

ANNUAL REPORT
OF THE
Division of Taxation
Department of the Treasury
STATE OF NEW JERSEY

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

FOR THE YEAR 1950



ANNUAL REPORT
OF THE
Division of Taxation
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STATE OF NEW JERSEY

FOR THE YEAR 1950



STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

WALTER T. MARGETTS, JR., *State Treasurer*

AARON K. NEELD, *Deputy Director*

Bureaus:

Administrative Bureau—Norman E. Hardy, State Supervisor.

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

Cigarette Tax Bureau—Amos Tilton, State Supervisor.

Corporation Tax Bureau—William Kingsley, State Supervisor.

Engineering and Railroad Tax Bureau—Henry L. Fryer, Chief Engineer and State Supervisor.

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

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

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

Transfer Inheritance Tax Bureau—William D. Kelly, State Supervisor.

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LETTER OF TRANSMITTAL

ANNUAL REPORT OF THE
DIVISION OF TAXATION
DEPARTMENT OF THE TREASURY

Trenton, July 1, 1950.

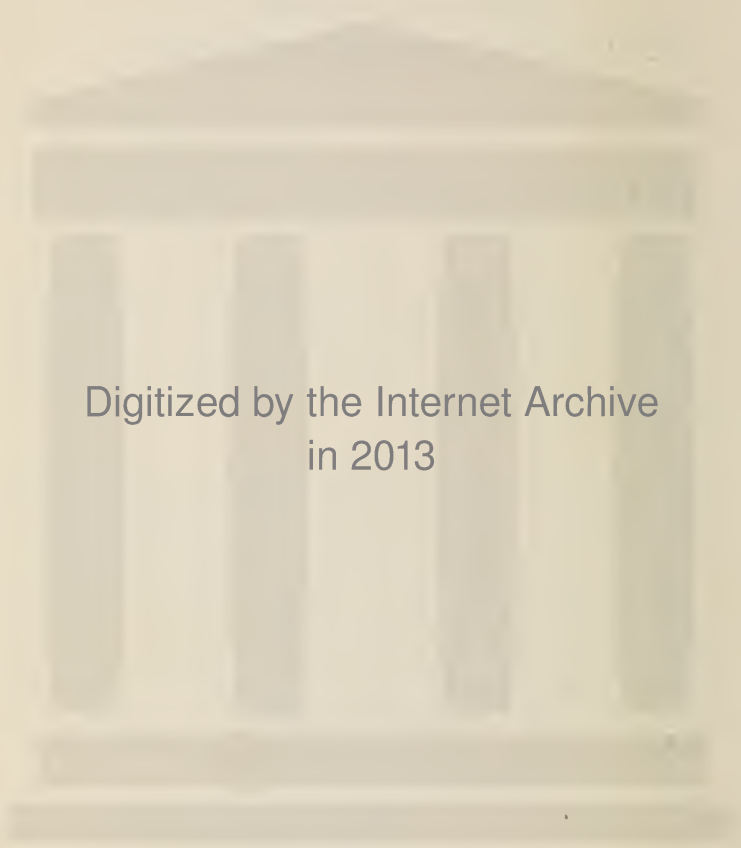
To the Hon. Alfred E. Driscoll, Governor of the State of New Jersey, and the Legislature of the State of New Jersey:

Pursuant to the provisions of R. S. 54:1-13, I respectfully submit the 1950 Annual Report of the Division of Taxation, Department of the Treasury, covering the activities of the eight Bureaus of the Division for the calendar year 1950 and the State fiscal year ending June 30, 1950.

Some confusion in local tax administration has resulted from varying interpretations of Article VIII, Section 1, paragraph 3, of the Constitution of 1947, relating to veterans' exemptions. While this part of the Constitution is thought to be self-executing, I believe that much of the existing confusion can be eliminated by legislation outlining more precisely how this part of the Constitution is to be administered. A bill for that purpose will be introduced in the 1951 Legislative Session.

Respectfully submitted,

WALTER T. MARGETTS,
State Treasurer,
Acting as Director,
Division of Taxation.



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

Office of the Director, Division of Taxation

On July 1, 1948, all of the powers and duties of the Division of Taxation in the Department of Taxation and Finance were transferred to the Division of Taxation in the Department of the Treasury by chapter 92, Laws of 1948.

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

He has the duty of levying and collecting transfer inheritance and estate taxes, alcoholic beverage taxes, motor fuels taxes, billboard licenses and taxes, domestic and foreign corporation taxes, foreign insurance company taxes, domestic and foreign life insurance company taxes and cigarette taxes. He is also charged with the duty of distributing taxes collected from foreign fire and automobile insurance companies.

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

Transfer Inheritance Tax Bureau

(R. S. 54:33-1 to 54:38-16, as amended and supplemented by chapter 278, Laws of 1938; chapters 122 and 303, Laws of 1939; chapter 220, Laws of 1940; chapter 422, Laws of 1941; chapters 38, 39 and 165, Laws of 1943; chapters 74, 75, 112 and 220, Laws of 1944; chapter 127, Laws of 1945; chapters 70 and 240, Laws of 1946; and chapters 369 and 376, Laws of 1947; chapter 268, Laws of 1948.)

This Bureau has supervision over the administration of all transfer inheritance tax laws and the collection of all taxes assessed pursuant thereto. The tax is levied upon the transfer of property, real or

personal, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations when such transfer is by will or intestate law, by deed, grant, bargain, sale or gift made in contemplation of or to take effect at or after death, and by survivorship in certain cases.

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

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

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

Taxes are payable within the year following the death of the decedent, and if not paid bear interest at the rate of 10 per cent per annum from one year following death, until paid. The inheritance tax report must be filed as promptly after death as the circumstances of the case permit.

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

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

Transfer inheritance and estate tax receipts, all of which, save five per cent of resident taxes returned to the counties, are available for general State uses, for the fiscal year ending June 30, 1950, were:

Resident and Nonresident inheritance taxes	\$8,274,761.10
Estate taxes	1,325,403.99
	\$9,600,165.09

Motor Fuels Tax Bureau

(R. S. 54:39-1 to 75, as amended and supplemented by chapters 166 and 283, Laws of 1938; chapter 209, Laws of 1939; chapter 169, Laws of 1940; chapter 268, Laws of 1941; chapters 169 and 283, Laws of 1948, and chapter 144, Laws of 1950.)

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

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

The gross receipts, refunds and net receipts of this Bureau for the fiscal year ending June 30, 1950, were:

Gross receipts	\$36,256,493.84
Refunds	3,756,143.27
Net receipts	\$32,500,350.57

Net Receipts \$32,500,350.57

1950-51 net income received for services rendered by the Bureau for the fiscal year ending June 30, 1950, was \$32,500,350.57.

Net Receipts \$32,500,350.57

Net Receipts \$32,500,350.57

Net Receipts \$32,500,350.57

Beverage Tax Bureau

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

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

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

All State licensees, i.e., manufacturers, wholesalers, transporters and warehouses, are required to post bonds with the Bureau to secure the payment of taxes and penalties.

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

Actual receipts of this Bureau for the fiscal year ending June 30, 1950, were \$14,622,628.31. An approximate classification based on book revenue follows:

	<i>Rate of Tax Per Gallon</i>	<i>1948</i>	<i>1949</i>	<i>1950</i>
Beer	\$0.03 $\frac{1}{3}$	\$3,811,125.62	\$3,895,369.74	\$3,840,341.40
Liquor	1.50	10,658,060.72	10,203,477.48	10,047,994.43
Still Wine	.10	540,861.67	579,370.87	640,031.48
Vermouth	.15	37,424.62	40,627.68	43,402.93
Sparkling Wine	.40	30,453.85	32,809.49	33,314.61
Miscellaneous .....	....	14,215.21	16,195.08	17,859.21

Corporation Tax Bureau

(R. S. 54:10-1 to 54:18-7, R. S. 54:32A-1 et seq.; chapters 56 and 186, Laws of 1938; chapter 137, Laws of 1939; chapters 132, 162 and 306, Laws of 1945; chapters 174 and 307, Laws of 1946; chapters 50 and 51, Laws of 1947; chapter 459, Laws of 1948; chapter 236, Laws of 1949; chapters 101, 186, 231 and 308, Laws of 1950; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.)

This Bureau administers and collects the following taxes:

Corporation business tax

Financial business tax

Insurance premium tax

and performs the following miscellaneous services:

Issuance of tax lien certificates

Issuance of tax clearance certificates

Issuance of release of corporation franchise tax liens

Distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association of tax received from foreign fire insurance companies

Allocation and distribution to State Police, county police pension funds and municipal police and fire pension funds of ratable share of taxes collected from insurance companies of other states and foreign countries on premiums of insurance against automobile insurance risks in this State.

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

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

Disposition of Revenues:

All revenues are paid into the State Treasury except:

- (a) Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are retained and distributed to the New Jersey Firemen's Home and the New Jersey State Firemen's Association. (R. S. 54:17-4.)
- (b) Five-eighths of the insurance premium taxes collected from insurance companies of other states and foreign countries on premiums of insurance against automobile insurance risks in this State are retained for distribution to the State Police Retirement System, county police pension funds and municipal police and fire pension funds. (R. S. 43:16-5d; R. S. 53:5-6b.)

Dedicated Funds:

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

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

SUMMARY DESCRIPTION OF TAXES

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

CORPORATION BUSINESS TAX

Statutory Citations:

Corporation Business Tax Act, chapter 162, Laws of 1945 (R. S. 54:10A-1 et seq.); chapter 307, Laws of 1946; chapters 50 and 51, Laws of 1947; chapter 459, Laws of 1948; chapter 236, Laws of 1949; R. S. 54:11-1 et seq.; R. S. 54:12-1; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.

Tax Applies to:

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

Nature of Tax:

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

Basis of Tax:

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

Allocation Percentage:

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

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

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

The aggregate resulting percentages are divided by three.

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

- (c) Investment companies, as defined in the law, are subject to an allocation factor of 25 per cent.
- (d) Regulated investment companies, as defined in the law, are subject to an allocation factor of 15 per cent.

Rate of Tax:

In general, 8/10 of a mill per dollar, or 80 cents per \$1,000 of allocated net worth; decreasing graduated scale where allocated net worth exceeds \$100,000,000.

Short Rate Tax Table:

A short rate tax table is provided for taxpayers whose total assets everywhere amount to less than \$100,000.00. Taxpayers entitled to use this table are required to state *only the amount of total assets everywhere* and compute their tax by means of table, reproduced below, printed on the Return (Tax Table No. 1 on Page 1 of Tax Return Form). No income statement or balance sheet data are required.

TAX TABLE No. 1

COMPUTATION OF TAX

1. Enter amount of Total Assets everywhere (*do not use net worth*) \$.....
2. Enter amount of tax chargeable as per table below \$.....

If total assets are		THE TAX SHALL BE	
At least	But less than	For Domestic Corporations	For Foreign Corporations
\$ 0.	\$45,000.	\$25.00	\$50.00
45,000.	50,000.	28.00	50.00
50,000.	55,000.	32.00	50.00
55,000.	60,000.	35.00	50.00
60,000.	65,000.	38.00	50.00
65,000.	70,000.	41.00	50.00
70,000.	75,000.	45.00	50.00
75,000.	80,000.	48.00	50.00
80,000.	85,000.	51.00	51.00
85,000.	90,000.	54.00	54.00
90,000.	95,000.	58.00	58.00
95,000.	100,000.	61.00	61.00

Minimum Tax:

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

Returns:

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

Schedule of 1950 Due Dates for All Corporation Franchise Tax Returns and Franchise Tax Payments:

If base year ends during	The period between July 1, 1949, and December 31, 1949	Jan. 1950	Feb. 1950	Mar. 1950	April 1950	May 1950	June 1950
Last filing date in 1950 is:	April 15, 1950	May 15 1950	June 15 1950	July 15 1950	Aug. 15 1950	Sept. 15 1950	Oct. 15 1950

Time of Payment:

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

Forms:

Forms may be obtained by writing to:

Corporation Tax Bureau
Division of Taxation
State House
Trenton 7, New Jersey

FINANCIAL BUSINESS TAX**Statutory Citation:**

Financial Business Tax Law, chapter 174, Laws of 1946 (R. S. 54:10B-1 et seq.); chapter 308, Laws of 1950; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.

Tax Applies to:

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

Specifically Included Are:

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

Specifically Excluded Are:

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

Nature of Tax:

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

Basis of Tax:

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

Allocation Percentage:

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

Rate of Tax:

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

Minimum Tax:

\$25.

Returns:

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

Time of Payment:

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

Forms:

Forms may be obtained by writing to:

Corporation Tax Bureau
Division of Taxation
State House
Trenton 7, New Jersey

INSURANCE PREMIUM TAX**Statutory Citation:**

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

Tax Applies to:

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

Nature of Tax:

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

Rate of Tax:

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

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

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

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

Due Date:

Tax payment due on or before June 1.

SUMMARY OF TAXES COLLECTED DURING THE FISCAL YEAR
ENDING JUNE 30, 1950

General Domestic Corporation Taxes		\$5,807,232.60
General Foreign Corporation Taxes		2,452,900.37
Special Company		8,362.70
1 Express Company	\$8,362.70	
Foreign Insurance Corporation Taxes		3,789,446.23
(Other than Life)		
Marine	\$5,994.45	
Compensation ¼%	88,280.08	
Fire	408,715.60	
All Other	1,966,103.99	
Auto	1,320,351.73	
Interest	.38	
Domestic Insurance Corporation Taxes		37,675.59
(Other than Life)		
Fire	\$3,562.69	
Auto	3,767.31	
All Other	2,571.45	
Compensation ¼%	27,718.54	
Marine	55.60	
Life Insurance Corporation Taxes		4,159,423.48
Domestic	\$730,303.16	
Life	\$612,066.16	
Annuities	118,237.00	
Foreign	3,429,120.32	
Life	\$3,108,813.25	
Annuities	320,307.07	
Financial Business Taxes		370,827.06
Tax Certificates		19,009.30
		<u>\$16,644,877.33</u>

418-210
825,219 89
3-727-31
1-24-51 124-55

1,604,268.53
5,040,114.78
=

DISTRIBUTION:

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

<i>Source</i>		<i>Distribution</i>	
Fire	\$408,715.60	{ N. J. Firemen's Home	\$65,000.00
		{ N. J. State Firemen's Association....	343,715.60
Auto	1,320,351.73	{ Municipal Police and Firemen's Pension Fund (99% of $\frac{1}{2}$)	653,574.15
		{ County Police Pension Fund (1% of $\frac{1}{2}$)	6,601.76
		{ State Police Retirement Fund ($\frac{1}{8}$)...	165,043.98
		{ State Treasurer, General State Fund ($\frac{3}{8}$)	495,131.84

Engineering and Railroad Tax Bureau

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

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

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

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

Classes I and III property are taxed for 1950 at the rate of 1.70 per cent, less a credit of 10 per cent of Class II taxes levied upon the same taxpayer.

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

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

* All proceeds of the financial business tax are dedicated for distribution, on an equal share basis, to the municipality and county in which the taxpayer's place of business is located.

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

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

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

The limit on total taxes is \$3,000 per mile of track where railway revenues allocated to New Jersey are not in excess of \$1,000,000, and \$4,500 per mile of track where the allocated revenues exceed \$1,000,000 in total, but are less than \$50,000 per mile of track over which the taxpayer operates in New Jersey.

Railroad taxes levied and payable in 1950 are:

Property tax	\$15,068,843.82
Franchise tax	1,047,913.10
Total property and franchise taxes for 1950	\$16,116,756.92

For 1950 the apportionment of railroad taxes to State and local use is as follows:

For State use	\$4,032,657.01
For local use	12,084,099.91
Total 1950 railroad taxes	\$16,116,756.92

Public Utility—Local Tax Bureau

Public Utility Tax

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

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

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

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

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

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

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

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

Franchise taxes for the calendar year 1950 were assessed pursuant to the provisions of chapters 4 and 5 of the Laws of 1940, as amended, against 148 corporations, and 4 municipal electric corporations, in the aggregate sum of \$14,710,772.45, classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable</i>	
		<i>Gross Receipts</i>	<i>Franchise Tax</i>
2	Street railway	\$2,092,919.39	\$104,645.97
20	Gas and electric	198,695,856.83	9,933,189.25
106	Water	14,041,249.17	682,948.54
10	Telephone and telegraph	77,560,836.91	3,878,041.84
2	District telegraph	144,031.17	7,201.56
8	Sewer	733,996.45	35,238.07
148		\$293,268,889.92	\$14,641,265.23
4	Municipal electric corporations	1,390,144.21	69,507.22
152		\$294,659,034.13	\$14,710,772.45

Gross receipts taxes for the calendar year 1950 were assessed pursuant to the provisions of chapter 5 of the Laws of 1940, as amended (at the average rate of taxation in the State of \$6.201 per \$100 of valuation), against 22 corporations and 4 municipal electric corporations in the aggregate sum of \$14,419,221.18, classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Gross Receipts</i>	<i>Tax</i>
2	Street railway	\$2,973,879.12	\$184,410.25
20	Gas and electric	228,126,974.12	14,146,153.65
—			
22		\$231,100,853.24	\$14,330,563.90
4	Municipal electric corporations	1,429,725.43	88,657.28
—			
26		\$232,530,578.67	\$14,419,221.18

The franchise and gross receipts taxes for the *calendar year* 1950 have been apportioned as follows (by counties rather than by municipalities, to save space) :

<i>Counties</i>	<i>Gross Receipts Tax</i>	<i>Franchise Tax</i>
Atlantic	\$634,265.99	\$536,599.36
Bergen	934,577.45	1,847,486.39
Burlington	866,882.93	463,838.48
Camden	707,345.83	934,808.41
Cape May	169,345.32	187,030.55
Cumberland	166,345.27	197,370.69
Essex	2,297,311.33	2,736,123.80
Gloucester	182,684.29	271,822.80
Hudson	2,827,483.84	1,504,099.04
Hunterdon	224,686.27	78,075.55
Mercer	534,866.83	696,298.95
Middlesex	1,493,883.22	902,870.67
Monmouth	600,239.25	755,929.46
Morris	450,935.26	441,912.67
Ocean	158,755.36	247,367.51
Passaic	709,514.09	956,144.04
Salem	249,589.50	119,949.66
Somerset	163,531.94	331,759.35
Sussex	94,500.37	50,398.13
Union	766,895.17	1,278,752.56
Warren	84,115.39	89,636.16
Apportioned to taxing districts	\$14,317,754.90	\$14,628,274.23
Payable to State	12,809.00	12,991.00
	\$14,330,563.90	\$14,641,265.23

Municipal Electric Corporations

Bergen	\$5,462.10	\$4,404.21
Cumberland	60,982.57	47,875.66
Middlesex	9,043.33	6,608.67
Morris	8,896.05	7,031.89
Passaic	4,273.23	3,586.79
	\$88,657.28	\$69,507.22
Total tax	\$14,419,221.18	\$14,710,772.45

Local Tax

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

The primary statutory function of this Bureau is to bring about greater uniformity in local property tax assessments. The Bureau does not have any authority to consider appeals from taxes as levied.

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

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

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

Many of the aforementioned functions, however, are either not performed at all or only in a superficial way because of the absence of funds. This is especially true of those functions relating to local assessment practices, revaluation programs, equalization projects and the supervision of local assessment personnel.

Outdoor Advertising Tax Bureau

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

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

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

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

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

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

Receipts for the fiscal year ending June 30, 1950, were:

Permit fees, interest, fines, etc.	\$63,239.00
License fees	7,600.00
Total	\$70,839.00

Cigarette Tax Bureau

(Chapter 65, P. L. 1948, as amended; Chapter 188, P. L. 1948.) 23 951
(54-4-A-4)

This Bureau, created by chapter 65, P. L. 1948, as amended, came into being on July 1, 1948. It is charged with the administration and collection of the cigarette tax, levied at the rate of one and one-half cents ($1\frac{1}{2}c$) per ten cigarettes or fraction thereof, and the enforcement of the Unfair Cigarette Sales Act (chapter 188, P. L. 1948). The tax is collected through the sale of cigarette revenue stamps to duly licensed cigarette distributors, defined by the act as any person who manufactures cigarettes within the State or any person who brings or causes to be brought into the State, unstamped cigarettes which have been acquired from the manufacturers thereof.

Distributors are allowed a discount of five per cent on the purchase of stamps in excess of \$100.00. The only exemptions provided by the Tax Act extend to sales of cigarettes to the United States Government and its agencies, sales of cigarettes in interstate commerce and sales or transfers of cigarettes between duly licensed distributors.

The Tax Act provides for the licensing of distributors (\$250.00), wholesale dealers (\$100.00), vendors (\$25.00), over-the-counter retail dealers (\$5.00) and cigarette vending machines (\$1.00). *if 1/2 per cent
of cost of machine*

The Unfair Cigarette Sales Act prohibits the sale of cigarettes at wholesale or retail at a price less than cost. In the absence of proof of a higher or lower cost, the act provides that the minimum sales price of cigarettes shall be computed in accordance with a formula involving manufacturer's list price less trade discounts, less cash discounts, plus the face value of revenue stamps attached, plus a $3\frac{1}{2}\%$ wholesaler's "cost of doing business mark-up" if the cigarettes are not delivered, and a $4\frac{1}{4}\%$ mark-up if the cigarettes are delivered, to which must be added an 8% "cost of doing business mark-up" by the retailer in the determination of the final retail sales price.

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

The receipts of this Bureau for the fiscal year ending June 30, 1950, were:

Stamps and miscellaneous revenues	\$17,787,795.27
License revenues	221,907.50
Total receipts	<u>\$18,009,702.77</u>

Grand Total 18,009,702.77 (18,009,702.77)

Total 18,009,702.77 (18,009,702.77)

Division of Taxation, Department of the Treasury State Equalization Table

(R. S. 54:1-33)

FOR THE YEAR 1950

County	Assessed value of personal property	Assessed value of real property	Percentage by which assessed value of real property should be increased	Percentage by which assessed value of real property by which assessed value of real property of real estate
Atlantic	\$14,047,078	\$128,535,396		\$128,535,396
Bergen	70,548,345	524,224,419		524,224,419
Burlington	11,312,791	59,955,409		59,955,409
Camden	40,613,888	247,370,566		247,370,566
Cape May	4,399,327	56,269,364		56,269,364
Cumberland	11,501,850	50,690,452		50,690,452
Essex	279,854,553	1,171,104,825		1,171,104,825
Gloucester	10,830,735	61,845,072		61,845,072
Hudson	146,697,902	761,951,465		761,951,465
Hunterdon	11,373,084	30,738,449		30,738,449
Mercer	52,553,814	230,544,249		230,544,249
Middlesex	36,100,076	214,235,962		214,235,962
Monmouth	19,687,025	186,958,282		186,958,282
Morris	20,484,675	138,783,060		138,783,060
Ocean	7,827,514	55,310,308		55,310,308
Passaic	58,494,872	401,392,407		401,392,407
Salem	22,463,964	35,680,597		35,680,597
Somerset	12,343,430	71,972,956		71,972,956
Sussex	3,714,155	31,060,366		31,060,366
Union	87,721,358	508,858,844		508,858,844
Warren	8,972,084	36,657,454		36,657,454
Totals	\$931,542,520	\$5,004,139,902		\$5,004,139,902

Approved: **AARON K. NEELD,**
Deputy Director, Division of Taxation.

July 19, 1950.

The Average Rate of Taxation for the Year 1950

County	Aggregate Value	Aggregate Taxes
	<i>The total value of all property including Class II railroad property subject to taxation at general rates for the year 1950</i>	<i>Total taxes of all taxing districts for the year 1950</i>
Atlantic	\$139,413,464	\$11,852,016.40
Bergen	575,802,644	35,253,684.10
Burlington	66,617,280	4,540,391.79
Camden	278,255,243	16,448,233.12
Cape May	59,807,576	4,459,221.91
Cumberland	58,880,171	3,463,136.13
Essex	1,437,772,595	87,846,418.66
Gloucester	68,507,687	3,934,810.80
Hudson	1,036,680,974	71,651,540.21
Hunterdon	40,365,784	1,838,354.36
Mercer	278,464,899	15,011,376.56
Middlesex	250,768,927	16,756,086.21
Monmouth	199,991,277	13,915,154.66
Morris	152,796,138	9,723,336.50
Ocean	59,747,217	4,610,535.71
Passaic	439,242,142	23,190,627.44
Salem	56,416,061	2,709,101.86
Somerset	82,246,318	5,061,563.31
Sussex	33,621,697	2,390,723.54
Union	585,036,176	31,251,958.62
Warren	43,974,600	2,704,798.29
	\$5,944,408,870	\$368,613,070.18

Aggregate value of the general property of the State = \$5,944,408,870.00
 Aggregate taxes of the State = 368,613,070.18

$$\begin{array}{r}
 \text{Average rate of taxation} \\
 \text{per \$100 of valuation} \\
 \frac{\$368,613,070.18}{\$5,944,408,870.00} = \$6.20100464
 \end{array}$$

Based on the above computation I hereby determine "The average rate of taxation" for the year 1950 to be \$6.201. This rate shall be entered on the records of the Division of Taxation, Department of the Treasury, as of July 5, 1950.

(Signed) AARON K. NEELD,

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

SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION:

	1950	1949	Increase	Decrease
Bank stock taxes (divided equally between county and municipality)	\$1,805,418.92	\$1,807,263.36		\$1,844.44

LEVIED BY LOCAL ASSESSORS:

County taxes (exclusive of counties' quota of bank stock taxes)	\$68,513,188.05	\$68,624,806.63		\$111,618.58
County library taxes	278,129.34	240,921.09	37,208.25	
Taxes for local purposes (exclusive of municipalities quota of bank stock taxes):				
District school taxes	148,875,101.55	139,541,217.88	9,333,883.67	
Other local taxes	151,024,847.40	147,281,952.49	3,742,894.91	
Total taxes raised at local rates	\$368,691,266.34	\$355,688,898.09	\$13,113,986.83	\$111,618.58
Net increase			\$13,002,368.25	
Poll taxes	\$42,521.00	\$45,660.00		\$3,139.00

SUMMARY OF TAXES LEVIED BY THE DIRECTOR, DIVISION OF TAXATION FOR LOCAL USE FOR CALENDAR YEAR 1950

	1950	1949	Increase
Second-class railroad property taxes..	\$12,084,099.91	\$11,715,694.14	\$368,405.77
Public utility franchise taxes	14,710,772.45	14,222,776.26	487,996.19
Public utility gross receipts taxes	14,419,221.18	14,040,699.33	378,521.85
Total	\$41,214,093.54	\$39,979,169.73	\$1,234,923.81

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS

COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE FOR THE CALENDAR YEARS 1950 AND 1949

<i>County</i>	<i>1950</i>	<i>1949</i>	<i>Increase</i>
Atlantic	\$139,413,464	\$137,310,625	\$2,102,839
Bergen	575,802,644	542,320,734	33,481,910
Burlington	66,617,280	66,314,330	302,950
Camden	278,255,243	269,778,721	8,476,522
Cape May	59,807,576	58,387,367	1,420,209
Cumberland	58,880,171	56,944,622	1,935,549
Essex	1,437,772,595	1,430,369,324	7,403,271
Gloucester	68,507,687	63,784,555	4,723,132
Hudson	1,036,680,974	1,015,053,363	21,627,611
Hunterdon	40,365,784	39,219,430	1,146,354
Mercer	278,464,899	271,035,836	7,429,063
Middlesex	250,768,927	243,569,953	7,198,974
Monmouth	199,991,277	195,970,360	4,020,917
Morris	152,796,138	145,926,008	6,870,130
Ocean	59,747,217	56,866,764	2,880,453
Passaic	439,242,142	427,403,924	11,838,218
Salem	56,416,061	55,577,433	838,628
Somerset	82,246,318	80,432,633	1,813,685
Sussex	33,621,697	32,694,382	927,315
Union	585,036,176	561,917,552	23,118,624
Warren	43,974,600	43,425,230	549,370
Totals	\$5,944,408,870	\$5,794,303,146	\$150,105,724

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

	<i>Valuations of 1950</i>	<i>Valuations of 1949</i>	<i>Increase</i>	<i>Decrease</i>
Public school property	\$278,296,195	\$273,794,373	\$4,501,822	
Other school property	85,828,151	76,678,706	9,149,445	
Public property	577,188,572	551,311,256	25,877,316	
Church and charitable property ..	206,932,301	198,683,235	8,249,066	
Cemeteries and graveyards	14,619,575	15,669,800		\$1,050,225
Other exemptions:				
Real	183,206,632	150,104,227	33,102,405	
Personal	61,924,875	74,728,180		12,803,305
Totals	\$1,407,996,301	\$1,340,969,777	\$80,880,054	\$13,853,530
Net increase			\$67,026,524	

ASSESSMENTS¹ OF TAXES BY THE DIVISION OF TAXATION SINCE 1931

Year	PUBLIC UTILITY TAX			RAILROAD TAX							Total public utility and railroad tax assessments
	Franchise tax	Gross receipts tax	Total utility tax	PROPERTY TAX ²			FRANCHISE TAX			Total railroad tax	
				For State use	For local use	Total property tax	For State use	For local use	Total franchise tax		
1931	\$7,783,191.49	\$5,652,460.72	\$13,435,652.21	\$11,974,173.70	\$8,641,565.69	\$20,615,739.39 (a)	.....	.....	.....	\$20,615,739.39	\$34,051,391.60
1932	7,594,795.61	5,637,963.18	13,232,758.79	11,936,737.10	8,871,248.38	20,807,985.48 (b)	.....	.....	.....	20,807,985.48	34,040,744.27
1933	7,162,953.08	4,910,074.92	12,073,028.00	10,928,134.70	8,393,762.80	19,321,897.50 (c)	.....	.....	.....	19,321,897.50	31,394,925.50
1934	6,754,989.22	4,852,673.98	11,607,663.20	10,464,057.15	8,704,581.95	19,168,639.10 (d)	.....	.....	.....	19,168,639.10	30,776,302.30
1935	6,870,912.45	5,035,793.71	11,906,706.16	10,259,826.43	8,996,339.36	19,256,165.79 (e)	.....	.....	.....	19,256,165.79	31,162,871.95
1936	6,816,314.25	5,159,445.94	11,975,760.19	10,506,968.16	8,906,936.16	19,413,904.32 (f)	.....	.....	.....	19,413,904.32	31,389,664.51
1937	7,001,822.53	5,419,010.88	12,420,833.41	10,517,127.52	8,855,317.09	19,372,444.61 (g)	.....	.....	.....	19,372,444.61	31,793,278.02
1938	7,161,839.40	5,903,691.94	13,065,531.34	11,073,491.81	9,290,561.92	20,364,053.73 (h)	.....	.....	.....	20,364,053.73	33,429,585.07
1939	7,015,452.49	5,968,907.62	12,984,360.11	9,766,687.48	8,494,630.86	18,261,318.34 (i)	.....	.....	.....	18,261,318.34	31,245,678.45
1940	6,363,399.90	6,418,229.33	12,781,629.23	9,230,222.17	9,066,467.22	18,296,689.39	.....	.....	.....	18,296,689.39	31,078,318.62
1941	8,410,114.23	6,859,791.78	15,269,906.01	5,745,157.68	5,270,960.49	11,016,118.17	\$2,013,406.45	\$2,013,406.45	\$4,026,812.90	15,042,931.07	30,312,837.08
1942	9,098,657.15	7,220,412.91	16,319,070.06	6,940,081.02	5,523,102.87	12,463,183.89 (j)	2,853,679.40	2,853,679.40	5,707,358.80 (j)	18,170,542.69	34,489,612.75
1943	9,558,313.51	7,480,178.12	17,038,491.63	7,014,803.01	5,460,972.30	12,475,775.31 (k)	5,531,658.81	5,531,658.80	11,063,317.61 (k)	23,539,092.92	40,577,584.55
1944	10,231,681.08	8,068,661.53	18,300,342.61	7,114,818.09	5,533,444.35	12,648,262.44 (l)	4,654,612.62	4,654,612.61	9,309,225.23 (l)	21,957,487.67	40,257,830.28
1945	10,521,562.01	8,308,447.30	18,830,009.31	7,448,688.60	5,563,735.77	13,012,424.37 (m)	3,720,075.89	3,720,075.89	7,440,151.78 (m)	20,452,576.15	39,282,585.46
1946	10,728,981.85	9,108,949.49	19,837,931.34	7,470,288.84	5,614,299.96	13,084,588.80 (n)	1,829,719.95	1,829,719.95	3,659,439.90 (n)	16,744,028.70	36,581,960.04
1947	11,447,396.34	10,320,202.10	21,767,598.44	7,574,748.03	5,655,061.89	13,229,809.92 (o)	899,694.94	899,694.94	1,799,389.88	15,029,199.80	36,796,798.24
1948	12,361,702.93	12,086,016.12	24,447,719.05	2,957,210.49	12,028,915.93	14,986,126.42 (p)	1,040,964.09	.....	1,040,964.09 (p)	16,027,090.51	40,474,809.56
1949	14,222,776.26	14,040,699.33	28,263,475.59	2,910,482.99	11,715,694.14	14,626,177.13 (q)	1,730,493.70	.....	1,730,493.70 (q)	16,356,670.83	44,620,146.42
1950	14,710,772.45	14,419,221.18	29,129,993.63	2,984,743.91	12,084,099.91	15,068,843.82	1,047,913.10	.....	1,047,913.10	16,116,756.92	45,246,750.55
(a) 1931 assessments changed on appeal, etc., to				\$11,965,844.91	\$8,641,019.01	\$20,606,863.92				\$20,606,863.92	
(b) 1932 " " " " " "				11,928,113.36	8,870,719.17	20,798,832.53				20,798,832.53	
(c) 1933 " " " " " "				10,856,835.86	8,334,143.34	19,190,979.20				19,190,979.20	
(d) 1934 " " " " " "				10,450,963.30	8,702,985.25	19,153,948.54				19,153,948.54	
(e) 1935 " " " " " "				10,257,310.45	8,995,281.34	19,252,591.79				19,252,591.79	
(f) 1936 " " " " " "				10,506,968.16	8,911,238.79	19,418,206.95				19,418,206.95	
(g) 1937 " " " " " "				10,512,300.89	8,849,464.40	19,361,765.29				19,361,765.29	
(h) 1938 " " " " " "				11,073,491.81	9,291,428.95	20,364,920.76				20,364,920.76	
(i) 1939 " " " " " "				9,766,687.48	8,833,035.26	18,599,722.74				18,599,722.74	
1940 " " " " " "				.....	.....	.....				.....	
1941 " " " " " "				.....	.....	.....				.....	
(j) 1942 " " " " " "				6,931,415.46	5,521,368.45	12,452,783.91	\$3,030,820.58	\$3,030,820.58	\$6,061,641.16	18,514,425.07	
(k) 1943 " " " " " "				7,104,874.77	5,460,667.59	12,565,542.36	5,711,907.11	5,711,907.10	11,423,814.21	23,989,356.57	
(l) 1944 " " " " " "				7,221,448.71	5,558,502.72	12,779,951.43	4,598,014.58	4,598,014.57	9,196,029.15	21,975,980.58	
(m) 1945 " " " " " "				7,460,011.98	5,588,906.13	13,048,918.11	3,724,185.15	3,724,185.14	7,448,370.29	20,497,288.40	
(n) 1946 " " " " " "				7,477,516.26	5,520,079.95	12,997,596.21	1,831,719.95	1,831,719.95	3,663,439.90	16,661,036.11	
(o) 1947 " " " " " "				7,541,223.63	5,573,582.88	13,114,806.51	899,997.64	899,997.64	1,799,995.28	14,914,801.79	
(p) 1948 " " " " " "				2,929,861.41	12,043,667.70	14,973,529.11	1,041,381.89	.....	1,041,381.89	16,014,911.00	
(q) 1949 " " " " " "				2,910,640.47	11,730,305.83	14,640,946.30	1,730,579.50	.....	1,730,579.50	16,371,525.80	

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

² For the calendar years 1931 through 1940 the two main classifications of railroad property for tax purposes were "main stem," for State use, and "second-class," for local use. For calendar years 1941 through 1947 the classification was changed to "property tax" and "franchise tax" under Chapter 291, Laws of 1941. Under this act the property tax on the main stem was retained by the State, the property tax on second-class was for local use, and the franchise tax was divided equally between State use and local use. Chapter 40, Laws of 1948, amending Chapter 291, Laws of 1941, continued the "property tax" and the "franchise tax," but the tax rates and the distribution of franchise taxes were changed. After 1947 the property tax on second-class was levied at local tax rates for local use. Other property taxes and all franchise taxes were for State use.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION SINCE 1931

Year	MOTOR FUEL TAX			BEVERAGE TAX ¹			DEATH TAXES ¹						
							INHERITANCE					Estate ²	Total death taxes
	Gross	Refunds	Net	Gross	Refunds	Net	Resident			Nonresident	Total inheritance		
							State use	County use	Total				
1931	\$17,177,754.41		\$17,177,754.41 ³				\$9,936,332.04	\$478,175.49	\$10,414,507.53	\$265,366.24	\$10,679,873.77		\$10,679,873.77
1932	16,678,784.74		16,678,784.74 ³				5,355,646.69	315,886.83	5,671,533.52	82,759.70	5,754,293.22		5,754,293.22
1933	16,473,036.28		16,473,036.28 ³	\$448,778.96		\$448,778.96	6,007,365.87	333,365.62	6,340,731.49	55,671.50	6,396,402.99		6,396,402.99
1934	17,099,475.48		17,099,475.48 ³	2,760,455.20	\$3,581.42	2,756,873.78	4,747,784.59	294,379.67	5,042,164.26	74,594.98	5,116,759.24	\$53,976.77	5,170,736.01
1935	18,710,396.92	\$813,283.14	17,897,113.78 ³	5,698,493.90	14,608.28	5,683,885.62	20,600,006.50	870,642.38	21,470,648.88	93,741.82	21,564,390.70	184,166.74	21,748,557.44
1936	21,658,744.63	1,933,540.39	19,725,204.24 ³	7,074,821.24	1,785.02	7,073,036.22	7,914,217.30	282,146.94	8,196,364.24	68,899.67	8,265,263.91	246,891.75	8,512,155.66
1937	23,922,402.88	2,121,165.18	21,801,237.70 ³	8,617,104.57	1,102.50	8,616,002.07	8,574,606.82	376,822.93	8,951,429.75	78,816.84	9,030,246.59	216,067.13	9,246,313.72
1938	24,448,820.04	2,089,157.98	22,359,662.06 ³	8,739,559.74	4,996.87	8,734,562.87	5,884,080.50	327,214.74	6,211,295.24	73,708.76	6,285,004.00	630,604.59	6,915,608.59
1939	25,521,922.58	2,263,679.88	23,258,242.70 ³	8,634,780.76	560.87	8,634,219.89	4,791,189.59	236,140.50	5,027,330.09	86,041.90	5,113,371.99	507,625.02	5,620,997.01
1940	26,958,527.35	2,256,373.72	24,702,153.63 ³	9,329,920.28	1,080.83	9,328,839.45	4,844,328.67	315,569.67	5,159,898.34	71,819.59	5,231,717.93	182,182.33	5,413,900.26
1941	29,032,563.27	2,635,933.50	26,396,629.77 ³	9,617,623.80	1,643.99	9,615,979.81	5,855,795.47	278,533.05	6,134,328.52	77,476.64	6,211,805.16	204,185.91	6,415,991.07
1942	22,871,591.61	2,712,237.93	20,159,353.68 ³	11,022,206.88	2,696.49	11,019,510.39	8,420,911.87	287,987.25	8,708,899.12	47,903.84	8,756,802.96	68,410.64	8,825,213.60
1943	17,398,192.68	2,760,432.93	14,637,759.75 ³	10,996,125.29	2,882.36	10,993,242.93	11,239,280.43	417,644.83	11,656,925.26	78,698.12	11,735,623.38	334,173.28	12,069,796.66
1944				10,164,425.83	1,853.21	10,162,572.62	7,871,765.63	424,587.82	8,296,353.45	106,250.57	8,402,604.02	711,169.34	9,113,773.36
1945	27,840,173.37	4,503,807.78	23,336,365.59 ⁴	11,361,298.33	11,516.03	11,349,782.30	6,807,193.16	457,865.41	7,265,058.57	77,345.11	7,342,403.68	269,108.68	7,611,512.36
1946	23,838,638.07	2,462,341.67	21,376,296.40 ⁴	13,199,730.19	5,138.02	13,194,592.17	13,169,336.72	14,191,211.64	14,807,337.06	98,522.04	14,905,859.10	920,343.98	15,826,203.08
1947	28,884,441.67	3,040,178.00	25,844,263.67 ¹	13,172,097.61	2,760.89	13,169,336.72	7,820,887.74	469,625.51	8,290,513.25	182,590.34	8,473,103.59	1,117,070.10	9,590,173.69
1948	31,086,859.14	3,251,514.92	27,835,344.22 ¹	15,090,217.84	2,166.40	15,088,051.44	8,664,361.18	401,121.11	9,065,482.29	148,728.17	9,214,210.46	314,277.97	9,528,488.43
1949	34,092,879.01	4,069,141.65	30,023,737.36 ¹	14,771,265.28	3,883.82	14,767,381.46	7,764,655.80	418,884.88	8,183,540.68	91,220.42	8,274,761.10	1,325,403.99	9,600,165.09
1950	36,256,493.84	3,756,143.27	32,500,350.57 ¹	14,622,628.31	1,847.96	14,620,780.35							

¹ Fiscal year ending June 30th.

² Estate Tax Law effective June 22, 1934 (R. S. 54:38).

³ Calendar year.

⁴ Change from calendar to fiscal year basis. This figure is for an 18 months period, viz. Jan. 1, 1944 to June 30, 1945.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION SINCE 1931

Year	CORPORATION TAX ¹									OUTDOOR ADVERTISING TAX ²			CIGARETTE TAX ¹		
	Domestic	Foreign	Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Financial business tax	Certificates and miscellaneous	Total	Licenses	Permits	Total	Stamps and miscellaneous revenues	License revenues	Total
1931	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$7,200.00	\$63,446.05	\$70,646.05	.....	.....	.....
1932	\$2,034,375.16	.....	.....	\$1,200,378.75	\$1,942,053.63	\$809,702.46	.....	.....	\$5,986,510.00	6,700.00	51,259.98	57,959.98	.....	.....	.....
1933	1,872,978.15	.....	.....	1,036,675.40	2,062,885.30	919,931.33	.....	.....	5,892,470.18	5,800.00	36,858.49	42,658.49	.....	.....	.....
1934	1,804,716.01	.....	.....	957,243.33	1,928,332.70	803,818.33	.....	.....	5,494,110.37	5,400.00	38,484.12	43,884.12	.....	.....	.....
1935	1,754,343.98	.....	.....	1,073,457.65	1,935,223.80	849,452.22	.....	.....	5,612,477.65	5,600.00	45,339.94	50,939.94	.....	.....	.....
1936	1,698,047.74	.....	.....	1,114,789.02	1,981,340.94	1,469,331.07	.....	.....	6,263,508.77	5,500.00	55,147.14	60,647.14	.....	.....	.....
1937	1,614,337.17	\$856.82	.....	1,208,757.21	1,434,710.11	1,325,787.37	.....	.....	5,584,448.68	6,400.00	68,854.22	75,254.22	.....	.....	.....
1938	1,608,219.33	336,966.30	.....	1,289,614.70	1,742,075.03	1,435,333.73	.....	.....	6,412,209.09	6,500.00	79,981.74	86,481.74	.....	.....	.....
1939	1,535,586.32	401,883.69	.....	1,231,352.49	1,733,530.37	1,451,677.78	.....	.....	6,354,030.65	6,700.00	84,251.33	90,951.33	.....	.....	.....
1940	2,437,409.99	452,156.65	.....	1,232,672.70	1,717,574.42	1,447,156.27	.....	.....	7,286,970.03	6,700.00	87,918.00	94,618.00	.....	.....	.....
1941	1,456,280.58	477,415.19	.....	1,382,913.35	1,765,434.05	1,492,767.93	.....	.....	6,574,811.10	6,900.00	91,101.92	98,001.92	.....	.....	.....
1942	1,328,132.43	402,771.66	.....	1,629,757.86	1,798,208.20	1,563,777.36	.....	.....	6,722,647.51	6,200.00	89,038.22	95,238.22	.....	.....	.....
1943	1,240,528.70	385,238.43	.....	1,717,362.82	1,827,180.39	1,678,645.41	.....	.....	6,848,955.75	6,000.00	55,370.42	61,370.42	.....	.....	.....
1944	1,304,169.93	409,958.40	.....	1,841,337.73	1,795,360.85	1,762,020.67	.....	.....	7,112,847.58	5,800.00	54,732.95	60,532.95	.....	.....	.....
1945	1,272,706.79	438,860.57	\$37,327.40	1,951,522.97	3,366,952.56	2,200,818.10	.....	.....	9,268,188.39	5,700.00	54,499.64	60,199.64	.....	.....	.....
1946	4,920,175.91	2,067,395.61	38,750.97	2,096,734.52	976,779.41	2,600,018.01	.....	.....	12,699,854.43	6,300.00	56,197.81	62,497.81	.....	.....	.....
1947	4,489,942.17	2,150,230.13	35,926.34	2,598,503.87	837,256.07	2,799,772.74	\$345,044.29	\$1,312.00	13,257,987.61	1,200.00	40,809.75	42,009.75	.....	.....	.....
1948	4,726,346.06	2,366,305.36	63,576.16	3,167,723.40	716,361.23	3,003,358.38	260,328.22	20,329.00	14,324,327.81	7,700.00	57,713.50	65,413.50	.....	.....	.....
1949	5,334,261.09	2,710,665.05	54,228.07	3,479,741.73	640,742.47	3,249,318.67	355,604.17	18,301.01	15,842,862.26	7,600.00	61,692.52	69,292.52	\$17,522,652.81	\$208,152.00	\$17,730,804.81
1950	5,815,595.30	2,452,900.37	37,675.59	3,789,446.23	730,303.16	3,429,120.32	370,827.06	19,009.30	16,644,877.33	7,600.00	63,239.00	70,839.00	17,787,795.27	221,907.50	18,009,702.77

¹ Fiscal year ending June 30.

² From year 1931 to 1946, inclusive, on calendar year basis ending December 31st. For year 1947 the figure is for a six-months period, January 1, 1947 to June 30, 1947. For following years on fiscal year basis ending June 30th.

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

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

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

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

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

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

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

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

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

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

Annually.

Wine reports: Reports of manufacturers of wine for personal consumption to be filed with Director. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1, R. S. Cum. Supp. 54:45-1, as amended by P. L. 1947, c. 250.)

MOTOR FUEL TAX

Last business
day of each
month.
(Next to the.)

Distributors' reports: Distributors shall file report of number of gallons of fuel sold or used during preceding calendar month. (R. S. 54:39-27.)

First or last
day of each
month.

Distributors' inventories: Distributors shall take a physical inventory of fuels on hand on the first or last day of every calendar month. (R. S. 54:39-26.)

Last business
day of each
month.
(Next to the.)

Tax payable: Motor fuel tax to be paid on fuel sold or used during preceding calendar month. (R. S. 54:39-27.)

March 31.

Distributors' licenses: Distributors' licenses, issued without charge, expire on March 31 in each year. (R. S. 54:39-17.)

March 31.

Retail and wholesale dealers' licenses: Expire on March 31 in each year. (R. S. 54:39-32.) Fee for retail dealer's license \$5; wholesale dealer's license, \$2. (R. S. 54:39-30 and 31.)

Within 30 days
after close of
month of report.

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

Within five days
from receipt
of fuels.

Special licensees: Shall file a report within five days from the receipt of the imported fuels, unless extended to 60 days by the Director. (R. S. 54:39-64 (a).)

Last business
day of each
month.

Special licensees: Shall file a report of the number of gallons purchased, used or sold for use in New Jersey during the preceding calendar month. (R. S. 54:39-64 (b).)

(On or before.)

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

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

Within one year
after payment.

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

One year after
order or
assessment.

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

OUTDOOR ADVERTISING

March 15.
(On or before.)

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

March 15.
(On or before.)

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

CORPORATION BUSINESS TAX

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

December 1. (On or before.)	Revocation of certificate of authority of delinquent corporations: In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (R. S. 54:10A-21.)
December 1.	Extension of time limit: Extension of time for filing annual franchise tax returns shall not extend beyond this date. (R. S. 54:10A-19.)
Within three months.	Appeal to Division of Tax Appeals: Taxpayer subject to tax under R. S. 54:10A-1, etc., may, within three months after any decision, order, finding, assessment or action of the Director, appeal to the Division of Tax Appeals. (R. S. 54:10A-19.2(a).)
After three months' delinquency.	Injunction to restrain exercise of franchise: After tax has been delinquent three months, application may be made to 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. (R. S. 54:10A-20.)
FINANCIAL BUSINESS TAX	
January 1.	Financial business tax lien attaches: The lien for financial business taxes attaches on all of the taxpayer's property and franchises on and after January 1 of the year in which it is due and payable. (R. S. 54:10B-16.)
April 15. (On or before.)	Due date for return and tax payment: Financial business tax returns and tax payments are due on or before this date. (R. S. 54:10B-14.)
	Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1. (R. S. 54:10B-15.)
November 1. (On or before.)	Determination of distribution to counties and municipalities: On or before the first day of November in each year, the Director shall determine from net worth allocations contained in tax returns the aggregate amount of tax, interest and penalties attributable to places of business located in each of the various taxing districts of New Jersey during the tax year. (R. S. 54:10B-24.)
November 10. (On or before.)	Director to transmit warrant upon State treasury: On or before November 10 in the year in which taxes are payable, the State Treasurer shall draw and transmit his warrant upon the State Treasury, in favor of the several county treasurers, for the amounts allotted to their several counties. (R. S. 54:10B-24.)

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

INSURANCE PREMIUM TAX

- January 1. **Semiannual return by foreign fire insurance companies due:** Each foreign fire insurance company which takes insurance risks on property in this State, shall, on January 1 and July 1 in each year, cause to be made to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which any property on which the company has taken an insurance risk is situate, a written return showing the amount of all premiums received by or agreed to be paid to the company, during the six months next preceding, for fire insurance upon such property in such locality. (R. S. 54:18-1.)
- January 1. **Semiannual return by agents and brokers of foreign fire insurance companies due:** Agents or brokers who, directly or indirectly, place insurance upon property in this State in foreign fire insurance companies, shall make a return to the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district in which the property is situate in the same manner and at the same times as shown in the preceding paragraph with respect to foreign fire insurance companies. (R. S. 54:18-2.)

- February 1.
(On or before.) **Semiannual tax by foreign fire insurance companies due:** Semiannual tax payment—two percent of premiums received during the six months prior to the preceding January 1—shall be paid on or before this date by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-1.)
- February 1.
(On or before.) **Semiannual tax by agents and brokers of foreign fire insurance companies due:** Semiannual tax payment—two percent of premiums received during the six months prior to the preceding January 1; agents or brokers placing insurance on New Jersey property in foreign fire insurance companies, shall pay such tax, on or before this date, to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-2.)
- March 1.
(On or before.) **Filing annual report:** Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Banking and Insurance on or before this date. (R. S. 54:18A-8.)
- March 1.
(On or before.) **Filing annual report:** Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Banking and Insurance on or before this date. (Chapter 101, Laws of 1950, sec. 8.)
- April 1.
(On or before.) **Annual statement by local firemen's relief association due:** In order to be entitled to receive any part of the moneys distributable under section 54:17-4, local firemen's relief associations are required to file a statement with the Commissioner of Banking and Insurance on or before this date in the manner prescribed by law. (R. S. 54:17-5.)
- April 1.
(On or before.) **Report by Commissioner of Banking and Insurance:** Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Banking and Insurance to Director of Division of Taxation on or before this date. (Chapter 101, Laws of 1950, sec. 8.)
- May 1.
(On or before.) **Certification by Director of Division of Taxation:** Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (Chapter 101, Laws of 1950, sec. 8.)
- June 1.
(On or before.) **Due date of tax:** Insurance premium tax is due on or before this date. (R. S. 54:18A-1.)
- July 1. **Semiannual return by foreign fire insurance companies due:** (See explanatory note for January 1 bearing same caption.) Period covered is six months prior to July 1.

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

PUBLIC UTILITY TAX

FRANCHISE AND GROSS RECEIPTS TAX

Year Preceding Year in Which Taxes are Payable.

- July 1
Scheduled property and length of lines determined: A statement of scheduled property and length of lines as of this date is to be filed with the Director, Division of Taxation on or before September first. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:31-15.17; R. S. Cum. Supp. 54:31-4; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 54:31-22; R. S. Cum. Supp. 54:30A-55.)
- September 1.
(On or before.) **Property return by utility:** Each utility shall file scheduled property and mileage return with the Director, Division of Taxation on or before this date. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:31-15.17; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 50:30A-55.)
- January 1.
(Prior to.) **Director shall apportion property valuations and certify to municipalities:** The Director, Division of Taxation shall establish the apportionment value of the scheduled property of each utility and certify the apportionment valuations to the municipalities in which the property is located. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:31-15.18; R. S. Cum. Supp. 54:31-5; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:31-52; R. S. Cum. Supp. 54:31-23.)

Year in Which Taxes are Payable.

