlawn Boro.	277,561,560	47.19	588,178,767	82,215	4,213,270	592,474,252
Fairview Boro.	117,187,800	78.70	148,904,447	4,335	623,897	149,532,679
Fort Lee Boro.	438,713,750	58.56	749,169,655	.....	5,499,324	754,668,979
Franklin Lakes Boro.	153,326,100	63.91	239,909,404	.....	1,106,909	241,016,313
Garfield City.	249,745,600	76.54	326,294,225	739	2,011,590	328,306,554
Glen Rock Boro.	114,421,500	50.00	228,843,000	8,208	761,796	229,613,004
Hackensack City.	511,792,900	85.19	600,766,405	60,961	18,049,457	618,876,823
Harrington Park Boro.	46,222,900	54.83	84,302,207	1,503	187,731	84,491,441
Hasbrouck Heights Boro.	99,075,840	48.72	203,357,635	547	691,131	204,049,313
Haworth Boro.	46,020,700	57.13	80,554,350	3,320	159,350	80,717,020
Hillsdale Boro.	191,916,600	97.92	195,993,260	5,324	4,357,985	200,356,569
Hohokus Boro.	73,834,150	63.55	116,182,769	10,302	537,656	116,730,727
Leonia Boro.	93,144,490	67.42	138,155,577	764	672,523	138,828,864
Little Ferry Boro.	142,810,200	92.98	153,592,385	.....	3,934,900	157,527,285
Lodi Boro.	184,247,100	63.49	290,198,614	8,615	1,554,198	291,761,427
Lyndhurst Twp.	259,221,100	69.33	373,894,562	80,187	1,495,701	375,470,450
Mahwah Twp.	298,588,170	96.02	310,964,559	318,600	12,205,210	323,488,369
Maywood Boro.	95,455,205	56.47	169,037,020	1,101	898,097	169,936,218
Midland Park Boro.	73,517,800	57.23	128,460,248	194	587,502	129,047,944
Montvale Boro.	137,046,200	70.22	195,166,904	.....	1,397,945	196,564,849
Moonachie Boro.	97,061,000	70.79	137,111,174	42,393	833,299	137,986,866
New Milford Boro.	110,404,980	46.08	239,594,141	.....	435,429	240,029,570
North Arlington Boro.	154,761,700	72.53	213,376,120	1,732	784,364	214,162,216
Northvale Boro.	61,641,500	52.06	118,404,725	1,740	279,930	118,686,395

Norwood Boro.	\$49,944,995	50.91%	\$98,104,488	\$1,080	\$345,497	\$98,451,065
Oakland Boro.	244,678,900	106.86	228,971,458	.....	2,785,456	231,756,914
Old Tappan Boro.	58,909,600	61.68	95,508,431	.....	203,643	95,712,074
Oradell Boro.	178,061,310	88.44	201,335,719	337	1,650,515	202,986,571
Palisades Park Boro.	118,062,170	60.46	195,273,189	305	473,717	195,747,211
Paramus Boro.	808,312,100	89.29	905,266,099	.....	8,113,875	913,379,974
Park Ridge Boro.	85,172,650	57.03	149,347,098	540	620,971	149,968,609
Ramsey Boro.	188,297,000	69.21	272,066,175	7,218	3,356,333	275,429,726
Ridgefield Boro.	152,205,400	59.02	257,887,835	1,819,756	842,418	260,550,009
Ridgefield Park Twp.	105,057,300	63.03	166,678,248	20,468	566,766	167,265,482
Ridgewood Village	351,102,900	66.73	526,154,503	7,147	5,490,381	531,652,031
Riveredge Boro.	86,447,405	44.84	192,790,823	2,936	2,591,920	195,385,679
Rivervale Twp.	141,283,700	85.32	165,592,710	.....	428,457	166,021,167
Rochelle Park Twp.	54,210,900	40.52	133,788,006	2,431	10,397,595	144,188,032
Rockleigh Boro.	33,551,424	82.18	40,826,751	.....	428,200	41,254,951
Rutherford Boro.	180,353,000	63.26	285,098,008	12,992	4,932,941	290,043,941
Saddle Brook Twp.	149,547,750	46.18	323,836,618	53,339	1,516,654	325,406,611
Saddle River Boro.	70,968,050	59.49	119,294,083	.....	425,886	119,719,969
South Hackensack Twp.	84,396,647	84.48	99,901,334	1,990	640,633	100,543,957
Teaneck Twp.	464,612,300	77.22	601,673,530	13,667	3,834,434	605,521,631
Tenafly Boro.	312,455,270	91.73	340,624,954	.....	1,318,416	341,943,370
Teterboro Boro.	66,011,340	81.07	81,425,114	52,191	1,544,238	83,021,543
Upper Saddle River Boro.	153,235,550	65.11	235,348,718	.....	837,738	236,186,456
Waldwick Boro.	101,777,700	60.80	167,397,533	32,918	482,220	167,912,671
Wallington Boro.	145,657,000	103.45	140,799,420	583	968,269	141,768,272
Washington Twp.	78,827,300	47.79	164,945,177	.....	267,259	165,212,436
Westwood Boro.	88,299,900	48.12	183,499,377	.....	757,321	184,256,698
Woodcliff Lake Boro.	112,083,700	80.15	139,842,420	5,800	833,047	140,681,267
Wood Ridge Boro.	104,142,250	63.53	163,926,098	17,240	864,454	164,807,792
Wyckoff Twp.	210,041,350	59.73	351,651,348	.....	1,800,991	353,452,339
Totals	\$11,238,037,305		\$16,378,966,173	\$3,350,009	\$151,849,569	\$16,534,165,751

*Exclusive of Class II Railroad Property.