- February 1.
Gross receipts report by utility: Each utility shall file a gross receipts report with the Director, Division of Taxation on or before this date, showing its gross receipts for preceding calendar year. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:31-15.17; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 54:30A-55.)

First Monday
in March.
(On or before.)

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

May 1
(On or before.)

Franchise tax computed and apportioned: The Director, Division of Taxation shall compute and apportion the franchise tax among the municipalities on or before this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 12; N.J.S.A. 54:31-56; R. S. Cum. Supp. 54:31-27.)

May 1.
(On or before.)

Average rate of taxation determined: On or before this date the Director, Division of Taxation shall determine the average rate of taxation in the State. (P. L. 1941, c. 401, sec. 1; N.J.S.A. 54:31-50; R. S. Cum. Supp. 54:30A-54.)

May 6.
(On or before.)

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

May 6.
(On or before.)

The Director, Division of Taxation to certify amount of franchise tax due to State: The Director, Division of Taxation before this date shall certify the amount of the franchise tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:31-15.21; R. S. Cum. Supp. 54:31-8; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)

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

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

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

Note 1.—This is not a definite date.

- July 6.
(On or before.)
(Note 1.)
- Gross receipts taxes payable to state:** The amount of gross receipts taxes due the state in payment of expenses is payable in full within thirty days after certification by the Director. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)
- September 1.
- Franchise and gross receipts taxes due municipalities (second payment):** One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- December 1.
- Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- ### LOCAL PROPERTY TAX
- Year Previous to Tax Year.**
- October 1.
- Assessing work starts on this date:** Assessors shall begin work of assessing real and tangible personal property on this date. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35; R. S. Cum. Supp. 54:4-35.)
- October 1.
- Valuation date of real and tangible personal property:** Assessors shall determine the fair value of real and tangible personal property as of October 1. (P. L. 1943, c. 120, sec. 3 and 5; N.J.S.A. 54:4-23 and 36; R. S. Cum. Supp. 54:4-23 and 36, am. by P. L. 1945, c. 163.)
- October 22.
(Not later than.)
- Request for copy of detailed statement of Class II railroad property:** If copy of detailed statement of assessed values of Class II railroad property is desired by assessors they shall file request therefor with Director not later than October 22. (P. L. 1942, c. 337, sec. 1; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- December 1.
(Prior to.)
- Tax bills for first two instalments of local tax to be mailed by collector to taxpayers:** At least two months prior to the date on which the first instalment of taxes falls due (Feb. 1), the collector shall mail a tax bill to individuals assessed, covering the first and second instalments of tax computed at one-half of the complete tax last previously levied. (R. S. 54:4-64.)

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

December 15.
(Not later than.)

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

December 31.

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

December 31.
(On or before.)

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

Tax Year: (See Note 2.)

January 1.

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

January 1.

Collectors report and pay collections to municipality: Collectors, on the first of each month, shall report to the governing body of the municipality and pay over to its treasurer all tax collections. (R. S. 54:4-73.)

January 1.
(Before.)
(Note 3.)

Real property sold or improved after Oct. 1 and before Jan. 1: When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered after October 1 in any year and before January 1 following, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 in any year and completed before January 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of said January 1, and if such parcel of real estate was not assessed as of October 1 preceding or if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter the amount of such assessment or such excess, as an assessment or an added assessment against such parcel of real property, in a list

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

to be known as the "Added Assessment List, 19.." (inserting the name of the year in which the assessment is made); such entry to be made opposite the name of the owner and the description and area of the parcel of real property. (P. L. 1941, c. 397, sec. 2; N.J.S.A. 54:4-63.2; R. S. Cum. Supp. 54:4-63.2; as amended by P. L. 1945, c. 137; P. L. 1949, c. 144; P. L. 1949, c. 177.)

- January 10. **Assessment lists and duplicates filed with county board of taxation:** Assessor shall attend before and file with county board of taxation his complete assessment list and duplicate. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35; R. S. Cum. Supp. 54:4-35.)
- January 10.
(On or before.) **Banks to file bank stock tax report with county board of taxation:** Banks with principal place of business in this state (other than savings banks incorporated here) shall file statements for purpose of bank stock tax with county boards of taxation by January 10. (P. L. 1942, c. 235, sec. 1; N.J.S.A. 54:9-5; R. S. Cum. Supp. 54:9-5, as am. P. L. 1946, c. 146.)
- Second Monday
in January.
(On or before.) **Taxpayers and taxing districts may file petitions for review of Director's valuations of railroad property:** Taxpayers and taxing districts dissatisfied with the Director's valuation of railroad property may petition for a review thereof by filing their petitions with the Director on or before the second Monday of January. (P. L. 1942, c. 337, sec. 2; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- January 15.
(On or before.) **Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' exemptions which were granted during the previous year.** (P. L. 1949, c. 295.)
- January 18. **County board of taxation shall mail copy of equalization table to assessor and post copy at the courthouse:** A copy of the equalization table shall be mailed by the county board of taxation to the assessor of each district and post a copy at the courthouse at least one week before the hearings thereon starting January 25. (R. S. 54:3-17.)
- January 25. **County boards of taxation meet to equalize assessments between taxing districts:** County boards of taxation meet annually, on January 25, for the purpose of equalizing the assessment of real property between the taxing districts of the county. (R. S. 54:3-18.)
- February 1. **First instalment of real and tangible personal property tax due:** (R. S. 54:4-66.)
- February 15. **First instalment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the first instalment of county tax. (R. S. 54:4-74.)
- March 1. **School districts to certify to county board of taxation amount appropriated for school purposes:** The proper officer of the school district in which annual appropriations for

school purposes to be raised by taxation are voted by the inhabitants, shall, on or before March 1, transmit a statement to the county board of taxation of the amount appropriated for school purposes for the school year. (R. S. 54:4-45.)

March 1.
(On or before.)

Bank stock tax to be determined by county boards of taxation: Each county board of taxation shall annually determine the amount of tax to be levied on bank stock. (R. S. 54:9-9, as am. by P. L. 1947, c. 249.)

March 10.
(Before.)

County boards of taxation to conclude hearings on equalization tables: Equalization of assessments between the taxing districts within a county shall be completed by the county boards before March 10. (R. S. 54:3-18.)

March 10.
(After.)

County board of taxation to send copy of equalization table to Director, Division of Taxation, et al.: After the equalization table is finally confirmed by the county board of taxation copies thereof shall be transmitted to the Director, Division of Taxation, the Division of Tax Appeals, the State Comptroller and each taxing district in the county. (R. S. 54:3-19.)

March 15.
(Before.)

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

March 15.
(On or before.)

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

March 15.

Reassessments to be certified to the county boards of taxation by the Director: Reassessments made by or on the order of the Director shall be completed and the valuations made therein certified to the county board of taxation on or before this date. (R. S. 54:1-29.)

March 31.
(On or before.)

Request for copy of property tax assessments against railroads within the taxing district: If copy of property tax assessments against railroads having property within the taxing district is desired by the taxing district, request therefor, in writing, must be filed by the taxing district with the Director not later than the tenth day prior to the last day for completion of said assessment. (P. L. 1941, c. 291, sec. 21; P. L. 1942, c. 33, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)

- April 1.
(Before.) **Municipal and county budget requirements to be certified to county board of taxation:** The clerk of the board of freeholders and the municipal clerk, or other proper officer of the taxing district, shall, not later than the ninetieth day after the beginning of each budget year (January 1) transmit to the county board of taxation a statement of the amount appropriated and to be raised by taxation for municipal and county purposes. (P. L. 1942, c. 316, secs. 1 and 2; N.J.S.A. 54:4-41 and 42; R. S. Cum. Supp. 54:4-41 and 42.)
- April 1.
(On or before.) **County boards of taxation to certify general tax rates:** Each county board of taxation to certify to the Director, Division of Taxation, the general tax rate in each taxing district in the county containing Class II property. (P. L. 1948, c. 40, sec. 10; N.J.S.A. 54:29A-19; R. S. Cum. Supp. 54:29A-19.)
- April 1.
(On or before.) **Completed duplicates to be delivered to collectors by county board of taxation:** The county board of taxation shall, on or before this date, cause the corrected, revised and completed duplicates, certified by it to be a true record of the taxes assessed, to be delivered to the collectors of the various taxing districts. (R. S. 54:4-55.)
- April 10.
(On or before.) **Table of aggregates to be completed by county board of taxation:** The county board of taxation shall, on or before April 10, fill out a table of aggregates copied from the duplicates of the several assessors and the certification of the Director relating to Class II railroad property. (P. L. 1942, c. 316, sec. 3; N.J.S.A. 54:4-52; R. S. Cum. Supp. 54:4-52.)
- April 13.
(Before.) **Table of aggregates to be transmitted to the county treasurer:** Within three days of completion county board of taxation shall transmit the table to the county treasurer who shall have it printed and transmit certified copies thereof to the State Comptroller, Director of the Division of Taxation, State Auditor, clerk of the board of freeholders and the clerk of each municipality. (P. L. 1942, c. 316, sec. 3; N.J.S.A. 54:4-52; R. S. Cum. Supp. 54:4-52.)
- May 1. **Second instalment of real and tangible personal property tax due:** (R. S. 54:4-66.)
- May 6.
(On or before.)
(Note 1.) **Director certifies to municipal tax collectors the apportioned utility franchise tax:** Within five days after computing and apportioning the franchise tax on utility companies (on or before May 1) the Director shall certify the amounts apportioned to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

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

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

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

Ten days before
Second Tuesday
in July.

Director shall prepare, mail and post state equalization table: The Director shall annually prepare a state equalization table of county ratables, mail a copy thereof to each county board of taxation, director of the board of freeholders of each county and the State Comptroller, and post a copy at the State House, at least 10 days before the hearing thereon (second Tuesday in July). (R. S. 54:1-33.)

Second Tuesday
in July.

Hearing before Director on state equalization table: The Director shall sit annually on the second Tuesday in July at his office in Trenton for the purpose of equalizing the assessments between the several counties. (R. S. 54:1-34.)

After the
Second Tuesday
in July.

State abstract of ratables to be completed and copies transmitted by Director: The Director, after completion of the state equalization table, shall prepare an abstract of total ratables of the state, as returned by the county boards of taxation and corrected or confirmed by him in accordance with the state equalization table, and transmit a certified copy thereof to the Division of Tax Appeals, the county boards of taxation and the State Comptroller. (P. L. 1938, c. 279, sec. 1; N.J.S.A. 54:1-35; R. S. Cum. Supp. 54:1-35.)

August 1.

Third instalment of real and tangible personal property tax due: (R. S. 54:4-66.)

August 15.

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

August 15.
(On or before.)

Taxpayers and taxing districts may appeal to the county board of taxation from assessed valuations: A taxpayer, or a taxing district, feeling that he or it has been aggrieved or discriminated against by the assessed valuation of his or its property may appeal to the county board of taxation by filing petition on or before this date. (R. S. 54:3-21.)

August 25.

State equalization table completed: The Director shall complete the state equalization table by this date. (R. S. 54:1-34.) Counties may appeal therefrom to Division of Tax Appeals within ten days of date of filing thereof with State Board. (R. S. 54:2-38.)

September 1.

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

- October 1.** **Real property sold or improved between January first and October first:** When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered between January 1 and October 1 in any year, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 and completed between January 1 and October 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of the first of the month following the date of the delivery of such deed, or of such completion, and if such property was not assessed as of October 1 preceding or, if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter an assessment, as an added assessment against such parcel of real property, in the "Added Assessment List, 19..." which assessment shall be determined as follows: by multiplying the amount of such assessment or such excess by the number of whole months remaining in the calendar year after the date of delivery of such deed, or of such completion, and dividing the result by 12. (P. L. 1941, c. 397, sec. 3; N.J.S.A. 54:4-63.3; R. S. Cum. Supp. 54:4-63.3, as am. by P. L. 1945, c. 137, sec. 2; P. L. 1949, c. 144; P. L. 1949, c. 177.)
- October 1.** **Added assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the added assessment list and a true copy thereof, to be called the assessor's added assessment duplicate. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 54:4-63.5.)
- October 1.** **Omitted property assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the omitted property assessment list and a true copy hereof, to be called the assessor's omitted property assessment duplicate. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17; R. S. Cum. Supp. 54:4-63.17.)
- October 10.**
(On or before.) **Added assessment duplicates to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the added assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 54:4-63.5.)
- October 10.**
(On or before.) **Omitted property assessment list to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the omitted property assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17; R. S. Cum. Supp. 54:4-63.17.)

- October 25.
(Before.) **Added assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for added assessments as soon as the added assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1941, c. 397, sec. 7; N.J.S.A. 54:4-63.7; R. S. Cum. Supp. 54:4-63.7.)
- October 25.
(On or before.) **Omitted property assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for omitted property assessments as soon as the omitted assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1947, c. 413, sec. 8; N.J.S.A. 54:4-63.19; R. S. Cum. Supp. 54:4-63.19.)
- November 1. **Fourth instalment of real and tangible personal property tax due:** (R. S. 54:4-66.)
- November 1. **Added assessment taxes payable:** Taxes assessed on property values included in added assessment lists are payable in full on this date and delinquent thereafter. (P. L. 1941, c. 397, sec. 8; N.J.S.A. 54:4-63.8; R. S. Cum. Supp. 54:4-63.8.)
- November 1. **Omitted property assessment taxes payable:** Taxes assessed upon omitted property shall be payable on the first day of November following the rendering of judgment of assessment by the county board of taxation; provided, such judgment be rendered before October first of that year. When the judgment of the county board of taxation is rendered subsequent to October first and prior to December 31, the taxes assessed upon omitted property shall be payable on the first day of November in the following year. After the date when such taxes become payable, if unpaid, they shall become delinquent. Any such taxes, if upon real property, shall become a lien upon the real property assessed, from January first of the year in which the judgment of the county board of taxation shall be rendered. (P. L. 1947, c. 413, sec. 9; N.J.S.A. 54:4-63.20; R. S. Cum. Supp. 54:4-63.20.)
- November 1
(Before.) **Review of state equalization table to be completed:** The state equalization table may be reviewed by the Division of Tax Appeals on complaint of any county, filed with it within 10 days after the table has been filed with it, or on its own motion. (Note: State equalization table is not filed with Division of Tax Appeals, although state abstract of ratables is: See R. S. 54:1-34 and 35.) The review thereon shall be completed before November 1. (R. S. 54:2-38.)

- November 1.
(After.) **Collector to enforce collection of personal and poll taxes:** The collector shall forthwith after the date when the last instalment of the taxes for the year are due and delinquent (see R. S. 54:4-66) enforce the payment of all taxes on personal property and poll taxes by distress and sale of any goods and chattels of the delinquent in the state (P. L. 1944, c. 134; N.J.S.A. 54:4-78; R. S. Cum. Supp. 54:4-78), or by taking and delivery of the body of the delinquent to the sheriff or the jailer of the county, to be kept until payment be made—but there shall be no arrest or detention for default in payment of taxes on real estate. (R. S. 54:4-79.)
- November 15. **Fourth instalment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the fourth instalment of county tax. (R. S. 54:4-74.)
- November 15. **County boards of taxation shall determine all appeals from assessed valuation:** The county boards of taxation shall hear and determine all appeals by taxpayers and taxing districts from assessed valuations on or before this date. (R. S. 54:3-26, am. by P. L. 1946, c. 161.)
- December 1.
(On or before.) **Appeals from added assessments to county board of taxation:** On or before this date appeals shall be filed with the county board of taxation from added assessments. (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)
- December 1.
(On or before.) **Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury:** Judgment of county board of taxation assessing omitted property for a particular year may be reviewed by the Division of Tax Appeals, provided, notice of appeal be filed with said division on or before the first day of December following the rendering of the Judgment by the county board of taxation, or within three months from the time of rendering of such judgment, whichever date is later. (P. L. 1947, c. 413, sec. 12; N.J.S.A. 54:4-63.23; R. S. Cum. Supp. 54:4-63.23.)
- December 1. **Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- December 1 **One-half of bank stock tax due and payable to county treasurer:** (R. S. 54:9-11, as am. by P. L. 1946, c. 146.)

- December 10.
(On or before.) **Railroad tax receipts paid to county treasurer by state:** The Director, Division of Budget and Accounting, shall transmit to each county treasurer a certificate showing the amounts allotted to the taxing districts therein for Class II railroad taxes and, on or before December 10 of the year in which the taxes are payable, draw his warrant in favor of the several county treasurers for the amounts allotted to their several counties. (P. L. 1941, c. 291, sec. 24; N.J.S.A. 54:29A-24; R. S. Cum. Supp. 54:29A-24.)
- December 15.
(Not later than.) **Railroad tax receipts paid to collectors of taxing districts by county treasurers:** Each county treasurer, not later than December 15, shall pay to the collector of each taxing district the amount of railroad taxes allotted thereto, deducting, however, the amount due for county taxes. (P. L. 1941, c. 291, sec. 24; N.J.S.A. 54:29A-24; R. S. Cum. Supp. 54:29A-24.)
- December 15.
(On or before.) **Taxpayers and taxing districts may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations:** Any appellant who is dissatisfied with the judgment of the county board of taxation upon his appeal, may appeal from that judgment to the Division of Tax Appeals within one month from the date fixed for final decisions by the county boards (November 15). (P. L. 1944, c. 240; N.J.S.A. 54:2-39; R. S. Cum. Supp. 54:2-39.)
- Year following tax year:**
- January 2. **Appeals from added assessments to be heard by county board of taxation:** The county board of taxation shall hear all appeals from added assessments within one month after the last day for filing appeals (December 1). (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)
- February 2. **Appeals from added assessments to the Division of Tax Appeals:** Appeals to the Division of Tax Appeals from judgments of the county boards of taxation on added assessments shall be made within one month from the date fixed for final decision of the county board of taxation (January 2). (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)
- February 15. **State and county taxes on added assessments and omitted property assessments payable by municipality to county:** On this date the municipality shall pay to the county an amount determined by multiplying the total amount of assessments in the added assessment list and omitted property assessment list for the previous year by the county and state rate for the preceding year, and such amount shall be for the use of the county. (P. L. 1941, c. 397, sec. 10; N.J.S.A. 54:4-63.10; R. S. Cum. Supp. 54:4-63.10; P. L. 1947, c. 413, sec. 11; N.J.S.A. 54:4-63.22; R. S. Cum. Supp. 54:4-63.22.)

March 1.
(On or before.)

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

May 1.
(On or before.)

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

June 30.
(On or before.)

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

July 1.
(After.)

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

RAILROAD TAX

Year Preceding Year in Which Taxes are Payable

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

Year in Which Taxes are Payable

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

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

June 1.
(On or before.)

Franchise tax assessment date: The Director, Division of Taxation, shall compute and assess the franchise tax. (P. L. 1941, c. 291, sec. 20; as amended by P. L. 1942, c. 337, sec. 4; P. L. 1948, c. 40, sec. 7; N.J.S.A. 54:29A-20; N.J.S.A. 54:29A-15; R. S. Cum. Supp. 54:29A-20; R. S. Cum. Supp. 54:29A-15.)

June 10.
(On or before.)

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

June 15.
(On or before.)

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

June 15.

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

First Tuesday
of September.
(On or before.)

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

First Tuesday
of September.

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

November 1.
(On or before.)

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

November 5
to 10.

Determination by Division of Tax Appeals certified to the Director, Division of Taxation: The Division of Tax Appeals shall between November fifth and November tenth certify its final determination of appeals to the Director, Division of Taxation, who shall forthwith certify all changes

and corrections to the Director, Division of Budget and Accounting. (P. L. 1941, c. 291, secs. 34 and 35; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34 and 35; R. S. Cum. Supp. 54:29A-34 and 35.)

December 1.

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

December 10.
(On or before.)

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

December 15.
(Not later than.)

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

Year Following Year in Which Taxes are Payable

Within three
months from
November 5
to 10.

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

CIGARETTE TAX

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

Distributors' reports: Distributors must file a stock and stamp reconciliation report of the number of cigarettes sold or used during the preceding calendar month. (C. 65, P. L. 1948, sec. 205.)

First or last day
of each month.

Distributors' inventories: Distributors must take and report a physical inventory of unstamped cigarettes on hand on the first or last days of every calendar month. (C. 65, P. L. 1948, sec. 205.)

Tax payable: Cigarette taxes are prepaid. Distributors must acquire cigarette revenue stamps or cigarette meter impression settings and stamp each package of cigarettes before it may be sold. (C. 65, P. L. 1948, sec. 401.)

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

Consumers' report: Consumers must file a report of the number of cigarettes acquired during the preceding calendar month and must remit the tax on same. (C. 65, P. L. 1948, sec. 202.)

Miscellaneous report: Wholesale and retail dealers must submit special reports on such dates and containing such information as the director may prescribe. (C. 65, P. L. 1948, sec. 205.)

June 30th.

Distributors' licenses: Distributors' licenses expire on June 30th of each year. The renewal fee is \$250.00. (C. 65, P. L. 1948, sec. 202.)

June 30th

Wholesale, vendors', retail and consumers' licenses: Expire on June 30th in each year. Fee for wholesale dealers' license, \$100.00, vendors' license (persons who operate thirty or more vending machines), \$25.00, retail dealers' license (over-the-counter) \$5.00. Vending machine license \$1.00 per machine. Consumers' license, \$1.00. (C. 65, P. L. 1948, sec. 202.)

No time limit
prescribed.

Refunds of tax, redemption of unused or mutilated but identifiable cigarette revenue stamps: May be made up to 95 per centum of the face value of said stamps. A refund in a like amount is allowable when stamped cigarettes are exported from the State or sold to those agencies or instrumentalities which the State is prohibited from taxing under the Constitution or Statutes of the United States. (C. 65, P. L. 1948, sec. 409.)

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

LIST OF TAX RATES

Name of Municipality and County	Form of Municipality	Tax Rate		Increase	Decrease
		1950	1949		
Atlantic County—					
Absecon	City	\$8.70	\$8.56	\$0.14	
Atlantic City	City	7.50	7.60		\$0.10
Brigantine	City	11.60	11.51	0.09	
* Buena	Borough	12.86			
Buena Vista	Township	12.82	12.96		0.14
Corbin City	City	9.62	8.25	1.37	
Egg Harbor	City	11.86	12.39		0.53
Egg Harbor	Township	11.79	12.33		0.54
Estell Manor	City	8.15	8.86		0.71
Folsom	Borough	5.71	6.99		1.28
Galloway	Township	9.49	10.28		0.79
Hamilton	Township	6.85	7.01		0.16
Hammonton	Town	9.98	11.54		1.56
Linwood	City	11.50	10.02	1.48	
Longport	Borough	9.92	9.89	0.03	
Margate City	City	11.55	11.61		0.06
Mullica	Township	6.73	5.96	0.77	
Northfield	City	10.25	10.24	0.01	
Pleasantville	City	12.14	12.06	0.08	
Port Republic	City	8.69	6.48	2.21	
Somers Point	City	11.58	12.07		0.49
Ventnor	City	10.72	11.18		0.46
Weymouth	Township	14.74	18.18		3.44
Bergen County—					
Allendale	Borough	5.81	6.00		0.19
Alpine	Borough	2.94	3.03		0.09
Bergenfield	Borough	6.42	6.42		
Bogota	Borough	6.47	6.71		0.24
Carlstadt	Borough	6.26	6.46		0.20
Cliffside Park	Borough	6.76	6.52	0.24	
Closter	Borough	6.46	5.96	0.50	
Cresskill	Borough	7.07	6.76	0.31	
Demarest	Borough	6.74	7.90		1.16
Dumont	Borough	6.98	6.99		0.01
East Paterson	Borough	5.62	5.38	0.24	
East Rutherford	Borough	5.81	5.64	0.17	
Edgewater	Borough	3.82	3.69	0.13	
Emerson	Borough	6.66	6.89		0.23
Englewood	City	5.64	5.59	0.05	
Englewood Cliffs	Borough	3.92	3.95		0.03
Fairlawn	Borough	6.41	6.57		0.16
Fairview	Borough	6.91	6.33	0.58	
Fort Lee	Borough	5.85	5.86		0.01
Franklin Lakes	Borough	5.36	5.58		0.22
Garfield	City	7.80	6.10	1.70	
Glen Rock	Borough	5.19	5.35		0.16
Hackensack	City	5.93	5.95		0.02

* New taxing district.

Name of Municipality and County	Form of Municipality	Tax Rate		Increase	Decrease
		1950	1949		
Harrington Park	Borough	\$5.87	\$5.90		\$0.03
Hasbrouck Heights	Borough	6.59	6.68		0.09
Haworth	Borough	6.87	6.88		0.01
Hillsdale	Borough	6.78	6.57	\$0.21	
Hohokus	Borough	5.18	5.68		0.50
Leonia	Borough	6.07	6.31		0.24
Little Ferry	Borough	8.29	7.77	0.52	
Lodi	Borough	7.95	7.95		
Lyndhurst	Township	6.81	6.91		0.10
Mahwah	Township	4.93	4.57	0.36	
Maywood	Borough	5.89	5.62	0.27	
Midland Park	Borough	6.40	5.68	0.72	
Montvale	Borough	7.17	6.80	0.37	
Moonachie	Borough	7.39	6.95	0.44	
New Milford	Borough	6.49	6.47	0.02	
North Arlington	Borough	6.32	6.19	0.13	
Northvale	Borough	6.72	10.79		4.07
Norwood	Borough	5.94	6.00		0.06
Oakland	Borough	5.75	4.85	0.90	
Old Tappan	Borough	4.49	4.75		0.26
Oradell	Borough	5.89	5.82	0.07	
Palisades Park	Borough	5.88	5.88		
Paramus	Borough	5.50	4.23	1.27	
Park Ridge	Borough	5.97	5.71	0.26	
Ramsey	Borough	5.76	6.23		0.47
Ridgefield	Borough	5.81	5.73	0.08	
Ridgefield Park	Township	7.19	6.87	0.32	
Ridgewood	Township	5.58	5.49	0.09	
River Edge	Borough	6.47	6.48		0.01
Rivervale	Township	4.80	5.29		0.49
Rochelle Park	Township	5.92	5.89		0.03
Rockleigh	Borough	2.41	2.43		0.02
Rutherford	Borough	5.80	5.90		0.10
Saddle River	Borough	4.57	4.60		0.03
Saddle River	Township	6.86	5.99	0.87	
South Hackensack	Township	5.20	5.40		0.20
Teaneck	Township	6.77	6.80		0.03
Tenafly	Borough	5.95	6.08		0.13
Teterboro	Borough	2.45	2.84		0.39
Upper Saddle River	Borough	3.84	4.12		0.28
Waldwick	Borough	7.40	7.29	0.11	
Wallington	Borough	8.80	8.01	0.79	
Washington	Township	6.59	5.77	0.82	
Westwood	Borough	6.89	7.11		0.22
Woodcliff Lake	Borough	5.95	6.21		0.26
Wood-Ridge	Borough	4.91	4.71	0.20	
Wyckoff	Township	6.92	6.66	0.26	
Burlington County—					
Bass River	Township	6.96	6.58	0.38	
Beverly	City	7.26	7.18	0.08	
Bordentown	City	7.02	7.12		0.10
Bordentown	Township	2.94	3.04		0.10
Burlington	City	4.96	5.20		0.24
Burlington	Township	6.32	6.44		0.12
Chesterfield	Township	3.86	3.94		0.08
Cinnaminson	Township	5.74	5.80		0.06
Delanco	Township	8.34	8.16	0.18	

Name of Municipality and County	Form of Municipality	Tax Rate		Increase	Decrease
		1950	1949		
Delran	Township	\$5.76	\$5.82		\$0.06
Eastampton	Township	8.12	7.58	\$0.54	
Edgewater Park	Township	5.38	5.08	0.30	
Evesham	Township	5.76	6.50		0.74
Fieldsboro	Borough	8.80	8.92		0.12
Florence	Township	7.58	7.10	0.48	
Hainesport	Township	7.40	7.60		0.20
Lumberton	Township	5.54	5.74		0.20
Mansfield	Township	5.78	4.92	0.86	
Maple Shade	Township	8.92	8.72	0.20	
Medford Lakes	Borough	7.00	6.16	0.84	
Medford	Township	6.18	5.64	0.54	
Moorestown	Township	6.90	6.22	0.68	
Mt. Holly	Township	8.44	8.14	0.30	
Mt. Laurel	Township	6.20	6.10	0.10	
New Hanover	Township	2.08	1.92	0.16	
North Hanover	Township	8.90	7.90	1.00	
Palmyra	Borough	7.10	7.22		0.12
Pemberton	Borough	6.00	6.00		
Pemberton	Township	6.12	5.20	0.92	
Riverside	Township	9.04	9.20		0.16
Riverton	Borough	6.85	5.90	0.95	
Shamong	Township	9.78	10.52		0.74
Southampton	Township	7.38	6.50	0.88	
Springfield	Township	5.28	5.10	0.18	
Tabernacle	Township	8.22	7.26	0.96	
Washington	Township	8.80	8.12	0.68	
Westampton	Township	6.88	6.82	0.06	
Willingboro	Township	7.86	6.74	1.12	
Woodland	Township	8.72	7.76	0.96	
Wrightstown	Borough	3.80	3.78	0.02	

Camden County—

Audubon	Borough	6.02	6.02		
Barrington	Borough	7.32	6.68	0.64	
Bellmawr	Borough	7.74	5.68	2.06	
Berlin	Borough	5.36	5.42		0.06
Berlin	Township	7.62	7.65		0.03
Brooklawn	Borough	5.76	5.56	0.20	
Camden	City	5.96	5.64	0.32	
Chesilhurst	Borough	7.40	7.80		0.40
Clementon	Borough	7.40	7.40		
Collingswood	Borough	5.48	5.44	0.04	
Delaware	Township	4.80	4.86		0.06
Gibbsboro	Borough	3.00	3.68		0.68
Gloucester	City	6.66	6.48	0.18	
Gloucester	Township	6.62	6.26	0.36	
Haddonfield	Borough	5.50	5.48	0.02	
Haddon Heights	Borough	5.96	6.32		0.36
Haddon	Township	5.20	5.32		0.12
Hi-Nella	Borough	6.60	7.12		0.52
Laurel Springs	Borough	5.40	5.46		0.06
Lawnside	Borough	9.30	8.60	0.70	
Lindenwood	Borough	7.64	7.68		0.04
Magnolia	Borough	7.16	7.18		0.02
Merchantville	Borough	5.96	6.08		0.12
Mt. Ephraim	Borough	6.20	5.94	0.26	

Name of Municipality and County	Form of Municipality	Tax Rate		Increase	Decrease
		1950	1949		
Oaklyn	Borough	\$7.10	\$7.24		\$0.14
Pennsauken	Township	5.16	5.16		
Pine Hill	Borough	8.92	9.28		0.36
Pine Valley	Borough	5.60	5.60		
Runnemede	Borough	6.94	6.98		0.04
Somerdale	Borough	7.40	7.08	\$0.32	
Stratford	Borough	6.60	6.66		0.06
Tavistock	Borough	3.73	3.73		
Voorhees	Township	5.94	5.84	0.10	
Waterford	Township	7.12	6.86	0.26	
Winslow	Township	6.96	6.32	0.64	
Woodlynne	Borough	5.90	5.56	0.34	
Cape May County—					
Avalon	Borough	6.75	6.39	0.36	
Cape May	City	7.66	7.72		0.06
Cape May Point	Borough	7.84	7.99		0.15
Dennis	Township	5.16	4.85	0.31	
Lower	Township	5.38	4.12	1.26	
Middle	Township	7.81	7.84		0.03
North Wildwood	City	7.84	7.88		0.04
Ocean City	City	8.48	7.87	0.61	
Sea Isle	City	7.76	7.78		0.02
Stone Harbor	Borough	6.26	6.22	0.04	
Upper	Township	4.82	4.91		0.09
West Cape May	Borough	7.37	7.03	0.34	
West Wildwood	Borough	9.70	9.54	0.16	
Wildwood	City	6.95	6.89	0.06	
Wildwood Crest	Borough	6.83	6.84		0.01
Woodbine	Borough	7.77	6.31	1.46	
Cumberland County—					
Bridgeton	City	5.72	5.84		0.12
Commercial	Township	7.28	6.04	1.24	
Deerfield	Township	6.25	5.71	0.54	
Downe	Township	5.85	5.44	0.41	
Fairfield	Township	7.22	5.47	1.75	
Greenwich	Township	4.52	4.53		0.01
Hopewell	Township	4.36	4.06	0.30	
Landis	Township	5.53	5.93		0.40
Lawrence	Township	5.99	4.77	1.22	
Maurice River	Township	6.02	6.00	0.02	
Millville	City	6.63	6.00	0.63	
Shiloh	Borough	4.84	4.98		0.14
Stow Creek	Township	5.83	6.02		0.19
Upper Deerfield	Township	3.66	3.31	0.35	
Vineland	Borough	5.47	5.51		0.04
Essex County—					
Belleville	Town	5.57	5.57		
Bloomfield	Town	5.22	5.26		0.04
Caldwell	Borough	5.01	5.00	0.01	
Caldwell	Township	3.21	3.00	0.21	
Cedar Grove	Township	5.85	4.99	0.86	
East Orange	City	4.99	4.93	0.06	
Essex Fells	Borough	3.70	3.68	0.02	

Name of Municipality and County	Form of Municipality	Tax Rate		Increase	Decrease
		1950	1949		
Glen Ridge	Borough	\$5.57	\$5.58		\$0.01
Irvington	Town	6.16	6.40		0.24
Livingston	Township	5.78	5.85		0.07
Maplewood	Township	5.02	5.05		0.03
Millburn	Township	4.96	5.07		0.11
Montclair	Town	5.57	5.58		0.01
Newark	City	6.84	6.76	\$0.08	
North Caldwell	Borough	4.36	4.61		0.25
Nutley	Town	5.73	5.76		0.03
Orange	City	5.70	5.73		0.03
Roseland	Borough	4.08	4.15		0.07
South Orange	Village	5.45	5.51		0.06
Verona	Borough	5.70	6.02		0.32
West Caldwell	Borough	4.84	4.98		0.14
West Orange	Town	5.26	5.33		0.07
Gloucester County—					
Clayton	Borough	7.20	7.62		0.42
Deptford	Township	6.82	5.86	0.96	
East Greenwich	Township	4.40	4.16	0.24	
Elk	Township	5.98	6.02		0.04
Franklin	Township	7.06	6.94	0.12	
Glassboro	Borough	6.78	6.86		0.08
Greenwich	Township	3.13	3.37		0.24
Harrison	Township	5.48	5.40	0.08	
Logan	Township	5.84	6.20		0.36
Mantua	Township	6.62	5.62	1.00	
Monroe	Township	7.24	7.40		0.16
National Park	Borough	8.80	8.82		0.02
Newfield	Borough	8.58	8.62		0.04
Paulsboro	Borough	8.66	8.66		
Pitman	Borough	5.90	5.96		0.06
South Harrison	Township	7.88	6.64	1.24	
Swedesboro	Borough	6.82	7.00		0.18
Washington	Township	5.44	5.42	0.02	
Wenonah	Borough	4.72	5.50		0.78
West Deptford	Township	4.86	5.38		0.52
Westville	Borough	5.88	5.64	0.24	
Woodbury	City	5.66	5.52	0.14	
Woodbury Heights	Borough	5.62	5.18	0.44	
Woolwich	Township	5.84	6.08		0.24
Hudson County—					
Bayonne	City	6.965	7.250		0.285
East Newark	Borough	5.017	5.140		0.123
Guttenberg	Town	5.773	5.806		0.033
Harrison	Town	4.412	4.501		0.089
Hoboken	City	7.218	7.674		0.456
Jersey City	City	7.321	6.996	0.325	
Kearny	Town	4.815	4.955		0.140
North Bergen	Township	6.886	7.162		0.276
Secaucus	Town	5.373	5.011	0.362	
*Union City {West Hoboken. }	City	{ 7.391	7.320	0.071	
{Town of Union }		{ 7.407	7.353	0.054	
Weehawken	Township	6.112	5.435	0.677	
West New York	Town	7.908	7.317	0.591	

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

Name of Municipality and County	Form of Municipality	Tax Rate		Increase	Decrease
		1950	1949		
Hunterdon County—					
Alexandria	Township	\$4.85	\$4.95		\$0.10
Bethlehem	Township	4.60	5.06		0.46
Bloomsbury	Borough	5.81	5.73	\$0.08	
Califon	Borough	5.18	5.22		0.04
Clinton	Town	4.89	4.99		0.10
Clinton	Township	4.30	4.12	0.18	
Delaware	Township	5.42	4.89	0.53	
East Amwell	Township	5.05	4.59	0.46	
Flemington	Borough	4.44	4.06	0.38	
Franklin	Township	4.81	4.73	0.08	
Frenchtown	Borough	5.83	5.62	0.21	
Glen Gardner	Borough	5.59	6.92		1.33
Hampton	Borough	5.42	5.46		0.04
High Bridge	Borough	4.97	4.82	0.15	
Holland	Township	1.14	1.16		0.02
Kingwood	Township	5.05	4.78	0.27	
Lambertville	City	5.89	6.02		0.13
Lebanon	Borough	4.01	3.81	0.20	
Lebanon	Township	5.87	8.58		2.71
Milford	Borough	3.42	3.35	0.07	
Raritan	Township	3.11	2.92	0.19	
Readington	Township	6.69	5.67	1.02	
Stockton	Borough	5.25	4.97	0.28	
Tewksbury	Township	5.71	5.69	0.02	
Union	Township	4.44	4.40	0.04	
West Amwell	Township	4.02	5.31		1.29
Mercer County—					
East Windsor	Township	3.94	3.97		0.03
Ewing	Township	4.51	4.14	0.37	
Hamilton	Township	5.57	5.28	0.29	
Hightstown	Borough	5.65	5.74		0.09
Hopewell	Borough	5.21	5.26		0.05
Hopewell	Township	5.14	5.20		0.06
Lawrence	Township	4.96	4.85	0.11	
Pennington	Borough	5.56	5.98		0.42
Princeton	Borough	4.42	4.34	0.08	
Princeton	Township	3.93	3.93		
Trenton	City	5.80	5.80		
Washington	Township	4.65	4.43	0.22	
West Windsor	Township	2.33	2.30	0.03	
Middlesex County—					
Carteret	Borough	8.35	8.35		
Cranbury	Township	6.38	6.40		0.02
Dunellen	Borough	7.60	7.58	0.02	
East Brunswick	Township	8.93	8.66	0.27	
Helmetta	Borough	3.79	4.07		0.28
Highland Park	Borough	6.92	7.00		0.08
Jamesburg	Borough	9.30	9.84		0.54
Madison	Township	8.37	10.68		2.31
Metuchen	Borough	8.07	8.12		0.05
Middlesex	Borough	6.93	6.36	0.57	
Milltown	Borough	5.84	5.87		0.03
Monroe	Township	7.28	7.16	0.12	
New Brunswick	City	6.13	6.17		0.04

<i>Name of Municipality and County</i>	<i>Form of Municipality</i>	<i>Tax Rate</i>		<i>Increase</i>	<i>Decrease</i>
		1950	1949		
North Brunswick	Township	\$5.64	\$5.70		\$0.06
Perth Amboy	City	6.76	6.84		0.08
Piscataway	Township	7.32	7.41		0.09
Plainsboro	Township	3.24	3.33		0.09
Raritan	Township	5.92	5.98		0.06
Sayreville	Borough	4.81	4.78	\$0.03	
South Amboy	City	5.10	5.17		0.07
South Brunswick	Township	4.89	4.51	0.38	
South Plainfield	Borough	7.66	6.94	0.72	
South River	Borough	7.18	7.21		0.03
Spotswood	Borough	7.02	6.67	0.35	
Woodbridge	Township	7.70	8.09		0.39
Monmouth County—					
Allenhurst	Borough	6.43	6.74		0.31
Allentown	Borough	6.65	5.89	0.76	
Asbury Park	City	6.53	6.60		0.07
Atlantic Highlands	Borough	6.79	6.72	0.07	
Atlantic	Township	6.37	6.19	0.18	
Avon-by-the-Sea	Borough	6.94	6.66	0.28	
Belmar	Borough	5.47	5.68		0.21
Bradley Beach	Borough	5.89	6.52		0.63
Brielle	Borough	7.33	7.39		0.06
Deal	Borough	5.56	5.71		0.15
Eatontown	Borough	6.82	6.28	0.54	
Englishtown	Borough	8.09	8.66		0.57
Fair Haven	Borough	7.47	6.89	0.58	
Farmingdale	Borough	6.84	6.35	0.49	
Freehold	Borough	5.66	5.80		0.14
Freehold	Township	4.94	5.33		0.39
Highlands	Borough	8.53	8.61		0.08
Holmdel	Township	6.40	6.24	0.16	
Howell	Township	9.54	8.63	0.91	
Interlaken	Borough	6.95	6.96		0.01
Keansburg	Borough	7.73	7.33	0.40	
Keyport	Borough	6.96	7.38		0.42
Little Silver	Borough	6.01	6.56		0.55
Long Branch	City	7.89	8.75		0.86
Manalapan	Township	5.78	6.30		0.52
Manasquan	Borough	7.27	7.60		0.33
Marlboro	Township	7.51	7.80		0.29
Matawan	Borough	7.55	7.86		0.31
Matawan	Township	9.02	8.94	0.08	
Middletown	Township	7.63	7.28	0.35	
Millstone	Township	7.16	7.76		0.60
Monmouth Beach	Borough	7.16	6.74	0.42	
Neptune City	Borough	9.45	9.60		0.15
Neptune	Township	8.16	8.19		0.03
Oceanport	Borough	5.16	5.31		0.15
Ocean	Township	8.76	7.47	1.29	
Raritan	Township	9.58	9.25	0.33	
Red Bank	Borough	6.99	7.07		0.08
Roosevelt	Borough	8.43	7.81	0.62	
Rumson	Borough	5.78	5.94		0.16
Sea Bright	Borough	7.32	7.82		0.50
Sea Girt	Borough	5.23	5.32		0.09
Shrewsbury	Borough	5.84	4.80	1.04	
Shrewsbury	Township	7.23	6.79	0.44	

Name of Municipality and County	Form of Municipality	Tax Rate		Increase Decrease	
		1950	1949		
South Belmar	Borough	\$8.82	\$8.90		\$0.08
Spring Lake	Borough	5.12	4.94	\$0.18	
Spring Lake Heights	Borough	11.80	10.30	1.50	
Union Beach	Borough	9.86	9.93		0.07
Upper Freehold	Township	5.23	4.44	0.79	
Wall	Township	8.02	8.11		0.09
West Long Branch	Borough	7.47	5.66	1.81	

Morris County—

Boonton	Town	6.68	6.79		0.11
Boonton	Township	5.64	5.67		0.03
Butler	Borough	6.16	6.73		0.57
Chatham	Borough	6.96	6.98		0.02
Chatham	Township	6.51	6.08	0.43	
Chester	Borough	5.91	6.28		0.37
Chester	Township	5.08	5.63		0.55
Denville	Township	8.70	7.88	0.82	
Dover	Town	5.78	5.64	0.14	
East Hanover	Township	5.27	5.97		0.70
Florham Park	Borough	5.88	5.47	0.41	
Hanover	Township	6.21	5.53	0.68	
Harding	Township	4.67	4.62	0.05	
Jefferson	Township	4.54	3.45	1.09	
Kinnelon	Borough	5.83	6.59		0.76
Lincoln Park	Borough	9.95	10.10		0.15
Madison	Borough	6.10	5.98	0.12	
Mendham	Borough	6.99	7.12		0.13
Mendham	Township	7.09	7.29		0.20
Mine Hill	Township	6.79	6.11	0.68	
Montville	Township	7.08	7.15		0.07
Morris Plains	Borough	6.74	6.34	0.40	
Morris	Township	6.26	6.35		0.09
Morristown	Town	5.56	5.99		0.43
Mountain Lakes	Borough	6.79	6.63	0.16	
Mt. Arlington	Borough	5.35	5.18	0.17	
Mt. Olive	Township	6.16	6.19		0.03
Netcong	Borough	6.24	6.49		0.25
Parsippany-Troy Hills	Township	7.32	6.41	0.91	
Passaic	Township	7.29	6.88	0.41	
Pequannock	Township	7.29	6.87	0.42	
Randolph	Township	7.35	7.33	0.02	
Riverdale	Borough	6.09	5.81	0.28	
Rockaway	Borough	9.37	8.44	0.93	
Rockaway	Township	6.24	6.08	0.16	
Roxbury	Township	5.88	5.93		0.05
Washington	Township	6.67	5.99	0.68	
Wharton	Borough	7.27	6.84	0.43	

Ocean County—

Barneget Light	Borough	9.38	9.39		0.01
Bay Head	Borough	6.00	6.20		0.20
Beach Haven	Borough	7.00	7.07		0.07
Beachwood	Borough	9.19	7.25	1.94	
Berkeley	Township	6.38	6.03	0.35	
Brick	Township	8.96	8.51	0.45	
Dover	Township	7.52	6.75	0.77	
Eagleswood	Township	8.32	8.45		0.13

Name of Municipality and County	Form of Municipality	Tax Rate		Increase	Decrease
		1950	1949		
Harvey Cedars	Borough	\$6.91	\$6.79	\$0.12	
Island Beach	Borough	2.47	2.35	0.12	
Island Heights	Borough	7.70	7.84		\$0.14
Jackson	Township	13.04	13.13		0.09
Lacey	Township	7.52	7.14	0.38	
Lakehurst	Borough	6.46	5.37	1.09	
Lakewood	Township	10.33	10.46		0.13
Lavallette	Borough	5.72	5.55	0.17	
Little Egg Harbor	Township	6.40	6.41		0.01
Long Beach	Township	6.30	6.27	0.03	
Manchester	Township	6.59	6.91		0.32
Mantoloking	Borough	3.63	3.75		0.12
Ocean	Township	6.91	6.67	0.24	
Ocean Gate	Borough	6.63	6.61	0.02	
Pine Beach	Borough	6.83	4.99	1.84	
Plumsted	Township	8.19	8.34		0.15
Pt. Pleasant	Borough	9.94	9.95		0.01
Pt. Pleasant Beach	Borough	8.06	7.64	0.42	
Seaside Heights	Borough	7.51	7.54		0.03
Seaside Park	Borough	8.75	8.75		
Ship Bottom	Borough	6.26	5.82	0.44	
South Toms River	Borough	5.39	4.41	0.98	
Stafford	Township	5.92	5.36	0.56	
Surf City	Borough	6.89	7.48		0.59
Tuckerton	Borough	9.33	9.38		0.05
Union	Township	8.19	7.15	1.04	

1950

2d Class

Real R. R. &
Prop. Pers. Prop.

Passaic County—

Bloomington	Bor.	\$6.31	\$6.22	\$6.76	
Clifton	City	5.18	5.11	5.04	
Haledon	Bor.	3.72	3.72	3.74	
Hawthorne	Bor.	5.14	5.04	5.23	
Little Falls	Twp.	6.19	6.09	6.03	
North Haledon	Bor.	4.36	4.30	4.41	
Passaic	City	5.83	5.83	5.72	
Paterson	City	5.16	5.16	5.06	
Pompton Lakes	Bor.	4.84	4.73	4.91	
Prospect Park	Bor.	3.87	3.87	3.65	
Ringwood	Bor.	4.97	4.87	4.85	
Totowa	Bor.	4.96	4.86	4.95	
Wanaque	Bor.	7.29	7.19	7.64	
Wayne	Twp.	5.01	4.91	4.59	
West Milford	Twp.	4.34	4.24	4.74	
West Paterson	Bor.	7.01	6.90	7.26	

Salem County—

Alloway	Township	6.68	6.19	0.49	
Elmer	Borough	6.38	6.13	0.25	
Elsinboro	Township	4.44	3.84	0.60	
Lower Alloways Creek	Township	6.79	6.41	0.38	
Lower Penns Neck	Township	3.70	2.89	0.81	
Mannington	Township	3.62	2.90	0.72	
Oldmans	Township	5.74	5.79		0.05
Penns Grove	Borough	8.36	6.53	1.83	
Pilesgrove	Township	4.81	5.29		0.48
Pittsgrove	Township	4.12	4.14		0.02
Quinton	Township	5.50	5.32	0.18	

<i>Name of Municipality and County</i>	<i>Form of Municipality</i>	<i>Tax Rate</i>		<i>Increase Decrease</i>	
		1950	1949		
Salem	City	\$5.93	\$5.95		\$0.02
Upper Penns Neck	Township	6.36	5.57	\$0.79	
Upper Pittsgrove	Township	4.37	3.64	0.73	
Woodstown	Borough	6.03	6.05		0.02
Somerset County—					
Bedminster	Township	3.85	3.83	0.02	
Bernards	Township	7.63	7.68		0.05
Bernardsville	Borough	6.17	6.18		0.01
Bound Brook	Borough	6.52	6.34	0.18	
Branchburg	Township	4.82	4.58	0.24	
Bridgewater	Township	4.92	4.92		
Far Hills	Borough	5.79	5.59	0.20	
Franklin	Township	7.01	6.88	0.13	
Greenbrook	Township	6.14	5.84	0.30	
Hillsborough	Township	5.35	4.44	0.91	
Manville	Borough	6.87	6.50	0.37	
Millstone	Borough	4.00	3.70	0.30	
Montgomery	Township	5.11	5.00	0.11	
North Plainfield	Borough	6.34	5.98	0.36	
Peapack-Gladstone	Borough	6.06	4.74	1.32	
Raritan	Borough	7.34	7.48		0.14
Rocky Hill	Borough	6.35	6.50		0.15
Somerville	Borough	6.67	6.42	0.25	
South Bound Brook	Borough	6.50	6.93		0.43
Warren	Township	6.72	6.98		0.26
Watchung	Borough	6.81	6.79	0.02	
Sussex County—					
Andover	Borough	7.504	7.456	0.048	
Andover	Township	7.265	6.052	1.213	
Branchville	Borough	6.345	6.239	0.106	
Byram	Township	5.517	4.778	0.739	
Frankford	Township	7.958	7.383	0.575	
Franklin	Borough	8.670	8.564	0.106	
Fredon	Township	7.191	6.965	0.226	
Green	Township	8.034	7.227	0.807	
Hamburg	Borough	7.263	7.680		0.417
Hampton	Township	6.902	8.263		1.361
Hardyston	Township	7.713	7.046	0.667	
Hopatcong	Borough	4.298	4.559		0.261
Lafayette	Township	6.621	6.652		0.031
Montague	Township	5.144	5.404		0.260
Newton	Town	8.466	8.744		0.278
Ogdensburg	Borough	5.742	5.538	0.204	
Sandyston	Township	7.536	7.068	0.468	
Sparta	Township	7.649	6.948	0.701	
Stanhope	Borough	8.474	7.120	1.354	
Stillwater	Township	5.678	6.043		0.365
Sussex	Borough	8.891	9.248		0.357
Vernon	Township	5.937	6.304		0.367
Walpack	Township	5.745	4.650	1.095	
Wantage	Township	9.272	8.221	1.051	

Name of Municipality and County	Form of Municipality	Tax Rate		Increase	Decrease
		1950	1949		
Union County—					
Clark	Township	\$5.48	\$5.50		\$0.02
Cranford	Township	5.19	5.00	\$0.19	
Elizabeth	City	5.75	5.79		0.04
Fanwood	Borough	6.12	6.06	0.06	
Garwood	Borough	5.77	5.73	0.04	
Hillside	Township	5.12	5.24		0.12
Kenilworth	Borough	5.50	5.54		0.04
Linden	City	4.34	4.27	0.07	
Mountainside	Borough	4.86	4.88		0.02
New Providence	Borough	6.72	6.74		0.02
New Providence	Township	4.92	4.87	0.05	
Plainfield	City	5.34	5.26	0.08	
Rahway	City	5.83	5.87		0.04
Roselle	Borough	5.49	5.52		0.03
Roselle Park	Borough	5.37	5.55		0.18
Scotch Plains	Township	5.97	5.96	0.01	
Springfield	Township	6.40	6.34	0.06	
Summit	City	5.17	5.04	0.13	
Union	Township	5.43	5.65		0.22
Westfield	Town	5.27	5.29		0.02
Warren County—					
Allamuchy	Township	5.32	5.00	0.32	
Alpha	Borough	9.15	8.52	0.63	
Belvidere	Town	5.90	6.23		0.33
Blairstown	Township	6.16	6.00	0.16	
Franklin	Township	6.06	4.73	1.33	
Frelinghuysen	Township	5.88	5.93		0.05
Greenwich	Township	4.19	4.48		0.29
Hackettstown	Town	5.35	5.22	0.13	
Hardwick	Township	4.52	4.86		0.34
Harmony	Township	7.23	6.92	0.31	
Hope	Township	5.50	4.88	0.62	
Independence	Township	6.41	5.69	0.72	
Knowlton	Township	5.96	5.96		
Liberty	Township	6.32	5.94	0.38	
Lopatcong	Township	5.27	5.62		0.35
Mansfield	Township	4.86	4.83	0.03	
Oxford	Township	8.05	7.96	0.09	
Pahaquarry	Township	3.84	3.94		0.10
Phillipsburg	Town	6.79	6.39	0.40	
Pohatcong	Township	5.91	5.68	0.23	
Washington	Borough	5.69	5.76		0.07
Washington	Township	5.38	5.42		0.04
White	Township	6.01	6.12		0.11

* Borough of Linden and Township of Linden consolidated forming Linden City. In addition to current expenses for Linden City, there is required an additional rate of .01 on property situate in that portion of Linden City which was formerly Linden Township. This additional revenue is used solely for retiring bonds that had been issued by the former municipality of Linden Township. Any outstanding bonds previously issued by the former municipality of Linden Borough were completely retired in 1932.

**DIRECTORY OF COUNTY AND LOCAL
TAX OFFICIALS**

- 1. County Boards of Taxation**
 - 2. Local Assessors and Collectors**
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1950

COUNTY BOARDS OF TAXATION

ATLANTIC COUNTY BOARD OF TAXATION

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

BERGEN COUNTY BOARD OF TAXATION

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

BURLINGTON COUNTY BOARD OF TAXATION

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

CAMDEN COUNTY BOARD OF TAXATION

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

CAPE MAY COUNTY BOARD OF TAXATION

Bertram M. Darby, President; Wm. J. Brown, Dr. Milton A. Walker. Secretary, Luther C. Ogden, Cape May Court House, N. J.

CUMBERLAND COUNTY BOARD OF TAXATION

Allie J. Fralinger, President; Ralph Brandt, Allison G. Carney. Secretary, Keron D. Chance, Court House, Bridgeton, N. J.

ESSEX COUNTY BOARD OF TAXATION

Joseph L. Magrino, President; Herbert H. Eber, Max Drill, John F. Coogan, Jr., Jas. W. Kelly, Jr. Secretary, Edward D. Balentine, Hall of Records, Newark, N. J.

GLOUCESTER COUNTY BOARD OF TAXATION

D. Linton Silver, President; George L. Barker, John A. Davis. Secretary, Minnie C. Minster, Court House, Woodbury, N. J.

HUDSON COUNTY BOARD OF TAXATION

Leo Rosenblum, President; Paul E. Doherty, John F. Wilkins, Dominick B. Elia, Sr., Carl A. Ruhlmann. Secretary, Michael V. Donovan, Court House, Jersey City, N. J.

HUNTERDON COUNTY BOARD OF TAXATION

Harry A. Hartman, President; Mrs. Estella B. Hall, Stephen J. McGowan, Jr. Secretary, John J. Matthews, Hall of Records Annex, Flemington, N. J.

MERCER COUNTY BOARD OF TAXATION

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

MIDDLESEX COUNTY BOARD OF TAXATION

A. Clayton Hollender, President; Peter H. S. Hendricks, Walter P. Richter. Secretary, Frank M. Deiner, County Record Building, New Brunswick, N. J.

MONMOUTH COUNTY BOARD OF TAXATION

Benjamin S. Danskin, President; William B. Kirsch, Harrison C. Hurley. Secretary, Ross R. Beck, Court House, Freehold, N. J.

MORRIS COUNTY BOARD OF TAXATION

F. A. Fichter Hoagan, President; Alexander A. Slavin, Woodruff M. Vance. Secretary, Fred C. McCoy, Court House, Morristown, N. J.

OCEAN COUNTY BOARD OF TAXATION

W. H. Cowperthwaite, President; J. Schlingloff, George C. Johnson. Secretary, J. Chester Holman, Court House, Toms River, N. J.

PASSAIC COUNTY BOARD OF TAXATION

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

SALEM COUNTY BOARD OF TAXATION

Marvin H. Coombs, President; Wm. M. Wheatley, Wm. T. Bee. Secretary, Leon C. Robbins, Court House, Salem, N. J.

SOMERSET COUNTY BOARD OF TAXATION

W. W. Davenport, Jr., President; Angelo R. Soriano, Earl E. Ising, Sr. Secretary, Walter C. Linbarger, Court House, Somerville, N. J.

SUSSEX COUNTY BOARD OF TAXATION

Frank J. Koller, President; Raymond S. Huff, J. Blair Hendershot. Secretary,
Norman B. Anderson, Hall of Records, Newton, N. J.

UNION COUNTY BOARD OF TAXATION

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

WARREN COUNTY BOARD OF TAXATION

William T. Cyphers, President; Edward T. Reilly, James F. Shook. Secretary,
Charles H. Hoagland, Court House, Belvidere, N. J.

LIST OF ASSESSORS AND COLLECTORS IN NEW JERSEY FOR THE YEAR 1950

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City	Edward J. Budd, Absecon	Florence R. Cook, Absecon.
	Edgar F. Mattson, Absecon	
	Joseph F. Towner, Absecon	
Atlantic City	H. W. Cain, Atlantic City	John J. Sweeney, Atlantic City.
	Ralph N. Cavileer, Atlantic City	
	N. C. Origlio, Atlantic City	
Brigantine City	Chester W. Ambler, Brigantine	Dorothy O. Barker, Brigantine.
	Frank J. Gans, Brigantine	
Buena Boro.	Patrick DiDomencio, Box 33, Minotola ..	Fred Berti, Landisville.
Buena Vista Twp. ...	Andrew L. Rovegno, Vineland, R. D. 5 ..	Alfred Forster, Jr., Newtonville, Vineland, N. J.
	Paul Corsiglia, Vineland	
	Clemen Ginotte, Milmay	
Corbin City	Mrs. Elizabeth C. Sheppard, Corbin City	Lillian G. Gandy, Corbin City.
Egg Harbor City	Theodore J. Otto, Egg Harbor	August T. F. Keiser, Egg Harbor.
	Adolph C. Joseph, Egg Harbor	
	Hubert G. Cheatman, Egg Harbor	
Egg Harbor Twp. ...	Archie Adams, Pleasantville, R. D. 1 ..	Mrs. Estell Maxwell, Route 1, Lin- wood.
	W. F. Roeske, Pleasantville, R. D. 1 ..	
Estell Manor City ...	Frank O. Groeber, Risley	Irma Clemenson, Box 12, Estell Manor.
Folsom Bor.	Milton D Spangler, Hammonton, R. D. 3	Katherine Schmickel, Hammonton, R. D.
Galloway Twp.	Walter Kienzle, Egg Harbor, R. D. 1 ..	John Parker, Cologne.
Hamilton Twp.	John C. Cook, Box 233, Mays Landing ..	James Walsh, Mays Landing.
Hammonton Town ...	Anna C. Bertino, Hammonton	George Elvins, Hammonton.
	John J. Ordille, Hammonton	
	Geo. W. Campanella, Hammonton	
Linwood City	Charles F. Stuber, Linwood	Manville L. Robinson, Linwood.
	Lewis W. Shaw, Linwood	
Longport Bor.	David R. Stief, Longport	David R. Stief, Longport.
Margate City	David R. Gardiner, Margate	Russell H. Denny, Margate City.
Mullica Twp.	Henry Tapken, Egg Harbor, R. D.	Charles L. Kuehn, Elwood.
Northfield City	Geo. M. Clark, Northfield	Helen S. Rice, Northfield City.
	Harold Williams, Northfield	
	Otto Bruyns, Northfield	
Pleasantville City ...	Geo. R. Manning, Pleasantville	Marvin R. Martin, Pleasantville.
	C. H. Conover, Pleasantville	
	Frank Grasso, Pleasantville	
Port Republic City ..	Sara E. Garrison, Port Republic	Cornelius Garrison, Port Republic.
	Thos. C. Hickman, Port Republic	
Somers Point City....	Chas. J. Meskers, Somers Point	Harry Smith, Somers Point.
	Esther L. Martin, Somers Point	
	John A. Skelly, Somers Point	
Ventnor City	Joseph L. Soloff, Ventnor	Owen A. Kertland, Ventnor City.
	James West, Ventnor	
	W. S. Smith, Ventnor	
Weymouth Twp.	Andrew Flanagan, Dorothy	Chris Weiss, Dorothy.

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Bor.	Arthur Ahrens, Allendale	David M. Colburn, Allendale.
	Werner J. Baarck, Allendale	
Alpine Bor.	Kenneth A. Debaun, Alpine	Samuel Quinn, Alpine.
	Mrs. Helen Reisser, Alpine	
	Edwin C. Colwell, Alpine	
Bergenfield Bor.	Francis R. Engleke, Bergenfield	Frank E. Olson, Bergenfield.
Bogota Bor.	Frank J. Pavlis, Bogota	R. M. Stalker, Bogota.
Carlstadt Bor.	Edward J. Felesina, Carlstadt	William Huneke, Carlstadt.
	Charles B. Kapp, Carlstadt	
	Thomas M. Carr, Carlstadt	
Cliffside Park Bor.	Nelson Neumann, Cliffside Park	Alexander R. Meissner, Cliffside Park.
Closter Bor.	Harold E. Gill, Closter	Ralph W. Griffin, Cresskill.
Cresskill Bor.	William R. Mayer, Cresskill	W. Edwin Griffin, Cresskill.
Demarest Bor.	Peter A. Tintle, Demarest	Joseph D. Maher, Demarest.
Dumont Bor.	Frank J. Hamilton, Dumont	Harry C. Holshue, Dumont.
East Paterson Bor.	Mrs. Agnes Harayda, East Paterson ..	Michael Gemza, East Paterson.
	Harold Nyenhouse, East Paterson	
	Joseph Zappala, East Paterson	
East Rutherford Bor.	John Orr, East Rutherford	Nellie A. Carty, East Rutherford.
	Nelson Eigenrauch, East Rutherford ..	
	Adam Bambach, East Rutherford	
Edgewater Bor.	Laurence F. Gilroy, Edgewater	William C. Murphy, Edgewater.
Emerson Bor.	Theodore B. Rizzuti, Emerson	Peter A. Grande, Sr., Emerson.
Englewood City	Russell T. Wilson, Englewood	William G. Anderson, Englewood.
Englewood Cliffs Bor.	Albert Wunsch, Coytesville	Frederick Debus, Coytesville.
	August M. Herrmann, Coytesville	
	William E. White, Coytesville	
Fairlawn Bor.	Frederick X. Veile, Fairlawn	Donald DeBruin, Fairlawn.
	Garrett Houtsma, Fairlawn	
	Manuel J. Roure, Jr., Fairlawn	
Fairview Bor.	Frank Mandrake, Fairview	Anthony M. Orecchio, Fairview.
	Joseph Boratto, Fairview	
	John La Marca, Fairview	
Fort Lee Bor.	Philip G. Mahler, Fort Lee	E. H. Wiederman, Fort Lee.
Franklin Lakes Bor.	Cornelius H. Bush, Oakland	Fred R. Bateson, Midland Park, R. D. Wyckoff.
Garfield City	Stanley Haladyna, Garfield	Louis S. Mallia, Garfield.
	Charles Beningo, Garfield	
	Thomas Licciardi, Garfield	
Glen Rock Bor.	George H. Smith, Glen Rock	Ella E. Ferguson, Glen Rock.
Hackensack City	Richard Lamb, Hackensack	Emil J. Meyerer, Hackensack.
Harrington Park Bor.	A. H. Fechtenburg, Harrington Park ..	G. A. Osterberg, Harrington Park.
	Joseph D. Fagan, Harrington Park	
	John Dietz, Harrington Park	
Hasbrouck Hts. Bor.	Chas. H. Clement, Hasbrouck Heights ..	Ada K. Stephens, Hasbrouck Heights.
	Albert E. Browne, Hasbrouck Heights ..	
	Theodore VanDam, Hasbrouck Heights ..	
Haworth Bor.	Walter C. Rohdenburg, Haworth	John H. Reynolds, Haworth.
Hillsdale Bor.	John W. Kinmonth, Hillsdale	Garrett Storms, Hillsdale.
Hohokus Bor.	Robert W. Clews, Hohokus	A. B. Voorhis, Hohokus.
Leonia Bor.	Thomas Hemenway, Leonia	O. J. Morris, Leonia.
	Frank W. Bogert, Leonia	
	George P. Winter, Leonia	
Little Ferry Bor.	Louis E. Simmen, Little Ferry	Mary Fairchild, Little Ferry.
	William Krieger, Little Ferry	
	Christopher Andres, Little Ferry	
Lodi Bor.	Joseph Cureio, Lodi	Charles V. Pocarino, Lodi.
Lyndhurst Twp.	Angelo D. Checki, Lyndhurst	James J. Woods, Lyndhurst.
	Francis R. Gerard, Lyndhurst	
	Walter L. Malloy, Lyndhurst	
Mahwah Twp.	Ronald C. Lewis, Mahwah	Edwin T. Bennett, Mahwah.
Maywood Bor.	Edward J. Fyfe, Maywood	Herbert R. Hartley, Maywood.
	James C. Anderson, Maywood	
	William W. Christie, Maywood	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Midland Park Bor.	John P. Griffin, Midland.....	August J. Westbrook, Midland Park.
Montvale Bor.	John W. Larson, Box 280, Montvale...	Leroy Lewis, Montvale.
Moonachie Bor.	Caesar Ullione, Moonachie.....	James McKinney, Moonachie.
	Robert A. Dierksen, Moonachie.....	
	Robert J. Cassella, Moonachie.....	
New Milford Bor.	Walter C. Nelson, New Milford.....	Wm. G. Norton, New Milford.
	Joseph Toth, New Milford.....	
	Howard H. Schroeder, New Milford...	
North Arlington Bor..	Fred L. Cobb, Jr., North Arlington...	Elbert W. Baker, North Arlington.
Northvale Bor.	John N. Felix, Northvale.....	D. S. Firenze, Jr., Northvale.
	Fernand Paillex, Northvale.....	
	James Campora, Northvale.....	
Norwood Bor.	Clifton Demarest, Norwood.....	Joan Deiffenbach, Norwood.
Oakland Bor.	Alexander Potash, Oakland.....	Mrs. Rene Wood, Oakland.
	Herbert M. Williams, Oakland.....	
	James E. Munn, Oakland.....	
Old Tappan Bor.	J. Wm. Schaus, Westwood, R. D.....	James Lanza, Route 1, Westbrook.
Oradell Bor.	Henry L. Fenner, Oradell.....	Albert E. Martin, Oradell.
Palisades Park Bor...	Geo. E. Diss, Palisades Park.....	Amelia H. Hackett Palisades Park.
Paramus Bor.	Everett G. Manning, Ridgewood, R. D. 1.	Harvey W. Heberd, Ridgewood, R. D. 1.
Park Ridge Bor.	Mrs. Edith L. Laws, Park Ridge.....	A. A. Heim, Park Ridge.
Ramsey Bor.	David L. Enander, Box 367, Ramsey..	Winfield A. Carlough, Ramsey.
Ridgefield Bor.	Lloyd Jones, Ridgefield.....	W. G. Reinecke, Sr., Ridgefield.
Ridgefield Park Twp..	L. Freeland Fellgraff, Ridgefield Park..	Elwood G. Hoyt, Ridgefield Park.
Ridgewood Twp.	Albert D. Brooks, Ridgewood.....	U. Grant Taylor, Ridgewood.
River Edge Bor.	Harry S. Greene, River Edge.....	Lewis A. King, River Edge.
Rivervale Twp.	Ellis M. Collignon, Jr., Westwood,	Edward Salsberg, Westwood, P. O. Box 275, R. D. 1.
	R. D. 1.....	
Rochelle Park Twp..	George A. Hazley, Ridgefield Park.....	Mrs. J. E. Michel, Rochelle Park.
	Lorain Baum, Ridgefield Park.....	
	Harold W. Griffin, Ridgefield Park.....	
Rockleigh Bor.	Mrs. Gertrude Hutcheon, Westwood, *	Theodore Happel, Westwood P. O.
	R. D.	
Rutherford Bor.	Clarence J. Hardin, Rutherford.....	Scott D. Staples, Rutherford.
	Irving E. Tufts, Rutherford.....	
	Samuel E. Topping, Rutherford.....	
Saddle River Bor.	Albert Zecher, Saddle River.....	Edith A. Bogert, Saddle River.
Saddle River Twp.	David J. Taggart, Rochelle Park.....	Michael Rodak, Jr., Rochelle Park.
	Michael J. Weiss, Fairlawn.....	
	John Toothill, Rochelle Park.....	
South Hackensack	John Melillo, Hackensack, R. D.....	Louis Rossi, Hackensack.
	Frank Veprek, Hackensack, R. D.....	
	Michael Mielnick, Hackensack, R. D....	
Teaneck Twp.	Edward M. Young, Teaneck.....	Joseph A. Kenyon, Teaneck.
Tenaflly Bor.	Frank Mowerson, Tenaflly.....	John A. Grahn, Jr., Tenaflly.
Teterboro Bor.	Leon Sitek, Teterboro.....	G. V. Anderson, Hasbrouck Heights.
Upper Saddle River Bor.	S. J. Goetschius, Allendale, R. D.....	Anna S. Butscher, Allendale P. O.
	Joseph A. Dillon, Waldwick.....	
Waldwick Bor.	Peter Pavlick, Wallington.....	Muriel Lecowitch, Waldwick.
Washington Bor.	J. Henry Thomas, Westwood, R. D....	Peter P. Tursick, Wallington.
Westwood Bor.	Frank Russell, Westwood.....	H. P. Schmidt, Westwood P. O.
Woodcliff Lake Bor..	David B. Wortendyke, Woodcliff Lake..	William P. Herbert, Westwood.
Woodridge Bor.	Harry F. Coston, Wood Ridge.....	A. M. Karsch, Woodcliff Lake.
Wyckoff Twp.	Kenneth W. MacDonald, Box 231,	James O. Young, Wood Ridge.
	Wyckoff	
		Charles Itzen, Wyckoff.

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp. ...	Levi Downs, New Gretna.....	Francis S. Sears, New Gretna.
Beverly City	E. Arthur Smith, Beverly.....	} Harvey D. Detwiler, Beverly.
	Luther Trostle, Beverly.....	
	J. W. Hammell, Beverly.....	
Bordentown City	B. A. Clark, Bordentown.....	} John R. Dougherty, Bordentown.
	A. J. Wilkinson, Bordentown.....	
	E. J. Gunning, Bordentown.....	
Bordentown Twp. ...	Frank Fowler, R. D. Bordentown.....	Howard U. Bryan, Box 67, Bordentown.
Burlington City	Elmer S. Gares, Burlington.....	} Francis J. Watchorn, Burlington.
	John T. Martin, Burlington.....	
Burlington Twp.	John E. Gilbert, Burlington.....	Joseph S. Stokley, Burlington.
Chesterfield Twp. ...	William Wallace, Crosswicks.....	Geo. W. Goodenough, Crosswicks.
Cinnaminson Twp. ...	Leslie W. Reeves, Palmyra.....	Joseph E. Keating, Riverton.
Delanco Twp.	A. Rowen Bright, Delanco.....	Leon Hunter, Delanco.
Delran Twp.	William J. Smith, Bridgeboro.....	Russell W. Hubbs, Bridgeboro.
Easthampton Twp. ...	Harvey J. Snyder, Mt. Holly, R. D.	M. L. Walton, Mt. Holly, R. D.
Edgewater Park Twp.	Herbert J. Reeves, Edgewater Park....	William C. Blow, Beverly.
Evesham Twp.	Maurice W. Horner, Marlton, R. D.	Louis R. Venable, Marlton.
Fieldsboro Bor.	George Miller, Fieldsboro.....	Mrs. Frances Castner, Fieldsboro.
Florence Twp.	Byron Carty, Burlington, R. D.	M. Lillian Hughes, Florence.
Hainesport Twp.	Marriott G. Haines, Mt. Holly, R. D. 2.	Jos. A. Gerdelmann, Hainesport.
Lumberton Twp.	Albert V. Cook, Lumberton.....	Dorothy Shatwell, Lumberton.
Mansfield Twp.	William B. Sharp, Columbus.....	D. D. Rossell, Columbus.
Maple Shade Twp. ...	James J. Daly, Maple Shade.....	} Alfred M. Addison, Maple Shade.
	Frank Buchanan, Maple Shade.....	
	Clarence Keehn, Maple Shade.....	
Medford Twp.	Harry Brick, Medford.....	Daniel Smith, Medford.
Medford Lakes Bor. ...	J. C. Alexander, Medford Lakes.....	Robert K. McCord, Medford Lakes.
Moorestown Twp. ...	Chas. L. Andrews, Moorestown.....	J. Harry Barcklow, Moorestown.
Mt. Holly Twp.	Bertram R. Orcutt, Mt. Holly.....	Justus Z. Deacon, Mt. Holly.
Mount Laurel Twp. ...	W. Clifford Godfrey, Moorestown, R. D. .	David Garlanger, Masonville.
New Hanover Twp. ...	Fred C. Huss, Cookstown.....	Fred C. Huss, Cookstown.
North Hanover Twp. ...	Harley A. Grover, Allentown, R. D.	Zachary T. Potter, Wrightstown.
Palmyra Bor.	Charles K. Mervine, Palmyra.....	Edwin A. Griscom, Palmyra.
Pemberton Bor.	David Dazell, Pemberton.....	A. C. Borden, Pemberton.
Pemberton Twp.	F. J. Ross, New Lisbon.....	E. C. Beckley, Browns Mills.
Riverside Twp.	Walter J. Fairbrother, Riverside.....	Elmer T. Dechant, Riverside.
Riverton Bor.	Russell M. Bigelow, Riverton.....	Ralph H. Taylor, Riverton.
Shamong Twp.	Harold Bozarth, Vincentown, R. D. 2...	Everett Abrams, Vincentown, R. D. 2.
Southampton Twp. ...	C. S. Jones, Vincentown.....	J. W. Bacon, Vincentown.
Springfield Twp. ...	Paul B. Wooding, Columbus.....	Roland J. Beazley, Jobstown.
Tabernacle Twp.	Chas. H. Cutts, Vincentown, R. D. 2..	Richard I. Haines, Vincentown, R. D. 2.
Washington Twp. ...	C. Roy Cramer, Lower Bank.....	Wm. A. Johnson, Green Bank.
Westampton Twp. ...	Henry I. Winner, Mt. Holly.....	Harry E. Hancock, Burlington.
Woodland Twp.	George E. Wills, Chatsworth.....	Susie J. Bozarth, Chatsworth.
Wrightstown Bor. ...	Judson Davis, Wrightstown.....	Mrs. Ada Asay, Wrightstown.
Willingboro Twp. ...	Amos Hansell, R. D., Beverly.....	Jos. Burkley, Rancocas.

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Clarence Hess, Audubon..... Elwood Bigler, Audubon..... Jos. R. Brudon, Audubon.....	Roy D. Acaley, Audubon.
Audubon Park Bor..	Kenneth Warren, Audubon Park.....	Ellswood Palsgrove, Audubon Park.
Barrington Bor.	G. D. C. Gesnaker, Barrington.....	Frank Adams, Barrington.
Belmawr Bor.	John Heller, Mt. Ephraim..... Chas. Scheible, Mt. Ephraim..... Francis Ferrick, Bellmawr.....	Edwin D. Schreiner, Mt. Ephraim.
Berlin Bor.	Adolph Ellwanger, Berlin.....	Mrs. Geo. R. Duncan, Berlin.
Berlin Twp.	Harry P. Woehr, West Berlin.....	Robert L. Garren, West Berlin.
Brooklawn Bor.	M. J. Cotton, Brooklawn..... J. G. Christ, Brooklawn..... Benj. E. Conover, Brooklawn.....	M. J. Cotton, Brooklawn.
Camden, City of, ...	Maurice H. Clyman, Camden..... S. Raymond Dobbs, Camden..... Carrol E. Sherwood, Camden.....	George Brunner, Camden.
Chesilhurst Bor.	Erford D. Hunter, Waterford Works...	Mrs. Elsie Loeffler, Waterford Works.
Clementon Bor.	William Jaggard, Clementon..... Douglas Beardsworth, Clementon.....	Wilbur G. Richard, Clementon.
Collingswood Bor. ...	Elmer J. Morgan, Collingswood..... Charles Kloss, Jr., Collingswood..... Raymond S. Beck, Collingswood.....	R. S. Wigfield, Collingswood.
Delaware Twp.	Jos. Flanigan, Haddonfield, R. D. Herbert Morton, Ellisburg..... Lewis J. Sparks, Merchantville, R. D. ...	Fred Wahl, Erlton.
Gibbsboro Bor.	Walter Russell, Gibbsboro.....	H. Newell Parker, Gibbsboro P. O.
Gloucester City	Edward J. Ronan, Gloucester..... Emmett Casey, Gloucester..... John T. Carrigan, Gloucester.....	Peter F. McGlade, Gloucester.
Gloucester Twp.	William H. Enley, Blackwood..... E. B. Horner, Blackwood.....	Halsey Cade, Blackwood.
Haddonfield Bor.	Geo. Farrell, Jr., Haddonfield..... Ralph VanHart, Haddonfield.....	Raymond Wheeler, Haddonfield.
Haddon Heights Bor..	Harry J. Stetser, Haddon Heights.....	G. Winfield Sauer, Haddon Heights.
Haddon Twp.	J. Raymond Chard, West Collingswood.. William O'Hara, Westmont..... D. J. Canning, Haddonfield.....	Albert D. Johnson, Westmont.
Hi-Nella Bor.	Joseph H. Castor, Somerdale.....	Adolph Rack, Laurel Springs P. O.
Laurel Springs Bor..	Paul R. Spaeth, Laurel Springs.....	Chas. J. Clarks, Laurel Springs.
Lawnside Bor.	Carl Miller, Lawnside..... Robert W. Bryant, Lawnside..... Harry Lyons, Sr., Lawnside.....	Roland T. Haywood, Lawnside.
Lindenwold Bor.	Joseph Didyoung, Laurel Springs, R. D..	Nelson J. Shaw, Lindenwold.
Magnolia Bor.	E. A. McAllister, Magnolia..... I. W. Kent, Magnolia..... Alfred N. Hale, Magnolia.....	Frank A. Dold, Magnolia.
Merchantville Bor. ...	Mrs. Olive C. Beatty, Merchantville....	Chas. S. Ball, Merchantville.
Mt. Ephraim Bor.	August Beach, Mt. Ephraim..... Alvin Phillips, Mt. Ephraim..... Geo. Osler, Jr., Mt. Ephraim.....	Mrs. Daisy G. Whiting, Mt. Ephraim.
Oaklyn Bor.	Howard S. Reed, Oaklyn.....	Mrs. Mary Deering, Oaklyn.
Pensauken Twp.	Meyers Baker, Pensauken..... John Kristian, Pensauken..... Eugene Raymond, 3d, Pensauken.....	Mrs. Josie L. Fortner, Pensauken.
Pine Hill Bor.	Robert Buschbeck, Box 114, Pine Hill..	Mrs. Jessie M. Davies, Pine Hill.
Pine Valley Bor.	Harry R. Fleming, Laurel Springs.....	Harry R. Fleming, Pine Valley P. O., Clementon.
Runnemede Bor.	Chas. E. Weiler, Runnemede..... Joseph Paull, Runnemede..... Harry Bitting, Runnemede.....	Robert W. Sperling, Runnemede.
Somerdale Bor.	Chas. W. Cahilly, Laurel Springs, R. D..	Joseph E. Smith, Somerdale.
Stratford Bor.	Robert L. Gibson, Stratford.....	Walter S. Heins, Stratford.
Tavistock Bor.	Henry J. Meyer, Box 300, Haddonfield..	Henry J. Meyer, Box 300, Haddonfield.
Voorhees Twp.	Wm. J. Mitchell, Ashland, P. O.	Lydia H. Hardman, Ashland P. O., Osage.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Waterford Twp.	Robt. T. Healey, Atco.....	} John Sikora, Atco.
	Edward K. Mowll, Atco.....	
	Joseph Gondolpho, Atco.....	
Winslow Twp.	Thos. Iulucci, Waterford.....	} Henry Valentino, Cedar Brook.
	Nicholas Esposito, Sicklerville.....	
	Wilbur S. Davis, Sicklerville.....	
Woodlynne Bor.	Chas. Hoffacker, Woodlynne.....	Michael J. Wolf, Woodlynne.

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Avalon Bor.	William Poinsett, Avalon.....	E. Stanton Holmer, Jr., Avalon.
Cape May City	Floyd C. Hughes, Cape May.....	Mrs. Margaret S. Keenan, Cape May.
Cape May Point Bor..	Mrs. Edith Woolson, Cape May Point..	Edw. C. Harbach, Cape May Point.
Dennis Twp.	L. B. Everingham, Dennisville.....	A. D. Perreton, South Seaville.
Lower Twp.	Robert S. Phillips, Cape May, R. D. ...	Chester Wilson, Cold Spring.
Middle Twp.	Frank Jenkins, Cape May Court House, } R. D.	Floyd N. Doughty, Cape May Court House.
North Wildwood City.	Edwin W. Bradway, North Wildwood.. } John Mellor, North Wildwood.....	Herman Griesbach, North Wildwood.
Ocean City	Chas. Oldfield, Ocean City.....	Kenneth E. Boland, Ocean City.
Sea Isle City	F. H. Sutton, Sea Isle City.....	Margaret Bachman, Sea Isle City.
Stone Harbor Bor. ..	Mrs. Margaret M. Richardson, Stone Harbor } Harbor	John G. Bucher, Stone Harbor.
Upper Twp.	Isaac Butler, Petersburg.....	Earl F. Griner, Tuckahoe.
West Cape May Bor..	Clarence E. Smith, West Cape May....	Everett V. Edsall, West Cape May.
West Wildwood Bor..	Louis P. Reidenauer, West Wildwood..	Mrs. Adelaide Johnson, West Wildwood.
Wildwood City	Edward W. Baker, Wildwood.....	George R. Beck, Wildwood.
Wildwood Crest Bor..	M. R. Richardson, Wildwood Crest....	L. W. Campbell, Wildwood Crest.
Woodbine Bor.	Horace J. Wyatt, Woodbine.....	Bessie Wiegler, Woodbine.

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City	Ackley O. Elmer, Bridgeton.....	} Bois Conahey, Bridgeton.
	Benjamin Elwell, Bridgeton.....	
	Daniel Lloyd, Bridgeton.....	
Commercial Twp.	Owen J. Carney, Jr., Port Norris.....	Maude R. Ferguson, Port Norris.
Deerfield Twp.	Wilson E. Creamer, Rosenhayn.....	Wolfe Cohen, R. D. 6, Bridgeton.
Downe Twp.	J. Leon Moore, Newport.....	M. J. Husted, Newport.
Fairfield Twp.	William F. Spencer, Fairton.....	Howard C. Westcott, Fairton.
Greenwich Twp.	Karl Renne, Greenwich.....	Clinton B. Campbell, R. D. 2, Bridgeton.
Hopewell Twp.	Wm. F. Cassidy, Bridgeton, R. D. 1....	Geo. W. Ottinger, Bridgeton, R. D. 1.
Landis Twp.	Paul Deola, Vineland, R. D. 2.....	} John H. Weed, Vineland, R. D. 3.
	Frank Luisi, Vineland.....	
	Nicholas Cesare, Vineland.....	
Lawrence Twp.	J. Mason Mayhew, Cedarville.....	Allen Stevens, Cedarville
Maurice River Twp. .	Harry E. Vanaman, Leesburg.....	Edwin F. Tomlin, Leesburg.
Millville City	John W. Matthews, Millville.....	John H. Fisher, Millville.
Shiloh Bor.	Jonathan Davis, Shiloh.....	Mrs. Wm. R. Parvin, Shiloh.
Stow Creek Twp. ...	Clifford Newkirk, Bridgeton, R. D. 3...	Leslie B. Tomlinson, Bridgeton, R.D. 3.
Upper Deerfield Twp..	Leslie W. Johnson, Seabrook.....	Clayton J. F. Eckert, Bridgeton, R. D. 5.
Vineland Bor.	Leon Harkin, Vineland.....	} Howard M. Down, Vineland.
	Roy Brooks, Vineland.....	

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville, Town of ..	Arthur W. Clark, Belleville.....	William Friel, Belleville.
Bloomfield, Town of ..	O. G. Olsen, Bloomfield.....	Theodore C. Hock, Bloomfield.
	William Sutherland, Bloomfield.....	
Caldwell Bor.	Charles Thornton, Caldwell.....	Geo. W. VanderDecker, Caldwell.
Caldwell Twp.	E. T. Gately, Jr., Caldwell.....	H. Morris Bush, Caldwell.
	Jas. H. Wright, Caldwell.....	
	Clyde Evans, Caldwell.....	
Cedar Grove Twp.	J. Winters, Cedar Grove.....	Helen T. Walker, Cedar Grove.
	Geo. Zigler, Cedar Grove.....	
	Robert W. Owen, Cedar Grove.....	
East Orange, City of ..	E. H. Terrell, East Orange.....	Harold E. Nooney, East Orange.
	Herbert L. Van Der Beck, East Orange	
	E. M. Terry, East Orange.....	
	Ira L. Calvert, East Orange.....	
	Howell G. Williams, East Orange.....	
Essex Fells Bor.	Horace L. MacBrair, Essex Fells.....	Edward M. South, Essex Fells.
Glen Ridge Bor.	Frank H. Thompson, Glen Ridge.....	Clement Knecht, Glen Ridge.
Irvington, Town of ..	Jas. S. T. McDonough, Irvington.....	Edward A. Poppele, Irvington.
Livingston Twp.	Thos. Cannon, Jr., Livingston.....	Percival P. Anderson, Livingston.
	Ernest Hoffman, Livingston.....	
	Pell T. Collings, Jr., Livingston.....	
Maplewood Twp.	A. E. Weiler, Maplewood.....	Emory Dare, Jr., Maplewood.
Millburn Twp.	Norman J. Mallett, Millburn.....	E. Bernard Ward, Millburn.
	Ralph A. Trowbridge, Millburn.....	
	Robert E. Marshall, Millburn.....	
Montclair, Town of ..	Irving H. Meyer, Montclair.....	A. I. Syrett, Montclair.
Newark, City of	John A. Condon, Newark.....	Meyer C. Ellenstein, Newark.
	Ralph Caprio, Newark.....	
	Jack Slavitt, Newark.....	
	Joseph Esposito, Newark.....	
	Vincent P. Torpey, Newark.....	
North Caldwell Bor..	C. A. Nash, North Caldwell.....	Geo. H. Bechtold, North Caldwell.
Nutley, Town of	Henry Conover, Nutley.....	Florence E. Rutan, Nutley.
Orange, City of	S. Solky, Orange.....	Ovib C. Bianchi, Orange.
	Frank Reynolds, Orange.....	
	Royal Alexander, Orange.....	
Roseland Bor.	Marion C. Meeker, Roseland.....	Harry Durland, Roseland.
South Orange Village.	John F. O'Brien, South Orange.....	Sadie M. Scully, South Orange.
Verona Bor.	Eugene E. Sinsheimer, Verona.....	Frederick R. Wagner, Verona.
	John W. Cress, Verona.....	
	J. F. Bartholomew, Verona.....	
West Caldwell Bor. ..	Chas. A. Nutting, West Caldwell.....	Henry Sigler, West Caldwell.
	Allen B. Summerville, West Caldwell...	
	Clifford I. Baldwin, West Caldwell.....	
West Orange, Town of.	O. W. Telfair, West Orange.....	George Kocher, West Orange.
	Louis Lando, West Orange.....	
	William Kerr, West Orange.....	

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Bor.	William F. Streitz, Clayton.....	Bertram Clevenger, Clayton.
	Harry Beck, Clayton.....	
	Edson Fitch, Clayton.....	
Deptford Twp.	Edward Snyder, Almonesson.....	Chas. H. Benner, Westville, R. D.
	Leon Assay, Westville, R. D.	
	W. B. Lehto, Mantua.....	
East Greenwich Twp..	Burleigh T. Packer, Mickleton.....	Edmund Weatherby, Clarksboro.
Elk Twp.	Warren E. Cassaday, Mullica Hill.....	Chas. G. Dilks, Glassboro, R. D.
	Benj. Wolfbrandt, Glassboro.....	
	Raymond Turk, Glassboro.....	
Franklin Twp.	James C. Parave, Malaga.....	Mrs. Lottie Batchelor, Franklinville.
Glassboro Bor.	Elbert E. Reichardt, Glassboro.....	Miss Florence E. Kline, Glassboro.
	Everett S. Buck, Glassboro.....	
	Emerson E. Ware, Glassboro.....	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Greenwich Twp.	Jacob M. Allen, Gibbstown.....	J. Otto Wallace, Gibbstown.
Harrison Twp.	Walter A. Jones, Mullica Hill.....	Harold A. Nichol, Mullica Hill.
Logan Twp.	Norwood D. Tull, Bridgeport.....	Lester C. Philipp, Bridgeport.
Mantua Twp.	George S. Kier, Sewell, R. D.	Stanley S. Goodwin, Sewell, R. D.
Monroe Twp.	Walter B. Trout, Williamstown.....	Miss Minerva Joseph, Williamstown.
National Park Bor. ..	Geo. H. McGhee, National Park.....	John R. Williams, Natonal Park.
Newfield Bor.	Omar Richman, Newfield.....	} Marvin L. Craig, Newfield.
	William J. Burnes, Newfield.....	
	Mulford C. Bishop, Newfield.....	
Paulsboro Bor.	George R. Ross, Paulsboro.....	} Mrs. Myrtle H. Travaline, Paulsboro.
	Harry Whitelam, Paulsboro.....	
	Thomas Cadigan, Paulsboro.....	
Pitman Bor.	Ezra T. Hughes, Pitman.....	} Walter R. Brill, Pitman.
	Stacy M. Robbins, Pitman.....	
	Charles H. Fleck, Pitman.....	
South Harrison Twp..	Elbert Kirby, Mullica Hill.....	Edgar A. Skinner, Mullica Hill.
Swedesboro Bor.	C. Howard Wilson, Swedesboro.....	Robert L. Twiss, Swedesboro.
Washington Twp. ...	Mrs. Edna H. Shields, Grenloch.....	Wesley J. Kandle, Sewell, R. D.
Wenonah Bor.	J. Allen Carey, Wenonah.....	} James T. Shuster, Wenonah.
	Wayne M. Ralston, Wenonah.....	
	William H. Baum, Wenonah.....	
West Deptford Twp..	Mrs. Laura M. Heritage, Thorofare....	John Cundy, Westville, R. D.
Westville Bor.	Joseph H. Bailey, Westville.....	Warren C. Miller, Westville.
Woodbury City	J. Vaughn Risley, Woodbury.....	} Walter C. Wilkins, Jr., Woodbury.
	Albert R. Winterstein, Woodbury.....	
	Charles S. Brown, Woodbury.....	
Woodbury Heights	William M. Lewis, Woodbury Heights..	} Claude S. Wiley, Woodbury Heights.
Bor.	William Rheiner, Woodbury Heights...	
	John E. Dixey, Woodbury Heights.....	
Woolwich Twp.	Thomas P. Lyons, Swedesboro, R. D. ..	Wm. M. Horner, Swedesboro, R. D.

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne, City of ...	Robert O'Connor, Bayonne.....	Timothy J. Doolan, Bayonne.
East Newark Bor. ..	John J. Coogan, East Newark.....	Chas. C. Wardell, Jr., East Newark.
Guttenberg, Town of.	Cyril W. Cade, Guttenberg,	George R. Wagner, Guttenberg.
Harrison, Town of ..	Edward A. Riordan, Harrison.....	Miss Elizabeth Murray, Harrison.
Hoboken, City of ...	Dominic Spinetto, Hoboken.....	} Stephen E. Mongiello, Hoboken.
	Gaudenzio Fugazzi, Hoboken.....	
	John J. Harris, Hoboken.....	
Jersey City	Donald Spence, Jersey City.....	Michael A. Rochford, Jersey City.
Kearny, Town of ...	Fred M. Hook, Kearny.....	} Felix S. Jacobson, Kearny.
	Elmer T. Branch, Kearny.....	
	Wm. Herrington, Kearny.....	
North Bergen Twp. ..	Gabrielle A. Machetto, North Bergen..	} William J. Purdy, North Bergen.
	Adolph Bentz, North Bergen.....	
	Fred Ritter, North Bergen.....	
Secaucus, Town of ..	George Schaeffer, Secaucus.....	} Howard W. Barker, Secaucus.
	Alfred Reichlen, Secaucus.....	
	Anthony Clisura, Secaucus.....	
Union City	William J. Matz, Union City.....	} Robert W. Thorne, Union City.
	Robert J. Hillas, Union Cty.....	
	Walter A. O'Connor, Union City.....	
Weehawken Twp. ...	Frank J. Eagan, Weehawken.....	} John J. Eagan, Weehawken.
	Edward J. Tackella, Weehawken.....	
	J. Charles Stearns, Weehawken.....	
West New York,	Geo. Rosenberg, West New York.....	} Wm. J. Boquist, West New York.
Town of	John Lill, West New York.....	
	Robert Cowan, West New York.....	

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp.	Markey Osmun, Milford, R. D.	Harry B. VanSyckel, Milford, R. D.
Bethlehem Twp.	Wm. A. Diller, Bloomsbury, R. D.	Wm. G. Dervin, West Portal.
Bloomsbury Bor.	George S. Oakes, Bloomsbury.....	J. DeWitt Melick, Bloomsbury.
Califon Bor.	Norman Sliker, Califon.....	Mildred Neighbor, Califon.
Clinton, Town of ...	J. Philip Exton, Clinton.....	Lester W. Oliver, Sr., Clinton.
Clinton Twp.	Alvah H. Haver, Lebanon, R. D.	Walter S. Boeman, Annandale.
Delaware Twp.	Howard Johnson, Sergeantsville.....	Edward S. Keown, Rosemont.
East Amwell Twp. ...	William Fiess, Ringoes.....	J. V. M. Higgins, Ringoes.
Flemington Bor. ...	Kenneth J. Yeaton, Flemington.....	Mrs. Grace H. Moore, Flemington.
Franklin Twp.	Kenneth Mathews, Pittstown, R. D. ...	Amy S. Stout, Pittstown, R. D.
Frenchtown Bor.	Leon A. Park, Frenchtown.....	W. Howard Godley, Frenchtown.
Glen Gardner Bor. ..	John E. DeRemer, Glen Gardner.....	Edson R. Waters, Glen Gardner.
Hampton Bor.	Walter N. Ames, Hampton.....	Stewart G. Housel, Hampton.
High Bridge Bor. ...	Chester Snyder, High Bridge.....	LeRoy R. Adriance, High Bridge.
Holland Twp.	John M. Male, Milford, R. D.	Oscar S. Philkill, Milford, R. D.
Kingwood Twp.	Wm. H. Kugler, Frenchtown, R. D. ...	Reuben VanHorn, Stockton, R. D.
Lambertville City ...	Harold M. Dorrell, Lambertville.....	Mary E. Sheridan, Lambertville.
Lebanon Bor.	Richard R. Sammis, Lebanon.....	John A. Conover, Lebanon.
Lebanon Twp.	Isaac J. Hummer, Glen Gardner.....	Eugene L. Sharrer, Port Murray, R. D.
Milford Bor.	Harold Pimm, Milford.....	Chas. F. Mayes, Milford.
Raritan Twp.	Harold B. Everitt, Flemington, R. D. ...	Wm. H. Wagner, Flemington, R. D.
Readington Twp. ...	William R. Crate, Whitehouse.....	Peter G. Dilts, Three Bridges.
Stockton Bor.	Raymond A. Reading, Stockton.....	Raymond B. Mason, Stockton.
Tewksbury Twp. ...	Emmett F. LaTourette, Oldwick.....	Jos. C. Farley, Lebanon, R. D.
Union Twp.	Robert M. Dunn, Hampton, R. D.	Mrs. Eliz. Hotchkiss, Clinton.
West Amwell Twp. ..	W. Alfred Wooden, Lambertville.....	James F. Lambert, Lambertville.

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp. ..	Walter R. Dye, Cranbury, R. D. 1.....	Walter C. Black, Hightstown, R. D. 1.
Ewing Twp.	Harry L. Townsend, Ewing Twp. Bldg., Pennington Road, Trenton.....	John Elder, 1872 Pennington Road, Trenton, N. J., R. D. 55.
	William Walter, Trenton.....	
	Arthur Martens, Trenton.....	
Hamilton Twp.	Frank J. Unger, Hamilton Twp. Municipi- pal Bldg., Trenton.....	Harold A. Sutterley, Hamilton Twp. Municipal Bldg., Trenton.
Hightstown Bor. ...	John B. Dorrance, Hightstown.....	Edith V. Erving, Hightstown.
Hopewell Bor.	Samuel K. Hunt, Hopewell.....	J. Howard Dilts, Hopewell.
Hopewell Twp.	Carlton E. Force, Titusville.....	M. Stanley Harbourt, Titusville, R. D.
Lawrence Twp.	D. Stuart Gordon, Lawrence Road, Trenton	Wm. F. Tilton, Lawrenceville.
Pennington Bor.	Frank Zavitkovsky, Pennington.....	Clarence J. Carman, Jr., 418 Burd St., Pennington.
Princeton Bor.	Harry B. Warren, Princeton.....	Wilbur F. Kerr, 103 Jefferson Road, Princeton.
Princeton Twp.	Geo. C. Knaefler, Princeton.....	Wm. J. Geddes, 105 Jefferson Road, Princeton.
Trenton, City of ...	Roland C. Billingham, Trenton.....	George I. Tilton, Trenton.
	E. Rowland Major, Trenton.....	
	Warren H. Vandegrift, Trenton.....	
Washington Twp. ...	John J. Scheideler, Robbinsville.....	H. LeRoy Tindall, Windsor.
West Windsor Twp. .	Eden V. West, Princeton, R. D. 3	H. Herbert Mather, Dutch Neck.

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Bor.	William Greenwald, Carteret.....	Alexander Comba, Carteret.
Cranbury Twp.	Wayne Stahl, Cranbury.....	Ralph Danser, Cranbury.
	Harvey Dey, Cranbury.....	
	James Ewart, Cranbury.....	
Dunellen Bor.	Chas. J. Fitzgerald, Dunellen.....	Harry R. Cooke, Dunellen.
East Brunswick Twp..	Chas. M. Auer, New Brunswick.....	Andrew J. Mallegol, Box 56, Milltown.
Helmetta Bor.	Michael E. Strimbach, Helmetta.....	E. Z. Stopinski, Helmetta.
Highland Park Bor. .	Harold R. Fick, Highland Park.....	Benj. J. Gebhardt, Highland Park.
	John A. Troisi, Highland Park.....	
	Hyman Katz, Highland Park.....	
Jamesburg Bor.	James Beckney, Jamesburg.....	Malcolm S. Kirkpatrick, Jamesburg.
Madison Twp.	Robert Higgins, Matawan, R. D. 1	Wm. Oertel, Old Bridge, R. D.
Metuchen Bor.	R. C. Miller, Metuchen.....	Charles G. Muster, Metuchen.
	Fred W. Bates, Metuchen.....	
	Erich Schuster, Metuchen.....	
Middlesex Bor.	Harvey D. Whitlock, Bound Brook.....	Harvey S. Castner, Bound Brook, R. D. 1.
Milltown Bor.	John H. Lins, Milltown.....	Jack W. Dorn, Milltown.
Monroe Twp.	Edward Johnson, Jamesburg.....	Ernest Reid, Jamesburg, R. D.
New Brunswick City..	Samuel G. Cohen, New Brunswick.....	John L. Snitzler, New Brunswick.
	Walter F. Sheehan, New Brunswick.....	
	Salvatore Chibbaro, New Brunswick.....	
North Brunswick Twp.	Isaac V. Williamson, New Brunswick, R. D. 4	Geo. W. Davis, New Brunswick, R. D. 4.
Perth Amboy City ...	John Kelly, Perth Amboy.....	Joseph Hornsby, Perth Amboy.
	Edward Wierzbicki, Perth Amboy.....	
Piscataway Twp. ...	Walter Nelson, New Market.....	Lloyd W. Lotz, New Market.
	Theodore Pace, New Brunswick, R.D. 2.	
	Edgar Burton, New Market.....	
Plainsboro Twp.	J. Russell Britton, Plainsboro.....	Mrs. Helen K. Pendyke, Plainsboro.
Raritan Twp.	Russell B. Walker, Route 19, New Brunswick	James Kirkpatrick, Box 14, Nixon.
	James D. Stephen, Fords.....	
	Stewart Robertson, Stelton.....	
Sayreville Bor.	Philip McCutcheon, Sayreville.....	Joseph J. Weber, Sayreville.
South Amboy City ...	John J. Sharo, South Amboy.....	Francis H. Gordon, South Amboy.
	Raymond Fleming, South Amboy.....	
	Clara Connors, South Amboy.....	
South Brunswick Twp.	Henry Renk, Monmouth Junction.....	John J. Schuh, Deans.
South Plainfield Bor.	George Linger, South Plainfield.....	Adam A. Phillips, South Plainfield.
South River Bor. ...	Chas. A. Eberwein, South River.....	Henry O. Schlegel, South River.
	Adam Komorowski, South River.....	
	Theodore Sivess, South River.....	
Spotswood Bor.	Charles DeVoe, Spotswood.....	Kenneth Berry, Spotswood.
Woodbridge Twp. ...	David Gerity, Woodbridge.....	Michael J. Trainer, Woodbridge.
	Daniel V. Rush, Sewaren.....	
	Wm. Zeigenbalg, Iselin.....	

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	B. H. Morris, Allenhurst.....	B. H. Morris, Allenhurst.
Allentown Bor.	Gardner A. Bird, Allentown.....	Donald W. Peppler, Allentown.
Asbury Park City ...	Donovan J. Mancini, Asbury Park.....	Harvey P. Hervert, Asbury Park.
Atlantic Twp.	Jos. Crine, Colts Neck.....	Walter D. Fields, Colts Neck.
Atlantic Highlands Bor.	John S. Flitcroft, Atlantic Highlands...	Stanley F. Sculthorp, Atlantic High- lands.
Avon-by-the-Sea Bor..	Robert M. Holmes, Avon-by-the-Sea....	Norma B. Ommundsen, Avon-by-the- Sea.
	J. Gerard Carton, Avon-by-the-Sea....	
	Harold B. Snyder, Avon-by-the-Sea....	
Belmar Bor.	John Ferruggiaro, Belmar.....	Mrs. Emily J. Knox, Belmar.

TAXING DISTRICT

ASSESSOR—P. O. ADDRESS

COLLECTOR—P. O. ADDRESS

Bradley Beach Bor.	Eugene B. Lowenstein, Bradley Beach..	} Muriel Adams, Bradley Beach.
	Albert Kirns, Bradley Beach.....	
	John Rogers, Bradley Beach.....	
Brielle Bor.	Myron C. Pearce, Brielle.....	Howard N. Folk, Brielle.
Deal Bor.	Benjamin Lissner, Jr., Deal.....	B. C. Fisler, Deal.
Eatontown Bor.	Clifford Cadman, Eatontown.....	} Albert C. Wolcott, Eatontown.
	Edmond D. Wolcott, Eatontown.....	
	Leon B. Smock, Sr., Eatontown.....	
Englishtown Bor. ...	Albert W. Dey, Englishtown.....	R. B. Vanderhoef, Sr., Englishtown.
Fair Haven Bor.	W. Raymond Van Horn, Fair Haven...	George W. Curchin, Fair Haven.
Farmingdale Bor. ...	Walter H. Grove, Farmingdale.....	Viola C. Russell, Farmingdale.
Freehold Bor.	Alvord B. Palmer, Freehold.....	Myron M. VanDerveer, Freehold.
Freehold Twp.	Walter W. Lott, Freehold, R. D. 3	C. Arthur Burke, Freehold, R. D. 2.
Highlands Bor.	Rudolph Bravand, Highlands.....	} John F. Adair, Highlands.
	Michael S. Mendes, Highlands.....	
	Joseph White, Highlands.....	
Holmdel Twp.	John H. Mount, Holmdel.....	Frances Stilwell, Keyport, R. D. 1.
Howell Twp.	Walter S. VanSchoick, R. D. 1, Farm- ingdale	} Horace P. Cook, R. D. 1, Farmingdale.
Interlaken Bor.	Neal A. Tompkins, Interlaken.....	
Keansburg Bor.	Frank A. McNally, Keansburg.....	Neal A. Tomkins, Interlaken.
Keyport Bor.	Everett S. Poling, Keyport.....	Ralph O. Williams, Keansburg.
Little Silver Bor. ...	Fred L. Ayers, Little Silver.....	George Birch, Jr., Keyport.
Long Branch City ...	B. Drummond Woolley, Long Branch...	Clark P. Kemp, Little Silver.
Manalapan Twp.	J. Arthur Craig, Freehold, R. D. 1....	Richard B. VanDyke, Long Branch.
Manasquan Bor.	A. D. Voorhees, Manasquan.....	} Martin R. VanSicien, Freehold, R.D. 3.
	Theodore C. Miller, Manasquan.....	
	E. V. Green, Manasquan.....	
Marlboro Twp.	Howard J. Preston, Marlboro.....	Jos. H. Williams, Manasquan.
Matawan Bor.	William G. Bedle, Matawan.....	Harry G. Mages, Marlboro.
Matawan Twp.	John B. Kenner, Cliffwood.....	Koert C. Wyckoff, Matawan.
Middletown Twp. ...	Wm. C. Johnson, Keansburg.....	Charles J. Kelly, Matawan.
Millstone Twp.	Francis B. Lamb, Englishtown, R. D. 2.	Earl K. Eastmond, Middletown.
Monmouth Beach Bor.	Wm. F. Carhart, Monmouth Beach...	David L. Baird, Star Route, Freehold.
Neptune Twp.	Alvin E. Bills, Ocean Grove.....	Clarence B. Cook, Monmouth Beach.
Neptune City Bor. ...	Edward Hazler, Neptune City.....	Harold A. Smith, Neptune.
Ocean Twp.	John H. Moor, Jr., West Allenhurst...	Harold J. Rowland, Neptune City.
Oceanport Bor.	Walter J. Egan, Portanpeck.....	James A. Erickson, Oakhurst.
	B. J. Scarsi, Oceanport	} Geo. C. D. Hurley, Oceanport.
	Byron G. Briggs, Oceanport.....	
Raritan Twp.	Thos. P. Brennan, Keyport, R. D.	Harry P. Seaman, Keansburg.
Red Bank Bor.	George W. Bray, Red Bank.....	Mrs. Julia M. Keough, Red Bank.
Roosevelt Bor.	Leroy Levine, Roosevelt.....	Ann Halpern, Roosevelt.
Rumson Bor.	Neil W. Chichester, Rumson.....	Mary M. O'Rourke, Rumson.
Sea Bright Bor.	Arthur O. Axelsen, Sea Bright.....	Edmund W. Cline, Sea Bright.
Sea Girt Bor.	Munroe C. Hawes, Sea Girt.....	} G. Ward Brash, Sea Girt.
	Paul B. Newman, Sea Girt.....	
	Merle Simpson, Sea Girt.....	
Shrewsbury Bor. ...	Kenneth L. Walker, Shrewsbury.....	Mrs. Ortrude C. VanVliet, Box 26, Shrewsbury.
Shrewsbury Twp. ...	Leon M. Shafto, Farmingdale, R. D. ..	Ruth B. Crawford, Eatontown, R. D.
South Belmar Bor. ..	Mrs. Anna R. Shaffer, Belmar.....	Mrs. Belle Woolley, Belmar.
Spring Lake Bor. ...	Benj. Y. Patterson, Spring Lake.....	Marvin Megill, Spring Lake.
Spring Lake Heights Bor.	Walter T. Pearce, Spring Lake Heights.	Mrs. Sadie M. Underhill, Spring Lake Heights.
Union Beach Bor. ...	George R. Ross, Union Beach.....	Mrs. Mary A. Rosine, Union Beach.
Upper Freehold Twp.	John C. Field, Allentown.....	Charles I. Smith, Allentown.
Wall Twp.	John E. Cherel, Belmar, R. D. 1.....	Elizabeth M. Allen, Box 1, Allentown.
West Long Branch Bor.	Wm. I. Morgan, West Long Branch...	} James Atcheson, West Long Branch.
	Harry W. Clerk, West Long Branch...	
	Albert J. Frey, West Long Branch....	