Burlington County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	\$19,607,625	66.20%	\$29,618,769	.....	\$465,846	\$30,084,615
Beverly City.	14,055,650	67.59	20,795,458	.....	95,513	20,890,971
Bordentown City.	27,429,510	65.69	41,755,990	\$3,774	292,592	42,052,356
Bordentown Twp.	83,858,620	80.45	104,236,942	1,992	2,229,645	106,468,579
Burlington City.	55,114,075	54.47	101,182,440	46,064	2,748,795	103,977,299
Burlington Twp.	158,597,900	99.79	158,931,656	7,111	1,708,647	160,647,414
Chesterfield Twp.	32,520,500	99.04	32,835,723	.....	1,073,321	33,909,044
Cinnaminson Twp.	195,860,505	75.81	258,357,083	.....	2,840,204	261,197,287
Delanco Twp.	39,217,910	81.39	48,185,170	7,236	354,679	48,547,085
Delran Twp.	131,778,600	75.05	175,587,742	.....	1,366,501	176,954,243
Eastampton Twp.	42,465,440	103.71	40,946,331	176	383,824	41,330,331
Edgewater Park Twp.	96,244,300	89.79	97,423,120	1,298	776,541	98,200,959
Evesham Twp.	187,257,796	68.68	272,652,586	.....	3,300,102	275,952,688
Fieldsboro Boro.	2,920,050	54.82	5,326,614	34	19,428	5,346,076
Florence Twp.	62,012,331	44.58	139,103,479	7,344	656,105	139,766,928
Hainesport Twp.	36,140,140	89.98	40,164,637	250	684,839	40,849,726
Lumberton Twp.	56,408,694	89.75	62,850,913	951	585,276	63,437,140
Mansfield Twp.	19,272,650	48.78	39,509,328	16	508,892	40,018,236
Maple Shade Twp.	120,646,477	66.06	182,631,664	2,656	880,752	183,515,072
Medford Twp.	129,710,950	59.12	219,402,825	95	2,524,586	221,927,506
Medford Lakes Boro.	54,226,836	80.17	67,639,810	.....	184,841	67,824,651
Moorestown Twp.	257,772,300	85.94	299,944,496	1,790	7,298,687	307,244,973
Mount Holly Twp.	60,437,620	62.31	96,995,057	16,654	3,709,674	100,721,385
Mount Laurel Twp.	151,433,810	62.48	242,371,655	52	1,939,847	244,311,554
New Hanover Twp.	6,145,550	99.02	6,206,372	.....	2,581,438	8,787,810
North Hanover Twp.	31,403,350	104.68	29,999,379	.....	545,023	30,544,402
Palmyra Boro.	50,709,150	68.92	73,576,828	102	487,309	74,064,239
Pemberton Boro.	10,408,500	91.23	11,409,076	.....	553,133	11,962,209
Pemberton Twp.	180,910,401	90.21	200,543,622	5,016	3,046,585	203,595,223
Riverside Twp.	53,151,850	72.29	73,525,868	8,375	1,625,987	75,160,230
Riverton Boro.	20,754,850	61.37	33,819,211	.....	245,206	34,064,417
Shamong Twp.	26,495,600	79.43	33,357,170	.....	607,183	33,964,353
Southampton Twp.	84,385,336	75.98	111,062,564	96	1,879,192	112,941,852
Springfield Twp.	33,692,050	87.40	38,549,256	.....	1,009,879	39,559,135
Tabernacle Twp.	37,374,490	87.75	42,592,011	.....	420,143	43,012,154
Washington Twp.	11,658,295	68.42	17,039,309	.....	537,866	17,577,175
Westampton Twp.	38,652,400	95.62	40,422,924	.....	617,572	41,040,496
Willingboro Twp.	383,126,360	100.30	381,980,419	.....	4,232,853	386,213,272
Woodland Twp.	27,087,355	84.65	31,999,238	260	569,315	32,568,813
Wrightstown Boro.	7,654,003	89.44	8,557,696	100	2,557,460	11,115,256
Totals	\$3,038,599,829		\$3,913,090,431	\$111,442	\$58,145,281	\$3,971,347,154

*Exclusive of Class II Railroad Property.

Camden County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Boro.	\$98,865,610	87.24%	\$113,326,009	.....	\$657,544	\$113,983,553
Audubon Park Boro.	1,445,458	100.00	1,445,458	.....	73,779	1,519,237
Barrington Boro.	73,306,497	79.79	91,874,291	\$4,115	485,535	92,363,941
Bellmawr Boro.	67,171,700	46.26	145,204,712	31,919	519,134	145,755,765
Berlin Boro.	37,387,894	52.16	71,679,245	5,479	1,675,734	73,360,458
Berlin Twp.	50,391,850	107.02	47,086,386	.....	328,955	47,415,341
Brooklawn Boro.	10,808,100	47.67	22,672,750	140	158,847	22,831,737
Camden City	262,457,755	68.42	383,598,005	2,645,017	31,224,549	417,467,571
Cherry Hill Twp.	1,050,900,620	87.87	1,195,972,027	62	11,501,992	1,207,474,081
Chesilhurst Boro.	5,767,080	57.68	9,998,405	.....	90,778	10,089,183
Clementon Boro.	22,018,225	43.47	50,651,541	.....	317,714	50,969,255
Collingswood Boro.	108,225,550	71.80	150,731,964	.....	3,103,412	153,835,376
Gibbsboro Boro.	30,858,600	102.31	30,161,861	.....	419,503	30,581,364
Gloucester City	52,816,944	50.26	105,087,433	12,826	2,074,743	107,175,002
Gloucester Twp.	396,035,719	113.75	348,163,269	.....	5,239,070	353,402,339
Haddon Twp.	91,875,550	45.35	202,592,172	3,898	529,484	203,125,554
Haddonfield Boro.	147,308,000	67.86	217,076,334	.....	5,361,373	222,437,707
Haddon Heights Boro.	40,394,100	40.28	100,283,267	6,580	403,887	100,693,734
Hi-Nella Boro.	5,900,932	54.80	10,768,124	30	48,898	10,817,052
Laurel Springs Boro.	16,796,340	74.18	22,642,680	55	2,832,045	25,474,780
Lawnside Boro.	36,129,933	104.18	34,680,297	.....	191,807	34,872,104
Lindenwood Boro.	92,510,690	57.80	160,053,097	1,516	852,064	160,906,677
Magnolia Boro.	25,351,607	51.76	48,979,148	.....	162,185	49,141,333
Merchantville Boro.	30,571,400	73.58	41,548,519	3,538	3,364,553	44,916,610
Mount Ephraim Boro.	41,076,220	72.90	56,345,981	36	453,694	56,799,711
Oaklyn Boro.	48,087,200	104.28	46,113,540	6,214	222,783	46,342,537
Pennsauken Twp.	507,942,700	100.51	505,365,337	130,549	5,152,573	510,648,459
Pine Hill Boro.	47,170,764	81.07	58,185,228	45	398,075	58,583,348
Pine Valley Boro.	1,697,700	118.04	1,438,241	.....	33,937	1,472,178
Runnemede Boro.	90,455,000	99.10	91,276,488	.....	1,410,094	92,686,582
Somerdale Boro.	38,549,270	68.35	56,399,810	.....	324,827	56,724,637
Stratford Boro.	42,892,115	44.10	97,261,032	660	471,311	97,733,003
Tavistock Boro.	902,100	102.06	883,892	.....	4,277	888,169
Voorhees Twp.	197,039,150	83.16	236,939,815	.....	1,542,310	238,482,125
Waterford Twp.	39,581,170	62.48	63,350,144	360	640,081	63,990,585
Winslow Twp.	204,360,100	114.43	178,589,618	6,869	12,626,161	191,222,648
Woodlynne Boro.	15,689,800	82.70	18,971,947	.....	88,238	19,060,185
Totals	\$4,030,739,443		\$5,017,398,067	\$2,859,908	\$94,985,946	\$5,115,243,921

*Exclusive of Class II Railroad Property.