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton, Town of	Samuel G. Harris, Boonton..... Albert P. Smith, Boonton..... E. J. Hobbins, Boonton.....	Thomas E. Hopkins, Boonton.
Boonton Twp.	James Cross, Boonton, R. D. 2.....	
Butler Bor.	Eugene Smith, Butler.....	
Chatham Bor.	G. Kimball Coleman, Chatham..... Milton B. Schwarz, Chatham..... Edward Wilson, Chatham.....	John H. Mowen, Chatham.
Chatham Twp.	A. H. Koldeway, Chatham, R. D. 1....	
Chester Bor.	Charles Rinehart, Chester.....	
Chester Twp.	Ralph Robinson, Chester.....	Richard Shotwell, Chester.
Denville Twp.	Robert F. Jenkins, Jr., Denville.....	J. Elmer Vanderhoof, Denville.
Dover, Town of	Raymond O. Berg, Dover.....	Earl C. Nelson, Dover.
East Hanover Twp.	Charles Hicks, Hanover Heights..... E. D. O'Neil, Hanover..... Geo. E. Stoll, Hanover.....	Raymond W. Ellor, Hanover.
Florham Park Bor.	John Slate, Florham Park.....	
Hanover Twp.	Arthur C. Foster, Whippany..... William H. Knauss, Whippany..... William J. Burns, Whippany.....	
Harding Twp.	Earle Cutler, New Vernon.....	Hervert M. Ballentyne, New Vernon.
Jefferson Twp.	Frank R. Carter, Lake Hopatcong.....	Mrs. E. S. Robinson, Lake Hopatcong.
Kinnelon Bor.	John L. Ricker, Sr., Butler..... Edw. Mack, R. D., Butler..... Walter J. Styte, Butler.....	Cornelius H. Banta, Butler.
Lincoln Park Bor.	Jos. R. Hoyt, Lincoln Park.....	
Madison Bor.	W. Kelton Evans, Madison..... Hubert Chessman, Madison..... B. D. Philhower, Madison.....	
Mendham Bor.	Vernon Garrabrant, Mendham.....	G. Elmer Thompson, Mendham.
Mendham Twp.	J. Ford Pollock, Jr., Brookside.....	Frank E. Swain, Ralston.
Mine Hill Twp.	Henry Wiggins, Dover.....	H. H. Opdyke, Dover, Box 532.
Montville Twp.	Albert R. Van Riper, Montville.....	Reta VanDuyne, Montville.
Morris Twp.	Alex Laurie, Morris Plains..... Chas. E. Wickliffe, Jr., Morristown.... Walter A. Conley, Morristown.....	Elmer H. Saunders, Morristown.
Morris Plains Bor.	A. A. VanBlarcom, Morris Plains..... J. C. Bartron, Morris Plains..... A. M. Anderson, Morris Plains.....	
Morristown, Town of	Clifford Veader, Morristown..... Oscar B. Smith, Morristown..... Campbell Voorhees, Morristown.....	
Mountain Lakes Bor.	Arthur W. Hay, Mountain Lakes.....	Leo T. Powell, Mountain Lakes.
Mt. Arlington Bor.	Walter Apostolik, Mt. Arlington.....	Laura D. Speaker, Mt. Arlington.
Mt. Olive Twp.	Chas. Hohorst, Budd Lake..... Chas. M. Drake, Flanders..... Elmer Lozier, Stanhope.....	Mary A. Hopler, Budd Lake.
Netcong Bor.	John J. Kenneally, Netcong.....	
Parsippany-Troy Hills Twp.	C. W. Romine, Boonton, R. D. John Doherty, Boonton..... Philip Parker, Pine Brook.....	
Passaic Twp.	J. R. W. Clymer, Millington..... John Castle, Sr., Gillette..... Geo. Harmon, Sr., Stirling.....	Edward H. Osborne, Stirling.
Pequannock Twp.	Andrew K. Tilley, Pompton Plains.... Peter Kamm, Pequannock..... David Ramsey, Pequannock.....	
Randolph Twp.	Herman Herklotz, Dover, R. D. 1	David Nordberg, Dover, R. D.
Riverdale Bor.	Mrs. Chipp W. Glover, Riverdale..... Dewitt Newbury, Riverdale..... Theodore J. Adams, Riverdale.....	Mary D. McCauley, Riverdale.
Rockaway Bor.	Floyd J. Crans, Rockaway.....	
Rockaway Twp.	Peter Kepler, Dover..... Frank Caruso, Rockaway..... Mrs. Pearl C. Bergdal, Rockaway.....	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Roxbury Twp.	A. Hulse Mooney, Flanders, R. D.	Cook Conkling, 2d, Flanders, R. D.
Washington Twp. ...	Henry Roehrich, Hackettstown.....	Robert Spencer, Long Valley.
Wharton Bor.	Wilfred J. Keats, Wharton.....	Margaret B. Chabot, Wharton.
	Stephen B. Pedrick, Wharton.....	
	Michael J. Gillen, Wharton.....	

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Bor...	Mrs. Rachel Salvesson, Sec., Barnegat Light	Mrs. Minnie D. Kelly, Barnegat Light.
	C. D. Gant, Barnegat Light.....	
	Alfred Johnson, Barnegat Light	
Bay Head Bor.	Harold N. Parker, Sec., Bay Head....	Julius Foster, Jr., Bay Head.
	Wm. Gifford, Bay Head.....	
	Robt. L. Johnson, Bay Head.....	
Beach Haven Bor. ...	Chas. M. Cranmer, Beach Haven.....	Chas. M. Cramer, Beach Haven.
Beachwood Bor.	Wm. Cassidy, Beachwood.....	Frank M. Morris, Beachwood.
Berkeley Twp.	Clinton A. Worth, Bayville.....	William Siddons, Bayville.
Brick Twp.	Theron Johnson, Osbornville.....	Gustave J. Kieser, Laurelton.
Dover Twp.	Leonard B. James, Sec., Toms River...	Carl Heagey, Toms River.
	C. Budd Wilsey, Toms River.....	
	Elliott C. Terhune, Toms River.....	
Eagleswood Twp. ...	Milton E. Salmons, West Creek.....	Watson Pharo, West Creek.
Harvey Cedars Bor...	T. Carlyle Stephen, Harvey Cedars....	Stuart W. Gurney, Harvey Cedars.
Island Beach Bor. ...	Leonard Mitchell, Seaside Park.....	Mrs. Augusta H. Freeman, Seaside Park.
Island Heights Bor...	James H. Bogert, Island Heights.....	Russell Dougherty, Box 234, Island Heights.
Jackson Twp.	Ralph G. White, Lakewood, R. D. 3 ..	Jos. J. Clayton, Lakewood, R. D. 3.
Lacey Twp.	Wm. G. Baillie, Sec., Forked River....	Mrs. Maude W. Updike, Forked River.
	Leopold Gille, Forked River.....	
	Henry W. Rhoads, Lanoka Harbor....	
Lakehurst Bor.	Marcia Kilpatrick, Lakehurst.....	Lloyd C. Lillie, Lakehurst.
Lakewood Twp.	Arthur Camovito, Sec., Lakewood.....	Amory J. Parmentier, Lakewood.
	H. Ely Havens, Lakewood.....	
	J. Warren Matthews, Lakewood.....	
Lavallette Bor.	Chas. Garibaldi, Jr., Sec., Lavallette...	Lottie I. Pelsier, Lavallette.
	J. Carleton Esty, Lavallette.....	
	Geo. W. Johnson, Lavallette.....	
Little Egg Harbor Twp.	Jas. H. Mott, Sec., Tuckerton.....	Mrs. Cynthia Jameson, Parkertown.
	Edw. Driscoll, Tuckerton.....	
	J. Harvey Parker, Parkertown.....	
Long Beach Twp. ...	J. Carroll Laughlin, Brant Beach.....	Robt. E. Fritsch, Brant Beach.
Manchester Twp. ...	Paul Reynolds, Whiting.....	Mrs. Emma E. Cameron, Whiting.
Mantoloking Bor. ...	L. P. Carmer, Sec., 19 Scotland Road, Elizabeth, N. J.	Theodore McCundy Marsh, 744 Broad St., Newark, N. J.
	Austin P. Montgomery, Mantoloking....	
	Stephen Waterbury, Mantoloking.....	
Ocean Twp.	Lloyd S. Camburn, Sec., Waretown....	F. William Wick, Waretown.
	Clarence Eayre, Waretown.....	
	Oscar Couch, Waretown.....	
Ocean Gate Bor.	Edward J. Davies, Ocean Gate.....	C. Frank Bertsch, Ocean Gate.
Pine Beach Bor.	Robt. J. Anderson, Pine Beach.....	Benj. H. Mabie, Pine Beach.
Plumsted Twp.	Theodore Robbins, New Egypt.....	C. Ferdinand Van Horn, New Egypt.
Pt. Pleasant Bor. ...	John A. Barry, Sec., Pt. Pleasant.....	Raymond S. Hibbs, Pt. Pleasant.
	Wm. I. Curran, Pt. Pleasant.....	
	Elmer White, Pt. Pleasant.....	
Pt. Pleasant Beach Bor.	Reed F. Gager, Sec., Pt. Pleasant Beach	Robt. L. Wack, Pt. Pleasant Beach.
	Z. P. Van Note, Pt. Pleasant Beach....	
	Harry C. Shoemaker, Pt. Pleasant Beach	
Seaside Heights Bor...	Robt. F. Cummings, Seaside Heights....	Thos. R. Cummings, Seaside Heights.
Seaside Park Bor. ...	H. E. L. Schoenhut, Sec., Seaside Park	Wilmer Haag, Seaside Park.
	W. A. Caster, Seaside Park.....	
	William Van Syckle, Seaside Park.....	
Ship Bottom Bor. ...	LeRoy Blair, Sec., Ship Bottom.....	Anna L. Wark, Ship Bottom.
	T. Nicholson, Ship Bottom.....	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
S. Toms River Bor...	Arthur Cornelius, Sr., Toms River.....	Roy H. Tilton, Toms River.
Stafford Twp.	Chas. A. Sprague, Manahawkin.....	J. Norman Corliss, Manahawkin.
Surf City Bor.	*Thos. Callahan, Sec., Surf City..... Henry C. Klose, Surf City..... Chas. Chapman, Surf City.....	J. W. Snyder, Surf City.
Tuckerton Bor.	Harold Gaskill, Sec., Tuckerton..... Joseph McConomy Tuckerton..... Ira Mathis, Tuckerton.....		Mrs. Thelma Seaman, Tuckerton.
Union Twp.	J. V. Lewis, Sr., Sec., Barnegat..... John I. Birdsall, Barnegat..... Nathan P. Cranmer, Barnegat.....	Miss Emma F. Reeves, Barnegat.
*3847 No. Park Avenue, Philadelphia, Penna.		

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomington Bor.	Lawrence Bennett, Bloomington..... C. C. De Lazier, Bloomington..... Raymond Earl, Bloomington.....	John W. Donald, Bloomington.
Clifton, City of	John P. Vogler, Clifton..... Harold Van Orden, Clifton..... Wm. J. Fitzpatrick, Clifton.....	
Haledon Bor.	Wm. Buschmann, Jr., Haledon.....	
Hawthorne Bor.	Wm. H. Floyd, Hawthorne..... John H. Van Hassel, Hawthorne..... Peter Calcia, Hawthorne.....	Theodore Barker, Hawthorne.
Little Falls Twp.	Harold S. Poulson, Little Falls..... John E. Cocker, Little Falls..... Robert Cross, Little Falls.....	
North Haledon Bor.	Ernest J. Appel, Paterson, R. D. 3	
Passaic, City of	Edward J. Levendusky, Passaic..... Theodore W. Bednarz, Passaic..... Morris Mandl, Passaic..... Louis Lipchitz, Passaic..... Benjamin Kwiatkowski, Passaic.....	Geo. Frankovitz, Paterson, R. D. 3. Stanley Gwodz, Passaic.
Paterson, City of	William C. Leach, Paterson..... Robert L. Fitzpatrick, Paterson..... Noah Krieger, Paterson..... Govert Breen, Paterson..... Alphonsus J. Kane, Paterson..... Edward F. Furrey, Paterson.....	
Pompton Lakes Bor.	Wm. H. Edwards, Pompton Lakes..... Walter Birgels, Pompton Lakes..... Edward L. Kinney, Pompton Lakes.....	
Prospect Park Bor.	Richard Acker, Prospect Park.....	
Ringwood Bor.	Ralph V. Colfax, Stonetown, R. D.	
Totowa Bor.	Wm. R. Gibbons, Totowa.....	Wilbur Hawthorne, Totowa.
Wanaque Bor.	John G. Rhinesmith, Midvale.....	Harry W. Gilby, Haskell.
Wayne Twp.	Abram N. Ryerson, Wayne.....	Chas. O. Roat, Paterson, R. D. 1.
West Milford Twp.	Leslie D. Freeland, West Milford.....	Harry Michaelfelder, West Milford.
West Paterson Bor.	Baltus Zwerver, West Paterson..... Anthony Muccio, West Paterson..... Gerald M. Fitzpatrick, West Paterson..	Chas. E. Ulrich, Little Falls.

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp.	Wm. S. Joyce, Bridgeton, R. D.	Jesse B. Mowers, Alloway.
Elmer Bor.	Eugene W. Bostwick, Elmer.....	Earl W. Buzby, Elmer.
Elsinboro Twp.	Owen C. Ogbin, Salem, R. D.	Chas. P. Farnkopf, Salem, R. D. 3.
Lower Alloway Creek Twp.	Jamer Wood, Canton.....	Harry G. Smith, Sr., Hancock's Bridge.
Lower Penns Neck Twp.	W. Ward Weatherby, Penns Grove, R.D.	Charles T. White, Pennsville.

TAXING DISTRICT

ASSESSOR—P. O. ADDRESS

COLLECTOR—P. O. ADDRESS

Mannington Twp.	David F. Grier, Salem, R. D.	Russell B. Harris, Salem, R. D.
Oldmans Twp.	Alvin S. Nipe, Pedricktown.....	Melvin Sparks, Pedricktown.
Penns Grove Bor.	Arthur S. Smith, Penns Grove.....	David P. Featherer, Penns Grove.
Pilesgrove Twp.	Henry Jarman, Woodstown, R. D.	Alice K. DuBois, Woodstown, R. D.
Pittsgrove Twp.	Arthur P. Schalick, Centerton.....	Everett M. Hitchner, Elmer.
Quinton Twp.	Henry J. Mickel, Bridgeton, R. D.	Paul C. Harris, Quinton.
Salem, City of	Wilbur D. Brandriff, Salem.....	} Arthur S. Taylor, Salem.
	Edward C. Wilson, Salem.....	
	Thomas M. Hall, Salem.....	
Upper Penns Neck Twp.	Wm. T. Drennen, Carney's Point.....	Mrs. Herman A. Day, Carney's Point.
Upper Pittsgrove Twp.	Otis Elwell, Elmer, R. D.	Clifford Dare, Daretown.
Woodstown Bor.	Howard M. Flitcraft, Woodstown.....	Howard K. Urion, Woodstown.

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT

ASSESSOR—P. O. ADDRESS

COLLECTOR—P. O. ADDRESS

Bedminster Twp.	Harry McMurtry, Pluckemin.....	Vernon Hoffman, Pottersville.
Bernards Twp.	Rovert W. Gutleber, Basking Ridge....	Scott F. Tarner, Basking Ridge.
Bernardsville Bor. ..	Samuel J. Conklin, Bernardsville.....	Michael A. Dubus, Bernardsville.
Bound Brook Bor.	George H. Dorn, Bound Brook.....	John P. Koehler, Bound Brook.
Branchburg Bor.	Chas. Blaufuss, North Branch Station..	J. J. Higgins, North Branch.
Bridgewater Twp.	John Papen, Somerville, R. D. 2.....	James J. Cunningham, Raritan.
Far Hills Bor.	Chas. A. Layton, Far Hills.....	Miss Verna M. Todd, Far Hills.
Franklin Twp.	Stephen C. Reid, Middlebush.....	Mrs. Alice J. Hageman, Middlebush.
Green Brook Twp.	Nestor M. Bertotto, R. D. 2, Bound Brook	Mrs. Emily M. Meyer, R. D. 2, Bound Brook.
Hillsborough Twp. ..	Chas. V. N. Davis, R. D. 1, Somerville.	Clement C. Clawson, Flagtown.
Manville Bor.	Michael L. Malinowski, Manville.....	} Alexander P. Peltack, Manville.
	John F. Krasnansky, Manville.....	
	Ralph Marsicano, Manville.....	
Millstone Bor.	Miss Mabel Erdley, Millstone.....	Sarah H. Holden, Millstone.
Montgomery Twp.	Walter E. Terhune, Blawenburg.....	Sidney I. DeHart, Belle Mead, R. D.
North Plainfield Bor..	Emil Klein, North Plainfield.....	Robert H. Pasch, Plainfield.
Peapack and Gladstone Bor.	William H. Tiger, Peapack.....	Edward McKinstry, Gladstone.
Raritan Bor.	Mrs. Margaret Killiger, Raritan.....	Vincent Manetti, Raritan.
Rocky Hill Bor.	George W. Mason, Rocky Hill.....	Reba T. Parsons, Rocky Hill.
Somerville Bor.	Fraze C. Sutphen, Somerville.....	Harold Gernert, Somerville.
South Bound Brook Bor.	Amasa A. Storr, South Bound Brook...	Edw. J. McLaughlin, South Bound Brook.
Warren Twp.	Geo. Sweazy, Plainfield, R. D. 3.....	Mrs. Elsie Steffens, Plainfield, R.D. 2.
Watchung Bor.	Daniel J. McColley, Plainfield, R. D. 2..	Vernon A. Lee, Plainfield, R. D.

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT

ASSESSOR—P. O. ADDRESS

COLLECTOR—P. O. ADDRESS

Andover Bor.	D. I. Horton, Jr., Andover.....	Mrs. Sadie L. Springer, Andover.
Andover Twp.	Mrs. Mina R. Scott, Newton, R. D. 1..	Mrs. Mida L. Smith, Lafayette.
Branchville Bor.	Roy Ellett, Branchville.....	William Hanna, Branchville.
Byram Twp.	Ernest McMickle, Sparta, R. D.	John H. Engelhardt, Andover, R. D.
Frankford Twp.	Frank I. Sharp, Branchville, R. D.	Lester J. Garriss, Branchville, R. D.
Franklin Bor.	Stephen J. Novak, Franklin.....	Harry E. Watt, Franklin.
Fredon Twp.	Arthur C. Thompson, Newton, R. D. 2..	Alfred M. Snook, Newton, R. D. 1.
Green Twp.	Eugene Abel, Greendell.....	Edward W. Smith, Tranquility.
Hamburg Bor.	Grant Edsall, Hamburg.....	Vernon R. Cole, Hamburg.
Hampton Twp.	Anthony Donadio, Newton, R. D. 3..	Paul V. Cummius, Newton, R. D. 3.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Hardyston Twp.	Kenneth Henderson, Stockholm.....	Frank I. Dixon, Hamburg, R. D.
Hopatcong Bor.	James Dixon, Hopatcong.....	Miss Ida Stone, Hopatcong.
	Charles Veigel, Hopatcong.....	
	Wilfred Larivel, Hopatcong.....	
Lafayette Twp.	Floyd Burd, Lafayette.....	C. Martin Little, Lafayette.
Montague Twp.	Zerah D. Westbrook, Port Jervis, N. Y., R. D. 1.....	Mrs. Dorothy B. Reinhardt, Port Jervis, N. Y., R. D. 1.
Newton, Town of ...	Fred C. Smith, Newton.....	Mrs. Florence A. Grover, Newton.
Ogdensburg Bor. ...	Mrs. Anna Carpenter, Ogdensburg.....	Jos. P. Fitzgibbons, Ogdensburg.
Sandyston Twp.	Eldon Ayers, Layton.....	Clyde Stoll, Branchville, R. D.
Sparta Twp.	Richard C. Hixon, Sparta.....	Herbert C. Dodge, Sparta.
Stanhope Bor.	Fred A. Shay, Stanhope.....	Daniel Dietz, Stanhope.
Stillwater Twp.	Chas. B. VanStone, Newton, R. D. 2..	Robert H. Dalling, Stillwater.
Sussex Bor.	Benjamin Williams, Sussex.....	James O. Sutton, Sussex.
Vernon Twp.	Clifford K. Ryerson, Vernon.....	Samuel B. Edsall, Sussex, R. D. 2.
Walpack Twp.	Paul E. Darrone, Walpack.....	Mrs. Dolores Rosenkrans, Flatbrook- ville.
Wantage Twp.	Raymond V. Ayers, Sussex, R. D. 3...	Lewis B. Dunn, Sussex.

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clark Twp.	Thomas Nolan, Rahway, R. D. 1.....	Jacob Kopp, Rahway, R. D. 1.
Cranford Twp.	Fred J. Deller, Cranford.....	Albert B. Caldwell, Cranford.
Elizabeth, City of ...	John G. Lloyd, Elizabeth.....	Patrick McGann, Elizabeth.
	Wm. J. McGann, Elizabeth.....	
	Edwin E. Ross, Elizabeth.....	
	Jos. J. Gorczyca, Elizabeth.....	
	A. J. Foti, Jr., Elizabeth.....	
	M. J. Cantwell, Elizabeth.....	
	N. C. Abitanto, Elizabeth.....	
	Harry A. Kennedy, Elizabeth.....	
	Raymond L. Brown, Elizabeth.....	
	R. J. McNair, Elizabeth.....	
	G. Stephen Lu Brew, Elizabeth.....	
	M. J. Battersby, Elizabeth.....	
	Chas. E. Loeser, Elizabeth.....	
Fanwood Bor.	George R. Draper, Fanwood.....	Albert I. Nichols, Fanwood.
Garwood Bor.	Albert H. Miller, Garwood.....	John F. Richardson, Garwood.
	Jos. E. Humenick, Garwood.....	
	Fred L. Cowell, Garwood.....	
Hillside Twp.	David H. Doremus, Hillside.....	Arthur L. Theurer, Hillside.
	Oden F. Libbey, Hillside.....	
	Kenneth M. Ross, Hillside.....	
Kenilworth Bor.	J. Coscione, Kenilworth.....	Erwin G. Anderson, Kenilworth.
	J. Graff, Kenilworth.....	
	Harry Lundin, Kenilworth.....	
Linden, City of	Stephen H. Martis, Linden.....	John J. Fitzpatrick, Linden.
	Walter A. Gerhardt, Linden.....	
	Joseph J. Wolff, Linden.....	
Mountainside Bor. ...	Walter W. Young, Mountainside.....	Elmer A. Hoffarth, Westfield.
New Providence Bor. ...	Edwin M. Dotten, New Providence.....	Edward G. Miller, New Providence.
	G. Russell Vanderhoof, New Providence	
	Alfred Nason, New Providence.....	
New Providence Twp.	Frank J. Jaeckel, Berkeley Heights, R. D.	Mrs. Olga Curtis, Berkeley Heights.
Plainfield, City of ...	Wm. G. McDowell, Plainfield.....	John C. Dilts, Plainfield.
Rahway, City of	Howard Madden, Rahway.....	J. Francis Fox, Rahway.
	Anthony F. Boresch, Rahway.....	
	Henry W. Fancher, Rahway.....	
Roselle Bor.	Melvin E. Levers, Roselle.....	Edward C. Moffitt, Roselle.
Roselle Park Bor. ...	Sidney F. Williams, Roselle Park.....	John Naffke, Roselle Park.
Scotch Plains Twp. ...	William Ward, Scotch Plains.....	Joseph Albert, Scotch Plains.
	Frank Venes, Scotch Plains.....	
	Roger Crilly, Scotch Plains.....	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Springfield Twp.	W. W. Layng, Springfield.....	Charles H. Huff, Springfield.
	Francis F. Cardinal, Springfield.....	
	Louis F. McCartney, Springfield.....	
Summit, City of	Alan A. Pott, Summit.....	Cameron Munkittrick, Summit.
	C. Munkittrick, Summit.....	
	H. G. Fuchs, Summit.....	
Union Twp.	Charles Sommer, Union.....	Fred J. Asmus, Union.
	Fred A. Biertuempfel, Union.....	
	Fred Rine, Union.....	
Westfield, Town of ..	Henry L. Johnson, Westfield.....	Bert L. Roeber, Westfield.
	Charles W. Preston, Westfield.....	
	John H. Vander Veer, Westfield.....	
Winfield Twp.	Steve Novak, Winfield.....	Nathan Peltzer, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	B. B. Lawrence, Allamuchy.....	Grace Stang, Allamuchy.
Alpha Bor.	Joseph Poretta, Alpha.....	Neno Pierfy, Alpha.
Belvidere, Town of..	Carl R. Widenor, Belvidere.....	Elston R. Stopp, Belvidere.
Blairstown Twp.	Floyd A. Read, Blairstown.....	Harold R. Bertholf, Columbia, R. D.
Franklin Twp.	Wilbur E. Oberly, Asbury, R. D.	Albert R. Unangst, Stewartsville, R. D. 1.
Frelinghuysen Twp..	Albert G. Vough, Blairstown, R. D.	Wm. E. Angle, Blairstown, R. D.
Greenwich Twp.	Frank Stone, Stewartsville.....	Marian F. Frey, Stewartsville.
Hackettstown, Town..	Lewis B. Hayward, Hackettstown.....	Howard Klotz, Hackettstown.
Hardwick Twp.	Lewis A. Mott, Blairstown, R. D.	Raymond Main, Blairstown, R. D. 2.
Harmony Twp.	Floyd J. Beers, Phillipsburg, R. D.	Dewitt P. Buchman, Phillipsburg, R. D. 2.
Hope Twp.	Charles R. Westbrooks, Hope.....	Augustus Leida, Hope.
Independence Twp. ..	John N. Balmoos, Vienna.....	Earl S. Harris, Vienna.
Knowlton Twp.	Chas. Albertson, Delaware, R. D.	Floyd Hiles, Delaware.
Liberty Twp.	Frank Gruver, Great Meadows.....	Otto Peterson, Great Meadows, R. D.
Lopatcong Twp.	Richard R. Hamlen, Phillipsburg, R. D.	Herman L. Beers, Phillipsburg.
Mansfield Twp.	C. R. Cook, Port Murray, R. D.	Mrs. Kathryn MacMurray, Port Murray.
	A. C. Hendershot, Port Murray, R. D.	
	E. Beaty, Port Murray, R. D.	
Oxford Twp.	Richard J. Collins, Oxford.....	Olive Kinney, Oxford.
Pahaquarry Twp. ...	P. L. McCauley, Columbia.....	Mrs. Sadie VanCampen, Columbia
Phillipsburg, Town of..	Edward T. Feeley, Phillipsburg.....	John A. Reinhold, Phillipsburg.
Pohatcong Twp.	Harry E. Boyer, Phillipsburg.....	Joseph Huff, Milford, R. D.
Washington Bor.	H. U. Florey, Washington.....	J. P. Fleming, Washington.
Washington Twp. ...	Arthur L. Burd, Washington, R. D. 2..	John M. Bodine, Washington, R. D.
White Twp.	Henry Sunday, Belvidere, R. D.	H. Arthur Race, Belvidere, R. D.

**ABSTRACTS OF RATABLES FOR
THE YEAR 1950**

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

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1950

TAXING DISTRICT		TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second- Class R. R. Property	Value Second-Class R. R. Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Per- sonal Property Assessed — Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed — Stock in Trade, Other Rents Paid in Advance, State- Personal Prop. Assessed Under R. S. 54-4-11	Value of Tangible Per- sonal Property Assessed — All Other Tangible Personal Property Used in Business	DEDUCTIONS	
Acres	Lots									Household Goods and Other Exemptions Under R. S. 54-4-3.16	Veterans' Exemptions
Absecon City	1,412	5,207	\$535,338	\$698,375	\$1,233,713	\$13,572	.....	\$23,700	\$80,650	\$94,400	\$82,790
Atlantic City	10,528	65,000	34,692,187	52,545,645	87,147,832	722,546	.....	52,400	7,318,700	44,400	638,345
Brigantine City	2,888	8,276	709,490	580,045	1,289,535	.....	.....	1,265	2,565	54,800	99,580
Buena Borough	4,341	1,393	164,371	533,925	698,296	2,197	.....	21,900	47,225	59,500	46,725
Buena Vista Township	24,720	3,080	252,027	352,515	604,542	1,346	.....	2,925	36,400	54,500	36,150
Corbin City	4,156	1,009	33,240	52,990	86,230	154	.....	400	4,010	7,200	7,875
Egg Harbor City	31,703	342,404	342,404	1,153,865	1,496,269	1,560	.....	37,450	71,250	.....	112,323
Egg Harbor Township	3,698	777,379	777,379	701,468	1,478,847	193	.....	1,775	193,397	.....	81,150
Estell Manor City	31,425	1,897	69,657	73,875	143,532	157,610	7,375	350	20,975	12,100	12,000
Folsom Borough	5,172	776	54,280	120,775	175,055	616	.....	.....	93,250	9,800	10,250
Galloway Township	44,860	20,820	666,898	882,225	1,549,063	26,626	500	.....	56,625	92,400	105,315
Hamilton Township	70,140	53,897	688,600	1,379,350	2,067,950	23,025	1,000	.....	391,450	.....	81,250
Hammononton Town	25,036	.....	1,000,265	2,280,575	3,280,840	30,847	22,900	89,450	173,400	183,400	221,550
Linwood City	1,393	3,173	211,750	501,473	713,205	305	2,600	.....	50,105	44,610	78,940
Longport Borough .....	.....	2,420	737,571	823,563	1,561,142	.....	.....	2,925	.....	36,000	27,760
Margate City	250	8,000	3,208,482	2,815,620	6,024,102	.....	.....	.....	9,345	.....	109,125
Mullica Township	33,997	.....	391,730	501,525	893,255	449	4,600	.....	101,000	.....	147,220
Northfield City	1,712	3,316	399,937	804,840	1,204,777	144	3,750	3,450	84,155	85,380	118,730
Pleasantville City	1,537	10,714	2,206,138	3,220,898	5,427,036	54,588	22,555	9,675	428,200	334,840	334,840
Port Republic City	3,430	12	57,100	92,475	149,575	.....	1,725	32,765	700	14,900	17,000
Somers Point City	3,212	7,548	646,840	635,260	1,302,100	770	6,750	83,535	78,530	83,530	89,915
Ventnor City	1,074	11,735	2,549,510	7,138,215	9,687,725	.....	5,000	83,535	332,125	341,125	222,725
Weymouth Township	7,394	1,462	35,295	98,480	133,775	250	2,225	575	10,950	11,600	14,910
Totals .....	.....	.....	\$50,520,415	\$78,014,981	\$128,535,396	\$879,248	\$112,835	\$481,275	\$9,005,872	\$1,341,790	\$2,706,468

Abstract of Rates and Exemptions in the County of Atlantic, for the Year 1950—(Continued)

TAXING DISTRICT	Net Valuation Taxable, Including Second- Class R. R. Property	Amounts Deducted Under R. S. 54:4-49, and R. S. 54:4-53 (Resulting from Prior Appeals and Cor- rected Errors)	Net Valuation on Which County Taxes are Apportioned	PROPERTY EXEMPT FROM TAXATION				Total Amount of Exempt Property
				Public School Property	Public Property	Church and Char- itable Property	Cemeteries and Graveyards	
Absecon City	\$1,303,570	*\$5,830 7,737	\$1,290,003	\$50,500	\$83,720	\$15,345	\$7,200	\$156,765
Atlantic City	95,514,733	*36,300 246,345	95,232,088	1,301,270	11,254,245	1,697,280	.....	14,252,795
Brigantine City	1,220,580	*16,435 3,055	1,201,090	19,415	1,408,452	10,470	.....	1,438,337
Buena Borough	722,568	*7,825 550	714,193	143,400	14,275	13,300	775	171,850
Buena Vista Township	643,113	*4,855 195	638,258	11,550	30,700	13,175	400	55,825
Corbin City	88,119	*14,328 193	87,924	6,760	13,595	1,000	.....	23,745
Egg Harbor City	1,587,606	*28,125 144,443	1,573,078	49,190	12,870	56,996	.....	119,056
Egg Harbor Township	1,641,172	*8,000 158,807	1,468,604	58,200	82,869	7,700	13,250	163,019
Estell Minor City	158,807	*3,000 264,471	169,367	2,900	8,297	2,400	340	13,937
Folsom Borough	264,471	*3,000 1,608,619	261,471	1,225	2,050	2,300	.....	5,975
Gateway Township	1,608,619	*26,275 2,428,050	1,657,819	117,300	27,000	6,400	1,700	153,000
Hamilton Township	2,428,050	*8,220 13,175	2,425,600	242,275	339,500	30,700	10,000	682,475
Hammoncton Town	3,710,237	*8,220 725	3,670,787	274,500	220,725	343,050	10,000	848,275
Linwood City	835,556	*3,840 25,185	826,611	35,115	75,550	22,995	1,200	134,860
Longport Borough	1,630,437	*3,750 18,760	1,626,597	.....	105,640	420,120	.....	225,760
Margate City	6,190,302	*3,750 967,524	6,146,357	96,745	292,225	30,520	.....	419,490
Mauldin Township	967,524	*13,663 2,255	961,374	36,400	19,375	8,300	68,400	132,475
Northfield City	1,239,521	*32,815 1,980	1,223,603	86,535	377,230	5,010	.....	468,775
Pleasantville City	5,029,304	*12,731 100	5,094,509	397,235	397,235	148,417	16,340	869,227
Port Republic City	154,250	*18,750 175	153,750	1,375	1,150	7,150	575	10,250
Somers Point City	1,409,550	*18,750 7,773	1,396,716	78,010	119,810	51,475	.....	249,295
Ventnor City	10,299,400	*18,750 135,915	10,212,875	365,000	604,165	272,635	.....	1,242,390
Weymouth Township	135,915	*175	135,740	8,775	6,725	2,000	200	17,700
Totals	\$123,413,464	\$734,450	\$123,679,014	\$3,384,275	\$15,471,103	\$2,868,818	\$130,380	\$21,854,076

* Veterans.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1950—(Concluded)

TAXING DISTRICT	APPORTIONMENT OF TAXES					Total Amount of Misc. Revenues for the Support of the Budget, Anticipated	Total Amount of Misc. Revenues for the Support of the Budget, Anticipated	Total Amount of Misc. Revenues for the Support of the Budget, Anticipated	Total Amount of Misc. Revenues for the Support of the Budget, Anticipated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valua- tion (For Local Taxing Purposes)
	County Taxes Appor- tioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District	School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Taxes						
Absecon City	\$18,727.75	\$651.79	\$62,884.87		\$31,120.09	\$41,800.00	\$26,886.00	\$5,500.00	\$1,219.39		\$8.69889
Atlantic City	1,382,541.81		2,033,806.74		3,744,345.68	800,000.00	3,057,973.00	250,000.00	9,933.37		7.497571
Brigantine City	17,436.95	610.20	24,577.01		99,000.32	33,950.00	75,151.20	13,299.38			11.603104
Buena Borough	10,803.90	376.28	71,579.47		14,039.11	22,750.00	19,868.00	7,800.00	994.20		12.862461
Buena Vista Township	9,263.98		59,820.53		13,038.06	20,000.00	28,301.00	14,000.00			12.819851
Corbin City	1,270.45	44.06	6,227.69		927.79	1,500.00	3,065.00	350.00			9.618800
Egg Harbor City	22,837.33	793.80	72,655.00		91,925.35	8,000.00	52,929.00	9,000.00	1,447.99		11.855050
Egg Harbor Township	21,320.61	820.59	113,400.00		55,973.59	10,000.00	63,474.00	33,000.00			11.791256
Estell Manor City	2,177.16	79.43	7,313.82		3,371.09	6,000.00	5,712.00	700.00			8.146124
Poison Borough	3,795.93	132.24	10,000.00		1,179.76	3,300.00	6,847.00	1,225.46			5.712508
Galloway Township	24,667.56	834.31	84,128.06		49,268.02	5,056.65	60,298.00	18,000.00			9.486800
Hamilton Township	35,213.90	1,214.03	85,097.18		44,685.49	38,000.00	59,676.00	9,000.00	728.63		6.845436
Hammonctown	33,291.04	1,855.12	80,722.60		106,486.16	71,500.00	79,448.00	38,000.00	1,561.20		9.981975
Linwood City	12,000.41	417.78	51,200.00		32,473.50	27,500.00	24,827.00	9,000.00			11.500329
Longport Borough	23,614.29	815.22	137,737.25		123,517.19	100,000.00	66,913.00	14,000.00			9.916802
Margate City	89,230.38	3,095.15	134,449.04		483,363.63	100,000.00	66,913.00	50,000.00			11.552558
Mullica Township	13,950.85	483.76	35,000.00		15,701.75	5,000.00	20,198.00	7,000.00			6.732804
Northfield City	17,763.79	619.76	60,045.30		48,661.11	32,000.00	32,274.00	8,000.00			10.253151
Pleasantville City	81,218.87	2,814.65	280,620.21		318,758.04	45,000.00	107,879.00	77,000.00	992.25		12.1140424
Port Republic City	2,232.08	77.13	10,919.79		174.48	3,000.00	7,729.00	1,150.00			8.689449
Somers Point City	20,276.97	704.78	62,003.83		80,590.17	13,500.00	54,211.00	13,850.00			11.577701
Ventnor City	148,266.48	5,119.70	230,838.29		713,924.46		81,642.00	38,000.00	1,921.87		10.724748
Weymouth Township	1,970.62	67.96	10,818.76		7,180.05		8,699.95	2,500.00			14.742588
Totals	\$2,013,287.11	\$21,949.39	\$3,731,945.04		\$6,094,834.09	\$1,337,856.65	\$3,698,491.22	\$600,374.84	\$18,798.90		
Total County Taxes Appropriated			\$2,092,086.03			Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget					\$1,041,095.00
Bank Stock Taxes Due County			18,798.92			County Tax Rate per \$100 of Valuation					\$1,451,604.74
Net County Taxes Apportioned			2,013,287.11								

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1950

TAXING DISTRICT

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property (C. 40, L. 1948; C. 91, L. 1941)	Value of Tangible Personal Property Assessed—Household Goods and Chateaus	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Manufacture and Other	Under N. S. 34-1-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business
	Acres	Lots									
Allendale Borough	1,561	4,208	\$565,555	\$1,448,370	\$2,013,925	\$11,230	\$146,700	\$2,200	\$24,100	\$70,825	\$70,825
Alpine Borough	2,862	442	1,253,699	929,497	2,183,196	14,572	77,390	.....	1,200	373,159	373,159
Bergenfield Borough	566	18,305	3,945,600	11,762,650	15,708,250	24,617	793,725	.....	71,225	592,710	592,710
Bogota Borough	22	4,953	1,372,955	5,045,353	6,418,310	.....	361,886	.....	493,515	422,338	422,338
Carlstadt Borough	2,927	4,105	1,085,107	3,308,803	4,453,372	970	463,886	4,100	272,750	447,060	447,060
Cliffside Park Borough	1,531	5,840	4,332,325	13,354,260	17,686,585	.....	530,400	.....	384,300	564,700	564,700
Closter Borough	1,100	4,378	1,402,260	2,029,150	3,491,386	7,572	150,065	.....	35,375	209,643	209,643
Cresskill Borough	707	6,253	1,216,173	2,001,273	3,218,048	2,167	194,000	.....	11,000	331,789	331,789
Jenamont Borough	626	4,163	800,595	1,148,940	2,009,535	2,000	67,670	.....	.....	88,871	88,871
Junetown Borough	153	10,235	2,149,700	6,951,100	9,100,800	60,817	618,175	.....	70,500	566,400	566,400
East Paterson Borough	12	10,404	2,561,500	9,965,070	12,526,570	2,439	660,825	2,100	73,312	387,893	387,893
East Rutherford Borough	1,918	5,009	2,276,617	5,787,980	8,064,597	23,408	235,225	.....	1,417,276	402,060	402,060
Edgewater Borough	415	1,224	5,443,732	11,737,023	17,180,755	1,491,689	89,500	.....	1,087,200	3,316,231	3,316,231
Emerson Borough	1,070	3,712	807,225	886,175	1,693,400	1,101	52,450	.....	10,625	76,450	76,450
Englewood City	1,260	23,318	10,095,410	20,694,550	31,389,960	47,375	2,267,000	.....	278,630	1,236,030	1,236,030
Englewood Cliffs Borough	653	3,418	1,647,048	654,350	2,301,428	.....	55,139	.....	1,500	244,110	244,110
Fair Lawn Borough	1,517	21,110	3,960,805	16,138,500	20,099,305	20,386	116,000	11,900	704,300	368,300	368,300
Fairview Borough	147	3,195	2,281,450	4,463,675	6,745,125	2,016	318,900	.....	8,200	391,329	391,329
Fort Lee Borough	253	10,616	5,398,867	5,778,940	11,177,807	.....	103,300	30,900	133,725	924,487	924,487
Franklin Lakes Borough	6,063	471	635,415	1,459,300	2,094,715	1,296	1,033,900	.....	85,100	58,800	58,800
Garfield City	277	13,535	4,915,300	14,912,225	19,827,525	6,746	1,693,500	.....	3,082,750	114,450	114,450
Glen Rock Borough	698	8,400	2,492,910	6,747,815	9,240,725	29,342	885,900	1,100	71,300	116,950	116,950
Hackensack City	530	10,379	14,241,285	24,069,370	39,210,605	56,936	1,541,475	.....	3,197,800	1,630,960	1,630,960
Hackensack Park Borough	926	1,744	689,720	825,245	1,514,965	10,977	73,500	5,620	10,455	90,339	90,339
Haworth Heights Borough	102	8,315	2,157,870	6,103,135	8,263,005	4,441	474,770	.....	38,450	369,350	369,350
Haworth Borough	887	7,359	918,600	898,100	1,816,700	8,689	103,115	.....	6,000	68,911	68,911
Hilldale Borough	1,252	6,576	953,725	2,000,475	3,554,200	7,976	295,125	.....	33,450	185,550	185,550
Hoboken Borough	793	3,819	773,170	3,347,308	4,347,478	13,337	132,850	.....	36,525	100,135	100,135
Leonia Borough	344	8,611	2,289,080	6,288,500	8,577,590	6,275	692,100	.....	70,500	349,750	349,750
Little Ferry Borough	914	4,830	719,300	2,078,175	2,797,475	.....	156,000	.....	112,975	157,523	157,523
Lodi Borough	239	10,069	2,780,700	7,296,825	10,077,615	5,572	613,175	.....	128,950	455,424	455,424
Lynchburg Township	1,897	12,923	4,387,125	9,573,625	13,960,750	523,099	670,300	.....	703,500	241,200	241,200
Mahwah Township	15,947	3,443	1,324,210	3,350,325	4,674,535	4,857	201,450	13,400	81,350	412,820	412,820
Maywood Borough	195	8,432	1,806,645	6,250,290	8,056,935	1,400	479,800	.....	294,000	132,446	132,446
Midland Park Borough	429	2,285	1,005,525	2,772,425	3,777,950	5,699	252,100	2,500	38,000	132,446	132,446
Montvale Borough	2,226	1,219	426,390	994,650	1,421,040	2,453	116,654	2,000	1,150	27,772	27,772

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1950—(Continued)

TAXING DISTRICT		TOTAL NUMBER OF ACRES AND LOTS ASSESSED	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Class R. R. Property Exclusive of Second- Class R. R. Property	Value of Second-Class R. R. Property (C. 201, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property As- sessed—Household Goods and Chattels	Value of Tangible Personal Property As- sessed—Farm Stock and Machinery	Value of Tangible Personal Property As- sessed—Stock in Trade, Manufacture and Other Pers. Prop. Assessed Under R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Personal Property Used in Business
		Acres								
Monachie Borough	761	3,911	\$282,825	\$394,525	\$676,850	.....	\$53,100	.....	\$13,575	\$53,219
New Milford Borough	471	7,497	1,346,240	3,686,025	4,432,265	.....	223,050	.....	9,850	432,330
North Arlington Borough	587	6,398	2,816,835	9,323,225	12,140,060	\$2,140	223,050	\$3,000	123,875	199,015
Northvale Borough	454	3,589	249,579	851,240	1,101,119	7,740	27,100	6,200	8,150	59,419
Oakwood Borough	777	8,265	709,575	\$73,950	1,583,825	5,868	66,250	6,175	99,025	99,025
Orangetown Borough	4,701	3,173	1,140,530	1,302,895	2,443,415	2,193	136,300	7,000	30,000	61,675
Old Tappan Borough	2,504	1,244	1,313,332	4,287,715	6,027,047	.....	98,225	.....	.....	47,000
Oradell Borough	412	6,817	1,358,450	4,387,523	6,145,975	1,943	208,700	700	76,000	223,962
Palisades Park Borough	106	6,503	2,512,920	5,000,475	7,513,395	788	219,900	59,050	59,050	302,780
Paramus Borough	5,775	7,775	2,514,175	4,109,015	6,623,190	.....	314,300	15,500	77,100	333,142
Park Ridge Borough	1,001	3,696	676,825	1,838,425	2,515,250	740	182,800	2,000	36,300	75,246
Ramsey Borough	2,669	3,372	1,148,004	3,038,136	4,206,140	7,859	250,675	2,000	98,675	111,450
Ridgefield Borough	958	7,226	2,331,539	5,789,199	8,120,738	385,100	400,930	.....	255,308	350,483
Ridgefield Park Township	441	7,720	2,416,019	6,624,925	9,040,944	109,370	237,100	.....	72,185	570,155
Ridgewood Township	935	34,380	8,475,973	19,080,017	28,155,690	34,139	2,436,305	200	129,265	579,165
River Edge Borough	338	5,864	1,597,918	1,957,975	7,855,893	4,026	331,950	.....	128,850	367,187
Riverdale Township	2,511	1,821	561,670	910,800	1,472,470	.....	58,050	3,050	9,525	87,949
Rochelle Park Township	233	3,992	1,027,575	2,543,500	3,571,075	1,190	147,000	5,000	27,175	204,950
Rockleigh Borough	616	.....	168,250	229,855	398,105	.....	1,900	8,000	5,000	27,300
Rutherford Borough	374	13,456	5,324,375	12,942,650	18,267,025	14,241	1,010,025	.....	156,200	654,984
Saddle River Borough	3,084	107	377,185	1,071,400	1,448,585	.....	67,650	3,000	1,000	40,950
Saddle River Township	2,621	5,543	1,161,217	3,821,764	4,982,981	20,453	398,917	14,800	60,708	30,555
South Hackensack Township	266	1,571	326,915	1,292,080	1,618,995	280	29,375	400	335,525	68,565
Teaneck Township	547	26,346	9,466,175	23,083,875	32,550,050	70,374	2,432,575	.....	260,575	1,641,065
Teterboro Borough	1,208	12,978	4,807,660	9,052,585	13,860,245	4,088	734,575	.....	60,800	558,684
Teterboro Township	686	10	341,442	1,817,321	2,158,763	.....	900	.....	319,000	76,249
Upper Saddle River Borough	3,308	4	431,000	689,400	1,121,000	.....	70,000	15,000	7,000	24,025
Walidwick Borough	759	5,329	824,046	1,478,370	2,302,418	36,280	115,600	1,500	110,460	192,882
Washington Borough	270	4,435	1,114,900	3,126,800	4,541,700	385	145,900	1,200	170,100	85,103
Washington Township	1,467	4,822	2,634,630	3,670,575	1,314,205	.....	29,770	.....	.....	288,429
Westfield Borough	409	7,926	2,065,899	4,349,825	6,355,825	11,544	301,950	.....	91,800	28,670
Woodcliff Lake Borough	2,076	3,669	648,085	904,375	1,452,060	623	77,625	2,725	3,475	136,866
Wood-Ridge Borough	289	4,625	1,690,485	6,456,345	7,546,840	1,198	302,527	.....	143,250	115,335
Wyckoff Township	3,231	6,895	897,625	3,222,000	4,119,625	3,522	291,800	6,000	17,775	.....
Totals	97,954	480,301	\$157,236,447	\$369,972,875	\$527,308,322	\$3,122,953	\$29,153,913	\$178,120	\$16,072,144	\$25,142,168

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1950—(Continued)

TAXING DISTRICT

	DEDUCTIONS		Total Personal Property	Household Furniture and Effects Under R. S. 54:3-16	Veterans' Exemptions	Net Valuation Taxable Including Second-Class Railroad Property	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:3-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Deducted Under (Vel. Ex.) Ch. 293, P. L. 1949.	Total Reductions (10-10A)	Amounts Added Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:3-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under 54:3-19, (Equalization)	Amounts Deducted Under 54:3-19 (Equalization)	Net Valuation on Which County Taxes are Apportioned
Moonachie Borough	\$35,400	\$20,950	\$740,394	148,700	220,850	\$740,394	\$4,000	\$500	\$4,500	.....	.....	.....	\$735,894
New Milford Borough	688,230	220,850	4,721,945	148,700	220,850	4,721,945	2,667	24,480	27,147	.....	.....	.....	4,694,708
North Arlington Borough	681,930	327,200	12,259,240	237,700	327,200	12,259,240	.....	.....	.....	.....	.....	.....	12,259,240
Northvale Borough	100,869	51,880	1,127,548	25,300	51,880	1,127,548	2,125	9,475	11,600	\$2,500	.....	.....	1,118,448
Norwood Borough	194,223	37,700	1,695,243	37,700	50,975	1,695,243	.....	3,750	3,750	.....	.....	.....	1,691,493
Oakland Borough	284,975	62,150	2,554,456	62,150	64,980	2,554,456	7,263	5,175	12,438	2,625	.....	.....	2,544,643
Old Tappan Borough	75,225	20,800	638,947	17,325	17,325	638,947	.....	1,150	1,150	400	.....	.....	638,197
Oradell Borough	590,362	98,350	6,426,735	132,475	132,475	6,426,735	18,892	17,150	36,042	1,250	.....	.....	6,391,943
Palisades Park Borough	581,810	139,900	7,789,788	166,305	166,305	7,789,788	24,737	30,500	55,237	25,940	.....	.....	7,760,491
Paramus Borough	740,042	121,800	7,109,007	132,425	132,425	7,109,007	9,400	25,350	34,750	3,450	.....	.....	7,077,707
Park Ridge Borough	492,896	78,200	2,661,436	78,200	71,250	2,661,436	400	9,400	9,800	.....	.....	.....	2,651,636
Ramsey Borough	1,006,721	127,000	4,433,764	159,560	146,975	4,433,764	19,815	9,440	29,255	6,395	\$210,307	.....	4,621,211
Ridgefield Borough	879,450	237,100	9,165,799	237,100	159,560	9,165,799	3,540	11,000	12,130	.....	.....	.....	9,155,786
Ridgefield Park Township	3,245,535	518,400	30,304,489	612,775	264,145	30,304,489	54,155	53,000	37,340	.....	.....	.....	30,198,294
River Edge Borough	887,487	195,500	3,198,606	353,500	353,500	3,198,606	132,069	42,135	174,214	7,241	.....	.....	3,031,633
Riverdale Township	157,974	37,350	1,510,959	51,335	51,335	1,510,959	2,375	8,970	11,345	.....	.....	.....	1,529,614
Rochelle Park Township	384,123	98,000	3,733,390	129,000	129,000	3,733,390	1,370	13,000	14,370	.....	.....	.....	3,725,020
Rutherford Borough	42,400	700	436,805	3,000	3,000	436,805	.....	500	1,800	500	.....	.....	435,505
Rutherford Township	1,821,269	390,500	19,250,350	431,825	431,825	19,250,350	15,600	34,500	50,100	.....	.....	.....	18,916,889
Saddle River Borough	112,600	26,400	1,302,835	31,950	31,950	1,302,835	.....	1,500	1,500	150	217,287	.....	1,178,772
Saddle River Township	505,040	198,200	5,018,461	291,513	291,513	5,018,461	8,086	60,369	68,395	5,570	.....	.....	4,959,096
South Hackensack Township	433,863	23,500	2,001,765	27,875	27,875	2,001,765	390	500	1,400	.....	.....	.....	2,000,365
Teaneck Township	4,324,590	969,845	35,036,269	845,900	845,900	35,036,269	45,430	95,633	141,063	17,975	.....	.....	34,913,179
Tenaford Borough	1,354,359	238,400	14,706,617	273,675	273,675	14,706,617	12,650	19,915	32,565	.....	.....	.....	14,674,052
Teterboro Borough	396,149	900	2,554,012	.....	.....	2,554,012	.....	.....	.....	.....	.....	.....	2,554,012
Upper Saddle River Borough	116,025	10,400	1,204,525	22,100	22,100	1,204,525	.....	.....	.....	.....	.....	.....	1,204,525
Wallkill Borough	227,560	75,600	2,369,481	121,475	121,475	2,369,481	5,133	10,950	16,083	500	115,120	.....	2,408,718
Washington Borough	504,182	116,000	4,768,092	166,575	166,575	4,768,092	2,550	11,500	12,250	.....	.....	.....	4,756,442
Washington Township	114,873	27,700	1,357,178	44,200	44,200	1,357,178	.....	4,600	7,250	.....	65,710	.....	1,415,738
Westwood Borough	682,179	160,300	6,667,353	221,895	221,895	6,667,353	2,922	26,925	29,847	.....	.....	.....	6,637,508
Woodcliff Lake Borough	112,495	37,400	1,488,478	39,300	39,300	1,488,478	1,000	.....	1,000	1,000	.....	.....	1,488,478
Wood-Ridge Borough	1,755,643	172,750	8,942,056	188,275	188,275	8,942,056	2,445	16,205	18,550	.....	.....	.....	8,924,006
Wyckoff Township	430,910	141,400	4,232,857	179,800	179,800	4,232,857	19,877	32,975	52,852	.....	617,943	.....	4,797,948
Totals	\$11,697,460	\$13,480,516	\$575,802,644	\$2,250,479	\$1,411,261	\$3,661,740	\$278,172	\$1,693,820	\$1,778,723	\$569,354	\$173	.....	\$1,778,723

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1950—(Continued)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION					
	Public School Prop-erty	Other School Prop-erty	Public Property	Church and Char-itable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classifi-cation—Real
Moanachie Borough	\$64,150	.....	\$22,225	\$13,575	.....	\$18,225
New Milford Borough	351,500	\$51,450	60,800	31,420	.....	114,740
North Arlington Borough	368,700	14,750	44,075	215,975	513,000	155,175
Northvale Borough	92,000	.....	3,300	5,000	.....	15,775
Norwood	47,800	.....	5,900	61,000	.....	140,150
Oakland Borough	46,500	.....	182,850	9,900	4,600	256,375
Old Tappan Borough	19,275	.....	5,350	1,200	100	12,525
Oradell Borough	138,000	.....	119,850	83,250	500	6,190
Palisades Park Borough	258,000	.....	53,320	102,690	.....	159,150
Paramus Borough	226,950	.....	30,325	241,600	.....	241,551
Park Ridge Borough	303,000	.....	216,425	43,750	52,150	1,107,290
Ramapo Borough	865,700	107,550	252,150	92,500	2,500	34,375
Ridgedale Borough	422,020	63,650	121,880	60,540	15,000	18,300
Ridgedale Park Township	503,971	.....	182,628	289,801	.....	120,400
Ridgewood Township	1,462,500	108,000	459,810	562,075	.....	111,316
River Edge Borough	308,450	.....	97,602	60,637	21,000	88,696
Riverdale Township	51,000	.....	20,300	1,700	.....	43,053
Rochelle Park Township	132,500	70,650	117,200	31,050	475	5,200
Rockledge Borough .....	.....	.....	2,265	.....	.....	23,945
Rutherford Borough	546,850	323,425	771,050	324,130	.....	600
Saddle River Borough	36,500	.....	31,500	132,900	.....	63,900
Saddle River Township	133,498	.....	33,830	13,103	1,000	.....
South Hackensack Township	22,050	.....	32,900	2,585	92,160	62,860
Tenafly Borough	1,800,210	236,610	1,606,625	422,065	18,830	153,310
Teterboro Borough	1,186,050	47,400	1,756,295	318,665	26,005	3,180
Upper Saddle River Borough	9,600	.....	4,700	21,200	.....	632,389
Walduick Borough	312,000	.....	143,500	23,050	1,500	.....
Wallington Borough	213,325	85,650	258,200	42,100	200	18,000
Washington Township	2,000	.....	5,400	1,000	.....	60,675
Westwood Borough	404,000	125,000	216,100	119,100	9,000	695,950
Woodcliff Lake Borough	56,000	.....	15,000	.....	.....	22,495
Wood-Ridge Borough	302,505	64,000	191,410	54,385	19,100	1,048,862
Wyckoff Township	65,750	.....	6,200	32,500	4,300	74,762
Totals	\$28,000,600	\$1,427,960	\$24,768,175	\$9,475,679	\$1,539,037	\$12,172,018
						\$151,150
						\$80,594,679

Total Amount of Exempt Property

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1950—(Continued)

TAXING DISTRICT

	APPORTIONMENT OF TAXES				Total Amount of Misc. Revenues for the Budget, Surplus Revenue	Total Amount of Misc. Revenues for the Budget, Anticipated	Total Amount of Misc. Revenues for the Budget, Receipts from Support of the Budget, and Liens	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local taxing purposes)
	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)					
Allendale Borough	\$17,573.41	\$73,375.12	\$35,128.63	\$5,000.00	\$5,000.00	\$28,438.00	\$5,000.00	\$805.75	\$5.81
Alpine Borough	21,307.61	29,390.50	25,471.50	8,500.00	8,500.00	15,288.40	1,000.00	.....	2.94
Bergenfield Borough	130,179.82	501,454.50	408,850.47	162,500.00	162,500.00	115,671.32	24,900.00	1,569.12	6.42
Borough Park Borough	59,754.17	232,009.98	184,045.25	63,000.00	63,000.00	56,317.00	16,000.00	2,288.84	6.47
Carlstadt Borough	44,088.86	138,284.01	155,223.24	30,000.00	30,000.00	50,248.00	11,500.00	.....	6.26
Cliffside Park Borough	117,017.53	477,815.17	376,678.99	125,000.00	125,000.00	103,336.00	38,000.00	1,997.10	6.76
Closter Borough	90,255.56	121,422.13	90,304.15	30,410.00	30,410.00	34,046.00	11,000.00	2,378.96	6.46
Crosskill Borough	28,627.02	119,186.19	101,250.83	65,500.00	65,500.00	35,468.00	16,500.00	.....	7.07
Demarest Borough	77,980.06	85,702.60	36,940.43	32,900.00	32,900.00	11,283.00	2,000.00	785.95	6.98
Dumont Borough	106,366.68	3,631,066.00	248,914.97	102,000.00	102,000.00	78,288.00	18,000.00	.....	5.92
East Paterson Borough	80,304.44	295,259.73	231,294.91	100,000.00	100,000.00	89,482.00	20,000.00	.....	3.81
East Rutherford Borough	188,018.09	262,133.19	232,427.30	40,000.00	40,000.00	35,983.00	5,000.00	1,347.67	3.82
Edgewater Borough	14,249.33	200,726.26	494,069.60	145,500.00	145,500.00	22,611.00	6,000.00	.....	6.06
Emerson Borough	206,938.52	57,523.69	44,226.15	290,000.00	290,000.00	298,672.00	38,000.00	6,518.58	5.64
Englewood City	20,969.72	802,188.93	877,248.26	26,000.00	26,000.00	13,492.00	6,000.00	.....	3.92
Englewood Cliffs Borough	173,552.57	35,555.65	43,664.61	118,500.00	118,500.00	281,000.00	40,000.00	1,665.17	6.41
Fair Lawn Borough	57,447.52	795,640.87	420,157.00	25,000.00	25,000.00	64,435.00	26,000.00	.....	6.91
Fairview Borough	96,378.64	328,294.89	218,382.73	77,000.00	77,000.00	154,241.19	52,000.00	1,952.46	5.85
Franklin Lakes Borough	18,447.78	84,000.00	19,225.50	1,000.00	1,000.00	16,202.00	6,500.00	.....	5.36
Franklin Park Borough	191,835.23	663,126.78	996,880.13	16,000.00	16,000.00	213,486.36	87,671.99	4,136.34	7.80
Garfield City	79,199.80	300,417.50	124,363.05	83,500.00	83,500.00	58,710.00	25,000.00	921.19	5.19
Glen Rock Borough	345,694.16	1,040,987.48	1,299,922.52	140,000.00	140,000.00	405,775.87	90,500.00	16,814.41	5.93
Hackensack City	13,291.12	60,173.23	22,426.00	10,500.00	10,500.00	18,019.00	4,000.00	.....	5.87
Harrington Park Borough	70,361.02	289,555.18	211,975.02	57,700.00	57,700.00	89,024.50	31,327.90	.....	6.59
Hasbrouck Heights Borough	15,612.68	65,110.00	50,790.58	20,600.00	20,600.00	17,537.00	5,000.00	1,162.76	6.87
Haworth Borough	31,231.49	135,187.50	95,014.72	25,000.00	25,000.00	38,411.00	15,500.00	.....	6.78
Hoboken Borough	28,378.95	110,112.79	81,837.21	12,000.00	12,000.00	22,193.00	5,000.00	1,131.75	5.18
Holmdale Borough	75,380.20	273,921.50	214,824.29	88,697.66	88,697.66	68,581.00	12,000.00	.....	6.07
Leonia Borough	24,585.35	130,079.58	105,145.21	33,807.77	33,807.77	35,457.00	27,000.00	58.79	7.65
Lodi Borough	125,205.95	508,908.93	401,004.19	99,215.33	99,215.33	123,232.82	27,000.00	.....	6.81
Lyndhurst Township	46,461.30	126,877.50	73,391.00	47,000.00	47,000.00	45,887.20	3,000.00	.....	4.93
Manhasset Township	67,664.60	254,855.10	180,218.30	85,000.00	85,000.00	83,883.00	8,000.00	.....	5.80
Maywood Borough	29,861.49	146,206.50	58,092.43	30,000.00	30,000.00	30,559.00	6,000.00	.....	6.40
Mooreville Borough	12,095.51	62,870.00	30,803.36	6,289.00	6,289.00	18,339.00	11,000.00	.....	7.17
County Tax Rate per \$100 Valuation	\$81.808389				County Hospital and District Court tax rates included in county rate.				

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1950—(Continued)

PROPERTY EXEMPT FROM TAXATION											
Net Valuation Taxable, Including Second-Class R. R. Property	Amounts Deducted Under R. S. §4-49, am. by C. 79, L. 1942, and R. S. §4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Deducted Under R. S. §4-49, am. by C. 79, L. 1942, and R. S. §4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes are Apportioned (R. S. §4-49); as am. by C. 79, L. 1942; and C. 293, L. 1941, Sec. 2)	Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classification—Real	Other Exemptions Not Included in Foregoing Classification—Personal	Total Amount of Exempt Property
Bass River Township	\$174,190	\$790.00	\$1,500.00	\$25,808	\$10,000	\$8,000	\$17,300	\$13,250	.....	.....	\$64,950
Beverly City	1,375.413	.....	.....	70,500	16,500	56,522	188,987	440	\$223,295	.....	\$53,744
Bordentown City	2,565,091	.....	.....	211,500	.....	62,700	234,050	4,500	51,200	.....	580,450
Bordentown Township	1,676,108	6,450.00	.....	.....	.....	2,000	.....	10,000	776,500	\$30,000	819,100
Burlington City	7,098,589	8,717.00	.....	332,000	107,000	720,700	422,150	27,600	1,585,400	.....	3,194,850
Burlington Township	1,920,285	375.00	.....	130,000	.....	11,200	258,370	6,200	.....	.....	405,750
Chesterfield Township	984,840	.....	.....	130,000	.....	23,200	38,000	1,000	125,000	.....	205,000
Chinamason Township	2,253,805	5,500.00	.....	17,800	.....	27,400	44,000	19,700	.....	.....	161,900
Delanco Township	1,284,390	650.00	.....	133,000	.....	67,000	32,050	.....	50	.....	171,800
Deiran Township	1,159,580	700.00	.....	40,000	.....	42,200	.....	.....	.....	.....	165,750
Eastampton Township	239,671	.....	.....	2,650	.....	.....	850	.....	.....	.....	3,500
Edgewater Park Township	1,031,294	875.00	.....	1,000	.....	2,200	32,600	8,000	22,500	.....	66,300
Edgewater Township	1,052,767	.....	.....	48,000	.....	7,800	16,300	1,500	.....	.....	74,300
Florence Borough	164,013	500.00	.....	20,500	.....	1,825	.....	.....	400	.....	32,025
Florence Township	6,439,594	6,600.00	.....	75,000	.....	6,000	41,500	1,200	.....	.....	124,700
Hainesport Township	646,628	3,213.00	.....	46,700	.....	1,800	15,300	3,800	55,000	12,100	134,800
Lumberton Township	676,459	746.00	.....	18,200	.....	3,400	6,200	900	.....	.....	28,700
Mansfield Township	1,023,313	500.00	.....	22,600	.....	3,600	17,000	3,400	.....	.....	46,000
Maple Shade Township	2,681,528	24,580.00	.....	346,745	.....	337,620	125,770	.....	245	.....	810,380
Medford Lakes Borough	501,571	.....	5,676.00	.....	.....	14,900	6,500	.....	.....	.....	21,400
Medford Township	1,920,535	1,130.00	.....	81,000	.....	13,100	61,700	5,000	4,500	.....	165,300
Moorestown Township	6,599,815	51,895.00	.....	207,215	110,700	61,825	461,025	9,700	22,000	2,000	873,535
Mount Holly Township	4,614,489	12,215.00	.....	241,575	9,500	408,950	490,800	21,125	132,000	7,000	1,220,350
Mount Laurel Township	1,271,616	6,000.00	.....	45,000	.....	1,450	9,500	1,000	.....	.....	57,250
New Hanover Township	98,207	.....	.....	.....	.....	1,000	.....	3,300	.....	.....	16,388,700
North Hanover Township	122,784	50.00	.....	9,800	.....	.....	22,650	11,800	10,400	.....	54,750
Palmyra Borough	3,713,340	.....	.....	145,000	23,500	134,000	93,000	5,000	500,000	.....	897,000
Pemberton Borough	607,366	275.00	.....	46,000	.....	100,800	52,500	4,500	.....	.....	227,300
Pemberton Township	2,137,610	12,036.00	.....	7,000	.....	59,000	124,800	.....	901,600	51,000	1,143,400
Riverside Township	3,289,528	6,380.00	.....	180,300	175,000	157,165	242,200	30,000	59,000	7,000	850,605
Riverton Borough	2,583,705	8,705.00	.....	73,900	.....	47,500	208,500	.....	27,000	.....	356,900
Shamong Township	292,491	.....	.....	3,000	.....	.....	2,300	.....	.....	.....	5,300
Southampton Township	976,951	.....	.....	83,100	.....	32,500	34,350	3,000	.....	.....	154,950
Springfield Township	1,053,131	1,450.00	.....	78,900	.....	2,400	7,600	1,700	.....	.....	90,600
Taunton Township	319,832	650.00	.....	1,900	.....	1,300	2,025	200	.....	.....	4,525
Washington Township	268,500	375.00	.....	2,000	.....	500	6,100	4,000	.....	.....	12,600
Westampton Township	300,500	885.00	.....	299,615	.....	.....	.....	.....	.....	.....	5,200
Willingboro Township	279,500	1,250.00	.....	1,500	.....	1,500	2,900	800	.....	.....	4,350
Woodland Township	248,421	.....	.....	8,100	.....	500	3,350	.....	.....	.....	211,950
Wrightstown Borough	381,850	.....	.....	20,600	.....	10,750	4,000	.....	200,000	.....	125,350
Totals	\$68,617,280	\$174,152.00	\$7,476.00	\$108,674	\$66,341,630	\$2,917,177	\$7,709,345	\$3,750	\$61,990	\$109,100	\$30,360,111

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1950

TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Imp. Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property (C. 40, 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg. and Other Pers. Prop. Assessed Under R. S. 54:4-11
Acres	Lots							
Audubon Borough	2,679	\$2,289,600	\$5,064,400	\$7,353,400	\$9,730	\$530,900	.....	\$19,900
Barrington Borough	627	397,650	1,361,275	1,758,925	750	139,775	.....	25,875
Bellmawr Borough	1,194	342,614	1,705,871	2,048,485	434	70,915	.....	8,500
Berlin Borough	1,467	389,300	1,120,075	1,509,375	5,283	82,925	.....	48,000
Berlin Township	1,262	226,419	463,080	689,499	.....	33,900	.....	.....
Brooklawn Borough	108	882	1,651,975	1,314,605	640	117,265	.....	.....
Camden City	890	262,630	82,470,635	118,740,175	3,114,112	5,228,300	.....	11,036,400
Camden Township	126	36,269,340	82,470,635	118,740,175	3,114,112	5,228,300	.....	2,400
Chestnut Borough	416	65,295	70,100	135,395	.....	19,765	.....	950
Clementon Borough	3,783	287,890	1,492,825	1,780,715	1,650	199,750	.....	249,400
Collingswood Borough	4,468	3,070,100	10,376,750	13,446,850	8,891	877,300	.....	38,350
Delaware Township .....	.....	1,349,541	7,127,515	8,477,056	1,842	44,310	.....	27,100
Gibbstown Borough	1,563	113,239	1,817,475	960,714	4,282	43,835	.....	327,500
Gloucester City	163	2,372,850	6,808,675	9,271,525	24,496	525,475	.....	356,900
Gloucester Township	9,834	929,430	2,978,725	3,908,155	3,973	370,200	.....	12,000
Haddonfield Borough	286	2,454,950	9,483,500	11,938,450	14,177	774,700	.....	50,200
Haddon Heights Borough	43	1,430,265	4,970,800	6,400,365	6,000	475,875	.....	145,400
Haddon Township	273	1,632,730	9,745,265	11,438,015	7,050	483,750	.....	.....
Hill-Nella Borough	78	17,450	126,200	143,650	30	3,000	.....	.....
Laurel Springs Borough	9	230,170	858,575	1,088,045	280	63,425	.....	23,350
Lawnside Borough	631	238,350	392,125	630,475	.....	48,450	.....	.....
Lindenwald Borough	1,198	361,135	1,368,245	1,729,380	3,248	124,150	.....	2,050
Magnolia Borough	239	270,295	811,775	1,082,070	656	118,075	.....	.....
Merchantville Borough	1,133	777,825	3,110,150	3,888,075	10,289	294,450	.....	20,000
Mt. Ephraim Borough .....	.....	564,864	1,965,475	2,530,339	909	92,400	.....	19,300
Oaklyn Borough	1,320	443,100	2,735,825	3,178,925	12,521	318,175	.....	95,125
Pennsauken Township .....	.....	264,115	15,394,610	20,814,725	28,434	1,508,440	.....	385,000
Pine Hill Borough	1,970	262,850	635,275	900,225	2,045	71,225	.....	5,800
Pine Valley Borough	700	27,500	111,360	138,860	.....	9,000	.....	.....
Rimmende Borough	442	346,575	1,859,975	2,206,550	.....	109,100	.....	25,800
Somerdale Borough	4,118	236,358	548,010	784,368	50	65,825	.....	12,150
Stratford Borough	475	187,008	600,975	787,983	710	48,925	.....	5,890
Tavistock Borough	175	32,050	54,750	86,800	.....	6,900	.....	.....
Voorhees Township	6,432	265,240	672,925	938,165	1,083	29,150	.....	3,000
Waterford Township	21,462	1,045	363,309	1,268,132	4,214	100,688	.....	15,027
Winslow Township	55,538	9,240	1,196,110	1,861,795	16,031	137,815	.....	3,325
Woodlyne Borough	11	304,405	1,634,415	1,938,820	.....	220,500	.....	29,300
Audubon Park Borough .....	.....	.....	.....	(903,160)	.....	.....	.....	.....
Totals	107,474	\$64,959,627	\$182,410,639	\$247,370,566	\$2,283,812	\$13,804,653	\$154,025	\$13,089,372

(U. S. Housing, Exempt Valuation Not Included in Totals)

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1950—(Continued)

TAXING DISTRICT									
Value of Tangible Per- sonal Property Assessed	Value of Intangible Personal Property of Assessed Under R. S. 54:4-20 and R. S. 54:4-22	DEDUCTIONS		Net Valuation Taxable, Including Second-Class, R. R. Property	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Re- sulting from Prior Appeals and Cor- rected Errors)	Amounts Deducted Under C. 295, P. L. 1949	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed
		Household Furniture and Effects Under R. S. 54:3-16	Veterans' Exemption						
60.940		\$280.400	\$7,662.100	\$7,662.100	\$25,570		\$25,470	\$7,626,530	
60.940		78.900	1,815.490	1,815.490	17,150		17,000	1,798,340	
54.500		68.900	1,985.434	1,985.434	27,950		27,150	1,957,484	
67.675		59.600	1,504.408	1,504.408	1,925			1,592,483	
18.500		28.100	667.784	667.784	8,500		8,500	655,224	
28.500		105.650	1,337.340	1,337.340	4,000		4,000	1,313,340	401
7,883.420	\$1,067,500	1,808,360	143,101.058	143,101.058	166,166	\$230,990		143,165,882	
3.300		3.000	148.510	148.510				148,510	
16.216		55.300	94.675	94.675	19,725	14,334	17,575	1,812,995	
207.270		348,800	369.175	14,371.716	51,880		44,005	14,319,836	
41.150		294.225	203.755	8,649.548	63,950		63,500	8,585,508	
41.150		22.700	21.500	1,330.301	1,350		750	1,328,951	
1,101.530		264.600	296.137	10,719.219	36,250		23,450	10,682,999	
104.872		179.750	139.575	4,095.877	49,215		40,880	4,046,692	
343.100		328.700	282.450	12,582.777	56,790		58,150	12,525,987	
290.065		190.350	226.982	6,810.373	62,200		52,025	6,810,373	
132.875		397.400	395.975	11,474.615			870	11,412,415	
3.250		5.900	143.160	143.160	1,120		1,130	142,310	
51.500		41.490	53.470	1,333.080				1,331,950	
12.450		34.400	39.000	617.975	900			617,975	
21.500		84.000	110.110	1,695.848				1,694,948	
25.000		52.200	55.200	1,124.001	8,917		8,917	1,115,084	
293.505		107.400	129.750	4,198.169	8,900		8,900	4,189,269	
43.315		59.230	2,418.823	2,418.823				2,448,823	
166.500		144.700	3,469.266	3,469.266	2,575		1,650	3,457,721	
477.700		706.000	663.210	21,905.089	193,330		93,110	21,711,739	
8.000		42.000	58.250	880.045	7,600		7,600	881,445	
600		1.400		147.000				147,000	
144.180		169.100	171.320	2,206.085	29,000		29,000	2,177,085	
29.100		31.000	40.500	850.843	11,500		11,500	849,343	
41.550		33.600	53.160	799.998	7,655		6,955	792,043	
		200	93.500					93,500	
82.575		34.500	987.723	987.723	2,000		2,000	985,723	680
48.000		79.005	1,332.216	1,332.216	18,390		17,600	1,311,826	
157.550		105.900	2,002.370	2,002.370				2,002,376	
22.200		83.900	2,661.420	2,661.420	21,763			2,612,657	

* Including Veterans' Exemptions also reported in Column 13.

Abstract of Rates and Exemptions in the County of Camden, for the Year 1950—(Continued)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION						
	Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classifications—Real	Other Exemptions Not Included in Foregoing Classifications—Personal
Audubon Borough	\$630,475	.....	\$225,425	\$257,125	.....	\$32,150	\$16,000
Barrington Borough	30,150	\$400	66,575	48,900	.....	17,445	.....
Bellmavir Borough	48,700	.....	112,375	8,725	\$10,800	900,500	17,000
Berlin Borough	21,100	.....	163,600	54,275	15,550	3,900	.....
Berlin Township	44,225	.....	20,281	8,715	.....	1,150	600
Brooklawn Borough	110,000	.....	152,100	7,500	.....	.....	.....
Camden City	6,989,875	1,632,975	25,831,685	11,201,350	1,080,775	.....	.....
Chestnut Hill Borough	3,500	20	.....	1,110	.....	.....	.....
Clementon Borough	141,700	.....	32,825	11,550	.....	555	5,245
Collingswood Borough	967,750	19,000	715,900	585,650	.....	.....	186,075
Delaware Township	373,165	.....	108,135	103,995	37,620	21,295	2,288,300
Gibbstown Borough	7,650	.....	1,000	14,000	.....	.....	704,150
Gloucester City	526,650	219,350	816,075	178,975	21,650	.....	24,350
Gloucester Township	357,000	61,100	2,721,500	35,700	47,900	.....	1,757,300
Haddonfield Borough	905,650	.....	274,250	514,000	6,400	38,750	3,395,600
Haddon Heights Borough	593,750	62,500	338,920	275,700	.....	.....	1,800,550
Haddon Township	348,100	89,650	331,250	197,600	500	7,025	1,208,870
Hi-Nella Borough	.....	.....	21,150	.....	.....	.....	694,300
Laurel Springs Borough	43,000	.....	12,000	28,800	.....	15,680	21,130
Lawnside Borough	52,700	.....	23,845	32,900	6,200	.....	99,480
Lindenwold Borough	640,000	54,500	80,775	62,350	1,500	45,000	115,645
Magnolia Borough	95,000	500	56,015	24,800	.....	11,350	884,125
Merchantville Borough	40,700	.....	66,900	142,400	.....	.....	188,165
Mt. Ephraim Borough	115,500	75,750	613,350	143,020	.....	.....	293,400
Oaklyn Borough	100,000	177,200	43,150	143,020	.....	5,500	948,220
Pennsauken Township	933,760	525,310	1,461,945	161,805	35,025	335,705	325,850
Pine Hill Borough	46,800	.....	25,975	17,700	.....	8,100	3,490,060
Pine Valley Borough	.....	.....	.....	.....	.....	.....	500
Runnemede Borough	46,800	.....	11,400	34,100	.....	76,450	179,335
Somerdale Borough	55,000	.....	153,200	34,000	2,000	12,700	257,500
Stratford Borough	81,050	.....	.....	6,550	.....	29,369	122,969
Tavistock Borough	.....	.....	.....	.....	.....	.....	.....
Voorhees Township	7,800	3,775	9,350	.....	.....	4,590	25,515
Winslow Township	14,325	6,369	28,285	.....	595	2,730	50,504
Winslow Township	43,075	25,100	19,350	.....	1,425	8,500	96,450
Woodlawn Borough	68,800	1,400	14,700	61,620	.....	.....	147,520
Audubon Park Borough	.....	.....	.....	.....	.....	.....	.....
Totals	\$14,485,350	\$2,886,555	\$34,759,685	\$14,379,250	\$1,208,540	\$1,571,804	\$69,498,104

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1950

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property (C. 40, L. 1945)	Value of Second-Class R. R. Property (C. 40, L. 1945)	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg., and Other Personal Property Assessed Under R. S. 54-4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business
	Acres	Lots								
Avalon Borough	1,715	19,000	\$1,145,883	\$1,101,945	\$337,828	.....	\$102,325	.....	.....	\$32,020
Cape May City	340	4,615	2,263,909	3,131,782	5,395,694	\$8,479	232,285	.....	.....	180,000
Dennis Township	4	780	113,917	288,972	378,892	.....	11,975	.....	.....	50,000
Lower Township	24,219	328	240,685	439,375	700,060	17,723	63,700	.....	.....	176,500
Middle Township	15,120	15,450	430,450	1,467,075	1,897,525	21,833	12,875	.....	.....	181,345
North Wildwood City	31,489	16,875	738,440	1,197,530	1,935,970	14,827	107,825	.....	.....	23,150
Ocean City	24	8,100	2,442,313	3,362,427	5,804,940	.....	144,755	.....	.....	607,475
Sea Isle City	577	15,000	5,934,679	10,178,815	16,113,494	55,934	144,250	.....	.....	41,445
Stone Harbor Borough	420	7,199	675,341	1,202,780	1,878,121	.....	88,915	.....	.....	36,020
Upper Township	28,019	4,880	959,331	1,972,430	2,931,761	.....	103,105	.....	.....	71,425
West Cape May Borough	401	8,082	378,369	957,650	1,336,019	3,069	64,445	.....	.....	15,000
West Wildwood Borough	2,153	1,485	157,202	342,750	499,952	2,116	32,150	.....	.....	3,000
Wildwood City	6,032	3,348,717	140,134	290,625	430,759	.....	37,975	.....	.....	541,630
Wildwood Crest Borough	65	4,961	3,348,717	7,250,135	10,598,852	59,268	446,200	.....	.....	27,000
Woodbine Borough	1,770	624	131,948	538,780	670,728	8,666	29,375	.....	.....	65,550
Totals	104,173	113,564	\$20,311,337	\$35,985,027	\$56,299,364	\$212,915	\$1,830,145	\$56,610	\$460,982	\$2,051,560

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1950—Continued

TAXING DISTRICT												
Deductions—Veterans', Exemptions	Net Valuation Taxable, Including Second-Class H. R. Property	Amounts Deducted Under R. S. 54-4-49, am. by C. 79, L. 1942, and R. S. 54-4-53 (Resulting from Prior Appeals and Cor- rected Errors)	Amounts Added Under R. S. 54-4-49, am. by C. 79, L. 1942, and R. S. 54-4-53 (Resulting from Prior Appeals and Cor- rected Errors)	Net Valuation on Which County Taxes are Apportioned	PROPERTY EXEMPT FROM TAXATION							
					Public School Property	Other School Property	Public Property	Church and Char- itable Property	Cemeteries and Gravestands	Other Exemptions Not Included in Fore- going Classification —Real	Total Amount of Exempt Property	
Avalon Borough	\$30,925			\$25,020	\$11,700			\$502,549	\$73,500		\$17,400	\$688,149
Cape May City	79,150			23,530	104,300			652,185	230,080		4,101,500	5,088,065
Cape May Point Borough	13,000									10,025		10,025
Dennis Township	30,425				24,050			3,250	57,100	\$650	1,050	56,100
Lower Township	88,575				34,000				102,000			203,800
Middle Township	129,770				153,100			249,600	89,900			497,300
North Wildwood City	88,970				207,000			130,115	36,250		4,700	637,945
Ocean City	235,740				348,000			619,585	332,150		33,450	1,611,400
Sea Isle City	34,095				18,480			188,750	23,905		255,740	492,880
Steele Harbor Borough	29,670				50,000			382,200	114,500		10,000	550,700
Upper Township	63,285				20,200			27,675	30,950	800		73,625
West Cape May Borough	28,475				12,000			6,300	3,000			36,094
West Wildwood Borough	14,000							5,500	1,200		13,994	36,094
Wildwood City	125,500				340,150			731,285	450,135		6,700	1,530,570
Wildwood Crest Borough	59,350				33,500			76,375	3,500			113,375
Woodbine Borough	32,500				49,150			119,325	11,435		502,000	683,260
Totals	\$1,074,030	\$59,807,576	\$713,817	\$200,590,093,959	\$1,408,700	\$889,580	\$3,880,674	\$1,563,700		\$18,200	\$4,921,834	\$12,028,085

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1950—(Concluded)

TAXING DISTRICT										
APPORTIONMENT OF TAXES										
County Taxes Apportioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other	Total Amount of Misc. Revenues for the Budget, Support of the Budget, Surplus Revenue Appropriated			Total Amount of Misc. Revenues for the Budget, Support of the Budget, and Liens			General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
				County Taxes Apportioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	County Library Taxes		Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other
Avalon Borough	\$30,206.23	\$612.81	\$14,311.64	\$120,185.84	\$24,000.00	\$30,500.00	\$7,500.00	\$168.16	\$6.75	
Cape May City	72,737.55	1,466.49	89,566.00	285,065.83	31,750.05	90,963.00	39,000.00	7.66		
Cape May Point Borough	4,765.33	94.49	3,140.03	21,677.40	6,257.63	3,800.00	3,500.00	7.84		
Penns Township	10,317.00	208.61	29,800.70	2,666.65	7,500.00	24,343.00	7,550.48	5.16		
Lower Township	25,602.64	515.34	52,898.92	31,872.58	20,000.00	31,036.00	9,326.66	5.38		
Middle Township	26,295.03	532.41	106,275.00	33,233.41	12,000.00	43,912.00	18,036.00	7.81		
North Wildwood City	74,623.74	1,508.54	90,344.87	306,020.50	75,000.00	69,605.00	45,090.00	1,354.30		
Ocean City	202,256.22	.....	265,827.50	950,004.01	189,000.00	187,081.00	35,090.00	1,507.40		
Sea Isle City	24,538.13	496.80	39,343.29	89,776.09	34,000.00	34,234.00	7,290.00	7.76		
Stone Harbor Borough	37,908.31	762.46	19,161.00	132,826.04	60,000.00	32,114.00	4,000.00	367.75		
Upper Township	17,703.75	355.97	50,500.00	.....	20,000.00	24,661.00	10,853.66	4.82		
West Cape May Borough	6,498.99	131.27	22,109.12	9,958.76	9,500.00	12,760.00	4,090.00	7.37		
West Wildwood Borough	5,714.69	114.76	7,472.52	31,170.00	12,500.00	8,600.00	3,600.00	9.70		
Wildwood City	145,203.27	2,923.33	172,889.25	491,109.68	63,741.00	283,541.00	52,018.00	3,278.07		
Wildwood Crest Borough	42,148.47	853.19	52,133.74	137,790.04	33,500.00	36,161.00	16,500.00	6.83		
Woodbine Borough	9,247.07	192.61	35,818.87	14,537.75	5,900.00	18,330.00	2,627.96	317.47		
Totals	\$735,712.33	\$10,768.92	\$1,051,592.45	\$2,657,914.58	\$608,748.68	\$631,131.00	\$264,514.76	\$7,323.80		
Total County Taxes Appropriated				County Tax Rate per \$100 of Valuation				\$1.244987376		
Bank Stock Taxes Due County				County Library Tax Rate per \$100 Valuation				0.025*		
Net County Taxes Apportioned				County Library Included in General Rate.						
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget										

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1950

TAXING DISTRICT									
TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property (C. 40, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed— Chattels —Household Goods and Machinery —Firm Stock and Personal Property Assessed	Value of Tangible Personal Property Assessed— Stock in Trade, Materials Used in Mfg., Other Under R. S. 34:4-11	Value of Tangible Personal Property Assessed— All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property
Acres	Lots								
Bridgeton City	6,601	\$3,606,640	\$9,179,715	\$12,786,355	\$102,555	\$2,134,973	\$734,993	\$1,285,585	\$4,155,551
Commercial Township	13,457	299,755	566,775	776,530	4,048	101,325	19,025	95,100	239,275
Deerfield Township	9,147	924,475	586,725	1,511,200		64,425	6,900	32,500	113,975
Downe Township	21,062	378,475	395,025	773,500	787	120,810	17,100	24,025	172,885
Fairfield Township	25,807	319,025	597,025	916,050	1,324	50,250	3,350	43,321	140,921
Greenwich Township	10,940	319,025	593,575	912,600		42,100	11,000	33,155	116,205
Hopewell Township	114	251,000	393,575	644,575		62,000	3,900		215,250
Lands Township	17,402	688,200	611,150	1,299,350	662	63,000	118,350		215,250
Lawsboro Township	38,557	2,735,350	8,088,975	10,824,325	13,204	1,229,800	139,000	142,100	1,561,900
Marysville Township	29,060	407,170	614,100	1,021,270	2,660	85,425	35,000	52,850	191,900
Millville City	72,769	4,237,150	8,529,850	12,767,000	8,213	128,450	11,550	174,925	317,925
Spanish Borough	673	57,080	176,910	233,990	49,150	866,300	712,900	678,175	2,275,375
Snow Creek Township	11,125	31	239,800	197,225		22,025	10,725	50	47,240
Upper Deerfield Township	18,172	2,207	1,326,785	2,214,519	4,817	115,823	156,300	30,000	432,823
Viacland Borough	2,772	1,961,968	4,973,550	6,935,518	28,443	298,875	910,530	308,650	1,428,065
Total	260,440	\$14,650,517	\$36,009,935	\$50,660,452	\$216,562	\$5,254,616	\$2,593,913	\$2,960,430	\$11,501,850
FIRE AND LIGHT DISTRICTS									
District	Valuation	Appropriation	Rate	District	District	Fire No. 1	Valuation	Appropriation	Rate
Lacoda, Fire No. 1	\$1,740,375	\$14,800.00	\$0.31	Commercial	Commercial		\$682,760	\$4,775.00	\$0.70
Lacoda, Fire No. 2	3,539,425	4,275.17	.39	Commercial	Commercial		266,970	3,500.00	1.67
Lacoda, Fire No. 3	864,715	2,900.00	.34	Commercial	Commercial		636,835	2,100.00	.34
Lacoda, Fire No. 4	1,993,750	3,490.00	.20	Commercial	Commercial		32,045	750.00	.81
Lacoda, Fire No. 5	411,875	1,500.00	.36	Downe	Downe		225,980	1,325.00	.60
Lacoda, Light No. 1	3,144,400	5,600.00	.16	Downe	Downe		317,302	2,145.00	.68
Lacoda, Light No. 2	359,075	525.00	.15	Downe	Downe		313,781	700.00	.22
Lacoda, Light No. 3	5,351,575	17,000.00	.32						

Abstract of Rates and Exemptions in the County of Cumberland, for the Year 1950—(Continued)

TAXING DISTRICT	DEDUCTIONS		Net Valuation Taxable, Including Second-Class, R. R. Property	Amounts Deducted Under R. S. 54-4-49, and R. S. C. 79, L. 1942, and R. S. 54-4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which Apportioned County Taxes are Assessed	PROPERTY EXEMPT FROM TAXATION						Total Amount of Exempt Property
	Household Furniture and Effects Under R. S. 54-4-3.16	Veterans' Exemptions				Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Other Exemptions not Included in Foregoing Classification—Real	
Bridgeton City	\$448,275	\$472,650	\$16,183,536	\$35,725	\$16,147,811	\$956,800	.....	\$778,100	\$654,700	\$53,400	.....	\$2,418,000
Commercial Township	67,600	46,800	906,033	1,450	904,603	34,100	.....	38,275	63,275	1,000	.....	137,625
Deerfield Township	31,300	12,000	681,675	1,300	680,375	28,000	.....	10,900	12,500	900	.....	52,300
Downe Township	48,200	32,650	875,747	.....	875,747	14,250	.....	46,250	20,400	1,000	.....	81,900
Fairfield Township	20,100	48,500	938,440	.....	938,440	48,000	.....	12,400	25,900	1,500	.....	88,000
Greenwich Township	21,900	8,425	640,453	.....	640,453	12,200	.....	6,600	21,700	1,000	.....	42,050
Hopewell Township	30,100	23,100	1,468,062	.....	1,467,962	51,000	\$126,000	5,000	7,150	13,100	1,200	203,450
Landis Township	449,600	435,750	11,514,289	86,000	11,428,289	746,717	780,500	4,443,872	310,037	47,000	21,500	6,352,356
Lawrence Township	41,975	27,025	1,057,044	.....	1,057,044	17,200	.....	3,000	22,650	3,000	10,575	49,550
Maurice River Township	53,100	357,825	12,282,880	.....	1,283,308	850,000	.....	.....	32,700	.....	102,500	152,400
Millville City	451,350	.....	263,430	.....	12,240,030	15,000	.....	2,737,200	574,250	41,000	.....	4,202,450
Shiloh Borough	10,800	7,000	484,635	.....	263,430	35,800	.....	800	.....	5,200	1,500	22,500
Stow Creek Township	19,000	8,150	484,635	.....	484,635	151,200	.....	.....	.....	.....	1,100	34,550
Upper Deerfield Township	48,300	37,808	2,566,051	.....	2,566,051	346,900	.....	.....	19,000	1,500	.....	174,700
Vineland Borough	124,600	102,850	7,764,566	.....	7,764,566	.....	.....	1,149,800	385,475	.....	54,700	1,936,875
Totals	\$1,806,200	\$1,662,433	\$58,880,171	\$161,825	\$58,718,346	\$3,316,922	\$906,500	\$9,234,897	\$2,150,357	\$175,800	\$194,200	\$15,978,706

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1950—(Concluded)

TAXING DISTRICT	APPORTIONMENT OF TAXES					Total Amount of Misc. Revenues for the Support of the Budget, and Liens	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Local Taxes to Be Raised (Exclusive of Taxes—Net District School Taxes)	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other Local Taxes	Total Amount of Misc. Revenues for the Support of the Budget, Appropriated	Total Amount of Misc. Revenues for the Support of the Budget, Anticipated			
Bridgeton City	\$190,716.21	\$277,622.08	\$248,699.11	\$75,000.00	\$150,100.00	\$75,000.00	\$9,424.02	\$5.72
Commercial Township	11,188.13	42,174.71	12,534.14	16,400.00	27,680.00	10,000.00	373.16	7.28
Deerfield Township	8,414.88	33,882.00	292.99	6,300.00	18,361.00	8,000.00	.....	6.25
Downe Township	10,831.24	46,234.31	200.44	13,000.00	28,001.00	6,000.00	.....	5.85
Fairfield Township	11,606.64	45,782.00	10,348.34	13,000.00	24,695.00	9,500.00	.....	7.22
Greenwich Township	7,921.15	19,000.00	2,039.13	3,710.96	3,670.97	4,000.00	.....	4.52
Hopewell Township	18,150.81	43,852.31	2,000.00	18,369.46	13,689.00	1,000.00	.....	4.36
Landis Township	141,345.14	334,717.66	161,000.00	52,892.96	173,995.00	64,925.72	.....	5.53
Lawrence Township	13,073.53	39,100.00	11,997.65	2,464.94	19,800.00	3,738.39	.....	5.99
Maurice River Township	15,560.92	55,876.21	4,035.48	9,217.47	31,437.00	8,000.00	.....	6.02
Millsville City	151,458.96	375,849.02	287,515.82	16,700.00	176,792.00	13,000.00	3,076.45	6.63
Stoll's Borough	3,258.10	8,700.00	798.06	2,458.63	1,514.00	50.00	.....	4.84
Stow Creek Township	5,993.97	22,248.11	.....	9,008.77	13,645.00	1,500.00	.....	5.83
Upper Deerfield Township	31,736.92	61,975.87	106.12	17,400.22	19,335.00	4,000.00	.....	3.66
Vineland Borough	96,032.19	225,714.10	102,822.49	60,000.00	112,193.40	30,000.00	7,159.11	5.47
Totals	\$736,228.80	\$1,720,734.58	\$943,559.97	\$319,133.41	\$802,343.97	\$241,714.11	\$17,032.74	\$1.2308005
Total County Taxes Appropriated								
Bank Stock Taxes Due County		\$743,261.54						
Net County Taxes Apportioned		17,032.74						
Total Amount of Miscellaneous Revenues (Including Surplus Revenue) Appropriated for the support of the County Budget		726,298.80						
		778,150.00						

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1950

TAXING DISTRICT	TOTAL NUMBER OF ACRES ASSESSED	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Imp. Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg. and Other Pers. Prop. Assessed, R. S. 34:4-11	Value of Tangible Personal Property used in Business	Value of Intangible Personal Property of Insurance Companies Assessed Under R. S. 34:4-20 and R. S. 34:4-22	Deductions—Household Furniture and Effects Under R. S. 34:4-3, 16
Bellville Town	2,080	\$10,073,350	\$26,494,650	\$36,568,000	\$51,378	\$1,682,150	\$4,300	\$1,484,750	\$2,649,250	.....	\$887,500
Bloomfield Town	3,424	16,120,200	49,480,200	65,600,400	240,643	4,409,400	11,400	4,273,550	3,048,000	.....	*179,500
Caldwell Borough	723	3,049,900	6,501,200	9,551,100	9,445	357,800	.....	242,950	5,616,525	.....	1,123,700
Caldwell Township	6,381	760,820	3,476,120	4,233,940	.....	69,500	9,000	548,500	1,178,275	.....	*2,300
Cedar Grove Township	2,720	1,687,675	3,924,600	5,612,275	653	346,100	1,750	30,300	36,725	.....	33,900
East Orange City	2,483	30,963,000	72,924,700	103,887,700	249,972	6,129,600	.....	2,338,350	5,732,350	.....	109,400
Essex Falls Borough	909	1,454,000	3,290,000	4,744,000	13,398	387,900	300	3,500	21,750	.....	*50,000
Glen Ridge Borough	819	4,432,110	10,531,800	14,963,910	14,952	1,441,250	.....	44,200	324,278	.....	2,079,500
Irrington Town	1,798	18,787,300	47,870,400	66,657,700	351,900	3,595,600	.....	7,323,300	876,800	.....	223,100
Livingston Township	8,813	3,989,000	8,825,600	12,814,600	.....	550,000	50,000	150,000	289,100	.....	1,785,000
Maplewood Township	3,002	11,742,200	30,075,500	41,817,700	26,243	2,588,434	.....	1,930,789	112,077	.....	258,000
Millburn Township	6,317	9,767,700	20,703,400	30,471,100	55,674	2,139,700	.....	163,700	1,609,450	.....	*64,700
Montclair Town	3,912	24,181,100	52,865,500	77,046,600	254,700	6,417,300	.....	900,800	1,787,200	.....	665,400
Newark City	15,085	179,062,300	342,036,400	521,098,700	11,306,194	7,758,000	24,133,900	67,933,900	84,582,700	\$213,500	381,600
North Caldwell Borough	1,914	887,300	1,141,300	2,028,600	.....	133,300	3,300	12,850	28,630	\$6,440,500	793,000
Nutley Town	2,118	7,114,150	24,887,900	32,002,050	15,533	1,607,800	10,200	632,500	1,274,375	.....	2,980,000
Orange City	3,440	13,313,200	27,779,700	41,092,900	254,965	1,750,500	.....	3,900,500	443,100	.....	39,400
Roseland Borough	2,310	850,025	1,968,500	2,818,525	3,846	134,800	.....	16,800	74,900	.....	646,100
South Orange Village	1,549	11,161,900	20,127,700	31,289,600	148,959	1,598,300	19,600	273,100	1,884,595	.....	25,000
Verona Borough	1,683	4,127,700	10,218,400	14,346,100	1,240	1,761,125	.....	.....	.....	.....	468,700
West Caldwell Borough	3,232	1,675,700	4,795,400	6,471,100	.....	428,100	1,100	24,100	87,600	.....	48,600
West Orange Town	7,891	14,652,975	30,734,550	45,387,525	23,807	3,207,175	5,550	1,609,400	280,800	.....	278,600
Totals	80,649	\$370,453,605	\$800,651,220	\$1,171,104,825	\$13,922,592	\$48,523,914	\$24,253,000	\$93,925,789	\$56,497,900	\$56,654,000	\$14,149,550

* Parsonages.