Cape May County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Boro.	\$236,076,700	106.67%	\$221,314,990	.....	\$1,063,000	\$222,377,990
Cape May City.	107,384,065	102.83	104,428,732	\$16,806	1,374,257	105,819,795
Cape May Point Boro.	8,957,300	56.40	15,881,738	.....	23,137	15,904,875
Dennis Twp.	40,855,195	89.56	45,617,681	37	725,544	46,343,262
Lower Twp.	247,007,180	106.46	232,018,768	211	3,001,724	235,020,703
Middle Twp.	112,405,425	76.89	146,189,914	9,448	2,515,872	148,715,234
North Wildwood City.	165,526,842	97.27	170,172,553	.....	625,439	170,797,992
Ocean City.	400,828,720	66.99	598,341,126	18,729	3,361,153	601,721,008
Sea Isle City.	126,258,590	91.98	137,267,439	.....	1,012,355	138,279,794
Stone Harbor Boro.	172,338,760	113.97	151,214,144	.....	652,481	151,866,625
Upper Twp.	66,117,495	69.02	95,794,690	3,119	1,713,161	97,510,970
West Cape May Boro.	12,482,626	101.13	12,343,148	5,274	158,830	12,507,252
West Wildwood Boro.	10,839,730	90.07	12,034,784	.....	55,238	12,090,022
Wildwood City.	172,083,040	95.72	179,777,518	28,786	5,675,322	185,481,626
Wildwood Crest Boro.	177,298,800	96.73	183,292,464	.....	766,576	184,059,040
Woodbine Boro.	13,122,200	121.13	10,833,154	93	582,460	11,415,707
Totals	\$2,069,582,668		\$2,316,522,843	\$82,503	\$23,306,549	\$2,339,911,895

*Exclusive of Class II Railroad Property.

Cumberland County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City.....	\$100,865,950	91.34%	\$110,429,111	\$44,106	\$4,199,200	\$114,672,417
Commercial Twp.....	22,287,790	83.75	26,612,287	117	1,175,665	27,788,069
Deerfield Twp.....	12,155,500	55.62	21,854,549	.....	501,533	22,356,082
Downe Twp.....	7,103,280	43.88	16,187,967	417	302,574	16,490,958
Fairfield Twp.....	28,167,000	80.58	34,955,324	1,312	563,577	35,520,213
Greenwich Twp.....	10,342,700	89.00	11,621,011	.....	240,452	11,861,463
Hopewell Twp.....	27,264,600	69.45	39,257,883	.....	582,991	39,840,874
Lawrence Twp.....	10,638,900	48.42	21,972,119	3,164	395,400	22,370,683
Maurice River Twp.....	18,132,427	61.34	29,560,527	8,680	511,243	30,080,450
Millville City.....	109,438,675	56.06	195,217,044	83,015	2,745,058	198,045,117
Shiloh Boro.....	3,281,000	102.35	3,205,667	.....	75,511	3,281,178
Stow Creek Twp.....	9,841,100	105.95	9,288,438	.....	288,054	9,576,492
Upper Deerfield Twp.....	67,652,300	83.03	81,459,723	3,584	1,001,850	82,465,157
Vineland City.....	498,481,200	101.68	490,245,083	84,255	14,203,535	504,532,873
Totals	\$925,652,422		\$1,091,866,733	\$228,650	\$26,786,643	\$1,118,882,026

*Exclusive of Class II Railroad Property.

Essex County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	\$235,750,900	60.91%	\$387,047,940	\$62,329	\$3,685,400	\$390,795,669
Bloomfield Town	432,830,900	73.16	591,622,335	259,188	6,015,600	597,897,123
Caldwell Boro.	106,247,800	99.90	106,354,154	1,700	3,451,800	109,807,654
Cedar Grove Twp.	226,558,000	111.65	202,918,047	1,343	1,308,400	204,227,790
East Orange City	435,434,700	101.78	427,819,513	431,977	19,732,400	447,983,890
Essex Fells Boro.	64,992,100	88.68	73,288,340	6,729	258,100	73,553,169
Fairfield Boro.	304,257,600	115.40	263,654,766	.....	5,907,600	269,562,366
Glen Ridge Boro.	79,360,600	69.79	113,713,426	30,197	706,800	114,450,423
Irvington Town	314,228,600	74.76	420,316,479	116,944	12,713,400	433,146,823
Livingston Twp.	695,217,100	105.91	656,422,529	.....	7,118,400	663,540,929
Maplewood Twp.	207,483,000	62.37	332,664,743	32,715	1,467,100	334,164,558
Millburn Twp.	393,880,400	69.28	568,534,065	31,589	5,418,800	573,984,454
Montclair Town	460,977,400	90.73	508,076,050	472,123	9,275,900	517,824,073
Newark City	1,081,594,200	72.59	1,490,004,408	21,052,467	110,019,300	1,621,076,175
North Caldwell Boro.	86,647,900	77.98	111,115,542	.....	354,700	111,470,242
Nutley Town	270,425,900	58.56	461,792,862	13,289	5,111,400	466,917,551
Orange City	131,842,100	73.94	178,309,575	227,270	2,577,800	181,114,645
Roseland Boro.	119,489,400	96.36	124,003,113	1,825	768,000	124,772,938
South Orange Village	243,997,100	96.71	252,297,694	226,483	6,911,600	259,435,777
Verona Boro.	161,093,700	69.63	231,356,743	720	1,215,600	232,573,063
West Caldwell Boro.	267,236,100	110.90	240,970,334	.....	1,517,400	242,487,734
West Orange Town	420,793,600	72.59	579,685,356	.....	6,462,600	586,147,956
Totals	\$6,740,339,100		\$8,321,968,014	\$22,968,888	\$211,998,100	\$8,566,935,002

*Exclusive of Class II Railroad Property.

Gloucester County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Boro.	\$57,023,100	104.62%	\$54,504,970	\$1,600	\$836,860	\$55,343,430
Deptford Twp.	215,114,300	83.56	257,436,932	165	1,889,193	259,326,290
East Greenwich Twp.	34,050,600	76.23	44,668,241	206	804,601	45,473,048
Elk Twp.	15,696,625	47.36	33,143,212	119	478,269	33,621,600
Franklin Twp.	118,561,800	97.03	122,190,869	.....	2,562,077	124,752,946
Glassboro Boro.	79,612,700	64.38	123,660,609	28,104	2,957,898	126,646,611
Greenwich Twp.	99,160,100	43.86	226,083,219	30,018	372,190	226,485,427
Harrison Twp.	35,245,100	89.26	39,485,884	.....	717,087	40,202,971
Logan Twp.	17,882,795	43.64	40,977,990	55	232,153	41,210,198
Mantua Twp.	108,308,100	103.46	104,685,966	441	1,922,425	106,608,832
Monroe Twp.	183,316,800	93.17	196,755,179	.....	6,357,010	203,112,189
National Park Boro.	10,255,800	42.89	23,911,868	.....	61,512	23,973,380
Newfield Boro.	9,647,700	66.34	14,542,810	437	182,290	14,725,537
Paulsboro Boro.	35,404,700	62.27	56,856,753	1,008	881,937	57,739,698
Pitman Boro.	69,746,600	71.05	98,165,517	362	687,016	98,852,895
South Harrison Twp.	13,024,300	82.46	15,794,688	12	215,322	16,010,022
Swedesboro Boro.	9,456,700	59.96	15,771,681	7,047	521,332	16,300,060
Washington Twp.	139,921,400	51.79	270,170,689	.....	1,307,613	271,478,302
Wenonah Boro.	22,059,050	74.85	29,471,009	50	236,082	29,707,141
West Deptford Twp.	238,806,650	74.98	318,493,798	9,658	1,096,257	319,599,713
Westville Boro.	56,281,000	109.90	51,211,101	20,414	471,464	51,702,979
Woodbury City	83,959,100	74.49	112,711,908	38,081	4,285,909	117,035,898
Woodbury Heights Boro.	23,215,275	46.95	49,446,805	155	315,615	49,762,575
Woolwich Twp.	26,970,900	134.07	20,117,028	445	686,377	20,803,850
Totals	\$1,702,721,195		\$2,320,258,726	\$138,377	\$30,078,489	\$2,350,475,592

*Exclusive of Class II Railroad Property.

Hudson County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	\$395,122,100	60.38%	\$654,392,348	\$965,066	\$7,371,348	\$662,728,762
East Newark Boro.	16,945,300	93.71	18,082,702	.....	192,896	18,275,598
Guttenberg Town	34,970,350	59.72	58,557,184	.....	270,109	58,827,293
Harrison Town	87,724,250	64.46	136,090,987	729,311	1,373,180	138,193,478
Hoboken City	109,606,450	59.41	184,491,584	9,896,313	2,145,553	196,533,450
Jersey City.	780,165,975	66.34	1,176,011,418	55,438,961	31,892,948	1,263,343,327
Kearny Town	340,437,050	55.07	618,189,668	6,838,299	5,725,580	630,753,547
North Bergen Twp.	696,395,418	110.74	628,856,256	2,010,106	8,098,657	638,965,019
Secaucus Town	428,774,000	107.59	398,525,885	1,350,165	4,518,161	404,394,211
Union City.	284,295,250	96.73	293,905,975	18,760	14,481,200	308,405,935
Weehawken Twp.	112,003,000	91.51	122,394,274	13,867,180	1,327,770	137,589,224
West New York Town	187,587,600	80.72	232,392,963	6,582,091	1,696,013	240,671,067
Totals	\$3,474,026,743		\$4,521,891,244	\$97,696,252	\$79,093,415	\$4,698,680,911

*Exclusive of Class II Railroad Property.

Hunterdon County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp.	\$30,586,207	69.84%	\$43,794,684	\$110	\$304,533	\$44,099,327
Bethlehem Twp.	38,460,095	88.98	43,223,303	4,920	256,097	43,484,320
Bloomsbury Boro.	11,712,825	107.93	10,852,242	1,814	164,390	11,018,446
Califon Boro.	12,418,085	76.64	16,203,138	56	354,025	16,557,219
Clinton Town	33,657,100	98.12	34,301,977	1,725	596,649	34,900,351
Clinton Twp.	92,943,439	77.74	119,556,778	2,776	2,388,851	121,948,405
Delaware Twp.	51,615,560	76.61	67,374,442	425	854,643	68,229,510
East Amwell Twp.	54,038,605	92.06	58,699,332	1,419	599,971	59,300,722
Flemington Boro.	44,910,385	60.91	73,732,367	724	1,169,983	74,903,074
Franklin Twp.	44,016,212	90.90	48,422,675	3,889	12,268,270	60,694,834
Frenchtown Boro.	22,388,650	108.14	20,703,394	2,164	396,549	21,102,107
Glen Gardner Boro.	8,108,143	93.51	8,670,883	327	174,935	8,846,145
Hampton Boro.	9,480,928	71.15	13,325,268	7,965	188,831	13,522,064
High Bridge Boro.	35,924,300	93.77	38,311,080	12,759	383,992	38,707,831
Holland Twp.	56,123,750	72.40	77,518,992	13,420	387,794	77,920,206
Kingwood Twp.	39,704,859	81.05	48,988,105	871	872,585	49,861,561
Lambertville City	18,870,550	47.00	40,150,106	16,085	399,245	40,565,436
Lebanon Boro.	13,995,639	99.38	14,082,953	108	378,390	14,461,451
Lebanon Twp.	64,764,536	75.54	85,735,420	117	584,206	86,319,743
Milford Boro.	17,532,025	73.87	23,733,620	1,779	613,044	24,348,443
Raritan Twp.	111,133,800	58.56	189,777,664	422	1,267,285	191,045,371
Readington Twp.	124,768,642	73.06	170,775,584	9,493	1,840,963	172,626,040
Stockton Boro.	6,762,250	71.94	9,399,847	1,439	106,276	9,507,562
Tewksbury Twp.	97,539,220	88.65	110,027,321	.....	960,652	110,987,973
Union Twp.	33,027,733	81.54	40,504,946	1,791	435,869	40,942,606
West Amwell Twp.	31,160,664	75.29	41,387,520	.....	506,818	41,894,338
Totals	\$1,105,644,202		\$1,449,253,641	\$86,598	\$28,454,846	\$1,477,795,085

*Exclusive of Class II Railroad Property.

Mercer County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	\$265,736,150	84.96%	\$312,777,954	\$28	\$2,360,503	\$315,138,485
Ewing Twp.	202,360,810	45.26	447,107,402	182,545	4,042,450	451,332,397
Hamilton Twp.	408,762,975	44.56	917,331,632	235,251	9,676,933	927,243,816
Hightstown Boro.	41,579,400	77.19	53,866,304	16,545	2,259,505	56,142,354
Hopewell Boro.	26,695,950	87.21	30,611,111	27,545	725,708	31,364,364
Hopewell Twp.	194,617,700	72.81	267,295,289	3,475	2,146,769	269,445,533
Lawrence Twp.	310,527,400	88.23	351,952,170	24,521	5,043,000	357,019,691
Pennington Boro.	27,047,075	76.66	35,281,861	1,359	695,222	35,978,442
Princeton Boro.	95,229,300	53.81	176,973,239	64,931	3,057,779	180,095,949
Princeton Twp.	262,884,700	78.56	334,629,201	17,527	1,958,927	336,605,655
Trenton City	328,767,590	73.84	445,243,215	2,712,669	25,784,474	473,740,358
Washington Twp.	51,699,050	85.56	60,424,322	6,224	1,044,417	61,474,963
West Windsor Twp.	129,102,400	60.58	213,110,598	508,640	4,420,630	218,039,868
Totals	\$2,345,010,500		\$3,646,604,298	\$3,801,260	\$63,216,317	\$3,713,621,875

*Exclusive of Class II Railroad Property.