Abstract of Rates and Exemptions in the County of Essex, for the Year 1950—(Continued)

TAXING DISTRICT	Deductions—'Veterans'	Net Valuation Taxable Incl. Second-Class R. R. Prop.	Amounts Deducted Under C. 79, L. 1942, and R. S. 54:4-49, am. by Act from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, am. by Act from Prior Appeals and Corrected Errors)	Amounts Deducted Under C. 293, P. L. 1949	Net Valuation on Which County Taxes are Apportioned	PROPERTY EXEMPT FROM TAXATION				Cemeteries and Graveyards
							Public School Property	Other School Property	Public Property	Church and Char- itable Property	
Bellville Town	\$611,450	\$40,990,878	\$72,270	.....	.....	\$40,918,028	\$1,864,700	\$186,000	\$3,994,200	\$748,900	\$59,700
Bloomfield Town	1,102,300	75,119,893	216,900	.....	.....	74,927,293	3,780,600	497,700	1,040,200	1,511,500	131,300
Caldwell Borough	139,000	10,407,720	12,400	.....	.....	10,395,320	1,190,000	.....	390,700	1,558,300	44,700
Caldwell Township	28,600	5,975,015	5,000	.....	.....	5,970,015	30,000	.....	62,300	33,700	5,000
Cedar Grove Township	160,150	5,758,253	37,105	.....	.....	5,721,588	70,000	34,746	9,879,950	29,550	1,000
East Orange City	1,351,500	114,856,972	474,592	.....	.....	114,454,570	7,102,200	759,900	4,182,900	6,566,700	602,700
Essex Falls Borough	48,800	5,080,448	.....	.....	.....	5,080,448	93,500	23,600	585,100	43,500	.....
Glen Ridge Borough	251,700	16,313,790	52,650	.....	.....	16,261,140	406,200	42,000	522,120	99,000	26,000
Irrington Town	76,603,400	890,513	890,513	.....	.....	75,712,887	3,001,900	.....	3,287,300	1,674,000	92,600
Livingston Township	325,040	13,270,650	47,250	.....	.....	13,223,400	714,700	.....	230,350	1,339,100	.....
Maplewood Township	45,102,613	71,450	71,450	.....	.....	45,084,593	3,081,150	156,500	1,293,300	1,339,100	29,000
Millburn Township	442,000	33,076,424	52,400	.....	.....	33,027,500	1,204,400	153,000	2,315,400	2,914,000	138,900
Montclair Town	972,400	84,911,769	478,700	.....	.....	84,433,040	5,397,700	925,800	2,588,900	4,007,100	218,400
Newark City	2,084,700	718,189,494	11,351,367	.....	.....	707,213,727	23,946,300	2,787,600	98,419,400	26,754,000	.....
North Caldwell Borough	43,900	3,122,800	37,200	.....	.....	3,085,600	128,600	.....	4,157,400	40,800	.....
Nutley Town	622,625	34,353,733	50,675	.....	.....	34,306,083	3,181,500	207,000	1,025,400	549,300	17,000
Orange City	456,600	46,461,695	489,100	.....	.....	45,972,595	3,224,900	526,100	2,458,900	6,381,900	283,500
Roseland Borough	57,500	2,962,771	3,800	.....	.....	2,958,971	100,000	.....	40,000	37,300	600
South Orange Village	344,100	23,878,434	33,700	.....	.....	23,844,734	955,900	994,400	982,800	773,500	15,000
Verona Borough	291,300	15,540,565	70,400	.....	.....	15,480,165	1,135,000	41,800	1,884,050	200,500	.....
West Caldwell Borough	135,200	6,747,100	23,700	.....	.....	6,723,400	3,145,800	.....	2,189,300	699,500	105,000
West Orange Town	602,200	49,385,157	226,476	.....	.....	49,101,681	3,145,800	146,000	.....	.....	.....
Totals	\$12,050,825	\$1,437,772,505	\$14,607,738	\$504,755	\$6,000	\$1,422,575,012	\$63,693,050	\$7,482,146	\$142,210,870	\$53,566,150	\$3,706,700

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1950—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION			APPORTIONMENT OF TAXES				Total Amount of Misc. Revenues for the Budget, Support of the Budget, and Liens	Total Amount of Misc. Revenues for the Budget, Support of the Budget, and Liens	Total Amount of Misc. Revenues for the Budget, Support of the Budget, and Liens	Bank Stock Taxes Due	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
	Other Exemptions Not Included in Foreigning Classification—Real	Other Exemptions Not Included in Foreigning Classification—Personal	Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District	School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other					
Belleville Town	\$268,225	.....	\$7,121,725	\$379,241.81	\$1,057,600.10	.....	\$845,335.80	\$240,000.00	\$226,800.00	\$79,200.00	\$45.96	\$5.57
Bloomfield Town	443,300	.....	8,010,000	694,440.73	1,888,450.08	.....	1,345,399.75	500,000.00	456,484.00	951,000.00	8,233.41	5.22
Caldwell Borough	30,460	.....	3,214,100	96,345.85	301,939.80	.....	125,355.75	40,000.00	122,535.00	24,000.00	2,500.29	5.01
Caldwell Township .....	.....	.....	131,000	55,331.26	91,003.20	.....	43,969.94	20,193.55	32,503.00	3,200.00	.....	3.21
Cedar Grove Township	12,550	.....	10,297,746	53,047.97	196,529.14	.....	114,347.18	25,000.00	62,045.00	10,000.00	763.86	5.85
East Orange City	140,000	.....	19,354,400	1,000,757.02	2,217,083.80	.....	2,443,909.49	300,000.00	639,275.00	80,000.00	1,371.51	4.99
Essex Falls Borough	200,000	.....	945,700	47,086.58	91,308.88	.....	49,074.98	32,000.00	56,711.00	2,200.00	.....	3.70
Glen Ridge Borough	1,760,950	.....	2,946,270	150,711.42	445,952.47	.....	312,795.38	63,800.00	73,190.00	13,000.00	1,890.14	5.57
Irvington Town	9,200	.....	8,065,800	701,721.77	1,974,896.68	.....	2,045,066.67	230,000.00	776,738.00	120,000.00	4,556.93	6.16
Livingston Township	224,650	.....	1,254,900	122,557.05	459,739.09	.....	184,255.35	147,000.00	122,689.00	32,500.00	625.57	5.78
Maplewood Township	22,150	.....	5,892,200	417,852.67	1,124,387.77	.....	726,702.63	189,800.00	178,314.00	40,000.00	5,032.50	5.02
Millburn Township	48,000	.....	4,428,800	311,759.49	809,296.37	.....	549,100.85	180,000.00	184,927.00	55,000.00	1,700.50	4.96
Montclair Town	18,558,300	.....	172,250,300	6,354,594.25	2,145,724.50	.....	1,810,335.43	431,200.00	563,032.00	170,000.00	15,818.63	5.57
Newark City	43,000	.....	4,369,800	19,329.74	55,579.05	.....	27,060,708.73	1,050,000.00	609,039.74	1,500,000.00	193,392.94	6.84
North Caldwell Borough	949,041	.....	5,937,241	317,901.02	1,046,580.53	.....	605,419.53	87,400.00	281,465.54	68,000.00	3,618.61	5.73
Orange City	129,200	.....	13,004,500	426,082.68	1,038,284.57	.....	1,167,553.05	48,267.23	528,331.38	121,000.00	5,566.06	5.70
Roseland Borough	8,600	.....	185,900	27,424.32	93,397.00	.....	.....	20,000.00	70,003.00	4,200.00	.....	4.08
South Orange	29,900	.....	3,751,500	313,679.45	841,478.95	.....	686,163.99	144,000.00	189,049.00	62,000.00	1,158.92	5.45
Verona Borough	194,000	.....	3,638,250	143,473.18	443,227.54	.....	299,301.72	30,000.00	109,198.00	35,000.00	1,191.42	5.70
West Caldwell Borough	83,000	.....	426,000	62,313.78	194,106.04	.....	69,690.21	38,000.00	52,448.00	14,184.38	.....	4.84
West Orange Town	880,150	.....	7,228,350	455,640.03	1,272,914.28	.....	870,305.75	200,000.00	308,409.00	102,000.00	2,139.22	5.26
Totals	\$24,044,416	\$408,530	\$255,201,882	\$13,193,951.75	\$33,472,399.98	\$41,372,916.42	\$4,635,271.17	\$11,847,528.66	\$2,635,584.38	\$250,465.77	.....	.....
One-half of Cedar Grove's County Tax Rebutted Pursuant to Sec. 54-4-5 of Revised Statutes .....	.....	.....	.....	26,523.99	.....	.....	.....	.....	.....	.....	.....	.....
Total County Taxes Appropriated .....	.....	.....	.....	\$13,167,427.76	.....	.....	.....	.....	.....	.....	.....	.....
Bank Stock Taxes Due County .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net County Taxes Apportioned .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$4,351,500.00
County Tax Rate per \$100 of Valuation \$0.926830749

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1950

TAXING DISTRICT		TOTAL NUMBER OF ACRES AND LOTS ASSESSED	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second- Class R. R. Property	Value of Second-Class R. R. Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chateaus	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Mate- rials Used in Mfg. and Other Pers. Prop., As- sessed, R. S. 34-4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Property Used in Business
Clayton Borough	4,020	4,590	\$29,102	\$1,111,015	\$1,423,117	\$7,311	\$110,150	\$3,700	\$87,400	\$3,715
Deptford Township	8,973	3,859	975,120	1,761,800	2,736,920	165	252,100	88,200	23,800	108,475
East Greenwich Township	8,965	441	508,000	1,331,000	1,842,000	1,077	155,100	61,900	12,500	57,900
Elk Township	12,296	11,000	376,136	552,875	909,011	233	91,950	12,500	7,700	27,865
Franklin Township	33,769	5,309	639,400	969,300	1,609,300	538	213,750	6,250	70,100	38,450
Glassboro Borough	4,332	7,327	732,709	2,537,533	3,270,242	37,655	308,500	.....	562,525	7,775
Greenwich Township	5,311	2,526	787,320	8,314,500	9,101,820	10,712	138,450	6,150	1,306,175	411,680
Harrison Township	12,006	454	407,000	925,275	1,333,175	2,887	95,400	32,800	32,100	29,820
Logan Township	14,437	969	496,985	577,875	1,074,860	344	77,000	43,700	3,950	58,070
Mantua Township	8,690	5,900	435,420	1,465,450	1,900,870	3,624	98,200	72,280	64,480	55,100
Monroe Township	27,983	1,778	615,000	1,590,500	2,206,100	3,696	260,800	5,800	33,950	169,600
National Park Borough	.....	2,201	333,300	544,975	878,275	.....	95,750	.....	14,970	.....
Newfield Borough	868	390	87,500	344,250	431,750	11,957	48,050	5,200	9,685	7,300
Paulsboro Borough	541	2,398	686,175	3,435,825	4,122,000	6,357	563,500	.....	270,825	.....
Pitman Borough	454	4,377	1,338,365	4,108,900	5,447,465	9,375	553,000	.....	270,300	6,185
South Harrison Township	9,808	53	248,750	190,300	439,050	12	28,000	60,180	500	.....
Swedesboro Borough	475	645	143,910	1,935,500	1,639,810	10,183	125,800	1,000	16,400	411,400
Washington Township	1,680	912	432,725	1,935,500	1,368,925	.....	131,175	35,000	33,950	2,200
Wenonah Borough	392	686	177,350	1,157,350	1,335,300	4,400	136,800	500	53,050	.....
West Deptford Township	8,215	8,383	945,305	4,725,100	5,668,405	.....	136,800	11,650	53,800	84,535
Westville Borough	520	1,208	782,275	2,210,950	2,999,225	46,015	266,950	.....	146,765	.....
Woodbury City	388	3,704	1,801,682	6,501,183	8,303,865	19,573	846,302	.....	264,630	377,283
Woodbury Heights Borough	134	2,545	181,497	605,485	786,982	2,945	1,300	.....	9,900	28,655
Woolwich Township	13,190	.....	466,275	508,400	974,675	483	81,300	130,125	3,000	34,005
Totals	184,957	73,002	\$14,009,491	\$47,835,081	\$61,845,072	\$179,630	\$1,954,452	\$581,835	\$3,354,425	\$1,940,023

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1950—(Continued)

	DEDUCTIONS		Net Valuation Taxable, Including Second-Class R. R. Property	Amounts Deducted Under R. S. 54:4-49, am. by C. 70, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Deducted Under R. S. 54:4-49, am. by C. 70, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed	PROPERTY EXEMPT FROM TAXATION			
	Household Furniture and Effects Under R. S. 54:4-3.16	Veterans' Exemption						Public School Property	Other School Property	Public Property	Church and Charitable Property
Clayton Borough	\$52,700	\$80,055	\$1,522,638	\$1,020	.....	\$1,521,618	501	\$238,000	\$9,000	\$217,010	\$61,000
Deptford Township	142,700	147,000	2,809,960	.....	.....	2,809,960	.....	264,800	.....	44,750	70,700
East Greenwich Township	53,000	40,000	2,039,137	.....	.....	2,037,937	446	84,000	.....	110,000	52,500
Elk Township	46,300	33,000	972,959	3,550	.....	969,409	.....	60,200	.....	17,200	20,200
Franklin Township	93,000	110,000	1,743,388	3,500	\$8,200	1,738,663	.....	68,900	100	14,000	32,600
Gloucester Borough	149,300	120,075	3,847,392	.....	150	3,829,672	.....	608,500	25,000	114,275	80,800
Greenwich Township	67,000	84,050	1,887,997	.....	.....	1,887,997	.....	173,000	.....	81,680	25,200
Harrison Township	44,000	26,000	1,435,782	100	.....	1,435,682	304	28,500	.....	9,000	21,400
Logan Township	44,100	32,650	1,181,764	250	.....	1,181,514	320	12,000	2,700	9,500	12,500
Mantua Township	76,800	88,500	2,089,254	600	.....	2,081,304	482	65,400	.....	7,500	21,450
Monroe Township	133,900	138,950	2,407,096	.....	6,550	2,407,446	920	136,300	4,000	56,800	80,250
National Park Borough	58,000	63,050	867,948	375	.....	867,576	.....	61,000	.....	160,850	33,550
Newfield Borough	25,500	24,700	463,442	.....	.....	461,492	.....	32,700	.....	84,000	100,400
Paulsboro Borough	181,300	258,140	4,523,222	13,320	5,875	4,498,893	.....	321,900	.....	375,000	175,000
Pitman Borough	189,400	234,550	5,862,745	900	.....	5,834,370	.....	368,000	14,600	468,700	164,400
South Harrison Township	15,300	10,250	502,192	.....	.....	502,192	.....	.....	450	.....	3,800
Swedesboro Borough	51,900	41,100	2,091,623	1,400	.....	2,088,623	368	105,400	.....	25,500	50,100
Washington Township	69,000	59,100	1,446,845	.....	.....	1,446,845	.....	79,500	.....	3,000	27,000
Wenonah Borough	98,000	46,425	1,447,060	8,840	.....	1,434,151	305	64,175	.....	71,725	56,675
West Deptford Township	99,900	113,550	5,801,740	13,000	.....	5,788,740	.....	81,300	.....	7,600	19,100
Westville Borough	133,700	151,200	3,174,055	4,300	.....	3,172,755	.....	62,900	.....	179,500	113,150
Westbury City	274,900	266,910	9,272,021	4,000	980	9,262,976	.....	374,850	48,300	538,875	420,235
Woodbury Heights Borough ..	34,300	49,075	840,232	.....	.....	840,232	.....	74,500	.....	50	13,950
Woodwich Township	26,700	19,500	1,177,388	.....	.....	1,177,388	.....	.....	.....	3,950	2,300
Totals	\$2,100,000	\$2,247,810	\$68,507,087	\$50,104	\$22,055	\$68,390,369	3,046	\$3,366,125	\$104,150	\$2,591,865	\$1,664,060

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1950

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property (C. 40, L. 1941; C. 49, L. 1948)	Value of Tangible Personal Property Assessed and Other Personal Property Under R. S. 54:4-11	Value of Tangible Personal Property Assessed—All Other Tangible Property Used in Business	Deductions—Veterans' Exemption	Net Valuation Second-Class R. R. Property Including Second-Class R. R. Property
	Acres	Lots								
Bayonne City .....	.....	30,060	\$43,753,920	\$66,460,050	\$110,183,970	\$1,393,617	\$24,773,430	.....	\$708,000	\$135,643,037
East Newark Borough .....	.....	495	632,050	1,815,100	2,447,150	.....	430,900	.....	12,400	4,027,525
Guttenberg Town .....	.....	1,412	1,884,340	3,405,475	5,289,815	.....	474,925	\$1,141,875	43,000	5,790,840
Harrison Town .....	.....	7,175	5,732,733	17,710,700	23,463,433	.....	4,723,430	.....	80,000	35,125,137
Hoboken City	825	.....	23,168,700	39,052,000	62,821,300	962,264	10,105,100	6,036,030	131,000	80,772,303
Jersey City .....	.....	166,575	102,575,221	215,106,476	317,681,697	7,976,963	69,622,095	.....	2,470,325	484,895,751
Kearny Town .....	.....	11,740	12,168,600	51,463,500	63,632,100	100,068,204	6,421,650	7,342,732	510,450	80,016,375
North Bergen Township .....	.....	8,506	18,246,850	38,348,375	56,595,225	3,130,283	4,685,000	.....	597,800	61,493,370
Secaucus Town	3,400	.....	3,200,025	3,440,150	6,640,175	871,275	680,100	.....	117,450	8,080,100
Union City—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Hoboken	546	.....	11,523,050	22,424,550	33,947,600	12,101	595,000	1,655,940	259,000	35,952,241
Town of Union	284	.....	10,048,000	14,378,400	24,626,400	8,778	609,000	2,389,225	155,000	27,478,403
Union City Totals	890	.....	21,571,050	37,002,650	58,574,000	20,879	1,204,600	4,045,165	414,000	63,430,644
Weehawken Township .....	.....	2,000	7,829,650	10,390,400	18,230,050	11,648,363	666,850	.....	104,500	30,435,763
West New York Town .....	.....	5,000	13,223,550	23,169,000	36,392,550	6,639,829	4,233,900	.....	296,150	46,970,129
Totals	5,055	232,897	\$253,986,659	\$507,964,776	\$761,951,465	\$133,628,562	\$128,112,020	\$18,585,882	\$5,406,975	\$1,036,680,974

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1950—(Continued)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION									
	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-48 (Resulting from Prior Appeals and Corrected Errors)	Amounts Deducted Under C. 295, P. L. 1949	Net Valuation on Which Apportioned County Taxes are	Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classification—Real	Total Amount of Exempt Property
Bayonne City	\$1,645,123	.....	\$133,997,914	\$6,402,800	\$821,200	\$52,361,974	\$3,333,990	.....	.....	\$62,933,964
East Newark Borough	6,200	.....	4,021,325	42,800	.....	25,200	67,000	.....	.....	145,000
Guttenberg Town	2,700	\$5,000	5,782,540	389,000	.....	91,550	101,500	.....	.....	585,450
Harrison Town	343,258	.....	34,781,879	398,300	213,400	2,141,800	480,500	.....	.....	3,237,000
Hoboken City	3,390,670	21,000	77,441,633	4,131,300	4,616,700	3,323,600	3,913,600	.....	\$20,007,700	36,114,300
Jersey City	19,946,738	211,900	464,737,113	24,463,292	7,119,400	307,208,746	21,498,100	2,231,000	7,500	162,378,032
Kearny Town	10,407,567	55,550	69,463,258	9,118,750	7,480,750	4,664,250	1,423,550	106,950	.....	9,488,250
North Bergen Township	231,285	46,275	61,215,510	2,943,000	5,480,800	1,600,000	789,500	399,100	.....	10,853,000
Sewaucus Town	1,900	10,000	8,668,200	413,000	.....	6,636,625	369,750	1,600	.....	6,761,975
Union City—										
West Hoboken	173,200	38,200	35,746,741	.....	.....	.....	.....	.....	.....	.....
Town of Union	56,900	12,200	27,469,363	.....	.....	.....	.....	.....	.....	.....
Union City Totals	270,200	50,400	63,150,644	3,325,000	686,700	2,719,850	3,473,550	.....	.....	10,205,100
Weehawken Township	2,536,850	16,500	27,882,413	1,917,200	13,500	2,210,212	479,550	.....	.....	4,050,462
West New York Town	350,865	12,300	46,607,024	1,992,400	279,500	1,623,150	809,050	.....	7,900	4,711,400
Totals	\$30,690,290	\$429,825	\$997,151,853	\$40,539,042	\$19,471,950	\$182,491,951	\$36,709,410	\$2,906,650	\$20,112,500	\$312,294,533

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1950

TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Lots	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed (Exclusive of Second- Class R. R. Property)	Value of Second-Class R. R. Property (C. 40, L. 1941; C. 59, L. 1941)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Mate- rials Used in Mfg. and Other Pers. Prop. As- sessed Under R. S. 54:1-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible In Business	Value of Intangible Per- sonal Property of In- surance Companies As- sessed Under R. S. 54:4-22 and R. S. 54:4-20
Acres	Acres										
Alexandria Township	16,689	87	\$269,950	\$548,475	\$818,425	\$29	\$73,900	\$87,050	\$20,150	\$8,785	.....
Bethlehem Township	12,661	71	188,475	432,150	620,625	5,740	67,400	60,375	6,500	16,339	.....
Bloombury Borough	127	297	55,620	374,225	427,845	9,108	53,700	27,000	17,600	14,900	.....
Califon Borough	456	261	60,050	314,980	375,030	1,651	48,950	3,150	23,750	31,475	.....
Clinton Town	625	436	181,367	815,800	999,307	4,307	88,800	8,800	95,052	53,205	.....
Clinton Township	19,529	341	430,300	1,302,950	1,733,250	8,775	114,050	101,750	28,250	72,080	.....
Delaware Township	23,116	114	466,300	804,050	1,270,350	472	95,500	199,300	36,525	125,200	.....
East Amwell Township	17,289	.....	350,385	783,210	1,133,595	900	87,850	173,150	108,900	8,255	.....
Flemington Borough	.....	893	490,550	2,565,180	3,054,730	20,522	173,600	3,200	232,375	235,455	.....
Franklin Township	14,289	87	295,499	538,965	834,425	6,439	77,300	90,200	17,900	19,505	.....
Frenchtown Borough	570	433	114,750	726,050	840,800	2,198	88,500	.....	4,500	13,845	.....
Glen Gardner Borough	637	194	35,350	208,050	241,400	3,050	41,775	4,250	49,985	9,455	.....
Hampton Borough	671	369	73,410	378,240	451,650	18,001	61,735	9,455	49,985	9,455	.....
High Bridge Borough	1,044	553	178,937	1,297,805	1,476,742	19,956	151,013	6,100	44,500	213,600	.....
Holland Township	11,491	159	249,620	1,181,975	1,431,595	7,746	62,375	73,800	37,600	215,350	.....
Kingwood Township	21,756	.....	352,475	622,075	974,550	1,189	87,725	191,000	6,400	11,055	.....
Lambertville City	200	1,777	562,225	2,005,575	2,567,800	43,548	337,400	.....	253,625	11,745	.....
Lebanon Borough	343	271	46,050	201,000	437,050	3,215	11,400	6,000	16,105	21,035	.....
Lebanon Township	1,097	578	222,885	578,535	811,420	3,210	93,600	23,570	2,900	120,602	.....
Milford Borough	758	204	63,670	1,243,200	1,306,870	7,322	80,300	27,800	352,760	156,000	.....
Raritan Township	38,216	.....	647,200	1,763,600	2,410,250	16,177	136,150	157,690	63,500	119,450	.....
Rendleton Township	28,221	799	702,650	1,716,000	2,418,650	20,680	213,200	80,600	38,500	62,255	.....
Stockton Borough	256	181	32,400	192,850	225,250	1,844	28,250	800	16,300	5,450	.....
Tewksbury Township	19,374	173	397,315	945,720	1,343,035	.....	95,100	119,015	59,425	11,975	.....
Union Township	11,749	94	231,745	600,175	831,920	8,674	67,800	78,525	26,550	.....	.....
West Amwell Township	13,440	411	257,510	703,315	966,825	33	60,200	56,375	10,295	25,400	.....
Totals	459,515	8,613	\$6,979,849	\$23,758,600	\$30,758,449	\$212,836	\$2,578,263	\$1,583,445	\$1,687,797	\$1,882,731	\$3,640,848

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1950—(Concluded)

TAXING DISTRICT

	PROPERTY EXEMPT FROM TAXATION			APPORTIONMENT OF TAXES						Bank Stock Taxes Due		
	Other Exemptions Not Included in Forgoing Classification—Real	Other Exemptions Not Included in Forgoing Classification—Personal	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Regional High School Tax	County Library Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District	School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other	Total Amount of Misc. Revenues for the Budget, Appropriated	Total Amount of Misc. Revenues for the Budget, Support of the Budget, Anticipated	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
Alexandria Township	\$800	..	\$22,700	\$8,853.50	..	\$382.92	\$25,000.00	\$9,020.00	\$6,000.00	\$13,708.00	\$8,500.00	\$4.85
Bethlehem Township	..	..	21,550	4,803.32	\$4,017.26	206.23	20,434.49	2,417.67	14,028.00	14,028.00	6,400.00	4.60
Bloomfield Township	..	..	83,900	4,749.02	..	204.94	15,329.00	9,458.40	8,515.00	8,515.00	1,200.00	5.81
Califon Borough	..	..	45,250	4,134.50	..	179.26	16,220.75	6,201.46	2,300.00	2,300.00	1,400.00	5.18
Clinton Township	..	..	179,700	11,430.77	6,519.05	480.71	18,272.05	22,355.52	6,893.00	6,893.00	3,500.00	4.89
Clinton Township	285,000	..	338,800	18,169.48	10,631.75	783.98	47,500.00	7,231.08	10,000.00	23,590.00	4,500.00	4.30
Delaware Township	12,000	\$1,150	179,900	15,707.04	677.74	677.74	56,955.08	18,070.35	15,000.00	16,080.00	7,000.00	5.42
East Amwell Township	..	..	117,000	13,615.15	..	587.48	33,481.06	26,364.81	6,000.00	10,802.00	8,000.00	5.05
Franklin Township	36,800	4,500	719,000	33,324.58	..	..	69,306.72	59,831.29	130,000.00	8,000.00	8,000.00	4.44
Fredericktown Borough	4,000	..	81,000	9,045.36	5,614.01	416.19	25,572.52	8,782.77	8,000.00	13,075.00	3,400.00	4.81
Glen Gardner Borough	29,000	500	297,900	9,229.40	..	398.24	28,049.61	20,349.65	5,000.00	4,296.00	4,000.00	5.83
Hampton Borough	..	..	25,050	2,510.69	1,468.79	108.31	9,076.81	9,396.19	2,000.00	3,628.00	1,600.00	5.59
High Bridge Borough	3,200	5,000	117,000	5,077.90	2,971.35	219.11	12,009.00	9,396.19	1,500.00	3,846.00	2,600.00	5.42
Holland Township	..	..	241,200	16,706.17	..	730.85	43,799.75	26,300.77	4,000.00	8,143.00	7,500.00	4.97
Kingwood Township	..	..	81,165	10,420.93	..	708.55	3,000.00	..	12,000.00	..	..	..
Lambertville City	3,550	..	50,500	11,040.33	..	476.39	32,000.00	16,952.24	5,000.00	38,711.00	10,100.00	5.05
Lebanon Borough	..	..	722,300	27,457.48	..	..	107,883.08	43,403.21	38,275.00	30,344.00	21,300.00	5.89
Lebanon Township	..	..	67,700	9,139.61	2,672.67	197.08	11,093.00	1,317.07	4,000.00	4,506.00	3,000.00	4.01
Milford Borough	1,623,503	556,600	2,223,572	9,139.61	394.26	394.26	31,831.50	11,312.11	6,813.00	37,405.00	9,500.00	5.87
Milford Township	..	..	142,700	25,632.37	..	1,106.01	40,789.41	26,124.56	8,000.00	3,006.00	1,000.00	3.42
Readington Township	5,000	..	467,000	50,698.50	..	2,553.93	118,194.17	18,718.16	22,000.00	29,468.00	8,000.00	3.11
Readington Township	7,700	..	130,800	24,254.50	..	1,669.51	107,740.61	42,808.40	20,000.00	27,477.00	28,000.00	6.69
Stockton Borough	..	..	31,250	9,625.00	39.12	39.12	1,639.50	1,035.37	3,000.00	4,342.00	1,200.00	5.25
Tewksbury Township	..	..	41,700	11,109.79	8,431.93	621.14	34,509.16	30,165.57	..	23,599.00	12,000.00	5.71
Union Township	77,000	118,708	927,763	9,167.02	5,361.11	395.55	23,101.45	5,829.58	6,040.00	13,673.00	7,000.00	4.44
West Amwell Township	600	..	21,850	9,838.50	..	424.52	19,497.35	13,135.88	5,900.00	16,300.00	4,000.00	4.02
Totals	\$2,884,923	\$87,421	87,414,150	\$27,966.02	\$55,590.00	\$13,513.85	\$652,708.30	\$440,350.00	\$230,838.00	\$446,800.00	\$171,979.00	\$10,071.17
Total County Taxes Appropriated	..	..	..	\$384,037.19	..	..	..	..	..	..	..	\$0.9270205
Bank Stock Taxes Due County	..	..	..	10,071.17	..	..	..	..	..	..	..	..
Net County Taxes Apportioned	..	..	..	373,966.02	..	..	..	..	..	..	..	..
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	..	..	..	431,792.30	..	..	..	..	..	..	..	..

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1950

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second- Class II. II. Property	Value of Second-Class R. R. Property (C. 291, L. 1941; C. 40, L. 1943)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Materials Used in Mfg. Other Personal Property Assessed R. S. 54-4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Personal Property Used in Business	Total Personal	Deductions—Household Furniture and Effects Under R. S. 54-4-3-16
	Acres	Lots										
East Windsor Township	9,538	197	\$487,800	\$902,615	\$1,450,475	\$1,036	\$51,200	\$93,700	\$89,570	\$96,325	\$200,775	\$25,000
Ewing Township .....	.....	.....	2,136,397	12,062,633	14,199,080	94,519	552,780	19,180	1,290,700	2,185,210	4,057,230	220,400
Hamilton Township .....	.....	.....	4,988,420	28,589,463	33,577,883	302,802	1,201,230	34,300	1,701,511	1,780,985	4,778,026	598,200
Hightstown Borough .....	.....	.....	559,730	2,516,410	3,186,170	19,011	170,025	.....	453,667	.....	606,732	.....
Hopewell Borough	183	673	226,317	1,257,423	1,483,770	21,045	74,300	5,200	33,300	165,485	338,085	37,200
Hopewell Township	27,548	.....	1,442,450	2,781,453	4,223,875	3,333	267,150	213,150	219,300	.....	762,790	102,000
Lawrence Township	11,391	6,076	1,735,059	6,929,100	8,664,709	4,277	363,945	58,700	106,200	1,016,785	1,685,630	331,480
Lawrence Borough	198	727	264,063	1,369,477	1,573,540	16,380	120,350	250	52,650	64,950	238,200	42,200
Princeton Borough .....	.....	.....	4,373,814	12,493,375	16,869,189	62,042	1,682,200	.....	381,170	463,540	1,926,910	200,600
Princeton Township .....	.....	.....	1,862,348	6,121,000	7,983,548	86,557	529,875	331,000	44,500	133,205	740,581	89,100
Washington Township	13,110	165	610,480	924,350	1,534,836	2,236	59,359	141,340	41,725	56,335	331,780	34,800
Washington Borough	15,636	821	1,009,155	3,759,300	4,768,455	325,334	176,400	151,450	733,065	338,300	1,419,215	63,900
West Windsor Township .....	.....	.....	36,567,450	94,519,275	131,086,725	2,057,090	7,361,600	.....	13,633,200	14,410,000	35,407,800	2,861,000
Trenton City	349	28,554	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals .....	.....	.....	\$56,278,323	\$174,205,926	\$230,544,249	\$2,195,862	\$12,183,275	\$757,270	\$18,932,118	\$20,601,151	\$52,553,814	\$1,690,930

* Includes \$1,708,700 Intangible Personal Property of Insurance Companies.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1950—(Continued)

TAXING DISTRICT	Deductions—Veterans' Exemptions	Net Valuation Second-Class Including Property	Amounts Deducted Under R. S. 34-49, am. by C. 79, L. 1942, and R. S. 54-43 (Res. from Pr. Appeals and Cor. Etc.)	Amounts Added Under R. S. 54-49, am. by C. 79, L. 1942, and R. S. 54-43 (Res. from Pr. Appeals and Cor. Etc.)	Net Valuation on Which Apportioned (County Taxes are Apportioned)	PROPERTY EXEMPT FROM TAXATION						Other Exemptions Not Included in Foreigning Class-ification—Personal
						Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foreigning Class-ification—Real	
East Windsor Township	\$19,100	\$1,667,586			\$1,667,586	.....	\$3,200,000	\$250	.....	\$2,600	\$100	.....
Ewing Township	453,871	17,070,558	\$13,387		17,529,003	\$819,000	.....	5,508,910	296,800	46,000	220,000	\$16,000
Hamilton Township	1,070,095	36,981,416	14,022		36,770,950	2,406,210	.....	729,305	738,995	74,850	138,945	.....
Hightstown Borough	62,200	5,586,623			5,586,623	328,200	.....	213,335	220,995	19,200	60,550	.....
Hopewell Borough	41,285	1,744,415			1,742,315	108,300	.....	56,300	71,400	7,250	9,270	.....
Hopewell Township	92,650	4,805,248			4,804,398	63,625	.....	757,525	34,400	13,575	11,000	5,000
Lawrence Township	86,805	9,954,271			9,917,356	984,770	.....	56,924	578,065	13,250	129,990	14,000
Pennington Borough	49,000	1,735,970	1,738		1,734,692	286,000	.....	164,200	118,110	5,500	8,500	.....
Princeton Borough	75,000	18,582,541			18,476,036	749,200	.....	219,756	503,250	30,430	733,960	36,400
Princeton Township	106,775	8,618,711	600		8,616,511	175,000	.....	443,400	92,825	3,100	.....	.....
Washington Township	24,000	1,810,046			1,810,046	47,000	.....	45,800	7,300	1,400	.....	.....
West Windsor Township	54,465	6,394,699			6,394,699	79,000	.....	4,800	19,700	4,000	18,900	.....
Trenton City	785,000	164,967,015	9,025		163,443,693	12,222,350	.....	43,983,598	10,312,550	407,700	1,975,000	134,275
Totals	\$2,929,096	\$27,847,899	\$67,524	\$276,513	\$27,928,812	\$17,697,655	\$29,835,535	\$52,116,878	\$12,731,590	\$629,445	\$3,325,515	\$205,675

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1950

TAXING DISTRICT												
TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed	Class R. R. Property Exclusive of Second-	Value of Second-Class R. R. Property (C. 291, L. 1941; C. 10, L. 1948)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chateaus	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Mate- rials Used in Manu- facture, and Other Pers. Prop.	Value of Tangible Per- sonal Property Assessed —All Other Tangible Personal Property Used in Business	DEDUCTIONS	
Acres	Lots										Household Furniture and Effects Under R. S. 54:4-3, 16	Veterans' Exemption
Carteret Borough	1,193	6,984	\$3,279,370	\$7,065,500	\$10,347,870	\$225,825	\$119,360	.....	\$2,199,090	\$530,470	\$119,360	\$248,985
Cranbury Township	7,986	4,093	488,240	1,223,150	1,711,690	1,273	67,450	\$21,600	9,700	95,750	.....	16,000
Dunellen Borough	120	4,195	982,310	3,583,115	4,566,285	99,861	296,275	.....	446,772	160,978	.....	100,000
East Brunswick Township ..	1,915	7,550	993,750	1,944,201	2,938,951	6,072	203,075	37,150	303,951	132,450	122,100	179,275
Holmdel Borough	460	510	62,440	632,350	694,790	1,123	32,750	.....	454,725	2,000	15,400	10,450
Highland Park Borough	251	4,176	2,904,111	6,356,005	9,320,116	6,007	181,075	300	149,075	271,271	.....	183,925
Jamesburg Borough	353	1,155	196,925	794,425	991,350	7,615	124,550	.....	42,950	27,325	48,400	59,825
Madison Township	29,032	6,520	1,078,220	1,615,725	2,693,935	102,110	16,075	44,455	155,505	92,050	.....	212,300
Metuchen Borough	348	5,566	1,073,703	5,824,630	7,498,333	273,991	341,900	.....	423,470	376,746	.....	332,975
Middlesex Borough	705	10,360	876,985	4,317,455	5,196,540	31,969	178,365	.....	423,470	376,746	3,950	236,700
Milltown Borough	611	1,774	555,050	2,191,880	2,746,830	7,827	143,075	80,000	6,600	102,325	81,700	67,000
Monroe Township	2,807	9,150	662,065	933,975	1,595,980	7,773	36,300	.....	21,250	44,050	32,600	39,458
New Brunswick City	1,129	10,707	12,553,490	27,943,100	40,497,590	483,997	405,100	.....	2,124,975	3,576,275	408,100	369,458
North Brunswick Township ..	4,968	10,088	1,099,790	5,306,700	6,406,490	7,418	355,800	29,500	461,250	999,780	.....	154,340
Perth Amboy City	658	11,998	17,676,625	24,505,195	42,181,820	2,033,120	440,000	.....	6,569,120	1,090,440	.....	.....
Piscataway Township	6,300	20,010	1,791,085	3,661,800	5,452,885	1,450	297,030	.....	402,025	828,340	.....	.....
Plainfield Township	7,321	1,114	1,440,806	8,876,600	10,317,166	28,851	50,875	12,050	402,025	828,340	153,840	245,730
Plainville Borough	14,111	23,347	2,651,002	9,873,970	12,527,372	149,780	471,315	22,600	369,452	118,384	19,600	7,000
Sayreville Borough	8,719	7,911	1,805,626	12,139,020	13,964,616	117,682	384,900	400	418,025	1,200,621	253,675	410,905
South Amboy City	100	3,246	1,262,425	2,760,350	4,029,375	1,577,269	81,900	.....	1,380,781	251,000	193,600	223,150
South Brunswick Township ..	26,225	5,250	910,050	1,882,695	2,801,745	2,509	73,750	57,100	41,250	301,114	.....	146,200
South Plainfield Borough	2,551	25,392	1,680,640	3,422,319	5,103,159	82,910	350,175	.....	257,550	302,685	162,200	471,150
South River Borough	511	5,700	1,851,290	4,276,855	6,128,115	3,697	266,755	925	359,930	448,710	274,600	229,130
Spotwood Borough	849	6,357	189,540	1,028,800	1,218,340	129,908	64,300	500	191,495	333,365	59,000	101,950
Woodbridge Township	6,808	69,742	5,140,947	17,182,062	22,322,049	1,717,562	295,200	2,500	1,500,897	1,748,000	245,000	1,043,927
Totals	115,891	259,704	862,771,465	\$151,464,497	\$214,235,962	\$7,381,780	\$4,912,350	\$311,350	\$17,570,547	\$13,395,229	\$1,918,625	\$5,030,275

Abstract of Rates and Exemptions in the County of Middlesex, for the Year 1950—(Continued)

TAXING DISTRICT	Net Valuation Taxable, Including Second-Class R. R. Property	Amounts Deducted Under R. S. 54:4-49, and C. 79, L. 1942, (Result- ing from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-49, and C. 79, L. 1942, (Result- ing from Prior Appeals and Corrected Errors)	Amounts Deducted Under C. 293, P. L. 1949	Net Valuation on Which County Taxes are Apportioned	PROPERTY EXEMPT FROM TAXATION				
						Public School Property	Other School Property	Public Property	Church and Char- itable Property	Cemeteries and Gravestones
Carteret Borough	\$13,054,270	\$360	.....	\$10,540	\$13,043,730	\$276,000	\$30,000	\$534,495	\$169,530	.....
Crabtree Township	1,891,463	1,900	.....	.....	1,889,563	21,000	.....	.....	21,200	.....
Dunellen Borough	5,320,171	8,300	.....	6,300	5,305,571	218,000	40,000	93,950	146,850	\$4,000
East Brunswick Township	2,957,423	4,678	.....	.....	2,952,745	172,500	.....	35,600	30,500	4,700
Helmetta Borough	1,150,538	.....	.....	.....	1,150,538	34,200	.....	.....	42,800	.....
Highland Park Borough	9,743,919	41,800	\$900	.....	9,703,019	903,100	98,000	1,422,085	520,400	.....
Jamesburg Borough	1,083,595	.....	.....	.....	1,083,595	78,200	.....	10,000	48,900	20,000
Madison Township	2,736,315	300	.....	.....	2,736,015	119,900	.....	9,300	29,375	2,250
Metuchen Borough	8,364,054	40,430	.....	.....	8,323,624	146,000	309,900	349,935	234,225	18,000
Middlesex Borough	3,966,380	11,000	.....	61,272	3,894,108	182,000	.....	1,440,970	35,390	50
Milford Township	2,916,877	10,250	.....	6,525	2,900,102	120,500	.....	143,450	182,000	.....
Monroe Township	1,088,553	.....	.....	.....	1,088,553	154,000	.....	.....	.....	3,700
New Brunswick City	46,296,379	54,650	1,200	34,250	46,208,679	3,692,250	8,671,615	4,272,250	4,333,745	88,550
North Brunswick Township	7,939,928	400	.....	7,600	7,931,928	262,850	.....	258,070	20,500	87,400
Perth Amboy City	52,305,500	108,917	.....	513,285	51,683,298	2,571,796	394,120	2,054,290	1,965,890	246,370
Piscataway Township	6,593,330	27,665	3,980	.....	6,571,445	328,700	.....	144,580	69,000	1,000
Plainsboro Township	14,116,333	37,691	23,563	.....	14,102,205	44,000	131,500	121,500	30,000	500
Raritan Township	15,456,559	42,627	.....	.....	15,413,932	605,350	44,270	116,830	72,600	1,400
Sayreville Borough	5,882,885	42,627	.....	.....	5,882,885	280,000	40,000	40,600	192,750	9,400
South Amboy City	3,720,949	4,080	2,600	.....	3,719,469	126,100	90,000	197,400	499,750	10,000
South Brunswick Township	5,583,360	51,257	12,403	.....	5,546,455	291,000	.....	6,100	22,900	18,200
South Plainfield Borough	6,654,227	28,325	7,495	.....	6,633,197	846,000	105,000	500,935	79,675	10,000
South River Borough	1,522,648	28,500	.....	.....	1,522,148	17,000	.....	37,900	294,750	12,200
Spotswood Borough	26,188,181	28,068	.....	.....	26,160,113	2,299,230	65,000	1,509,890	37,300	116,003
Woodbridge Township	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$250,768,927	\$503,398	\$52,141	\$639,772	\$249,677,898	\$1,624,736	\$10,042,485	\$13,322,340	\$9,458,526	\$654,623

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1950—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION			APPORTIONMENT OF TAXES			Total Amount of Misc. Revenues for the Budget, Anticipated	Total Amount of Misc. Revenues for the Budget, Anticipated	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
	Other Exemptions Not Included in Foreigning Class—Real Location—Personal	Other Exemptions Not Included in Foreigning Class—Real Location—Personal	Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other				
Carteret Borough	\$208,750		\$1,218,755	\$211,169.46	\$433,098.80	\$444,518.37	\$46,000.00	\$17,000.00	\$2,284.11	\$8.35
Cranbury Township			46,200	30,591.62	71,940.00	18,033.08	13,000.00	8,000.00		6.38
Dunellen Borough			498,800	85,806.12	208,135.81	110,139.20	38,000.00	27,000.00		1,349.54
East Brunswick Township			243,300	47,801.34	164,460.00	51,722.38	30,000.00	22,000.00		7.00
Holmdel Borough	1,300		78,300	18,472.68	17,688.66	7,440.65	3,000.00	200.00		8.93
Highland Park Borough	2,100		2,945,685	157,089.94	332,425.61	181,304.52	128,000.00	6,447.00		3.79
Jamesburg Borough	1,450		159,100	17,575.51	46,424.68	36,925.33	6,500.00	31,000.00		2,095.48
Madison Township			160,825	44,295.52	184,721.68	255,254.87	55,000.00	10,000.00		6.92
Metuchen Borough	49,250		1,767,410	134,457.80	284,942.60	185,201.20	65,000.00	46,000.00		9.30
Middlesex Borough			1,638,410	95,424.42	185,201.20	132,585.14	65,000.00	46,000.00		8.07
Milltown Borough			445,950	46,552.08	101,750.00	21,333.28	20,800.00	9,000.00		8.37
Monroe Township	1,525,000		1,557,700	27,337.32	80,707.32	11,878.27	12,500.00	17,500.00		6.93
New Brunswick City	621,250		21,079,960	748,169.68	1,021,819.75	1,061,681.96	80,000.00	34,698.00		5.84
North Brunswick Township			628,820	128,416.32	196,371.88	123,000.00	169,907.24	76,591.00		7.28
North Plainfield City			8,874,151	836,742.08	1,270,693.49	1,415,535.33	293,000.00	12,000.00		6.13
Piscataway Township	36,345		579,655	106,800.38	253,702.81	122,394.01	32,000.00	207,000.00		5.64
Plainboro Township			947,500	26,232.98	36,167.58	16,784.92	16,000.00	500.00		7.32
Raritan Township	15,087,825		74,346,255	928,911.82	476,970.63	181,000.00	315,000.00	80,000.00		3.24
Sayreville Borough			815,700	249,518.23	263,501.00	229,912.50	106,000.00	179,158.00		5.92
South Amboy City			1,077,150	95,242.72	135,003.12	69,201.67	52,500.00	153,070.00		4.81
South Brunswick Township			114,300	20,471.41	121,391.38	35,000.00	35,000.00	12,000.00		1,988.88
South Plainfield Borough			419,175	84,395.38	272,691.98	123,743.32	53,267.15	89,001.00		5.10
South River Borough	68,500		1,856,385	107,398.11	274,307.55	95,271.80	22,000.00	298,807.00		538.40
Spotswood Borough			5,194,761	21,613.26	51,377.76	27,741.68	10,000.00	11,250.00		7.18
Woodbridge Township	32,145		500,000	423,526.92	1,039,601.00	552,369.91	10,970.48	6,500.00		7.02
Totals	\$6,192,000	\$54,146,200	\$126,440,900	\$4,042,242.60	\$7,419,727.60	\$5,280,494.47	\$1,912,299.79	\$4,372,273.37	\$865,700.00	\$39,028.88
Total County Taxes Appropriated				\$1,081,271.48			Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County			
Bank Stock Taxes Due County				2,925.88			Undelected			
Net County Taxes Apportioned				4,042,242.60			County Tax Rate per \$100 of Valuation			
									\$1,022,390.00	1.61898

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1950—(Continued)

TAXING DISTRICT		TOTAL NUMBER OF ACRES AND LOTS ASSESSED	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second- Class R. R. Property	Value of Second-Class (C. 291, L. 1941; C. 40, L. 1945)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Ma- terials Used in Manu- facture and Other Per- sonal Property Assessed Under R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Personal Property Used in Business
Marlboro Township	Acree	17,539	\$906,755	\$990,110	\$1,656,865	\$5,000	\$12,025	\$18,400	\$25,800	\$54,105
Marlboro Township	Acree	2,298	543,463	1,525,311	2,068,804	9,330	174,375	.....	.....	.....
Middletown Township	Acree	17,860	3,501,275	5,773,575	9,280,800	7,955	692,850	55,966	42,850	500,410
Millstone Township	Acree	22,764	515,830	470,415	986,245	.....	4,300	42,500	.....	35,535
Manasquan Borough	Acree	.....	1,099,945	2,506,025	3,605,970	.....	143,910	.....	47,005	83,970
Manasquan Borough	Acree	826	513,214	1,982,910	2,533,124	6,564	146,313	.....	.....	.....
Monmouth Beach Borough	Acree	62	601,569	675,465	1,277,034	.....	70,050	.....	.....	.....
Monmouth Beach Borough	Acree	1,878	3,702,752	6,145,070	9,937,822	32,437	565,275	1,125	89,200	596,755
Neptune Township	Acree	3,190	347,540	1,188,500	1,736,040	.....	58,005	16,400	16,650	80,620
Neptune City Borough	Acree	140	2,290,490	3,733,325	5,933,815	4,676	98,825	.....	27,775	179,550
Ocean Township	Acree	4,114	734,460	2,598,590	3,333,050	5,977	32,850	.....	5,000	192,730
Oceanport Borough	Acree	776	6,222	234,460	2,333,050	1,980	31,595	.....	.....	.....
Roanoke Township	Acree	2,847	318,450	661,450	979,900	.....	61,250	.....	.....	.....
Roanoke Township	Acree	872	52,630	384,950	437,570	.....	375,650	.....	.....	134,910
Roosevelt Borough	Acree	2,552	2,478,570	4,020,130	6,498,720	74,025	1,601,200	.....	.....	.....
Rumson Borough	Acree	3,092	3,997,456	7,192,990	11,189,846	.....	66,700	11,080	93,545	1,900
Red Bank Borough	Acree	7,806	596,038	919,725	1,460,847	.....	172,100	.....	.....	.....
Shrewsbury Township	Acree	1,024	598,019	739,019	1,335,018	.....	115,100	.....	3,100	33,290
Sea Girt Borough	Acree	6	1,018,993	1,780,960	2,808,893	12,198	.....	.....	55,775	37,290
Shrewsbury Borough	Acree	939	760,815	1,456,950	2,217,795	925	.....	.....	.....	252,750
Spring Lake Heights Borough	Acree	2,611	2,790,190	3,718,750	6,138,900	18,367	432,450	.....	.....	.....
Spring Lake Heights Borough	Acree	1,143	278,145	446,975	725,120	1,854	23,585	.....	9,125	22,000
South Belmar Borough	Acree	530	313,290	611,650	924,950	.....	255,415	.....	.....	.....
Upper Freehold Township	Acree	29,550	727,115	704,235	1,431,350	.....	206,300	.....	.....	.....
Union Beach Borough	Acree	631	437,715	1,330,240	1,767,955	3,940	463,450	55,800	18,250	109,905
Wall Township	Acree	14,259	1,339,965	2,024,725	3,414,630	1,879	37,550	.....	21,375	62,700
West Long Branch Borough	Acree	987	796,645	1,144,125	1,939,810	.....	37,450	2,100	.....	.....
Totals	Acree	236,339	\$68,838,151	\$118,120,131	\$186,958,282	\$741,709	\$11,904,095	\$730,440	\$1,982,290	\$5,070,200

Abstract of Rates and Exemptions in the County of Monmouth, for the Year 1950—(Continued)

TAXING DISTRICT	DEDUCTIONS		PROPERTY EXEMPT FROM TAXATION				PROPERTY EXEMPT FROM TAXATION			
	Household Furniture and Effects Under R. S. 54:4-3.16	Veterans' Exemption	Net Valuation Taxable Including Second-Class Railroad Property	Amounts Deducted Under R. S. 54:4-49, ann. by R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Net Valuation on Which County Taxes Are Apportioned	Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards
Marlboro Township	\$26,100	\$39,000	\$1,768,245	\$32,000	\$1,744,645	\$75,000	.....	\$8,700	\$298,500	\$5,000
Matawan Township	80,622	80,622	2,171,571	7,200	2,161,677	20,100	.....	.....	5,175	800
Middletown Township	238,600	433,700	9,882,375	56,125	9,826,450	325,850	.....	68,925	112,850	88,600
Milstone Township	78	21,500	1,046,290	11,775	1,034,505	27,800	.....	5,725	25,900	4,750
Nanassquan Borough	37,750	110,155	3,745,378	8,920	3,736,458	220,000	.....	105,000	160,000	5,000
Natawan Borough	39,600	36,112	2,390,151	5,569	2,384,582	135,000	.....	15,087	41,000	2,700
Nonmouth Beach Borough	31,360	31,360	1,296,124	181,055	1,115,069	17,000	.....	63,215	6,000	.....
Neptune Township	281,775	281,775	10,578,339	37,165	10,541,174	595,075	.....	1,338,212	976,925	181,150
Neptune City Borough	109,220	109,220	1,782,695	7,200	1,774,895	82,600	.....	66,555	15,100	400
Ocean Township	32,500	262,300	5,966,441	91,575	5,874,866	91,250	.....	51,150	37,700	100
Oceanport Borough	18,200	62,255	3,489,112	2,800	3,486,312	57,500	.....	7,000	3,500	.....
Karlтан Township	89,180	89,180	923,635	21,800	901,835	21,500	.....	1,900	10,125	3,000
Roosevelt Borough	20,100	25,700	453,020	1,000	452,020	49,500	.....	11,250	.....	200
Rumson Borough	28,350	118,400	6,562,530	61,700	6,500,830	342,500	53,000	178,200	235,000	10,000
Red Bank Borough	119,200	239,425	12,506,446	29,950	12,476,516	1,128,000	118,000	85,050	372,870	.....
Shrewsbury Township .....	.....	76,500	1,551,372	4,857	1,546,087	32,400	.....	29,575	76,350	3,800
Sea Girt Borough .....	.....	22,900	1,484,818	21,400	1,463,418	48,000	10,000	41,960	6,750	.....
Sea Girt Borough .....	.....	38,280	2,964,361	57,700	2,906,661	49,000	.....	208,445	16,750	.....
Shrewsbury Borough .....	.....	52,200	2,959,495	32,692	2,926,803	175,000	.....	5,500	27,500	12,000
Springs Lake Borough	28,900	43,500	6,771,467	6,000	6,765,067	701,759	.....	1,087,000	88,000	.....
Spring Lake Heights Borough	100	27,150	762,739	1,000	761,739	59,000	.....	83,000	19,700	9,000
South Belmar Borough	100	31,400	1,631,053	2,700	1,628,353	20,400	.....	12,150	4,000	.....
Upper Freehold Township	31,400	24,500	1,631,053	650	1,631,113	.....	.....	.....	22,850	2,500
Union Beach Borough	238,780	238,780	1,567,600	13,075	1,554,525	61,800	60,000	1,350	15,400	6,885
Wall Township	211,800	240,300	3,554,814	18,775	3,536,039	168,500	.....	84,200	26,300	24,000
West Long Branch Borough	122,600	122,600	1,957,635	11,375	1,946,260	55,000	.....	3,000	12,100	16,850
Totals	\$2,441,810	\$4,351,804	\$39,991,277	\$1,051,176	\$38,940,101	\$8,273,925	\$690,430	\$77,397,114	\$8,836,250	\$586,335

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1950—(Continued)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION		APPORTIONMENT OF TAXES						Total Amount of Misc. Revenues for the Budget, Anticipated	Total Amount of Misc. Revenues for the Budget, Appropriated	Total Amount of Misc. Receipts from Delinquent Taxes and Liens	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
	Other Exemptions Not Included in Foregoing Class-	Total Amount of Exempt Property	County Taxes Appor- tioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District	School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)					
Atlantic Township	\$75,000	\$117,300	\$23,812.47	\$643.56	\$49,184.68		\$29,111.77	\$13,000.00	\$10,649.00	\$6,000.00	\$6,000.00	\$1,640.89	\$6.37279682
Asbury Park City	249,100	6,375,500	\$71,787.10	.....	342,037.28		929,192.16	112,750.00	550,450.00	140,000.00	140,000.00	\$4,640.89	6.53017482
Atlantic Highlands Borough	.....	637,700	42,664.53	1,153.06	82,246.33		70,515.81	47,500.00	80,164.15	15,000.00	15,000.00	1,546.43	6.78871718
Allentown Borough	.....	157,120	10,234.26	273.59	24,806.36		10,655.88	3,000.00	4,416.00	3,200.00	3,200.00	1,040.02	6.614765241
Allenhurst Borough	70,000	372,250	33,005.86	893.64	11,477.50		98,068.75	23,000.00	98,196.05	10,700.00	10,700.00	1,170.63	6.42530966
Avon-By-The-Sea Borough	11,100	147,380	43,409.60	.....	53,149.43		107,450.57	43,500.00	53,690.00	10,000.00	10,000.00	1,445.52	6.94482987
Belmar Borough	40,000	1,135,100	108,963.48	2,944.86	136,130.99		155,623.48	110,000.00	261,708.96	25,000.00	25,000.00	1,371.85	5.47431380
Bradley Beach Borough	37,400	1,661,600	91,764.35	.....	131,084.54		143,004.31	29,000.00	145,635.04	21,344.96	21,344.96	1,371.85	5.89175624
Brille Borough	15,100	113,750	27,627.36	587.18	31,742.00		53,681.00	10,838.99	18,693.00	9,500.00	9,500.00	.....	7.327154083
Deal Borough	.....	585,000	87,627.57	2,368.23	33,552.25		206,602.39	50,000.00	35,995.00	15,000.00	15,000.00	679.23	6.89092910
Eatontown Borough	125,200	259,440	24,995.93	675.54	62,100.00		27,772.00	18,000.00	111,390.00	7,000.00	7,000.00	367.81	8.08844918
Englishtown Borough	.....	123,190	7,253.54	199.17	16,019.50		16,302.67	13,500.00	21,777.00	9,000.00	9,000.00	.....	4.93932917
Freehold Borough	.....	283,200	29,161.02	788.12	61,021.40		3,655.00	3,655.00	3,010.00	1,900.00	1,900.00	965.51	6.40635349
Freehold Township	2,400	102,100	7,634.49	200.33	27,394.00		79,001.88	33,500.00	18,222.81	10,000.00	10,000.00	.....	7.47426460
Farmdale Borough	.....	138,300	46,700.30	1,265.30	110,240.13		85,597.49	43,200.00	46,820.00	25,000.00	25,000.00	4,102.36	5.63773252
Freehold Township	75,700	1,814,700	107,316.66	.....	209,414.38		24,012.82	14,500.00	10,917.00	49,616.55	49,616.55	.....	6.40486789
Howell Township	450	133,550	18,281.97	494.09	36,949.82		79,000.00	8,500.00	42,514.00	2,000.00	2,000.00	.....	9.53810779
Highlands Borough	300,000	544,500	46,014.38	1,213.59	171,246.66		50,180.72	15,207.08	33,560.00	28,000.00	28,000.00	.....	8.53425785
Interlaken Borough	14,100	844,800	30,226.66	816.91	69,465.01		50,118.14	5,587.98	42,241.00	4,500.00	4,500.00	.....	6.91735613
Keyport Borough	.....	29,500	25,670.19	555.93	151,771.15		69,908.08	25,000.00	63,299.00	33,000.00	33,000.00	1,734.06	6.95676018
Keansburg Borough	.....	925,350	56,680.41	.....	117,122.62		139,431.31	90,000.00	24,050.00	25,000.00	25,000.00	1,017.93	7.73222026
Little Silver Borough	10,825	406,700	60,958.74	1,647.35	117,122.62		29,891.53	9,500.00	63,299.00	12,500.00	12,500.00	.....	6.01048860
Long Branch City	7,075	102,000	40,270.48	1,088.35	93,971.00		551,264.56	332,000.00	263,701.00	135,000.00	135,000.00	5,930.77	7.89310636
Manalapan Township	.....	5,961,070	263,006.25	.....	592,404.07		11,500.00	8,000.00	10,049.00	16,000.00	16,000.00	.....	5.77767961