Middlesex County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Boro.	\$202,651,950	69.98%	\$289,585,524	\$33,355	\$2,429,776	\$292,048,655
Cranbury Twp.	86,279,900	105.84	81,519,180	942	882,915	82,403,037
Dunellen Boro.	59,986,300	71.55	83,838,295	89,654	2,022,900	85,950,849
East Brunswick Twp.	542,211,700	90.18	601,254,935	2,652	8,093,535	609,351,122
Edison Twp.	963,205,087	81.93	1,175,643,948	622,540	10,837,845	1,187,104,333
Helmetta Boro.	12,985,600	93.64	13,867,578	.....	147,800	14,015,378
Highland Park Boro.	122,934,500	75.31	163,237,950	8,071	1,262,553	164,508,574
Jamesburg Boro.	29,466,600	71.42	41,258,191	9,871	870,054	42,138,116
Metuchen Boro.	189,919,599	88.63	214,283,650	568,083	7,139,100	221,990,833
Middlesex Boro.	188,611,700	92.71	203,442,671	10,781	1,591,702	205,045,154
Milltown Boro.	74,102,400	69.66	106,377,261	6,378	430,315	106,813,954
Monroe Twp.	189,862,050	79.34	239,301,802	3,299	2,594,100	241,899,201
New Brunswick City	302,133,000	93.79	322,137,755	804,775	38,793,700	361,736,230
North Brunswick Twp.	321,068,600	79.31	404,827,386	219,136	3,177,200	408,223,722
Old Bridge Twp.	436,344,800	80.98	538,830,328	125,455	4,355,300	543,311,083
Perth Amboy City	325,433,000	87.10	373,631,458	984,393	6,219,759	380,835,610
Piscataway Twp.	611,572,800	96.82	631,659,574	708	17,323,000	648,983,282
Plainsboro Twp.	40,150,250	62.31	64,436,286	4,842	828,711	65,269,839
Sayreville Boro.	381,465,900	73.50	519,001,224	98,987	3,918,010	523,018,221
South Amboy City	99,344,600	98.71	100,642,893	5,345,717	1,564,000	107,552,610
South Brunswick Twp.	281,941,100	92.59	304,504,914	485,357	5,432,000	310,422,271
South Plainfield Boro.	316,820,900	76.71	413,011,211	332,888	3,279,100	416,623,199
South River Boro.	161,408,650	98.34	164,133,262	1,695	1,136,300	165,271,257
Spotswood Boro.	83,462,235	92.81	89,928,063	195,575	1,521,800	91,645,438
Woodbridge Twp.	1,120,786,800	76.78	1,459,737,953	2,648,495	13,470,600	1,475,857,048
Totals	\$7,144,150,021		\$8,600,093,292	\$12,603,649	\$139,322,075	\$8,752,019,016

*Exclusive of Class II Railroad Property.

Monmouth County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allenhurst Boro.	\$15,432,945	66.19%	\$23,316,128	\$2,100	\$223,912	\$23,542,140
Allentown Boro.	21,729,900	95.08	22,854,333	.....	555,069	23,409,402
Asbury Park City	77,743,730	77.31	100,561,027	132,896	8,327,824	109,021,747
Atlantic Highlands Boro.	65,808,600	97.83	67,268,323	.....	1,378,773	68,647,096
Avon-by-the-Sea Boro.	25,007,100	58.44	42,791,068	.....	159,633	42,950,701
Belmar Boro.	64,760,700	68.18	94,984,893	500	542,350	95,527,743
Bradley Beach Boro.	33,017,457	64.84	50,921,433	20,216	337,739	51,279,388
Brielle Boro.	63,206,650	71.52	88,376,188	421	355,545	88,732,154
Colts Neck Twp.	112,714,442	69.37	162,482,978	.....	1,132,490	163,615,468
Deal Boro.	51,893,000	65.97	78,661,513	.....	464,531	79,126,044
Eatontown Boro.	201,681,300	93.12	216,582,152	3,794	3,651,497	220,237,443
Englishtown Boro.	7,862,952	65.44	12,015,513	60	693,394	12,708,967
Fair Haven Boro.	57,069,300	60.27	94,689,398	.....	206,606	94,896,004
Farmingdale Boro.	7,873,700	55.31	14,235,581	14,108	788,820	15,038,509
Freehold Boro.	80,560,125	75.63	106,518,743	18,662	6,222,672	112,760,077
Freehold Twp.	210,536,475	70.45	298,845,245	7,823	2,385,842	301,238,910
Hazlet Twp.	232,938,124	105.54	220,710,749	528	1,368,503	222,079,780
Highlands Boro.	31,034,435	59.49	52,167,482	.....	193,073	52,360,555
Holmdel Twp.	163,616,560	67.25	243,296,000	.....	3,290,750	246,586,750
Howell Twp.	158,847,610	54.11	293,564,240	4,845	1,975,234	295,544,319
Interlaken Boro.	13,071,800	61.87	21,127,849	.....	56,545	21,184,394
Keansburg Boro.	46,519,600	61.30	75,888,418	.....	426,227	76,314,645
Keyport Boro.	49,212,450	70.79	69,518,929	1,104	2,801,971	72,322,004
Little Silver Boro.	78,913,200	74.21	106,337,690	438	578,757	106,916,885
Loch Arbour Village	3,534,550	55.30	6,391,591	.....	49,349	6,440,940
Long Branch City	313,997,750	102.77	305,534,446	194,715	5,487,547	311,216,708
Manalapan Twp.	157,685,830	68.91	228,828,661	26	1,359,694	230,188,381
Manasquan Boro.	67,910,950	60.05	113,090,674	7,160	479,990	113,577,824
Marlboro Twp.	142,348,186	70.03	203,267,437	305	2,277,793	205,545,535
Matawan Boro.	76,859,050	70.67	108,757,677	15,065	715,612	109,488,354
Matawan Twp.	131,686,665	66.87	196,929,363	13,177	1,166,119	198,108,659
Middletown Twp.	583,806,600	71.90	811,970,236	1,033	6,685,678	818,656,947
Millstone Twp.	32,310,190	56.45	57,236,829	.....	373,913	57,610,742
Monmouth Beach Boro.	58,604,700	95.35	61,462,716	.....	257,363	61,720,079
Neptune Twp.	197,643,000	64.49	306,470,771	10,922	3,192,031	309,673,724
Neptune City Boro.	41,542,350	71.96	57,729,780	.....	325,539	58,055,319
Ocean Twp.	201,800,400	59.78	337,571,763	.....	1,545,546	339,117,309
Oceanport Boro.	80,136,800	83.02	96,527,102	5,159	678,267	97,210,528
Red Bank Boro.	156,652,100	94.99	164,914,307	153,779	6,348,928	171,417,014
Roosevelt Boro.	10,672,230	100.96	10,570,751	.....	57,579	10,628,330

Runson Boro.	\$150,370,500	91.39%	\$164,537,148	.....	\$1,110,501	\$165,647,649
Sea Bright Boro.	28,675,220	65.24	43,953,433	.....	168,037	44,121,470
Sea Girt Boro.	59,918,500	72.71	82,407,509	\$2,259	478,953	82,888,721
Shrewsbury Boro.	62,837,500	86.27	72,838,182	.....	1,045,243	73,883,425
Shrewsbury Twp.	2,095,000	102.51	2,043,703	.....	24,242	2,067,945
South Belmar Boro.	13,850,450	70.75	19,576,608	.....	159,024	19,735,632
Spring Lake Boro.	80,935,700	73.84	109,609,561	3,500	2,620,537	112,233,598
Spring Lake Heights Boro.	65,730,950	95.60	68,756,224	1,418	554,201	69,311,843
Tinton Falls Boro.	90,729,700	72.75	124,714,364	.....	856,635	125,570,999
Union Beach Boro.	31,125,800	62.21	50,033,435	120	303,120	50,336,675
Upper Freehold Twp.	30,288,950	62.91	48,146,479	1,449	1,327,444	49,475,372
Wall Twp.	187,777,100	61.56	305,031,027	.....	1,846,468	306,877,495
West Long Branch Boro.	101,513,950	92.59	109,638,136	.....	909,604	110,547,740
Totals	\$5,034,092,826		\$6,826,255,786	\$617,582	\$80,522,714	\$6,907,396,082

*Exclusive of Class II Railroad Property.