TAXING DISTRICT

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1950—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION			APPORTIONMENT OF TAXES					Total Amount of Misc.				Bank Stock Taxes Due	Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
	Other Exemptions Not Included in Foregoing Classification—Real	Exempt Amount of	County Taxes Appor- tioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)	Revenues for the Support of the Budget, Appropriated	Revenues for the Support of the Budget, Anticipated	Total Amount of Misc. Revenues for the Budget, Anticipated	Revenues for the Budget, Anticipated	Total Amount of Misc. Revenues for the Budget, Anticipated	Bank Stock Taxes Due		
Marlboro Township	\$7,050,000	\$7,443,200	\$25,821.64	\$697.96	\$79,657.60	\$26,024.95	\$27,000.00	\$17,500.00	\$18,000.00	\$18,000.00	.....	.....	.....	.....	\$7.51035341
Matawan Township	.....	67,925	32,038.33	.....	94,290.99	69,558.69	19,000.00	23,706.00	20,000.00	20,000.00	.....	.....	.....	.....	9.01837502
Middletown Township	662,650	1,258,875	145,436.52	.....	434,836.50	173,835.35	63,000.00	141,511.93	63,000.00	63,000.00	.....	.....	.....	.....	7.63038787
Millstone Township	.....	64,175	15,311.21	413.80	43,292.00	15,393.00	2,500.00	14,397.00	13,000.00	13,000.00	.....	.....	.....	.....	7.16347534
Manasquan Borough	34,900	584,900	55,301.50	1,491.58	85,431.91	130,145.47	28,605.87	74,800.00	36,506.09	36,506.09	.....	.....	.....	.....	7.27225635
Mattawan Borough	87,196	283,983	38,253.14	.....	112,450.16	44,839.18	30,000.00	21,271.63	11,000.00	11,000.00	.....	.....	.....	.....	7.54042443
Monmouth Beach Borough	33,580	123,055	16,503.60	446.03	26,756.41	49,079.59	18,000.00	27,447.00	9,000.00	9,000.00	.....	.....	.....	.....	7.16101466
Neptune Township	.....	3,112,302	156,014.80	4,216.47	434,397.50	267,008.26	29,681.86	27,447.00	16,000.00	16,000.00	.....	.....	.....	.....	8.15941717
Neptune City Borough	11,150	175,805	26,290.36	709.96	74,480.31	67,008.26	19,000.00	93,055.87	45,000.00	45,000.00	.....	.....	.....	.....	9.45336357
Ocean Township	50,050	230,250	86,951.04	2,349.45	69,101.38	205,028.62	17,106.88	29,752.00	9,000.00	9,000.00	.....	.....	.....	.....	8.75331702
Oceanport Borough	2,130,950	2,298,730	51,590.21	1,394.52	68,101.38	23,247.62	11,000.00	23,250.00	9,000.00	9,000.00	.....	.....	.....	.....	5.16374165
Raritan Township	.....	50,025	13,348.51	360.76	51,560.95	23,247.62	10,000.00	30,808.00	30,808.00	30,808.00	.....	.....	.....	.....	9.58304058
Roosevelt Borough	1,375	62,525	6,690.13	.....	23,846.04	7,632.60	9,100.00	30,521.00	16,000.00	16,000.00	.....	.....	.....	.....	8.42827980
Rumson Borough	157,800	985,500	100,655.79	2,720.33	143,613.75	149,682.70	54,109.00	113,078.98	57,000.00	57,000.00	.....	.....	.....	.....	5.78028717
Red Bank Borough	.....	2,493,920	184,058.60	.....	448,106.96	241,593.06	29,000.00	18,170.00	18,170.00	18,170.00	.....	.....	.....	.....	6.39138540
Shrewsbury Township	1,561,000	1,676,125	22,807.68	618.82	69,357.59	19,302.11	38,500.00	38,932.00	10,500.00	10,500.00	.....	.....	.....	.....	7.22981235
Sea Bright Borough	.....	176,310	21,659.34	1,883.43	29,549.73	80,390.59	6,500.00	12,800.00	4,000.00	4,000.00	.....	.....	.....	.....	7.31377070
Sea Girt Borough	.....	237,935	32,957.83	809.72	69,887.88	37,217.11	12,000.00	17,886.57	12,000.00	12,000.00	.....	.....	.....	.....	5.22582571
Shrewsbury Borough	39,040	141,000	32,957.83	.....	64,939.50	181,420.27	13,200.00	22,000.00	8,000.00	8,000.00	.....	.....	.....	.....	5.83995713
Spring Lake Heights Borough	121,700	1,471,760	100,126.48	280.70	50,390.00	21,500.00	13,200.00	22,000.00	10,000.00	10,000.00	.....	.....	.....	.....	5.11715877
Spring Lake Heights Borough	15,200	183,900	20,586.36	378.53	24,716.00	44,511.00	12,000.00	13,263.83	7,000.00	7,000.00	.....	.....	.....	.....	11.80448630
South Belmar Borough	16,150	146,150	14,006.10	652.46	58,523.60	2,050.00	12,000.00	23,643.00	8,000.00	8,000.00	.....	.....	.....	.....	8.81690470
Upper Freehold Township	.....	45,500	24,141.31	541.81	62,852.22	51,100.00	13,000.00	76,347.33	35,334.46	35,334.46	.....	.....	.....	.....	5.23172561
Union Beach Borough	1,200	146,655	20,947.67	1,414.42	269,799.67	41,640.60	10,000.00	44,929.00	11,500.00	11,500.00	.....	.....	.....	.....	9.86192595
Wall Township	667,900	910,900	52,335.20	.....	75,700.00	.....	10,000.00	44,929.00	11,500.00	11,500.00	.....	.....	.....	.....	8.02430984
West Long Branch Borough	.....	87,850	28,805.65	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7.46544937
Totals	\$13,702,661	\$47,436,145	\$2,944,415.97	\$39,767.34	\$5,776,394.25	\$5,154,637.10	\$3,818,998.95	\$3,154,114.68	\$1,142,595.97	\$37,658.86	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1950

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed Exclusive of Second- Class R. R. Property	Value of Second-Class R. R. Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chateaus	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Personal Prop. Assessed—Stock in Trade, Materials Used in Mfg. and Other Pers. Prop. Assessed Under R. S. 54-4-11	Value of Tangible Per- sonal Property Assessed Used in Business	DEDUCTIONS	
	Acres	LOTS									Household Furniture and Effects Under R. S. 54-4-3.16	Veterans' Exemption
Bonton Town	735	2,217	\$1,246,800	\$4,219,075	\$5,566,700	\$29,115	\$314,800	.....	\$382,850	\$846,755	\$125,600	\$122,550
Bonton Township	4,382	1,846	213,763	581,075	794,840	.....	19,650	.....	2,700	50,975	13,000	26,375
Butler Borough	482	1,646	483,060	2,434,375	2,917,425	15,135	224,450	.....	143,750	433,771	114,200	100,000
Chatham Borough	3,716	4,318	1,912,350	3,350,050	5,262,400	43,353	458,500	.....	103,380	144,383	172,600	216,900
Chatham Township	5,213	2,363	720,356	1,730,670	2,450,026	.....	139,100	.....	103,380	64,600	64,600	81,240
Chester Borough	18,020	451	500,365	1,142,865	1,703,230	.....	104,800	.....	103,380	199,750	32,400	31,000
Chester Township	810	221	309,975	332,180	642,155	100	36,050	.....	16,875	58,575	15,100	20,350
Denville Township	6,965	6,713	1,367,490	2,947,040	4,314,530	94,709	86,600	.....	353,800	1,000	177,800	274,165
Dover Town	4,20	4,190	464,875	5,791,875	6,256,750	63,932	544,150	.....	353,800	613,150	269,200	216,600
East Hanover Township	3,878	5,082	465,335	1,284,135	1,749,470	2,187	91,850	.....	23,050	24,637	44,300	32,885
Florham Park Borough	4,024	1,591	734,735	2,359,125	3,093,860	.....	120,750	.....	4,200	62,600	38,300	117,465
Hanover Township	5,829	1,855	599,215	2,928,150	3,527,365	10,135	154,350	.....	46,300	894,725	53,700	83,800
Harding Township	11,470	304	1,160,500	2,167,000	3,327,500	.....	283,400	.....	.....	46,275	32,100	60,500
Jefferson Township	25,331	5,032	1,702,065	2,480,375	4,182,440	1,463	192,950	.....	26,400	84,615	30,150	83,600
Kinnelon Borough	11,777	647	487,170	884,375	1,371,545	1,534	119,650	.....	1,200	34,225	54,300	54,500
Lincoln Park Borough	3,177	4,917	475,175	1,043,525	1,518,700	3,436	193,100	.....	13,100	34,275	96,800	91,200
Madison Borough .....	.....	3,691	3,467,800	8,631,250	12,099,050	69,776	574,900	.....	392,075	.....	185,900	236,900
Mendham Borough	3,557	513	283,775	1,208,325	1,492,100	.....	140,150	.....	14,150	62,125	38,400	51,100
Mendham Township	18,091	43	359,910	1,005,820	1,365,730	.....	100,900	.....	2,900	81,800	27,500	38,325
Mine Hill Township	1,490	1,210	205,100	708,625	913,725	168	61,725	.....	2,900	30,825	40,175	68,325
Monkville Township	10,545	1,478	551,225	1,408,700	2,019,925	10,625	153,650	.....	22,600	80,471	85,400	95,800
Morris Plains Borough	8,104	3,581	2,224,660	6,043,425	8,268,025	14,018	890,100	.....	49,000	.....	115,800	155,050
Morris Township	1,085	1,488	562,380	2,040,885	2,603,265	11,747	144,950	.....	116,410	75,000	62,400	74,175
Morris Plains Borough	447	4,063	5,414,000	14,209,320	19,623,320	133,838	675,750	.....	765,950	.....	162,600	218,600
Morristown Town	630	2,817	1,235,825	2,681,420	3,917,245	10,555	702,830	.....	17,950	59,900	73,300	102,270
Mountain Lakes Borough	922	1,900	458,600	574,010	1,032,610	511	119,950	.....	.....	34,000	14,100	33,600
Mount Arlington Township	17,585	3,968	873,075	1,621,925	2,495,000	2,992	901,500	.....	53,870	101,185	114,800	93,050
Netcong Borough	71	903	206,200	7,006,400	7,212,600	13,093	130,375	.....	81,650	61,175	50,600	53,500
Parsippany-Troy Hills Twp.	14,226	18,225	2,534,817	4,793,450	7,328,267	8,111	564,050	.....	62,250	178,841	245,500	296,310
Passaic Township	7,218	2,581	725,875	1,936,475	2,662,350	6,811	190,250	.....	34,425	276,750	69,100	110,800
Pequannock Township	3,232	3,806	943,365	2,416,775	3,360,080	3,045	360,350	.....	36,900	66,225	145,500	203,125
Ramapo Township	13,601	1,159	581,280	1,529,835	2,111,115	5,488	221,875	.....	91,808	68,650	84,500	87,390
Riverdale Borough	1,048	586	269,022	680,095	949,117	4,741	48,450	.....	33,650	49,374	39,900	35,960
Rockaway Borough	530	1,707	337,955	1,675,400	2,013,355	5,412	163,800	.....	191,250	25,133	79,700	101,400
Roxbury Township	20,021	3,410	1,509,780	2,037,350	3,547,130	933	154,000	.....	137,400	443,025	65,200	80,140
Roxbury Township	9,886	4,162	742,470	2,824,270	3,566,740	188,285	156,600	.....	374,735	652,922	77,300	100,550
Washington Township	25,754	631	1,095,050	1,647,600	2,742,650	2,565	43,450	.....	13,100	200,075	12,200	41,500
Wharton Borough	570	1,444	504,025	1,587,330	2,091,415	4,704	159,690	.....	108,455	163,455	65,000	97,395
Totals	259,988	107,409	\$39,488,740	\$99,294,320	\$138,783,060	\$754,753	\$9,163,415	\$551,068	\$3,889,758	\$7,000,434	\$3,182,425	\$4,043,925

TAXING DISTRICT												
Net Valuation Taxable, Including Second-class, R. R. Property	Amounts Deducted Under R. S. 54:4-49, and from Prior Appeals (and Corrected Errors)	Amounts Added Under R. S. 54:4-49, and by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Deducted Under C. 193, P. L. 1949	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed	PROPERTY EXEMPT FROM TAXATION						
						Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Gravestands	Other Exemptions Not Included in Foregoing Classification—Real	
\$8,892,040	\$200	.....	\$13,790	\$8,878,050	.....	\$44,700	\$1,000	.....	\$29,600	\$26,000	\$140,000	.....
Boonton Town .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Boonton Township	1,850	.....	.....	827,940	.....	20,000	.....	\$3,000	4,250	900	660	.....
Butler Borough .....	.....	.....	.....	3,560,301	.....	114,380	.....	191,000	181,300	8,200	13,100	.....
Chatham Borough	2,416	.....	22,375	8,204,247	.....	248,500	31,600	242,700	165,300	30,750	14,700	.....
Chatham Township .....	.....	.....	20,600	2,514,596	.....	203,000	.....	1,200	.....	.....	3,700	.....
Chester Borough	2,200	.....	.....	2,012,360	.....	86,100	1,200	.....	.....	.....	3,000	.....
Chester Township .....	.....	.....	.....	520,680	.....	42,100	.....	13,600	16,700	3,000	3,000	.....
Denville Township	700	.....	.....	4,408,334	.....	104,100	.....	21,100	431,000	700	3,200	.....
Dover Town .....	.....	.....	13,825	9,495,967	1,877	472,000	50,000	604,833	410,750	64,100	11,500	.....
East Hanover Township	1,400	.....	.....	1,818,049	.....	79,800	.....	10,600	13,700	103,050	.....	.....
Florham Park Borough	20,400	.....	.....	3,317,525	.....	79,800	34,500	10,600	732,400	7,000	.....	.....
Hanover Township	1,407	.....	19,625	3,983,843	.....	102,000	26,000	63,500	141,000	.....	.....	.....
Harding Township	500	.....	.....	3,610,275	.....	216,500	.....	.....	67,400	2,000	56,150	.....
Jefferson Township .....	.....	.....	21,125	4,359,443	.....	21,300	.....	63,500	111,060	.....	.....	.....
Kinnelon Borough	175	.....	8,902	1,412,882	.....	10,600	.....	50	18,350	1,500	1,800	.....
Lincoln Park Borough .....	.....	.....	.....	1,575,986	.....	56,000	.....	4,275	340,050	14,350	80,650	.....
Madison Borough	16,150	.....	43,650	12,563,201	.....	557,800	1,017,100	749,150	340,050	3,600	.....	.....
Mendham Borough	2,200	.....	.....	1,630,075	.....	52,600	504,250	26,950	49,100	3,600	66,180	.....
Mendham Township .....	.....	.....	5,500	1,510,745	.....	13,000	71,500	10,600	38,100	500	.....	.....
Mine Hill Township .....	.....	.....	5,200	1,135,843	223	35,000	.....	6,000	34,325	3,300	.....	.....
Montville Township	31,550	.....	5,200	2,122,971	.....	64,500	202,000	53,800	49,500	6,900	4,700	.....
Morris Plains Borough	1,500	.....	5,500	8,836,243	.....	274,500	202,000	384,000	498,000	33,500	351,300	.....
Morris Township .....	.....	.....	.....	2,807,347	.....	115,000	7,000	44,400	39,150	.....	35,500	.....
Morris Township .....	.....	.....	.....	21,551,216	.....	478,500	45,500	838,650	1,201,150	41,300	119,100	.....
Mountain Lakes Borough	2,270	.....	.....	4,130,970	.....	272,000	20,000	181,970	90,700	.....	.....	.....
Mt. Arlington Borough .....	.....	.....	.....	1,120,761	.....	14,000	.....	57,400	64,100	100	600	.....
Mount Olive Township	1,500	.....	.....	2,666,397	.....	70,000	.....	21,000	32,850	5,200	21,800	.....
Nelson Borough .....	.....	.....	.....	1,246,569	.....	100,000	8,000	56,500	69,900	.....	.....	.....
Passaic-Troy Hills Twp.	17,950	.....	34,102	7,593,987	.....	220,000	.....	10,024,140	54,180	10,000	21,500	.....
Passaic Township	2,000	.....	8,375	2,644,511	.....	173,150	63,175	136,500	50,100	3,800	139,350	.....
Pequannock Township	1,600	.....	44,515	3,469,060	.....	71,700	.....	11,635	50,100	5,000	5,150	.....
Ramapo Township	3,925	.....	24,525	2,319,401	.....	81,500	.....	7,800	15,600	4,800	.....	.....
Riverdale Borough	10,000	.....	.....	958,782	.....	75,420	.....	2,600	.....	.....	1,500	.....
Rockaway Borough	500	.....	.....	2,297,203	.....	135,100	.....	60,950	60,100	10,000	3,000	.....
Rockaway Township	22,500	.....	10,812	4,100,956	.....	85,000	.....	16,200	20,000	200	40,188,300	.....
Roxbury Township	150	.....	.....	4,700,312	.....	252,500	.....	43,150	27,450	1,500	.....	.....
Washington Township	400	.....	.....	1,931,890	.....	233,000	.....	26,700	96,000	.....	11,400	.....
Wharton Borough	500	.....	.....	2,364,134	.....	137,330	30,770	55,060	195,220	.....	6,050	.....
Totals	\$2,025	\$2,025	\$308,871	\$152,251,612	2,110	\$5,972,700	\$2,206,555	\$13,993,455	\$5,538,905	\$394,450	\$41,350,650	.....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1950—(Concluded)

PROPERTY EXEMPT FROM TAXATION		APPORTIONMENT OF TAXES						TAXING DISTRICT					
Other Exemptions Not Included in Foreigning Classification—Personal	Total Amount of Exempt Property	County Taxes Appor- tioned (Exclusive of Bank Stock Taxes)	Morris Hill Regional	County Library	Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other	Total Amount of Misc. Revenues for the Budget, Appropriated	Total Amount of Misc. Revenues for the Budget, Anticipated	Total Amount of Misc. Revenues for the Budget, Receipts from Delinquent Taxes and Liens	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)	
\$5,000	\$1,040,300	\$96,497.71	.....	\$2,731.22	\$18,144.87	\$172,907.87	\$87,500.00	\$46,642.00	\$18,500.00	\$1,707.03	\$8.63		
Boonton Township	28,310	8,004.60	.....	331.18	31,255.11	7,450.39	6,833.33	12,275.00	2,000.00	.....	5.64		
Bloomfield Township	547,900	34,421.36	.....	1,424.12	118,215.45	49,922.35	20,000.00	57,453.00	10,000.00	498.69	6.16		
Butler Borough	2,000	79,319.50	.....	.....	293,400.59	199,556.30	100,000.00	52,479.40	20,000.00	1,328.12	6.96		
Chatham Borough	212,900	24,601.42	.....	1,017.84	122,226.82	19,137.08	34,549.00	13,459.00	8,000.00	.....	5.01		
Chatham Township	93,300	19,437.64	.....	805.02	48,024.33	34,021.11	16,500.00	13,459.00	8,000.00	.....	5.38		
Chester Borough	75,000	5,121.00	.....	211.87	12,625.59	13,293.45	3,893.00	3,893.00	2,000.00	.....	5.91		
Chester Township	560,754	42,620.23	\$5,239.07	1,763.33	173,842.86	139,903.36	45,000.00	49,061.78	27,500.00	.....	8.70		
Denville Township	1,613,145	11,807.99	.....	727.46	286,140.21	171,130.31	46,400.00	149,531.69	17,000.00	5,351.51	5.73		
Dover Town	1,152,589	17,552.99	.....	.....	77,504.93	.....	25,283.00	28,214.00	10,000.00	.....	5.27		
East Hanover Township	212,550	11,807.99	.....	727.46	102,269.32	60,854.73	19,000.00	28,618.00	8,952.00	.....	5.88		
Florham Park Borough	847,206	32,074.18	.....	1,327.01	151,100.93	57,451.21	40,000.00	45,390.00	14,000.00	523.04	6.21		
Florham Township	159,400	38,516.20	.....	1,593.54	89,186.67	42,904.02	16,400.00	16,735.00	5,000.00	.....	4.54		
Harvard Township	447,800	34,904.51	.....	1,444.11	80,596.67	70,177.16	14,500.00	43,180.00	15,000.00	.....	4.67		
Jefferson Township	149,300	42,147.55	.....	1,743.78	84,522.78	17,169.71	16,000.00	11,500.00	4,000.00	.....	5.93		
Kingston Borough	27,750	13,639.89	.....	565.15	51,441.16	17,169.71	16,000.00	11,500.00	4,000.00	.....	5.93		
Lincoln Park Borough	80,700	15,236.31	.....	636.37	94,888.81	45,941.36	11,450.00	225,327.00	40,000.00	2,656.91	6.10		
Madison Township	2,803,700	121,492.33	.....	5,025.28	447,235.74	195,725.85	75,074.14	10,299.12	8,000.00	.....	6.99		
Mendham Borough	652,733	15,759.73	.....	632.03	59,181.71	38,326.80	15,000.00	10,694.00	9,000.00	.....	7.09		
Mendham Township	292,330	14,606.04	.....	654.34	45,230.83	43,036.08	18,155.36	21,421.00	8,500.00	.....	6.79		
Mine Hill Township	78,625	10,981.45	.....	454.34	110,913.06	18,370.48	29,000.00	42,358.00	10,000.00	.....	7.08		
Montville Township	179,400	20,525.10	.....	849.19	324,154.42	41,455.04	66,773.52	62,066.00	28,000.00	.....	6.26		
Morris Plains Borough	2,100	87,429.71	.....	3,594.50	114,109.45	47,161.31	32,000.00	31,791.78	4,000.00	.....	6.76		
Morris Township	2,514,030	208,359.39	.....	8,620.49	558,767.43	428,706.12	161,620.00	234,295.45	59,000.00	14,478.33	6.79		
Mountain Lakes Borough	164,670	39,938.65	.....	1,632.39	162,217.43	76,790.58	59,200.92	23,350.00	5,000.00	.....	5.35		
Mount Arlington Borough	136,500	10,835.63	.....	448.30	21,542.31	27,055.33	15,267.98	7,328.00	7,500.00	.....	6.16		
Mount Olive Township	153,870	25,780.94	.....	1,066.64	56,946.01	80,477.49	16,633.19	29,919.00	17,000.00	.....	6.24		
Netcong Borough	234,400	12,051.38	.....	498.60	47,308.79	17,907.31	15,000.00	18,691.00	5,500.00	1,140.33	7.32		
Parsippany-Troy Hills Twp.	10,430,620	73,416.55	.....	3,037.48	291,312.81	191,247.39	59,976.72	91,891.00	40,000.00	.....	7.29		
Passaic Township	513,055	25,567.40	.....	1,037.80	97,860.00	68,845.55	29,500.00	36,552.50	8,300.00	.....	7.29		
Pequanock Township	149,583	23,539.23	.....	1,387.62	158,247.55	60,766.34	38,500.00	40,151.00	13,000.00	.....	7.35		
Randolph Township	176,000	22,124.21	.....	927.76	113,793.97	35,357.80	40,000.00	38,639.60	3,000.00	.....	6.97		
Riverdale Borough	79,520	9,369.60	.....	383.51	46,295.54	2,972.69	16,500.00	17,428.00	3,000.00	.....	6.24		
Rockaway Township	269,350	22,209.60	.....	2,730.27	111,851.13	78,591.44	25,500.00	25,740.77	16,000.00	9,307	6.24		
Roxbury Township	40,369,700	59,438.47	.....	1,640.38	112,537.05	66,390.62	51,500.00	28,915.00	22,500.00	.....	5.88		
Roxbury Township	324,300	44,530.12	.....	1,888.73	163,109.32	99,597.29	25,000.00	38,483.00	12,000.00	.....	6.67		
Washington Township	367,100	18,706.72	.....	773.95	59,198.21	50,394.86	18,000.00	17,035.00	12,000.00	.....	7.27		
Wharton Borough	424,430	22,856.69	.....	2,809.80	89,373.59	56,750.97	13,252.79	18,476.00	13,000.00	.....	7.27		
Totals	\$53,300	\$69,600,154	\$1,472,013.64	\$15,698.94	\$51,937.23	\$85,105.01	\$1,401.86	\$2,983,134.09	\$1,319,121.15	\$1,769,098.00	\$541,452.00	\$27,883.06	
Total County Taxes Appropriated													
Bank Stock Taxes Due County													
County Tax Rate per \$100 of Valuation													
Total County Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget													
\$710,394.57													
96810352													

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1950

TAXING DISTRICT

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Class R. R. Property	Value of Second-Class R. R. Property (C. 40, L. 1948; C. 201, L. 1941)	Value of Tangible Personal Property Assessed and Chattels	Value of Tangible Personal Property Assessed Farm Stock and Machinery	Value of Tangible Personal Property Assessed Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54-4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business	Deductions—Household Furniture and Effects Under R. S. 54-4-3-16
	Acres	Lots									
Barnegat Light Borough		1,154	\$141,685	\$114,325	\$256,010	\$102,929	\$19,455	.....	\$550	\$3,625	\$6,000
Bay Head Borough		664	627,250	1,240,925	1,868,175	.....	141,925	.....	7,700	34,725	.....
Beach Haven Borough		3,596	1,043,468	1,684,940	2,728,608	.....	180,425	.....	16,000	36,100	55,400
Berkeley Borough		12,157	656,655	703,330	1,359,985	100	95,565	.....	4,500	18,530	59,000
Berkeley Township		19,184	999,395	714,375	1,713,770	764	53,820	.....	2,500	178,050	22,900
Brick Township		12,653	1,350,905	1,760,685	3,110,690	.....	462,450	.....	11,300	31,875	298,500
Dover Township		24,378 1/4	2,355,000	3,766,350	6,121,380	433	967,050	150,400	151,375	414,350	423,800
Englewood Township		365	80,280	118,570	198,850	.....	23,630	1,300	2,750	7,800	16,400
Harvey Cedars Borough		1,179	142,841	315,225	457,566	.....	17,025	600	1,000	3,500	.....
Island Beach Borough		3	545,925	95,000	570,625	.....	1,300	.....	.....	200	.....
Island Heights Borough		1,532	430,725	475,425	906,150	.....	38,800	.....	2,850	10,425	43,850
Jackson Township		3,146	409,040	670,975	1,079,015	858	47,250	47,355	5,600	42,150	58,355
Lacey Township		16,749 1/2	553,410	448,710	1,002,120	1,135	116,475	.....	12,325	14,150	31,200
Lakehurst Borough		1,225	471,924	477,510	949,434	7,123	66,475	.....	92,045	817,214	143,500
Lakehurst Township		23,321 1/4	2,207,378	4,252,648	6,460,026	25,907	247,625	29,445	5,650	20,225	.....
Little Egg Harbor Township		1,653	642,313	1,695,781	2,338,100	256	194,150	.....	1,700	169,075	18,600
Long Beach Township		8,589	1,112,372	2,592,625	3,685,021	.....	26,350	1,975	.....	36,700	.....
Long Beach Township		10,151 3/4	1,182,396	2,592,625	3,685,021	.....	200,050	.....	3,200	29,030	100
Manalapa Township		9,074	319,967	155,790	475,757	5,175	22,775	2,700	300	32,000	2,000
Manalapa Township		585	737,923	1,263,150	2,001,073	775	77,150	.....	600	14,490	31,000
Ocean Gate Borough		2,015	125,310	186,825	312,135	.....	61,250	150	.....	10,650	21,000
Pine Beach Borough		3,467	259,867	483,625	744,492	4,016	69,140	.....	400	11,705	29,050
Point Pleasant Borough		239	170,801	483,750	654,551	4,098	42,000	29,650	.....	33,675	4,150
Point Pleasant Beach Borough		5,581	807,225	1,324,150	2,131,375	.....	51,150	29,650	20,110	90,680	143,600
Seaside Heights Borough		2,929	1,454,575	2,616,600	4,071,175	22,435	298,400	3,500	4,200	90,530	63,600
Seaside Park Borough		2,993	803,251	1,614,375	2,417,626	2,130	104,910	.....	41,350	21,975	5,605
South Bottom Borough		2,290	931,462	1,506,935	2,438,397	5,122	127,900	.....	13,105	26,355	14,895
South Tops River Borough		3,644 3/4	426,390	583,975	1,010,295	.....	87,515	.....	16,225	23,075	.....
Stafford Township		259	70,320	205,470	275,800	8,530	12,635	650	35,880	49,880	7,500
Stafford Township		1,289	274,570	782,390	1,056,960	.....	76,325	1,650	10,360	150,975	27,325
Surf City Borough		2,585	1,153,436	466,310	1,619,746	.....	98,040	.....	13,750	5,100	48,800
Tuckerton Borough		791	114,893	441,640	556,533	.....	72,850	.....	.....	36,020	38,800
Union Township		14,125 1/2	209,157	396,700	605,157	8,875	71,600	2,700	25,850	28,460	36,400
Totals	239,256 1/4	194,140	\$21,012,928	\$34,297,380	\$55,310,308	\$201,711	\$4,430,905	\$284,275	\$617,485	\$2,494,849	\$1,652,600

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1950—(Continued)

TAXING DISTRICT	Deductions—Veterans' Exemption	Net Valuation Taxable, Including Second-Class Railroad Property	Amounts Deducted Under R. S. 54:4-19, am. by R. S. 54:4-33 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-19, am. by R. S. 54:4-33 (Resulting from Prior Appeals and Corrected Errors)	C. 295, P. L. 1949	Net Valuation on Which Apportioned	PROPERTY EXEMPT FROM TAXATION					Other Exemptions Not Included in Foregoing Classification—Real
							Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	
Barneget Light Borough	\$10,420	\$263,220	.....	.....	.....	\$263,220	\$1,650	.....	\$37,445	\$2,400	.....	\$85,600
Bay Head Borough	28,700	2,126,754	.....	.....	\$2,400	2,124,254	51,500	.....	30,675	46,150	.....	.....
Beach Haven Borough	46,770	1,858,963	4,305	\$400	500	1,854,158	95,000	.....	290,000	57,900	.....	.....
Beckwood Borough	88,045	1,831,405	350	.....	.....	1,831,055	500	.....	19,900	4,100	.....	500
Berkley Township	88,045	1,885,504	2,030	.....	.....	1,887,924	61,100	.....	13,305	5,200	.....	.....
Brick Township	182,735	3,139,260	46,165	.....	9,175	3,083,924	28,250	.....	5,265	15,450	\$300	.....
Dover Township	206,823	7,121,933	88,578	.....	11,635	7,024,125	355,500	.....	138,125	89,225	11,800	13,700
Egglewood Township	24,100	196,420	250	.....	1,150	195,020	2,600	.....	2,600	9,500	1,000	.....
Harvey Cedars Borough	15,925	464,366	.....	.....	.....	464,366	.....	.....	8,175	13,500	.....	7,600
Island Beach Borough	100	572,225	.....	.....	.....	572,225	.....	.....	205,256	42,800	.....	.....
Island Heights Borough	30,035	925,320	2,250	.....	14,415	908,655	2,300	.....	4,250	8,600	9,500	900
Jackson Township	48,958	1,123,678	1,200	.....	500	1,121,978	33,500	.....	6,570	17,915	.....	36,410
Lacey Township	32,550	1,057,323	420	.....	2,000	1,054,903	3,425	.....	7,840	12,800	.....	500
Lakehurst Borough	91,000	602,907	100	.....	12,700	590,107	50,600	.....	633,066	353,650	13,525	53,580
Lakewood Township	230,937	7,298,395	13,385	.....	2,600	7,282,410	1,184,800	\$585,550	157,235	23,300	.....	.....
Lavallette Borough	58,000	2,500,381	430	.....	13,000	2,486,951	36,440	.....	12,000	.....	.....	39,000
Little Egg Harbor Township	23,050	519,302	1,500	.....	8,425	517,802	4,700	.....	487,024	5,400	.....	12,500
Long Beach Township	68,700	3,853,071	2,200	.....	.....	3,842,446	.....	.....	3,690	26,200	200	1,313,825
Manchester Township	13,750	526,445	650	.....	.....	525,795	3,200	.....	4,600	4,600	.....	.....
Mantoloking Borough	6,320	2,102,203	.....	.....	.....	2,102,203	.....	.....	14,550	9,225	1,200	.....
Ocean Township	28,175	330,225	500	.....	500	329,225	2,000	.....	42,790	7,650	.....	.....
Ocean Gate Borough	32,950	967,892	.....	.....	725	964,592	18,100	.....	5,050	3,500	.....	.....
Pine Beach Borough	25,800	747,763	.....	.....	.....	747,763	.....	.....	4,500	19,000	.....	.....
Plumsted Township	39,215	749,569	.....	.....	.....	747,664	35,000	.....	38,450	38,650	3,500	.....
Point Pleasant Borough	154,000	2,195,355	4,100	.....	10,916	2,183,339	75,700	.....	211,450	77,950	.....	5,000
Point Pleasant Beach Borough	84,875	4,353,735	3,000	.....	11,800	4,338,935	280,000	.....	509,858	24,450	.....	.....
Seaside Heights Borough	43,925	2,538,691	860	.....	.....	2,538,841	24,840	.....	756,415	38,600	.....	6,625
Seaside Park Borough	56,000	2,552,544	3,468	.....	5,410	2,543,666	33,750	.....	43,700	1,900	.....	7,000
Ship Bottom Borough	18,900	1,115,210	350	.....	.....	1,117,860	3,800	.....	18,000	3,800	.....	.....
South Toms River Borough	8,758	367,810	.....	.....	.....	367,102	.....	.....	2,000	10,400	3,200	7,500
Stafford Township	36,975	1,232,102	.....	.....	.....	1,229,810	12,500	.....	51,755	4,000	.....	.....
Surf City Borough	25,990	625,046	.....	.....	1,960	623,086	.....	.....	6,000	38,200	4,800	.....
Tuckerton Borough	33,000	638,308	595	.....	2,000	635,708	102,000	.....	36,700	26,950	.....	.....
Union Township	39,375	661,667	3,700	.....	1,150	656,817	112,000	.....	.....	.....	3,950	.....
Totals	\$1,939,656	\$59,747,217	\$177,786	\$4,010	\$123,576	\$59,449,865	\$2,636,755	\$588,550	\$3,803,233	\$1,045,185	\$53,475	\$1,705,420

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1950—(Concluded)

PROPERTY EXEMPT FROM TAXATION			APPORTIONMENT OF TAXES				TAXING DISTRICT			General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)	
Other Exemptions	Not Included in Foregoing Classification—Personal	Total Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other	Total Amount of Miscellaneous Revenues for the Budget, Appropriated	Total Amount of Miscellaneous Revenues for the Budget, Anticipated	Total Amount of Miscellaneous Revenues for the Budget, and Liens	Bank Stock Taxes Due Taxing District	
	\$70	\$127,145	\$5,229.53	\$142.14	\$7,000.00	\$12,315.09	\$15,500.00	\$5,636.00	\$5,636.00	\$1,350.72	\$6.38
Barnegat Light Borough		128,325	42,203.67	1,147.10	25,164.50	58,965.50	14,000.00	11,840.00	11,840.00		7.00
Bay Head Borough		242,960	56,704.06		*5,816.68	27,397.53	27,000.00	26,639.00	26,639.00	\$1	9.19
Beach Haven Borough		25,000	66,444.77	718.77	44,539.43	50,593.44	3,908.53	20,933.34	19,000.00		6.38
Beachwood Borough		79,905	37,301.76	1,013.86	60,611.46	21,293.82	26,000.00	26,200.00	23,000.00		8.96
Berkeley Township		40,405	61,269.86	1,665.32	131,690.41	86,505.10	22,500.00	44,500.00	47,000.00	9	7.52
Brick Township		603,350	139,552.69		*238,250.63	157,102.14	50,000.00	100,896.75	1,500.00	9,683.69	8.32
Dover Township		15,706	3,874.57	105.31	10,439.04	1,922.49	5,500.00	7,050.00	3,000.00		6.91
Englewood Township	300	31,575	9,225.80	259.76	6,384.00	16,184.77	25,000.00	5,485.00			2.47
Harvey Cedars Borough			11,368.70	309.00	704.20	1,724.20	9,000.00	11,106.35	10,000.00		7.70
Island Beach Borough		251,350	18,652.73	490.67	19,664.51	32,050.32	33,500.00	39,500.00	16,000.00		13.04
Jackson Township	2,400	153,930	22,990.93	605.87	93,499.94	30,075.91	44,000.00	13,041.00	7,000.00		7.52
Lacey Township		86,380	20,958.31	569.65	45,000.50	6,850.00	13,000.00	6,900.00	2,600.00		6.46
Lakehurst Borough		71,740	144,653.48	318.66	29,000.00	322,328.76	75,000.00	94,050.00	60,000.00	2,300.46	10.33
Lakewood Township		2,822,171	49,409.57	1,342.95	286,256.10	6,999.85	80,000.00	21,381.17	10,000.00		5.72
Lavallette Borough		55,700	10,287.45	279.61	15,707.40	6,999.85	3,000.00	12,792.00	15,000.00		6.40
Little Egg Harbor Township	400	505,324	76,339.90	2,674.92	21,482.75	142,477.63	50,976.79	39,611.00	15,000.00		6.30
Long Beach Township		1,347,115	10,446.25	283.93	17,266.87	6,692.48	4,500.00	15,000.00	3,000.00		6.30
Manchester Township		9,200	41,765.58	1,135.19	2,969.25	30,280.75	10,000.00	9,500.00	2,000.00		3.63
Mantoloking Borough		28,975	6,540.80	177.78	11,819.59	1,270.00	6,500.00	9,500.00	3,000.00		6.91
Ocean Township		68,540	19,164.03	520.88	22,442.32	21,998.98	7,750.00	18,925.00	3,000.00		6.63
Ocean Gate Borough		8,550	14,841.80	403.40	*25,014.88	16,810.76	11,000.00	10,820.00	3,000.00		6.83
Pinelawn Borough		58,500	14,854.89	403.75	37,305.17	8,812.41	5,900.00	12,200.00	7,500.00	581.54	9.94
Plumsted Township		156,903	43,377.55	1,179.00	89,908.71	82,600.00	21,500.00	35,500.00	16,000.00		8.19
Point Pleasant Borough		574,400	86,303.21	2,343.92	112,249.40	149,774.04	18,000.00	39,700.00	21,750.00	2,176.47	9.94
Point Pleasant Beach Borough		559,148	50,440.19	1,370.97	38,374.50	100,407.32	12,000.00	97,565.00	11,000.00		8.06
Seaside Heights Borough		855,300	50,536.35	1,373.78	31,014.06	139,327.54	50,000.00	39,044.00	13,000.00		7.51
Seaside Park Borough		37,200	22,299.11	603.64	23,022.50	21,141.08	30,700.00	17,357.00	8,000.00		8.75
Ship Bottom Borough	800	21,800	3,729.41	198.24	*12,280.65	9,907.00	9,000.00	9,907.00	500.00		6.26
South Toms River Borough		57,600	24,492.80	665.72	37,050.00	10,708.25	15,000.00	20,275.00	5,500.00		5.39
Stafford Township		55,755	16,352.68	444.17	10,857.00	29,116.93	17,516.27	10,000.00	3,300.00		6.92
Surf City Borough		150,500	12,620.05	243.28	35,655.00	10,862.80	3,000.00	12,311.69	5,600.00		9.33
Tuckerton Borough		179,694	13,040.33	354.08	32,100.00	8,698.71	10,000.00	17,350.00	6,800.00	825.16	8.19
Union Township											
Total	\$3,570	\$9,831,598	\$1,181,121.83	\$22,836.12	\$1,627,706.69	\$1,777,190.70	\$699,036.17	\$891,847.30	\$359,410.00	\$13,329.04	
Total County Taxes Appropriated			\$1,194,441.87		Total Amount of Miscellaneous Revenues (Including Surplus						
Bank Stock Taxes Due County			13,750.04		Revenues Appropriated for the support of the County Budget						\$1,040,379.53
Net County Taxes Apportioned			1,181,121.83		County Tax Rate per \$100 of Valuation						1.9867527
• Apportionment of Taxes Consolidated School District of Toms River Schools.			\$230,065.50		County Library Tax Rate per \$100 of Valuation						.054
Amount to be apportioned											
Rate per \$100 of valuation											

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1950

TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second- Class Railroad Property	Value of Second-Class R. R. Property (C. 201, L. 1941; C. 40, L. 1948)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chateaus	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Per- sonal Property Assessed —Stock in Trade, Ma- nufactures Used in Manu- facture and Other Per- sonal Property Assessed Under R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Per- sonal Property Used In Business	Deductions—Household Furniture and Effects Under R. S. 54:4-3.16
Acres	Lots									
Bloomington Borough	3,963		\$1,627,775	\$2,146,050	\$2,044	\$97,200	.....	\$81,700	\$70,650	\$63,900
Clifton City	2,830		54,743,675	70,706,475	98,723	2,132,600	\$14,300	49,975,550	1,672,450	1,063,700
Haledon Borough	218		1,394,200	6,410,175	.....	111,300	.....	270,285	153,140	111,300
Hawthorne Borough	824		3,325,770	13,235,625	58,637	1,633,455	.....	201,000	403,800	428,900
Little Falls Township	877		1,601,035	4,384,350	12,834	142,600	.....	223,400	506,200	81,800
North Haledon Borough	3,873		697,050	2,573,690	.....	177,925	12,900	6,850	67,350	77,925
Passaic City	24,401		23,771,225	50,511,975	318,157	1,275,600	.....	13,521,809	5,004,730	352,900
Paterson City	60,407		50,648,025	113,470,936	852,396	4,092,778	.....	7,827,109	10,584,040	1,969,400
Pompton Lakes Borough	1,119		1,175,410	3,351,700	13,834	253,500	.....	532,550	399,000	117,900
Prospect Park Borough	77		1,670,935	3,396,800	.....	80,250	.....	52,600	95,400	53,400
Kingwood Borough	5,275		1,639,240	1,980,000	.....	168,925	5,050	4,000	19,350	90,850
Totowa Borough	4,963		1,328,025	4,160,050	4,370	230,400	6,200	91,700	115,775	113,200
Wayne Township	3,988		174,225	1,568,750	14,521	133,600	.....	16,800	56,425	86,800
West Milford Township	47,476		4,298,700	9,795,300	5,310	575,000	21,100	24,600	318,000	227,000
West Paterson Borough	1,752		4,031,200	7,431,550	1,278	65,000	2,400	270,672	109,445	58,900
West Paterson Borough	1,304		786,825	2,135,500	350	142,700	.....	25,100	109,445	96,000
Totals	92,930	174,842	\$113,043,530	\$276,519,861	\$389,563,391	\$1,383,054	\$66,930	\$28,103,716	\$19,709,073	\$4,993,375

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1950—(Continued)

TAXING DISTRICT

TAXING DISTRICT																	
Deductions— Veterans' Exemption	Net Valuation Taxable, Including Second-Class N. R. Property	Amounts Deducted Under		Amounts Added Under		Amounts Deducted Under C. 293, P. L. 1949	Net Valuation on Which (County Taxes are Apportioned	Number of Polls Assessed	PROPERTY EXEMPT FROM TAXATION				Cemeteries and Graveyards				
		R. S. 54-4-49, am. by C. 79, L. 1942, and R. S. 54-4-53 (Result- ing from Prior Appeals and Corrected Errors)	R. S. 54-4-49, am. by C. 79, L. 1942, and R. S. 54-4-53 (Result- ing from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54-3-17 to 54-3-19 (Equalization)	Amounts Deducted Under C. 293, P. L. 1949				Public School Property	Other School Property	Public Property	Church and Char- table Property					
Bloomfielddale Borough	\$85,000	\$2,249,344	\$20,290	.....	\$214,665	\$7,500	\$2,436,309	.....	\$86,500	.....	\$111,550	\$64,200	.....	.....	.....	.....	.....
Clifton City	1,381,025	77,127,373	155,347	.....	4,949,453	303,685	81,617,794	.....	3,479,125	\$135,000	3,227,140	986,050	.....	.....	.....	.....	\$127,100
Haledon Borough	92,450	6,723,150	20,150	.....	.....	7,716	6,695,284	.....	281,300	.....	1,829,225	161,150	.....	.....	.....	.....	.....
Hawthorne Borough	400,450	17,619,937	4,700	.....	1,676,139	73,657	19,217,719	.....	843,500	23,000	806,438	311,250	.....	.....	.....	.....	1,200
Little Falls Township	128,850	6,726,669	.....	.....	598,538	.....	7,324,607	.....	489,400	19,800	657,750	93,800	.....	.....	.....	.....	.....
North Haledon Borough	86,275	3,271,475	590	.....	298,945	11,222	3,488,698	.....	158,000	123,500	49,850	26,000	.....	.....	.....	.....	.....
Passaic City	525,950	93,614,657	1,113,190	.....	.....	31,050	92,470,507	.....	2,876,850	419,850	4,789,250	5,994,825	.....	.....	.....	.....	.....
Paterson City	1,494,725	184,012,639	354,525	.....	.....	181,280	183,476,254	14,536	10,441,875	912,455	16,254,830	12,230,510	.....	.....	.....	.....	438,025
Pompton Lakes Borough	117,400	6,392,691	.....	\$7,900	542,711	.....	6,943,305	.....	730,500	.....	275,110	212,400	.....	.....	.....	.....	10,000
Prospect Park Borough	56,990	4,386,573	.....	.....	.....	6,000	4,380,575	.....	131,200	52,000	69,150	97,700	.....	.....	.....	.....	.....
Ringwood Borough	33,900	3,750,815	.....	3,500	394,824	.....	4,088,939	.....	133,500	45,500	258,950	56,200	.....	.....	.....	.....	.....
Totowa Borough	119,325	5,912,995	.....	.....	509,707	.....	6,482,702	.....	196,000	.....	3,385,300	125,000	.....	.....	.....	.....	233,200
Wanaque Borough	335,160	2,341,421	.....	.....	234,297	.....	2,575,718	.....	112,000	.....	606,750	31,800	.....	.....	.....	.....	1,500
Wayne Township	323,500	14,487,510	6,900	.....	1,409,400	76,271	15,873,739	.....	1,071,000	.....	2,017,800	130,000	.....	.....	.....	.....	8,000
West Milford Township	121,550	7,694,028	7,290	.....	748,165	14,515	8,370,538	.....	126,900	.....	62,200	34,700	.....	.....	.....	.....	3,500
West Paterson Borough	91,900	3,612,040	50	.....	292,232	.....	3,304,222	.....	278,000	.....	904,285	215,675	.....	.....	.....	.....	26,900
Totals	\$7,265,600	\$429,242,142	\$1,682,672	\$11,290	\$11,829,016	\$712,956	\$448,686,730	14,536	\$21,458,650	\$1,761,105	\$35,395,638	\$50,768,400	\$849,425	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1950—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION				APPORTIONMENT OF TAXES				Total Amount of Misc. Revenues for the Budget, Anticipated	Total Amount of Misc. Receipts from Delinquent Taxes and Liens	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)	
	Other Exemptions Not Included in Foregoing Class.	Other Exemptions Not Included in Foregoing Class.	Not Included in Foregoing Class.	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other				Real Property	Second-Class Property
Bloomington Borough	83,000		\$200	\$265,450	\$21,572.31	\$86,312.69	1,228,803.20	\$33,805.01	\$7,000.00	\$12,500.00	\$1,861.64	\$6.31	\$9.22
Clifton City	55,375			8,009,796	722,685.03	2,036,031.94	1,228,803.20	596,450.00	612,400.00	152,665.20		5.18	5.11
Haledon Borough	25,400		28,000	2,325,075	59,283.41	132,752.56	57,004.61	42,000.00	42,000.00	6,000.00	1,274.97	3.72	3.72
Hawthorne Borough	57,100		1,400	2,043,888	170,163.36	435,330.43	297,889.38	27,000.00	140,739.50	27,000.00		5.14	5.04
Little Falls Township	22,850		1,600	1,285,200	64,855.76	226,468.14	123,884.01	94,000.00	50,545.00	20,000.00	1,560.57	6.19	6.09
North Haledon Borough	40,400			397,750	30,890.69	84,802.42	26,797.58	16,039.23	36,250.00	7,000.00		4.36	4.30
Passaic City	50,175		47,000	14,100,950	818,780.42	2,016,010.91	2,618,259.75	118,890.62	610,749.00	185,000.00	31,141.05	5.83	5.83
Paterson City	610,880			40,968,075	1,624,591.11	3,998,094.09	3,882,985.10	443,015.29	1,682,010.00	600,000.00	61,420.81	5.16	5.16
Pompton Lakes Borough				1,228,010	61,479.52	159,221.41	87,170.84	24,651.00	51,503.00	17,500.00	725.43	4.84	4.73
Prospect Park Borough				350,050	38,787.82	90,277.92	40,419.15	16,000.00	31,737.00	10,000.00		3.87	3.87
Ringwood Borough	12,200			526,350	36,205.52	82,799.70	65,812.15	70,000.00	50,826.00	10,000.00		4.97	4.87
Totowa Borough	56,125		1,400	3,997,625	57,401.11	147,606.05	87,562.45	19,000.00	33,306.00	15,000.00		4.96	4.86
Wayne Borough	12,800			770,870	22,806.70	88,264.19	50,435.81	19,000.00	114,481.00	30,000.00		7.29	7.19
Wanaque Township	41,400		2,600	3,271,760	140,022.81	438,930.98	144,922.85	37,000.00	64,446.00	10,000.00		5.01	4.91
West Milford Township	17,450			264,750	74,115.36	123,257.16	133,611.18	14,021.27	27,787.00	15,000.00		4.34	4.24
West Paterson Borough	12,050		9,000	1,445,910	29,257.24	107,038.17	74,380.40					7.01	6.90
Totals	\$1,016,705	\$91,500	\$81,251	\$81,483	\$83,972,898.17	\$10,253,218.76	\$8,962,873.45		\$1,811,956.41	\$3,659,430.50	\$1,129,165.20	\$105,420.79	
Total County Taxes Appropriated												\$4,078,318.96	
Bank Stock Taxes Due County												\$105,420.79	
Net County Taxes Apportioned												3,972,898.17	
Total County Taxes Appropriated												\$1,854,790.00	
County Tax Rate per \$100 of Valuation												0.885450338	

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1950

TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Lots	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Imp. Assessed, Exclu- sive of Second-Class R. R. Property	Value of Second-Class R. R. Property (C. 291, L. 1941, C. 40, L. 1948)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chateaus	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value of Tangible Personal Prop. Assessed—Stock in Trade, Materials Used in Mfg. and Other Purs. Prop. Assessed Under R. S. 51:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Personal Property Used in Business	Total Tangible Personal Property Assessed	Deductions—Household Furniture and Effects Under R. S. 54:4-3, 16	
Acres													
TAXING DISTRICT													
Alloway Township	19,692	.....	\$236,200	\$252,050	\$678,250	\$15	\$63,950	\$67,400	\$2,975	\$28,400	\$161,725	\$36,100	
Elmer Borough	227	648	137,075	613,200	750,275	5,083	42,500	.....	85,100	.....	127,600	20,400	
Elisnhoro Township	7,517	464	142,077	258,900	400,977	.....	30,800	56,200	5,000	77,600	169,600	18,600	
Lower Alloway Creek Township	24,684	227	257,990	335,700	633,680	.....	93,135	62,840	10,025	15,000	181,300	29,600	
Lower Penns Neck Township	9,328	11,641	297,990	11,123,659	11,994,624	1,211	277,850	13,156	9,215	7,149,261	16,635,961	104,900	
Mannington Township	21,920	259	711,050	747,975	1,450,025	1,939	67,700	152,300	21,200	127,810	369,010	32,700	
Oldmans Township	10,444	.....	273,681	424,476	700,157	1,884	89,700	34,300	12,200	23,048	159,448	32,700	
Penns Grove Borough	.....	1,814	698,617	2,504,300	2,002,377	29,532	271,150	4,800	139,725	50,725	500,250	108,250	
Pittsgrove Township	21,263	.....	692,160	715,280	1,377,440	622	61,700	170,100	8,900	17,650	258,350	30,400	
Pittsgrove Township	27,960	.....	573,700	823,750	1,427,450	1,477	97,200	86,450	18,950	101,000	303,600	74,600	
Quinton Township	13,481	.....	253,175	600,725	853,900	.....	50,600	50,600	40,455	.....	141,715	25,500	
Salem City	.....	.....	1,168,155	4,380,570	5,548,725	16,825	483,200	3,620	615,775	142,115	1,274,710	114,200	
Upper Penns Neck Township	9,928	2,727	619,951	3,346,536	3,966,487	.....	307,047	83,600	1,004,398	176,730	1,571,775	161,700	
Upper Pittsgrove Township	24,781	.....	588,875	632,765	1,221,670	943	72,200	145,400	46,685	.....	264,285	43,800	
Woodstown Borough	544	118	392,900	1,402,650	1,765,550	4,514	134,700	5,150	114,900	69,705	324,545	60,300	
Totals		191,772	\$7,087,087.971	\$27,992,626	\$35,680,597	\$64,035	\$2,142,732	\$936,170	\$11,391,988	\$7,993,074	\$22,463,964	\$893,550	