Morris County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	\$71,019,950	63.05%	\$112,640,682	\$97,752	\$3,492,987	\$116,231,421
Boonton Twp.	37,913,300	50.24	75,464,371	.....	409,620	75,873,991
Butler Boro.	69,020,810	66.48	103,821,916	7,237	611,641	104,440,794
Chatham Boro.	81,578,000	45.70	178,507,659	86,600	386,391	178,980,650
Chatham Twp.	87,776,494	46.86	187,316,462	.....	299,837	187,616,299
Chester Boro.	20,260,400	64.10	31,607,488	.....	524,334	32,131,822
Chester Twp.	74,785,800	75.49	99,067,161	.....	1,411,158	100,478,319
Denville Twp.	137,072,900	56.12	244,249,644	173,744	2,425,160	246,848,548
Dover Town	80,303,799	48.18	166,674,552	138,676	3,236,232	170,049,460
East Hanover Twp.	183,607,200	68.20	269,218,768	1,179	1,152,995	270,372,942
Florham Park Boro.	127,730,925	54.15	235,883,518	.....	1,321,080	237,204,598
Hanover Twp.	158,510,200	51.22	309,469,348	9,367	8,193,453	317,672,168
Harding Twp.	100,270,855	76.32	131,382,148	.....	840,253	132,222,401
Jefferson Twp.	201,505,540	83.48	241,381,816	116	2,847,058	244,228,990
Kinnelon Boro.	127,960,635	75.04	170,523,234	150	882,954	171,406,338
Lincoln Park Boro.	102,121,060	78.82	129,562,370	2,233	410,706	129,975,309
Madison Boro.	149,142,250	57.82	257,942,321	94,565	2,506,130	260,543,016
Mendham Boro.	58,346,250	66.55	87,672,802	.....	763,107	88,435,909
Mendham Twp.	122,623,800	102.24	119,937,207	.....	1,367,783	121,304,990
Mine Hill Twp.	21,437,280	48.04	44,623,813	.....	196,140	44,819,953
Montville Twp.	181,263,800	65.33	277,458,748	3,688	1,329,326	278,791,762
Morris Twp.	413,504,975	88.45	467,501,385	3,147	5,267,476	472,772,008
Morris Plains Boro.	82,165,500	56.54	145,322,780	10,279	977,702	146,310,761
Morristown Town	184,895,971	73.77	250,638,432	225,281	15,203,300	266,067,013
Mountain Lakes Boro.	48,262,500	54.08	89,242,788	9,778	727,621	89,980,187
Mount Arlington Boro.	22,723,050	48.49	46,861,312	356	203,981	47,065,649
Mount Olive Twp.	187,726,600	80.05	234,511,680	970	1,632,485	236,145,135
Netcong Boro.	21,496,490	56.40	38,114,344	35,242	473,901	38,623,487
Parsippany-Troy Hills Twp.	513,649,150	65.55	783,599,008	3,758	4,785,776	788,388,542
Passaic Twp.	75,370,500	56.42	133,588,267	5,973	1,154,439	134,748,679
Pequanock Twp.	146,762,550	67.64	216,975,976	125	807,205	217,783,306
Randolph Twp.	238,803,856	86.22	276,970,373	7,288	3,048,099	280,025,760
Riverdale Boro.	32,023,900	65.97	48,543,126	4,260	3,137,814	51,685,200
Rockaway Boro.	86,858,400	87.58	99,176,068	3,959	883,416	100,063,443
Rockaway Twp.	196,218,950	62.05	316,227,156	5,226	1,818,486	318,050,868
Roxbury Twp.	234,572,443	77.83	301,390,779	135,622	14,902,204	316,428,605
Victory Gardens Boro.	7,087,815	93.36	7,591,918	.....	40,482	7,632,400
Washington Twp.	108,719,265	69.61	156,183,400	841	1,330,101	157,514,342
Wharton Boro.	46,284,100	64.92	71,294,054	2,234	294,979	71,591,267
Totals	\$4,841,377,263		\$7,158,138,874	\$1,069,646	\$91,297,812	\$7,250,506,332

*Exclusive of Class II Railroad Property.

Ocean County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Light Boro.	\$30,430,600	62.31%	\$48,837,426	.....	\$125,689	\$48,963,115
Bay Head Boro.	41,402,000	75.09	55,136,503	\$508,600	329,231	55,974,334
Beach Haven Boro.	99,629,800	104.07	95,733,449	.....	1,068,438	96,801,887
Beachwood Boro.	53,575,276	66.20	80,929,420	.....	391,935	81,321,355
Berkeley Twp.	221,583,400	75.22	294,580,431	24	3,534,663	298,115,118
Brick Twp.	546,310,150	72.55	753,011,923	.....	7,146,752	760,158,675
Dover Twp.	930,064,200	85.96	1,081,973,243	6,050	12,196,051	1,094,175,344
Eagleswood Twp.	15,286,400	82.03	18,635,133	.....	234,362	18,869,495
Harvey Cedars Boro.	38,775,000	70.25	55,195,730	.....	401,474	55,597,204
Island Heights Boro.	14,010,135	63.36	22,111,955	.....	93,303	22,205,258
Jackson Twp.	312,175,800	108.66	287,295,969	.....	3,294,185	290,590,154
Lacey Twp.	237,801,809	81.06	293,365,173	48	1,924,955	295,290,176
Lakehurst Boro.	23,101,115	122.18	18,907,444	1,408	1,162,054	20,070,906
Lakewood Twp.	429,077,600	100.29	427,836,873	8,307	7,815,512	435,660,692
Lavallette Boro.	63,458,800	59.15	107,284,531	.....	1,123,104	108,407,635
Little Egg Harbor Twp.	113,509,000	79.89	142,081,612	.....	4,282,593	146,364,205
Long Beach Twp.	178,599,250	49.95	357,556,056	.....	753,349	358,309,405
Manchester Twp.	260,754,900	110.32	236,362,310	326	4,100,338	240,462,974
Mantoloking Boro.	39,814,800	80.08	49,718,781	.....	259,609	49,978,390
Ocean Twp.	54,788,425	64.67	84,720,002	.....	356,854	85,076,856
Ocean Gate Boro.	21,543,860	91.67	23,501,538	.....	118,238	23,619,776
Pine Beach Boro.	29,653,500	105.87	28,009,351	.....	118,322	28,127,673
Plumsted Twp.	38,583,050	98.60	39,130,882	7,035	1,275,063	40,412,980
Point Pleasant Boro.	199,175,325	78.23	254,602,231	.....	3,276,717	257,878,948
Point Pleasant Beach Boro.	119,410,050	91.69	130,232,359	1,081	700,279	130,933,719
Seaside Heights Boro.	90,794,750	104.23	87,109,997	.....	372,433	87,482,430
Seaside Park Boro.	60,266,325	73.61	81,872,470	.....	235,393	82,107,863
Ship Bottom Boro.	70,884,104	94.14	75,296,478	.....	1,055,937	76,352,415
South Toms River Boro.	31,056,800	90.71	34,237,460	1,778	313,385	34,552,623
Stafford Twp.	152,039,875	83.36	182,389,485	.....	6,341,383	188,730,868
Surf City Boro.	63,206,500	71.84	87,982,322	.....	411,549	88,393,871
Tuckerton Boro.	32,353,900	92.73	34,890,435	.....	1,175,074	36,065,509
Union Twp.	100,910,500	99.67	101,244,607	.....	1,796,665	103,041,272
Totals	\$4,714,026,999		\$5,671,773,579	\$534,657	\$67,784,889	\$5,740,093,125

*Exclusive of Class II Railroad Property.

Passaic County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomington Boro.	\$104,574,300	99.18%	\$105,438,899	\$620	\$686,841	\$106,126,360
Clifton City.	1,053,202,800	79.69	1,321,624,796	135,384	12,186,700	1,333,946,880
Haledon Boro.	48,688,200	61.18	79,581,890	.....	433,945	80,015,835
Hawthorne Boro.	221,584,800	73.05	303,333,060	33,758	1,275,050	304,641,868
Little Falls Twp.	125,654,106	65.82	190,905,661	6,180	2,911,915	193,823,756
North Haledon Boro.	64,139,588	50.34	127,412,769	.....	301,911	127,714,680
Passaic City.	267,488,700	75.34	355,042,076	251,295	13,783,464	369,076,835
Paterson City.	596,395,050	76.41	780,519,631	766,168	24,705,712	805,991,511
Pompton Lakes Boro.	101,311,800	66.95	151,324,571	526	1,155,815	152,480,912
Prospect Park Boro.	30,119,800	65.76	45,802,616	.....	182,500	45,985,116
Ringwood Boro.	112,361,600	64.38	174,528,736	.....	949,900	175,478,636
Totowa Boro.	191,478,200	71.11	269,270,426	1,173	2,178,450	271,450,049
Wanaque Boro.	77,661,900	66.68	116,469,556	.....	770,700	117,240,256
Wayne Twp.	1,038,341,100	94.29	1,101,220,808	1,434	13,481,373	1,114,703,615
West Milford Twp.	236,589,420	65.87	359,176,287	1,688	4,070,905	363,248,880
West Paterson Boro.	125,419,900	67.80	184,985,103	.....	1,148,900	186,134,003
Totals	\$4,395,011,264		\$5,666,636,885	\$1,198,226	\$80,224,081	\$5,748,059,192

*Exclusive of Class II Railroad Property.

Salem County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Twp.	\$22,224,700	88.63%	\$25,075,821	.....	\$416,061	\$25,491,882
Elmer Boro.	13,124,650	100.30	13,085,394	\$11,356	508,191	13,604,941
Elsinboro Twp.	11,457,860	86.11	13,306,074	.....	151,427	13,457,501
Lower Alloway Creek Twp.	7,993,780	34.38	23,251,251	.....	214,339	23,465,590
Mannington Twp.	24,747,100	112.70	21,958,385	3,585	1,031,749	22,993,719
Oldmans Twp.	24,619,700	80.02	30,766,933	1,497	404,649	31,173,079
Penns Grove Boro.	17,431,850	64.27	27,122,841	113	1,621,884	28,744,838
Pennsville Twp.	129,840,300	59.02	219,993,731	4,456	1,816,179	221,814,366
Pilesgrove Twp.	37,792,700	101.46	37,248,867	622	1,022,333	38,271,822
Pittsgrove Twp.	29,874,350	67.27	44,409,618	72	699,678	45,109,368
Quinton Twp.	26,006,250	98.92	26,290,184	.....	3,322,834	29,613,018
Salem City.	48,672,350	113.71	42,803,931	20,329	1,741,563	44,565,823
Upper Penns Neck Twp.	75,061,850	97.04	77,351,453	19,700	978,460	78,349,613
Upper Pittsgrove Twp.	17,162,900	58.11	29,535,192	80	658,972	30,194,244
Woodstown Boro.	23,814,500	92.26	25,812,378	1,554	784,679	26,598,611
Totals	\$509,824,840		\$658,012,053	\$63,364	\$15,372,998	\$673,448,415

*Exclusive of Class II Railroad Property.

Somerset County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	\$125,457,200	100.11%	\$125,319,349	.....	\$2,041,868	\$127,361,217
Bernards Twp.	210,566,058	64.66	325,651,188	\$2,974	1,632,461	327,286,623
Bernardsville Boro.	136,827,800	75.68	180,797,833	118,614	1,832,890	182,749,337
Bound Brook Boro.	67,131,500	55.11	121,813,645	161,522	2,672,843	124,648,010
Branchburg Twp.	88,364,930	57.15	154,619,300	2,765	1,306,319	155,928,384
Bridgewater Twp.	526,740,938	77.88	676,349,432	47,726	5,407,728	681,804,886
Far Hills Boro.	28,801,250	91.36	31,525,011	9,036	166,872	31,700,919
Franklin Twp.	335,033,000	68.41	489,742,728	1,718	5,028,360	494,772,806
Green Brook Twp.	64,165,215	66.38	96,663,475	.....	321,497	96,984,972
Hillsborough Twp.	162,516,228	62.49	260,067,576	5,271	2,829,186	262,902,033
Manville Boro.	64,644,590	44.27	146,023,470	200,546	402,960	146,626,976
Millstone Boro.	5,491,760	58.24	9,429,533	.....	9,482	9,439,015
Montgomery Twp.	104,861,600	69.43	151,032,119	47,842	783,085	151,863,046
North Plainfield Boro.	113,597,100	49.66	228,749,698	.....	774,334	229,524,032
Peapack Gladstone Boro.	30,769,700	62.28	49,405,427	5,384	231,125	49,641,936
Raritan Boro.	46,670,345	43.85	106,431,802	162,469	453,615	107,047,886
Rocky Hill Boro.	8,550,550	56.82	15,048,486	.....	41,255	15,089,741
Somerville Boro.	153,352,400	88.79	172,713,594	80,297	7,540,308	180,334,199
South Bound Brook Boro.	25,569,100	54.81	46,650,429	1,354	458,852	47,110,635
Warren Twp.	127,335,700	58.93	216,079,586	.....	748,038	216,827,624
Watchung Boro.	88,126,520	52.87	166,685,304	.....	694,170	167,379,474
Totals	\$2,514,573,484		\$3,770,798,985	\$847,518	\$35,377,248	\$3,807,023,751

*Exclusive of Class II Railroad Property.

Sussex County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Boro.	\$3,771,590	40.51%	\$9,310,269	\$961	\$113,427	\$9,424,657
Andover Twp.	40,039,788	57.35	69,816,544	266	204,252	70,021,062
Branchville Boro.	13,495,700	91.54	14,742,954	.....	482,416	15,225,370
Byram Twp.	83,904,750	84.82	98,920,950	267	619,800	99,541,017
Frankford Twp.	41,062,900	61.04	67,272,117	.....	286,121	67,558,238
Franklin Boro.	32,622,875	69.00	47,279,529	1,659	1,174,621	48,455,809
Fredon Twp.	21,914,550	61.68	35,529,426	.....	162,818	35,692,244
Green Twp.	26,758,775	83.50	32,046,437	253	182,336	32,229,026
Hamburg Boro.	18,077,655	77.90	23,206,232	.....	78,841	23,285,073
Hampton Twp.	40,110,406	66.41	60,398,142	.....	246,018	60,644,160
Hardyston Twp.	50,044,650	69.15	72,371,150	143	337,524	72,708,817
Hopatcong Boro.	113,479,350	59.62	190,337,722	.....	752,756	191,090,478
Lafayette Twp.	16,610,855	75.14	22,106,541	.....	128,150	22,234,691
Montague Twp.	33,705,941	75.62	44,572,786	.....	603,086	45,175,872
Newton Town.	43,151,110	54.35	79,394,867	.....	1,929,278	81,324,145
Ogdensburg Boro.	39,728,100	107.58	36,928,890	238	233,180	37,162,308
Sandyston Twp.	29,280,500	92.74	31,572,676	.....	247,440	31,820,116
Sparta Twp.	194,537,145	85.47	227,608,687	1,271	1,384,547	228,994,505
Stanhope Boro.	26,493,700	69.13	38,324,461	.....	325,979	38,650,440
Stillwater Twp.	45,081,120	75.05	60,068,115	.....	213,221	60,281,336
Sussex Boro.	23,149,540	109.04	21,230,319	.....	2,278,180	23,508,499
Vernon Twp.	203,452,300	76.61	265,568,855	896	1,156,402	266,726,153
Walpack Twp.	1,148,470	44.03	2,608,381	.....	25,894	2,634,275
Wantage Twp.	63,925,170	56.70	112,742,804	.....	8,496,594	121,239,398
Totals	\$1,205,546,940		\$1,663,958,854	\$5,954	\$21,662,881	\$1,685,627,689

*Exclusive of Class II Railroad Property.

Union County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp.	\$246,064,141	64.57%	\$381,081,216	.....	\$1,549,056	\$382,630,272
Clark Twp.	275,837,500	89.45	308,370,598	\$4,064	1,413,900	309,788,562
Cranford Twp.	422,247,600	100.01	422,205,379	495,054	6,227,492	428,927,925
Elizabeth City	975,252,200	99.44	980,744,368	9,500,573	25,296,000	1,015,540,941
Fanwood Boro.	89,709,300	73.00	122,889,452	10,288	559,156	123,458,896
Garwood Boro.	75,776,200	94.94	79,814,830	19,684	410,000	80,244,514
Hillside Twp.	321,478,800	107.29	299,635,381	79,597	1,758,282	301,473,260
Kenilworth Boro.	174,881,200	94.09	185,865,873	38,083	1,237,309	187,141,265
Linden City.	1,014,521,900	95.80	1,058,999,896	815,423	10,163,300	1,069,978,619
Mountainside Boro.	163,059,700	84.04	194,026,297	.....	1,006,300	195,032,597
New Providence Boro.	262,985,700	100.18	262,513,176	2,636	5,226,901	267,742,713
Plainfield City	391,384,025	99.09	394,978,328	301,039	14,553,500	409,832,867
Rahway City	336,279,800	91.20	368,727,851	893,976	11,028,900	380,650,727
Roselle Boro.	126,049,500	52.02	242,309,689	28,591	4,386,586	246,724,866
Roselle Park Boro.	141,270,800	87.12	162,156,566	49,307	841,696	163,047,569
Scotch Plains Twp.	283,138,700	76.97	367,855,918	62	1,707,258	369,563,238
Springfield Twp.	328,010,400	101.28	323,864,929	757	2,739,847	326,605,533
Summit City	360,582,000	72.73	495,781,658	333,781	5,832,611	501,948,050
Union Twp.	940,100,840	99.93	940,759,372	32,614	15,305,045	956,097,031
Westfield Town	416,391,650	72.74	572,438,342	3,077	5,325,782	577,767,201
Winfield Twp.	1,391,700	75.30	1,848,207	.....	38,650	1,886,857
Totals	\$7,346,413,656		\$8,166,867,326	\$12,608,606	\$116,607,571	\$8,296,083,503

*Exclusive of Class II Railroad Property.

Warren County, 1976 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	\$29,444,750	99.43%	\$29,613,547	\$1,369	\$621,991	\$30,236,907
Alpha Boro.	17,714,622	71.97	24,613,897	1,977	106,803	24,722,677
Belvidere Town.	27,009,124	72.89	37,054,636	17,817	2,068,439	39,140,892
Blairstown Twp.	79,644,135	103.07	77,271,888	.....	343,986	77,615,874
Franklin Twp.	22,532,103	69.95	32,211,727	166	469,535	32,681,428
Frelinghuysen Twp.	15,886,370	54.76	29,010,902	44	70,597	29,081,543
Greenwich Twp.	15,862,490	67.40	23,534,852	1,060	204,518	23,740,430
Hackettstown Town.	71,961,015	64.93	110,828,608	9,294	1,842,127	112,680,029
Hardwick Twp.	13,311,900	68.19	19,521,777	.....	6,853	19,528,630
Harmony Twp.	13,251,440	33.40	39,674,970	5,174	112,138	39,792,282
Hope Twp.	11,856,465	49.87	23,774,744	.....	322,603	24,097,347
Independence Twp.	22,469,445	54.63	41,130,231	919	272,823	41,403,973
Knowlton Twp.	23,031,410	76.94	29,934,247	262	176,661	30,111,170
Liberty Twp.	14,196,394	59.46	23,875,536	152	13,989	23,889,677
Lopatcong Twp.	49,188,916	70.91	69,368,095	4,391	684,074	70,056,560
Mansfield Twp.	80,231,095	100.03	80,207,033	652	891,171	81,098,856
Oxford Twp.	10,349,476	58.70	17,631,135	.....	142,942	17,774,077
Pahaquarry Twp.	67,950	13.33	509,752	.....	2,861	512,613
Phillipsburg Town.	103,576,690	65.02	159,299,739	694,184	2,768,889	162,762,812
Pohatcong Twp.	29,904,735	58.11	51,462,287	5,265	451,443	51,918,995
Washington Boro.	52,861,850	77.29	68,394,165	61,672	2,119,202	70,575,039
Washington Twp.	43,092,372	68.76	62,670,698	465	695,870	63,367,033
White Twp.	43,897,442	77.38	56,729,700	4,952	122,280	56,856,932
Totals	\$791,342,189		\$1,108,324,166	\$809,815	\$14,511,795	\$1,123,645,776

*Exclusive of Class II Railroad Property.

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