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1950—(Continued)

TAXING DISTRICT	Deductions—Veterans' Exemption	Net Valuation Taxable, Including Second-Class R. R. Property	Amounts Deducted Under R. S. 54:4-9, am. by C. 79, L. 1942 and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added Under R. S. 54:4-9, am. by C. 79, L. 1942 and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Deducted Under C. 293, P. L. 1949	Net Valuation on Which Apportioned County Taxes are	PROPERTY EXEMPT FROM TAXATION					Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classification—Real
							Public School Property	Other School Property	Public Property	Church and Charitable Property			
Alloway Township	\$23,900	\$779,990	\$2,225	\$900	.....	\$778,505	\$20,500	.....	\$12,700	\$51,500	.....	.....	.....
Elmer Borough	24,500	838,058	100	10	.....	837,968	20,500	.....	12,700	52,200	.....	.....	.....
Elsinboro Township	30,095	522,172	1,900	.....	.....	520,272	3,500	\$500	.....	.....	\$340	.....	.....
Lower Alloway Creek Township	27,550	757,840	.....	.....	\$2,750	755,090	6,100	.....	15,236	10,520	900	.....	.....
Lower Penns Neck Township	188,090	28,358,806	18,950	7,800	.....	28,347,656	219,200	.....	29,600	24,400	2,800	.....	\$45,550
Mannington Township	13,000	1,784,264	.....	.....	.....	1,784,264	12,200	.....	35,000	8,050	.....	.....	5,075
Oldmans Township	82,000	796,789	.....	.....	.....	796,789	23,000	.....	4,800	27,300	1,200	.....	.....
Penns Grove Borough	81,175	3,242,734	57,050	.....	.....	3,185,684	58,600	227,500	27,200	40,350	9,000	.....	32,550
Pilesgrove Township	29,200	1,582,812	100	.....	.....	1,582,712	.....	.....	128,800	26,800	.....	.....	3,700
Pittsgrove Township	59,050	1,598,877	5,900	1,700	.....	1,594,677	52,700	2,000	17,400	3,000	.....	.....	5,200
Quinton Township	32,375	937,740	1,000	.....	.....	936,740	20,700	.....	1,500	17,400	.....	.....	6,900
Salem City	127,900	6,598,160	10,375	.....	15,150	6,572,635	263,000	492,700	248,150	47,500	.....	.....	.....
Upper Penns Neck Township	157,100	5,219,372	392	.....	.....	5,218,680	124,600	.....	3,100	138,600	.....	.....	167,250
Upper Pittsgrove Township	27,100	1,417,388	360	.....	.....	1,417,578	118,000	.....	.....	49,500	.....	.....	7,100
Woodstown Borough	35,800	1,980,569	15,850	400	.....	1,965,039	244,000	.....	53,000	79,900	6,000	.....	.....
Totals	\$898,985	\$56,416,061	\$114,602	\$10,810	\$17,900	\$56,294,369	\$1,186,600	\$723,200	\$272,786	\$578,520	\$42,540	\$275,425	

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1950

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed	Class R. R. Property Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property (C. 40, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed—Household Goods and Chateaux	Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg. and Other Pers. Prop. Assessed Under R. S. 54:1-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Used in Business	Deductions—Household Furniture and Effects Under R. S. 54:4-3.16
	Acres	Lots										
Bedminster Township	16,415	.....	\$815,350	\$2,248,650	\$3,064,000		.....	\$120,500	\$97,350	\$7,700	\$75,100	.....
Bernards Township	13,220	.....	364,700	1,965,000	2,329,700		\$10,253	132,500	20,500	9,300	347,430	.....
Bernardsville Borough	7,201	1,062	1,063,450	2,450,250	3,513,700		88,870	637,600	73,800	109,000	238,175	\$80,500
Branchburg Township	12,303	820	507,700	1,207,500	1,715,200		9,649	92,200	75,100	69,400	33,820	.....
Bridgewater Township	16,225	19,000	1,886,400	6,204,850	8,151,250		70,927	33,375	41,750	1,319,815	1,439,005	.....
Brook Brook Borough	387	2,085	1,416,450	4,469,750	5,886,200		111,882	273,850	.....	97,500	281,075	.....
Round Brook Borough	3,092	172	260,400	590,800	851,200		10,599	75,900	10,800	46,800	.....	.....
Far Hills Borough	25,654	20,637	2,144,615	3,229,810	5,374,425		3,678	18,000	66,000	77,950	440,252	.....
Franklin Township	31,250	6,900	1,143,570	2,059,870	3,202,870		16,729	220,525	142,150	17,050	215,000	.....
Hillsborough Township	373	.....	36,760	147,625	184,385		.....	11,700	1,650	425	2,680	.....
Millstone Borough	18,569	758	608,230	1,119,840	1,728,070		43,526	136,300	100,500	22,250	5,305	41,400
Montgomery Township	48,337	9,062	801,336	3,112,019	3,913,355		92,455	1,800	400	477,350	484,549	.....
Manville Borough	482	4,920	2,561,750	8,334,450	10,896,200		.....	769,700	.....	139,100	484,275	234,200
North Plainfield Borough	3,534	.....	456,550	1,360,000	1,816,550		7,490	173,450	64,000	72,400	3,075	39,200
Peapack and Gladstone Borough	576	1,800	406,800	2,206,250	2,612,550		83,393	181,520	.....	160,430	216,809	65,900
Raritan Borough	210	159	38,850	195,750	234,600		.....	28,400	2,200	3,300	3,135	11,000
Rocky Hill Borough .....	.....	4,092	2,221,925	7,256,300	9,478,225		139,828	290,550	.....	203,250	476,950	.....
Somerville Borough	63	.....	291,120	1,595,850	1,886,970		671	172,650	.....	102,800	171,780	61,500
South Bound Brook Borough	2,371	2,117	336,475	694,200	940,675		.....	25,900	.....	14,525	64,300	.....
The Township of Green Brook	12,036	1,915	610,245	1,415,200	2,025,445		.....	184,900	40,470	2,300	41,050	89,800
Warren Township	3,487	723	557,236	910,150	1,467,386		.....	53,650	1,400	60,990	.....	.....
Watchung Borough .....	.....	.....	.....	.....	.....		.....	.....	.....	.....	.....	.....
Totals	215,875	78,756	\$19,229,412	\$52,743,544	\$71,972,956		\$695,752	\$3,583,270	\$692,070	\$3,013,635	\$5,054,435	\$623,500

Abstract of Rates and Exemptions in the County of Somerset, for the Year 1950—(Continued)

TAXING DISTRICT	Deductions—Veterans' Exemption	Net Valuation Taxable, Including Second-Class R. R. Property	Amounts Deducted Under R. S. 54:4-48, am. by C. 79, L. 1942 and R. S. 54:4-53 (Result- ing from Prior Appeals and Corrected Errors)	Amounts Deducted Under C. 295, P. L. 1949	Net Valuation on Which County Taxes are Apportioned	PROPERTY EXEMPT FROM TAXATION					Other Exemptions Not Included in Foregoing Class- ification—Real
						Public School Property	Other School Property	Public Property	Church and Char- itable Property	Cemeteries and Graveyards	
Bedminster Township	\$5,250	\$3,429,400	\$3,000	\$4,500	\$3,421,900	\$51,000	.....	\$12,000	\$70,000	\$9,000	.....
Bernards Township	129,700	3,319,885	900	19,600	3,299,385	82,000	.....	13,000	188,400	11,300	.....
Bernardsville Borough	92,500	4,442,145	100	14,316	4,427,129	450,000	.....	56,800	257,000	5,000	.....
Branchburg Township	25,000	1,973,369	.....	5,500	1,967,869	18,300	.....	1,300	6,000	300	.....
Bridgewater Township	238,950	10,817,172	4,300	29,650	10,783,222	247,500	.....	40,000	48,500	10,200	13,300
Bound Brook Borough	178,830	6,477,657	.....	4,150	6,473,507	375,000	.....	160,300	376,650	25,500	32,500
Bound Brook Borough	13,300	981,989	.....	1,800	980,189	25,000	.....	15,000	10,000	.....	.....
Far Hills Borough	161,900	5,818,345	1,350	36,625	5,780,370	200,000	.....	3,700	171,000	15,000	363,005
Franklin Township	69,650	3,775,974	4,550	1,000	3,769,524	62,100	.....	3,000	33,250	4,700	6,295,500
Hillaborough Township	8,290	192,640	400	.....	192,240	.....	.....	.....	19,800	1,900	8,050
Monterey Township	34,450	1,966,101	2,400	16,600	1,949,101	80,000	.....	1,000	20,200	.....	.....
Manville Borough	157,000	4,832,849	4,300	30,975	4,797,574	80,050	.....	189,450	149,400	.....	2,240,125
North Plainfield Borough	309,800	11,685,275	11,200	58,100	11,615,975	932,000	68,000	211,000	311,600	4,000	365,000
Peapack and Gladstone Borough	31,550	2,068,215	4,600	3,950	2,067,665	27,000	.....	123,000	73,300	5,000	.....
Karlin Borough	76,450	3,112,412	46,700	10,900	3,054,812	304,300	.....	180,000	202,100	.....	11,000
Rocky Hill Borough	16,000	244,925	.....	700	242,925	15,000	.....	18,500	13,500	.....	3,500
Somerville Borough	311,175	10,286,628	1,100	8,825	10,276,703	290,000	.....	515,500	348,200	10,000	578,800
South Bound Brook Borough	115,500	2,157,871	1,600	17,256	2,124,015	75,000	.....	6,500	85,000	.....	40,925
The Township of Green Brook	26,200	1,018,660	1,000	2,250	1,015,350	37,000	.....	11,700	22,200	.....	5,000
Warren Township	88,550	2,115,515	460	18,875	2,096,180	62,000	7,100	6,500	22,200	1,000	2,250
Watchung Borough	44,325	1,539,101	.....	9,600	1,529,501	91,000	46,000	55,500	29,500	.....	9,500
Totals	\$2,142,330	\$8,224,671.5	\$103,300	\$235,772	\$81,847,186	\$4,492,850	\$343,200	\$1,028,000	\$2,437,700	\$101,100	\$11,969,458

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1950

TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed		Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second- Class R. R. Property	Value of Second-Class R. R. Property (C. 201, L. 1941; C. 40, L. 1948)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg. and Other Under R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Property Used in Business	Value of Tangible Per- sonal Property Assessed —Furniture and Effects Under R. S. 54:4-3, 16
Acres	Lots	Value of Land Assessed		Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second- Class R. R. Property	Value of Second-Class R. R. Property (C. 201, L. 1941; C. 40, L. 1948)	Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels	Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery	Value Tangible Personal Property Assessed—Stock in Trade, Materials Used in Mfg. and Other Under R. S. 54:4-11	Value of Tangible Per- sonal Property Assessed —All Other Tangible Property Used in Business	Value of Tangible Per- sonal Property Assessed —Furniture and Effects Under R. S. 54:4-3, 16
Andover Borough	627	\$75,530		\$258,900	\$334,430	\$4,510	\$53,800	\$10,550	\$30,200	.....	\$8,400
Andover Township	12,043	311,310		632,800	943,110	2,441	10,000	57,350	830,200	.....	800
Branchville Borough	133	70,875		338,900	409,775	2,849	40,175	300	20,800	.....	13,300
Byram Township	271	460,144		746,875	1,207,019	336	48,502	1,400	.....	.....	.....
Frankford Township	10,765	353,170		1,010,185	1,363,355	1,568	116,810	177,950	.....	.....	23,000
Franklin Borough	19,869	621,605		1,881,200	2,502,805	3,962	96,950	5,600	46,975	70,250	61,100
Franklin Township	2,187	134,870		215,600	350,470	1,067	11,300	92,250	8,800	5,445	12,000
Frederick Township	11,070	148,870		243,600	391,875	1,948	24,300	69,500	34,800	37,625	2,200
Green Township	10,296	110,130		489,650	599,800	1,139	6,000	2,600	64,325	5,000	7,800
Hamburg Borough	492	213,175		331,275	544,450	220	14,650	75,000	.....	.....	14,800
Hampton Township	14,938	423,210		448,305	871,515	3,025	38,803	61,737	.....	.....	.....
Hardyston Township	293	114,170		251,100	365,270	1,538	7,500	112,250	300	32,192	41,600
Hopatcong Borough	17,638	1,634,176		350,250	2,014,426	.....	6,570	23,050	7,075	2,500	4,300
Lafayette Township	5,277	114,170		251,100	365,270	.....	6,570	23,050	339,975	.....	29,200
Montague Township	15,425	177,170		335,850	513,020	19,204	80,700	3,070	43,200	4,875	4,900
Newton Town	805	1,260,091		853,125	2,113,216	1,417	9,300	9,300	3,200	21,825	10,150
Ogdensburg Borough	1,183	196,275		320,275	516,550	.....	10,350	28,000	6,600	44,475	66,350
Sandyston Township	23,043	1,337,855		2,557,800	3,895,655	2,635	195,675	47,650	18,350	28,725	31,500
Sparta Township	22,937	1,177,365		515,050	1,692,415	.....	64,570	42,905	15,000	8,110	21,000
Stanhope Borough	4,904	267,585		542,815	810,400	5,974	18,150	2,000	144,550	26,825	7,400
Stillwater Township	15,541	108,130		862,250	970,380	1,360	12,700	81,950	13,115	68,375	6,000
Sussex Borough	1,101	918,000		894,475	1,812,475	.....	12,080	19,500	.....	3,000	5,100
Vernon Township	42,455	151,750		203,375	355,125	.....	39,200	190,400	7,400	29,800	27,500
Walpack Township	14,179	346,100		814,700	1,160,800	2,268	.....	.....	.....	.....	.....
Wantage Township	38,116	.....		.....	.....	.....	.....	.....	.....	.....	.....
Totals	230,392	42,261	\$10,976,561	\$20,083,805	\$31,060,366	\$86,791	\$1,235,580	\$1,144,757	\$747,925	\$585,493	\$460,900

Abstract of Rates and Exemptions in the County of Sussex, for the Year 1950—(Continued)

TAXING DISTRICT	Deductions—Veterans' Exemption	Net Valuation Taxable, Including Second-Class R. R. Property	Amounts Deducted Under R. S. 54:4-49, am. by C. 79, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Deducted Under C. 293, P. L. 1949	Net Valuation on Which County Taxes are Apportioned	PROPERTY EXEMPT FROM TAXATION					Other Exemptions Not Included in Foregoing Classi- fication—Real
						Public School Property	Other School Property	Public Property	Church and Char- itable Property	Cemeteries and Graveyards	
Andover Borough	\$11,200	336,690	\$28,250	\$6,500	\$263,600	\$3	\$21,000	\$16,000	\$12,500	\$1,000	.....
Andover Township	24,000	1,079,751	.....	.....	1,045,031	1,000	.....	1,000	10,000	.....	.....
Branchville Borough	15,500	641,070	500	.....	641,070	2,000	.....	4,250	10,200	.....	.....
Byram Township	34,500	1,222,817	.....	7,075	1,222,317	25,100	1,500	.....	3,000	525	\$13,000
Frankford Township	36,505	1,850,488	.....	5,700	1,852,413	3,470	.....	11,420	15,700	1,600	4,500
Franklin Borough	92,300	2,602,082	500	.....	2,593,882	453,000	.....	11,600	85,700	200	.....
Fredon Township	10,500	436,507	150	.....	436,387	3,100	600	.....	3,100	.....	.....
Green Township	6,500	480,068	.....	.....	480,068	13,400	.....	.....	18,500	2,100	.....
Hamburg Borough	27,350	651,599	.....	3,000	648,999	25,400	.....	11,100	25,400	.....	400
Hampton Township	14,300	617,520	4,000	.....	613,520	.....	.....	2,000	5,000	500	.....
Hardyston Township	32,790	927,580	.....	.....	927,580	34,550	.....	.....	1,400	8,000	13,950
Hopatcong Borough	53,520	3,916,448	.....	.....	3,916,448	37,500	.....	18,150	41,350	.....	34,750
Lafayette Township	9,400	707,328	.....	.....	707,328	28,000	.....	.....	13,300	600	2,500
Lafayette Township	12,150	418,575	.....	.....	418,575	6,200	.....	.....	5,450	1,500	.....
Newton Town	115,000	4,224,434	5,200	3,530	4,219,234	225,200	33,800	131,000	244,100	14,000	59,600
Ogdensburg Borough	23,850	2,166,308	.....	.....	2,162,778	76,500	.....	17,850	13,000	2,000	.....
Sandyston Township	10,750	559,025	.....	.....	559,025	25,000	.....	.....	10,900	4,200	.....
Sparta Township	91,150	4,035,090	.....	.....	4,035,090	73,000	500	25,300	14,000	3,000	3,900
Stanhope Borough	43,150	759,390	.....	.....	759,390	30,000	.....	14,000	12,400	.....	.....
Stillwater Township	27,500	910,870	.....	.....	910,870	23,800	.....	1,200	17,600	3,000	59,500
Sussex Borough	33,000	1,187,179	.....	.....	1,187,179	65,000	.....	38,300	53,000	.....	3,150
Sussex Township	24,325	1,899,610	.....	.....	1,899,610	22,000	.....	5,670	39,500	3,700	5,500
Vernon Township	7,025	378,710	.....	.....	378,710	1,000	.....	9,140	2,450	1,000	100
Walpack Township	22,300	1,576,068	.....	.....	1,576,068	180,000	.....	70,100	13,400	34,000	1,000
Totals	\$778,715	\$33,621,697	\$38,630	\$25,805	\$33,557,262	\$1,361,520	\$57,800	\$988,060	\$711,750	\$80,925	\$201,850

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1950—(Concluded)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION		APPORTIONMENT OF TAXES						Total Amount of Misc. Revenues for the Budget, Appropriated		Total Amount of Misc. Revenues for the Budget, Anticipated	Total Amount of Misc. Receipts from Delinquent Taxes	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
	Other Exemptions	Not Included in Foregoing Classification—Personal	Total Amount of Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District		School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other				
Andover Borough			33,400	9,054.77	\$181.85	\$14,250.00	798	\$8,800.00	\$2,000.00	\$3,322.00	\$3,500.00	5,000.00	\$7,504	
Andover Township			33,000	17,397.86	522.52	43,236.92	17,222.84	16,844.00	3,500.00	16,844.00	5,000.00	1,300.00	7,265	
Branchville Borough			16,450	10,672.64	320.54	22,630.00	7,047.65	4,086.00	3,500.00	4,086.00	1,300.00	5,000.00	6,345	
Byram Township			43,525	20,349.34	611.16	25,521.32	20,978.47	16,615.00	16,000.00	16,615.00	8,000.00	8,000.00	5,517	
Frankford Township			38,690	30,839.29	926.21	78,710.57	37,488.30	18,694.00	20,000.00	18,694.00	20,000.00	6,000.00	7,958	
Franklin Borough			550,500	43,216.69	1,297.04	141,115.00	39,948.59	43,746.00	20,000.00	43,746.00	6,000.00	6,000.00	8,670	
Fredon Township			8,800	7,205.05	218.19	20,000.00	3,910.00	8,223.84	7,558.87	15,427.00	3,900.00	3,900.00	7,191	
Green Township			34,000	7,992.25	240.03	22,111.16	8,223.84	9,879.00	3,000.00	9,879.00	5,500.00	1,262.48	8,034	
Hamburg Borough			62,300	10,804.65	324.50	28,827.36	7,395.76	12,100.00	4,000.00	11,451.00	7,000.00	7,000.00	7,263	
Hampton Township			7,500	10,213.99	306.76	20,000.00	12,100.00	14,712.00	10,000.00	11,451.00	7,500.00	7,500.00	7,713	
Hardyston Township			57,900	15,442.51	403.79	42,236.64	13,440.00	16,311.00	2,500.00	23,797.00	13,000.00	3,500.00	4,298	
Hopatcong Borough			131,750	65,291.70	1,458.22	33,680.57	67,478.75	12,330.00	3,500.00	25,797.00	3,500.00	3,500.00	6,621	
Lafayette Township			44,400	11,775.72	353.66	22,370.00	12,330.00	1,610.54	2,000.00	16,311.00	3,000.00	5,000.00	5,144	
Montague Township			13,150	6,168.51	260.29	22,370.46	1,610.54	20,000.00	6,000.00	63,550.00	20,000.00	4,098.87	8,466	
Newton Town			707,700	70,242.53	2,169.61	203,702.03	81,578.61	40,783.90	20,000.00	60,583.90	2,500.00	5,742	5,742	
Ogdensburg Borough			109,350	36,000.30	1,081.39	57,312.36	29,987.64	5,704.12	5,000.00	35,716.42	4,000.00	7,536	7,536	
Sandyston Township			40,100	9,396.75	279.51	26,945.00	98,240.37	13,000.00	13,000.00	35,716.42	26,000.00	7,439	7,439	
Sparta Township			100,500	67,176.87	2,017.51	141,184.63	17,511.34	3,700.00	4,000.00	30,187.00	3,700.00	8,474	8,474	
Stanhope Borough			56,000	12,634.46	379.70	33,782.53	19,027.50	5,000.00	5,000.00	20,187.00	6,000.00	5,678	5,678	
Stillwater Township			105,100	15,164.32	455.44	27,072.50	9,140.06	17,149.00	9,140.06	25,301.00	16,000.00	1,456.20	8,891	
Sussex Borough	\$100		150,550	19,794.36	593.59	60,203.75	24,980.05	31,079.96	5,000.00	27,301.00	5,500.00	5,497	5,497	
Vernon Township			70,350	31,023.04	949.80	49,120.04	6,616.00	4,000.00	4,000.00	13,106.00	2,500.00	5,745	5,745	
Walpack Township			13,600	6,304.83	189.36	8,645.08	45,180.55	3,000.00	3,000.00	24,295.00	18,000.00	9,272	9,272	
Wantage Township			298,500	26,238.65	788.03	73,913.45	45,180.55	4,000.00	4,000.00	24,295.00	18,000.00	9,272	9,272	
Totals			\$1,000	\$2,802,605	\$558,607.08	\$16,778,631	\$1,209,359.37	\$605,769.91	\$159,398.93	\$179,924.73	\$196,400.00	\$8,339.06	\$8,339.06	
Total County Taxes Appropriated				\$507,006.14				Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget					\$614,730.18	
Bank Stock Taxes Due County				\$339.06				County Tax Rate per \$100 of Valuation					1.6618172	
Net County Taxes Apportioned				\$558,667.08				County Library Tax Rate per \$100 of Valuation					.0499999	

Abstract of Ratables and Exemptions in the County of Union, for the Year 1950

TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed		Value of Improvements Thereon Assessed		Total Value of Land and Improvements Assessed, Exclusive of Second- Class R. R. Property		Value of Second-Class R. R. Property (C. 291, L. 1941; C. 40, L. 1948)		Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels		Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery		Value of Tangible Per- sonal Property Assessed —All Other Tangible Property		Value of Tangible Per- sonal Property Assessed —All Other Tangible Property		Deductions—Household Furniture and Effects Under R. S. 34-4-3.16	
Acres	Lots	Value of Land Assessed		Value of Improvements Thereon Assessed		Total Value of Land and Improvements Assessed, Exclusive of Second- Class R. R. Property		Value of Second-Class R. R. Property (C. 291, L. 1941; C. 40, L. 1948)		Value of Tangible Per- sonal Property Assessed —Household Goods and Chattels		Value of Tangible Per- sonal Property Assessed —Farm Stock and Machinery		Value of Tangible Per- sonal Property Assessed —All Other Tangible Property		Value of Tangible Per- sonal Property Assessed —All Other Tangible Property		Deductions—Household Furniture and Effects Under R. S. 34-4-3.16	
Clark Township	1,901	4,727	\$1,133,039	\$3,655,000	\$4,788,039	\$4,788,039	\$3,678	\$340,300	\$5,500	\$71,650	73,200	\$928,045	\$110,600	806,800	806,800	806,800	806,800	806,800	806,800
Cranford Township	827	16,494	4,812,600	17,431,100	22,243,700	22,243,700	416,715	1,336,350	1,000	5,209,850	17,775	10,039,890	1,131,100	8,908,790	8,908,790	8,908,790	8,908,790	8,908,790	8,908,790
Elizabeth City	2,924	28,035	36,634,463	85,927,700	122,562,253	122,562,253	25,073	232,950	.....	217,750	752,245	186,499	79,500	156,499	156,499	156,499	156,499	156,499	156,499
Fanwood Borough	44	3,132	630,925	2,448,925	3,079,850	3,079,850	38,744	201,380	.....	238,515	158,750	27,325	96,000	162,035	162,035	162,035	162,035	162,035	162,035
Garwood Borough	3,646	1,693,336	5,406,095	3,413,280	8,819,375	8,819,375	36,105	939,200	1,200	764,700	138,750	297,325	96,000	270,325	270,325	270,325	270,325	270,325	270,325
Hillside Township	520	11,375	1,106,715	3,846,447	4,953,162	4,953,162	1,558	96,000	.....	12,610,515	6,862,838	335,700	12,610,515	6,862,838	6,862,838	6,862,838	6,862,838	6,862,838	6,862,838
Kenilworth Borough	329	7,194	1,106,715	3,846,447	4,953,162	4,953,162	1,558	96,000	.....	12,610,515	6,862,838	335,700	12,610,515	6,862,838	6,862,838	6,862,838	6,862,838	6,862,838	6,862,838
Linden Borough	16	3,657	1,438,208	46,690,989	48,129,197	48,129,197	351,735	259,300	3,800	38,550	108,445	53,200	335,700	335,700	335,700	335,700	335,700	335,700	335,700
Linden Township	4,447	22,221	10,319,208	50,925,364	61,244,572	61,244,572	351,735	259,300	3,800	38,550	108,445	53,200	335,700	335,700	335,700	335,700	335,700	335,700	335,700
Linden City	4,463	25,878	11,777,408	50,925,364	62,702,772	62,702,772	351,735	259,300	3,800	38,550	108,445	53,200	335,700	335,700	335,700	335,700	335,700	335,700	335,700
Mountainside Borough	1,099	1,374	791,800	2,008,275	3,800,075	3,800,075	1,512	123,400	7,900	46,600	218,175	60,000	1,105,700	1,105,700	1,105,700	1,105,700	1,105,700	1,105,700	1,105,700
New Providence Borough	1,460	3,482	790,975	2,510,250	3,301,225	3,301,225	507	96,150	400	2,736,800	3,705,750	582,525	44,700	2,736,800	2,736,800	2,736,800	2,736,800	2,736,800	2,736,800
Plainfield City	2,551	7,514	592,705	5,319,000	5,911,705	5,911,705	507	96,150	400	2,736,800	3,705,750	582,525	44,700	2,736,800	2,736,800	2,736,800	2,736,800	2,736,800	2,736,800
New Providence Township	3	9,548	18,012,325	40,678,800	58,691,125	58,691,125	271,829	3,478,100	.....	1,783,150	2,429,500	587,200	1,105,700	1,105,700	1,105,700	1,105,700	1,105,700	1,105,700	1,105,700
Rahway City	226	13,510	5,732,075	18,898,500	24,630,575	24,630,575	577,210	1,083,800	.....	226,050	751,275	279,900	478,400	226,050	226,050	226,050	226,050	226,050	226,050
Roselle Park Borough	32	6,214	2,901,775	9,732,950	12,634,725	12,634,725	61,159	500,200	.....	211,250	580,250	342,488	181,600	211,250	211,250	211,250	211,250	211,250	211,250
Scotch Plains Township	3,285	10,888	2,250,295	6,537,225	8,787,520	8,787,520	154	536,900	43,240	46,450	342,488	181,600	154,600	46,450	46,450	46,450	46,450	46,450	46,450
Springfield Township	2,002	4,098	2,362,100	6,094,950	8,457,050	8,457,050	4,572	519,700	15,800	181,050	342,488	181,600	154,600	46,450	46,450	46,450	46,450	46,450	46,450
Summit City	1,111	4,938	10,383,050	21,854,500	32,237,550	32,237,550	187,200	1,689,850	.....	2,819,200	2,226,800	944,800	2,819,200	2,226,800	2,226,800	2,226,800	2,226,800	2,226,800	2,226,800
Union Township	2,144	13,028	9,092,895	32,730,165	41,823,060	41,823,060	18,251	1,934,600	.....	2,819,200	2,226,800	944,800	2,819,200	2,226,800	2,226,800	2,226,800	2,226,800	2,226,800	2,226,800
Westfield Town	1,090	7,122	10,358,775	26,748,950	37,107,725	37,107,725	83,171	2,337,100	.....	2,819,200	2,226,800	944,800	2,819,200	2,226,800	2,226,800	2,226,800	2,226,800	2,226,800	2,226,800
*Winfield Township .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	26,611	195,717	\$130,399,573	\$378,469,271	\$508,868,844	\$508,868,844	\$4,629,784	\$20,256,630	\$82,190	\$30,444,800	\$36,937,738	\$7,685,300	\$7,685,300	\$36,937,738	\$36,937,738	\$36,937,738	\$36,937,738	\$36,937,738	\$36,937,738

* U. S. Government owned property. Exempt from taxation.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1950—(Continued)

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION											
	Reductions—Veterans' Exemption	Net Valuation Taxable, Including Second-Class, R. R. Property	Amounts Deducted Under R. S. 54-49, and by C. 79, L. 1942, and R. S. 54-43 (lessen- ing from Prior Apprais- and Corrected Errors)	Net Valuation on Which County Taxes are Apportioned	Public School Property	Other School Property	Public Property	Church and Char- itable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classi- fication—Real	Other Exemptions Not Included in Foregoing Classi- fication—Person- al	Total Amount of Exempt Property
Clark Township	\$175,125	\$5,851,487	\$48,325	\$5,803,162	\$264,808	\$102,000	\$104,131	\$34,900	\$7,100	\$5,800	.....	\$519,039
Cranford Township	577,200	23,934,905	70,575	23,864,390	2,076,590	501,100	588,150	319,500	2,560	95,300	.....	3,083,100
Elizabeth City	1,316,250	140,550,723	290,410	140,320,313	7,226,000	1,225,800	9,313,520	464,200	39,300	.....	.....	26,268,850
Fanwood Borough	109,400	3,353,217	9,725	3,343,522	84,000	.....	18,600	25,950	.....	2,000	.....	131,150
Garwood Borough	151,545	5,430,593	16,240	5,444,350	291,700	8,900	17,000	66,645	.....	84,800	.....	469,015
Hillside Township	278,235	35,268,923	93,316	35,175,613	2,462,500	.....	299,715	402,350	215,000	8,875	.....	3,388,440
Kentworth Borough	185,100	3,820,370	14,850	5,815,720	96,800	.....	281,150	42,600	.....	.....	.....	520,550
Linden Borough	112,000	3,397,350	.....	.....	600,500	116,250	533,475	141,000	.....	5,000	.....	1,396,625
Linden Township	449,075	76,074,283	.....	.....	1,424,791	.....	339,353	128,121	190,300	118,139	.....	2,270,879
Linden City	351,675	\$2,071,835	.....	.....	2,025,291	116,250	393,000	273,524	190,300	123,139	.....	3,057,504
Mountainville Borough	60,200	3,049,370	82,250	81,989,585	101,200	.....	14,000	32,350	.....	.....	.....	430,500
New Providence Borough	87,450	3,553,362	18,783	3,031,070	215,000	.....	345,600	69,800	.....	.....	.....	630,400
New Providence Township	11,250	6,176,057	6,450	6,469,007	551,100	.....	797,610	85,025	.....	.....	.....	1,376,735
Plainfield City	805,200	69,312,704	188,825	66,724,079	1,904,100	315,300	791,100	3,035,000	110,100	345,900	.....	6,501,500
Rahway City	524,500	29,332,635	40,350	29,292,185	1,412,400	168,600	2,094,275	1,470,075	49,300	1,600	.....	5,223,050
Roselle Borough	258,000	19,027,225	62,170	18,965,055	1,146,725	.....	495,675	656,775	.....	297,000	.....	2,596,175
Roselle Park Borough	226,000	13,569,684	22,650	13,547,034	752,650	19,450	153,430	90,600	.....	11,800	.....	1,027,950
Scotch Plains Township	226,700	9,206,852	61,250	9,129,602	612,775	.....	268,855	111,625	97,500	.....	.....	1,090,855
Springfield Township	357,750	9,545,812	37,050	9,398,762	783,700	.....	102,610	137,550	8,400	101,560	.....	1,133,820
Summit City	357,750	35,619,095	81,400	35,537,695	1,251,150	402,450	518,675	1,243,600	6,500	122,150	4,800	3,549,325
Union Township	1,029,725	46,827,446	188,700	46,648,746	2,834,871	.....	797,610	429,675	89,900	.....	.....	4,152,056
Westfield Township	643,550	39,813,694	129,450	39,684,244	1,237,400	600	498,600	1,002,450	77,400	416,200	18,000	3,250,650
Winfield Township	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$8,488,510	\$385,030,176	\$1,407,463	\$383,628,713	\$27,330,670	\$2,560,450	\$18,333,756	\$18,003,244	\$803,300	\$1,900,024	.....	\$49,000,869,071,104

• U. S. Government owned property. Exempt from taxation.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1950

TAXING DISTRICT	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property (C. 40, L. 1949; C. 291, L. 1941)	Value of Tangible Personal Property Assessed and Chateaus	Value of Tangible Personal Property Assessed and Machinery	Value of Tangible Personal Property Assessed and Materials Used in Trade, Stock, and Other Pers. Prop. Assessed Under R. S. 34:4-11	Value of Tangible Personal Property Assessed and Other Tangible Personal Property Used in Business	Deductions—Household Furniture and Effects Under R. S. 34:4-3, 16
	Acres	Lots									
Alamuchy Township	17,003	101	\$190,508	\$310,275	\$506,783	\$1,545	\$34,600	\$93,035	\$2,000	\$10,870	\$14,200
Alpha Borough	708	1,914	97,130	572,250	669,380	5,054	98,475	4,310	60,650	5,054	48,100
Baldville Town	583	692	230,375	1,448,625	1,679,000	12,157	164,250	800	76,400	186,094	74,200
Barrington Township	18,718	266	206,360	1,500,000	1,706,360	8,174	89,075	69,275	23,200	26,255	38,000
Franklin Township	14,030	335	281,750	516,160	797,910	946	94,775	72,780	4,250	207,185	41,600
Fredriksburg Township	14,350	111	168,300	354,735	523,035	2,051	54,850	81,730	6,670	11,705	21,700
Greenwich Township	5,339	462	246,925	631,675	878,600	3,862	92,980	77,300	2,800	92,425	35,600
Hackettstown Town	1,375	1,707	610,150	2,082,125	2,692,275	7,053	278,200	60,000	265,900	113,950	95,700
Harwick Township	11,927	19	95,390	143,850	239,240	253	24,525	36,235	800	11,300	11,300
Harmony Township	13,734	583	262,225	549,150	811,375	3,424	95,700	58,100	19,466	1,000	38,600
Hope Township	11,290	286	158,550	375,400	533,950	.....	31,700	66,100	11,250	.....	14,700
Independence Township	11,790	214	255,235	525,200	780,435	.....	75,450	52,760	13,725	8,360	30,700
Knowlton Township	14,335	370	209,415	433,700	643,115	3,142	56,000	41,300	18,825	.....	28,000
Liberty Township	6,198	618	133,590	282,200	415,790	168	5,275	18,550	.....	2,950	2,100
Lapsburg Township	4,225	1,713	314,570	601,205	915,775	42,354	99,450	42,605	20,200	162,150	50,300
Mansfield Township	16,080	1,413	290,878	653,200	944,078	1,326	103,075	128,580	59,300	43,140	45,800
Oxford Township	3,357	702	116,324	386,725	503,049	708	77,775	4,365	15,100	100,929	40,400
Palmatary Township	9,107	133	71,066	73,910	144,916	.....	10,845	1,905	.....	.....	3,500
Phillipsburg Town, 1st Ward	24	918	374,425	1,204,175	1,678,600	601,692	123,950	.....	358,000	102,500	47,800
Phillipsburg Town, 2d Ward	554	11	141,050	651,175	792,225	.....	86,050	.....	21,100	15,000	38,400
Phillipsburg Town, 3d Ward	1,095	.....	312,325	1,524,400	1,836,725	.....	161,375	.....	7,200	5,050	77,400
Phillipsburg Town, 4th Ward	66	497	246,775	522,050	768,825	.....	66,125	.....	10,450	333,450	29,500
Phillipsburg Town, 5th Ward	14	956	309,350	1,397,030	1,706,380	.....	153,175	.....	70,700	1,800	70,700
Phillipsburg Town, 6th Ward	466	4,075	1,203,575	4,657,435	5,861,000	.....	200,125	500	69,225	1,207,750	133,900
Pohatcong Township	7,398	2,199	330,362	1,212,575	1,542,937	6,440	139,850	59,800	116,400	90,178	70,500
Washington Borough	4,749	1,645	976,144	3,276,918	4,253,062	50,141	282,015	3,300	426,735	283,200	129,900
Washington Township	10,749	765	358,019	793,715	1,151,734	1,454	125,494	4,630	4,900	136,067	53,400
White Township	15,035	279	298,330	642,450	940,780	5,331	83,700	73,020	18,900	20,825	40,600
Totals	294,348	24,620	\$8,479,056	\$28,178,398	\$36,657,454	\$759,632	\$3,009,934	\$1,092,160	\$1,644,366	\$3,225,624	\$1,920,600

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1950—(Continued)

TAXING DISTRICT	Deductions—Veterans' Exemption	Net Valuation Including Second-Class R. R. Property	Amounts Deducted Under R. S. 54:4-49, am. by C. 29, L. 1942, and R. S. 54:4-53 (Resulting from Prior Appeal and Corrected Errors)	Amounts Deducted Under C. 295, P. L. 1949	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed	PROPERTY EXEMPT FROM TAXATION					Other Exemptions Not Included in Foregoing Class—Real
							Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	
Allamuchy Township	\$10,750	\$624,083	.....	\$100	\$623,983	.....	\$52,300	.....	.....	\$2,500	\$300	.....
Alpha Borough	40,275	743,484	.....	375	743,109	376	27,600	.....	\$16,125	.....	4,200	.....
Belvidere Town	57,200	2,607,361	.....	1,600	2,604,041	411	257,000	.....	156,500	171,800	15,000	\$4,375
Blairtown Township	34,300	1,100,254	\$1,610	500	1,099,014	.....	62,000	\$416,500	800	36,200	2,950	1,900
Franklin Township	27,200	1,109,046	300	2,000	1,098,754	348	67,700	.....	1,200	24,850	2,900	4,325
Frelinghuysen Township	9,000	649,331	500	.....	648,831	.....	31,000	.....	.....	7,200	6,500	.....
Greenwich Township	24,400	1,088,567	.....	900	1,087,667	206	32,200	.....	.....	19,200	26,300	.....
Hackettstown Town	131,256	4,030,458	12,450	7,200	4,010,808	.....	204,300	389,900	18,600	127,200	1,400	227,600
Harwick Township	5,600	284,623	300	700	283,623	.....	600	.....	.....	6,800	1,500	.....
Harmony Township	41,750	908,715	.....	925	907,790	353	45,500	.....	1,100	16,000	100	.....
Hope Township	14,000	614,300	.....	450	613,850	130	18,300	.....	.....	32,800	5,100	40,100
Independence Township	21,175	881,132	.....	2,000	879,132	.....	16,625	.....	4,150	35,450	2,000	500
Knowlton Township	24,500	709,882	.....	.....	709,882	273	16,625	.....	.....	29,450	3,950	.....
Liberty Township	9,500	431,233	.....	.....	431,233	96	1,050	.....	.....	1,650	200	.....
Lonacongon Township	45,055	1,487,209	.....	2,350	1,484,859	388	49,500	.....	5,200	7,400	.....	.....
Mansfield Township	31,925	1,202,474	20	1,700	1,194,374	299	1,300	.....	26,150	17,500	300	.....
Manitou Township	25,750	635,627	.....	.....	633,907	302	69,500	.....	1,300	46,050	900	.....
Oxford Township	1,100	153,666	.....	.....	153,666	.....	1,000	.....	89,300	1,000	1,100	.....
Pahquarry Township	34,825	2,782,117	20,650	6,200	2,755,267	433	63,850	.....	.....	61,000	.....	757,000
Phillipsburg Town, 1st Ward	24,800	851,775	.....	3,025	848,750	332	100,750	34,000	800	63,800	.....	2,250
Phillipsburg Town, 2d Ward	60,575	1,872,575	.....	5,450	1,867,125	584	.....	.....	.....	206,825	.....	.....
Phillipsburg Town, 3d Ward	20,850	1,388,500	.....	1,400	1,387,100	218	28,450	19,500	28,650	39,375	.....	5,000
Phillipsburg Town, 4th Ward	70,600	1,700,775	.....	7,000	1,787,275	508	.....	.....	22,625	18,125	25,000	.....
Phillipsburg Town, 5th Ward	94,425	2,210,575	.....	6,125	2,204,450	1,047	1,036,500	.....	205,000	221,000	10,000	97,000
Phillipsburg Town, 6th Ward	60,625	1,824,480	.....	1,025	1,823,455	555	.....	.....	2,800	19,300	200	.....
Polacongon Township	96,900	5,073,833	15,700	22,400	5,035,733	1,021	279,300	.....	63,635	591,500	3,500	83,220
Washington Borough	51,100	1,429,129	2,630	1,250	1,425,249	377	44,500	.....	11,000	5,200	4,000	.....
White Township	18,500	1,084,656	1,900	2,100	1,080,656	341	61,200	.....	.....	23,000	2,000	1,000
Totals	\$1,087,970	\$43,974,600	\$55,190	\$85,425	\$43,833,985	8,630	\$2,592,525	\$89,900	\$655,835	\$1,867,390	\$117,950	\$1,224,270

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1950—(Concluded)

TAXING DISTRICT

PROPERTY EXEMPT FROM TAXATION	APPORTIONMENT OF TAXES				Total Amount of Misc. Revenues for the Budget, Appropriated	Total Amount of Misc. Revenues for the Budget, Anticipated	Total Amount of Misc. Revenues for the Budget, Delinquent Taxes and Liens	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
	Other Exemptions Not Included in Forfeiting Classifications—Personal	Exempt Property	County Taxes Apportioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District		
Albion Township .....	.....	\$55,100	\$8,801.15	\$311.99	\$19,620.00	\$4,188.75	\$23,000.00	.....	\$8.32
Alpha Borough	\$200	86,525	10,566.03	374.55	39,182.23	18,487.47	6,000.00	.....	9.15
Balders Town .....	.....	600,300	28,206.16	.....	62,303.75	27,828.59	7,500.00	\$18,018.81	5.90
Blairtown Township	100	510,430	15,511.80	549.88	40,500.50	11,286.12	3,000.00	12,000.00	6.16
Franklin Township	600	100,375	15,610.42	553.37	44,499.69	6,561.61	3,000.00	10,500.00	6.06
Frederickson Township .....	.....	18,700	9,151.03	324.42	22,078.98	6,595.51	5,000.00	5,000.00	5.88
Greenwich Township .....	.....	78,700	15,541.32	343.83	27,250.00	2,475.00	5,000.00	19,176.00	4.19
Hacketstown Township .....	.....	979,600	56,571.61	104,923.44	104,923.44	54,034.04	21,000.00	29,450.00	5.35
Hartwick Township .....	.....	7,610	4,000.44	141.81	6,000.00	2,731.33	2,400.00	11,884.00	4.52
Holmes Township .....	.....	62,700	12,804.19	453.88	45,762.03	6,700.15	5,000.00	19,200.00	7.23
Hope Township .....	.....	106,300	8,658.93	206.93	19,020.58	5,789.28	4,000.00	10,736.00	5.50
Independence Township .....	.....	108,400	12,399.57	439.57	25,514.23	18,112.72	4,000.00	7,000.00	6.41
Knowlton Township .....	.....	50,025	10,012.11	351.94	25,065.00	6,842.42	4,800.00	10,835.00	5.06
Liberty Township .....	.....	2,400	6,082.45	215.62	12,655.04	8,594.30	.....	3,351.00	6.32
Lopez Township .....	.....	62,500	20,943.63	742.43	41,634.18	7,356.56	5,000.00	10,393.00	5.27
Manfield Township .....	.....	45,250	16,846.40	537.19	33,000.00	7,356.56	5,000.00	14,393.00	4.86
Oxford Township .....	.....	108,750	8,941.13	316.95	41,775.07	120.99	6,800.00	16,433.75	8.05
Palequarry Township .....	.....	3,100	2,158.36	76.53	1,286.15	2,361.86	2,000.00	16,192.00	3.84
Phillipsburg Town, 1st Ward	2,000	973,750	223,504.06	.....	448,653.93	407,654.37	75,000.00	119,584.00	6.79
Phillipsburg Town, 2d Ward .....	.....	101,150	.....	.....	.....	.....	.....	.....	.....
Phillipsburg Town, 3d Ward	200	313,575	.....	.....	.....	.....	.....	.....	.....
Phillipsburg Town, 4th Ward .....	.....	115,075	.....	.....	.....	.....	.....	.....	.....
Phillipsburg Town, 5th Ward .....	.....	70,750	.....	.....	.....	.....	.....	.....	.....
Phillipsburg Town, 6th Ward	3,000	1,572,500	.....	.....	.....	.....	.....	.....	.....
Phillipsburg Township .....	.....	46,340	25,719.45	911.73	56,844.00	24,277.77	12,403.00	12,403.00	5.91
Washington Borough	6,500	187,455	71,027.99	.....	121,080.00	96,381.44	12,500.00	37,488.00	5.69
Washington Township .....	.....	64,700	20,102.81	712.62	46,515.00	9,590.29	3,000.00	16,423.00	5.38
White Township	100	87,300	17,246.66	510.48	35,791.03	13,525.80	1,000.00	11,979.00	6.01
Totals	\$18,100	\$7,240,970	\$618,269.23	\$8,168.72	\$1,319,731.92	\$757,803.46	\$175,000.00	\$447,803.75	\$194,500.00

Total	\$18,100	\$7,240,970	\$618,269.23	\$8,168.72	\$1,319,731.92	\$757,803.46	\$175,000.00	\$447,803.75	\$194,500.00	\$15,253.43
Total County Taxes Apportioned .....	.....	.....	\$623,232.66	.....	.....	.....	.....	.....	.....	.....
Bank Stock Taxes Due County .....	.....	.....	15,253.43	.....	.....	.....	.....	.....	.....	.....
Net County Taxes Apportioned .....	.....	.....	618,269.23	.....	.....	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1950

COUNTY	TOTAL NUMBER OF ACRES AND LOTS ASSESSED		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class R. R. Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed		Value of Tangible Personal Property Assessed—Farm Stock and Machinery	Value of Tangible Personal Property Assessed—Household Goods and Chattels	Value of Tangible Personal Property Assessed—Trade, Materials Used in Mfg. and Other Pers. Prop. Assessed Under R. S. 54:4-11	Value of Tangible Personal Property Assessed—All Other Tangible Personal Property Assessed Used in Business
	Acres	Lots										
Atlantic	281,955	243,328	\$50,520,415	\$78,014,981	\$128,335,396	\$879,248	\$3,847,076	\$112,855	\$481,275	\$9,603,872		
Bergen	97,354	480,301	137,330,447	309,972,875	527,000,322	8,122,953	20,155,913	178,120	16,072,144	25,142,168		
Burlington	368,968	71,318	14,627,241	43,328,168	59,955,409	1,158,975	4,200,121	1,001,932	2,735,477	3,335,261		
Camden	107,474	134,190	64,959,927	182,410,639	247,370,566	3,283,812	13,864,652	154,025	13,089,377	12,438,398		
Cape May	104,173	113,564	20,311,337	33,958,027	56,269,364	12,915	1,820,143	56,610	460,982	2,051,560		
Cumberland	260,340	30,162	14,620,317	36,069,935	50,690,252	216,902	5,234,616	687,785	2,599,013	2,900,436		
Essex	80,649	.....	370,453,605	800,651,220	1,171,104,825	13,022,592	48,523,914	24,253,000	3,354,425	1,940,023		
Gloucester	184,557	73,002	14,009,991	41,835,081	61,845,072	179,690	4,954,452	581,835	128,112,020	18,385,882		
Hudson	5,055	292,897	233,986,689	507,904,776	761,951,465	133,528,582	.....	.....	.....	.....		
Hunterdon	259,515	8,613	6,979,849	23,758,600	30,738,449	212,836	2,578,263	1,583,445	1,687,797	1,882,731		
Mercer	88,558	37,313	56,278,323	174,265,926	230,544,249	2,995,862	12,183,275	757,270	18,952,118	18,962,451		
Middlesex	115,891	239,704	62,771,465	151,464,497	214,235,962	7,381,789	4,912,950	311,350	17,570,547	13,305,229		
Monmouth	236,339	161,471	68,838,151	113,120,131	186,958,282	741,709	11,904,095	730,440	1,982,290	5,070,200		
Morris	239,988	107,409	39,488,740	99,294,320	138,783,060	734,753	9,063,415	531,068	3,889,758	7,000,434		
Ocean	239,255	194,140	21,013,928	34,297,380	55,310,308	201,711	4,430,905	284,275	617,485	2,494,849		
Passaic	92,690	174,842	113,043,330	276,519,861	389,563,391	1,333,064	10,615,133	66,950	28,103,716	19,703,073		
Salem	191,772	17,898	7,687,971	27,992,626	35,680,597	64,035	2,142,732	936,170	11,391,988	7,993,074		
Somerset	215,875	78,756	19,229,412	52,743,544	71,972,956	695,152	3,583,270	692,070	3,013,635	5,054,455		
Sussex	290,392	42,261	10,976,561	20,083,805	31,060,366	86,791	1,235,980	1,144,757	747,925	585,493		
Union	26,011	195,717	130,399,573	375,459,271	508,858,844	4,629,784	20,285,934	82,190	30,444,900	36,937,738		
Warren	204,368	24,620	8,479,056	28,178,398	36,657,454	759,632	3,009,934	1,092,160	1,644,366	3,225,624		
Totals	3,721,419	2,681,506	\$1,506,011,728	\$3,489,384,061	\$4,995,395,789	\$174,512,977	\$197,547,472	\$825,238,337	\$380,806,872	\$254,778,791		

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1950—(Continued)

COUNTY	Value of Intangible Personal Property of Insurance Companies Assessed Under R. S. 54:4-20 and R. S. 54:4-22	DEDUCTIONS		Net Valuation Taxable Including Second-Class R. R. Property	Amounts Deducted Under R. S. 54:4-19, and R. S. 54:4-53 (Resulting from Prior Appeals and Corrected Errors)	Amounts Added or Deducted Under R. S. 54:3-17 to 54:3-19 (Equalization)	Amounts Deducted Under C. 293, P. L. 1949	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed	
		Household Furniture and Effects Under R. S. 54:4-3.16	Veterans' Exemption							
Atlantic	.....	\$1,341,790	\$2,706,468	\$139,413,464	\$455,310	.....	\$279,140	\$138,679,014	.....	
Bergen	.....	11,687,460	13,480,516	575,802,644	2,250,479	\$278,172	1,411,261	569,334,173	.....	
Burlington	.....	2,359,500	2,450,395	66,617,280	174,152	7,176	108,674	66,341,630	.....	
Camden	\$1,077,500	6,124,145	6,888,878	278,235,243	*929,461	245,324	551,707	277,580,106	1,482	
Cape May	.....	.....	1,074,030	59,807,576	713,817	290	.....	59,093,959	.....	
Cumberland	.....	1,866,200	1,662,433	58,880,171	161,825	.....	.....	58,718,346	6,627	
Essex	.....	14,149,556	12,059,825	1,437,172,595	14,697,738	504,755	6,000	1,423,573,012	.....	
Gloucester	56,654,000	2,106,000	2,247,810	68,507,687	50,164	22,055	89,209	68,390,369	3,646	
Hudson	.....	.....	5,496,975	1,036,680,974	39,099,296	.....	429,825	997,151,853	.....	
Hunterdon	3,640,848	1,086,025	872,509	40,365,784	44,820	68,727	49,050	40,340,641	5,484	
Mercer	1,708,700	4,093,930	2,929,096	278,464,899	2,008,495	57,524	639,772	276,513,928	.....	
Middlesex	.....	1,918,325	5,050,275	250,768,927	503,398	52,141	.....	249,677,898	.....	
Monmouth	.....	2,441,875	4,953,864	199,091,277	1,051,176	.....	.....	198,940,101	.....	
Morris	.....	3,182,425	4,013,925	152,796,158	262,625	30,000	308,871	152,254,642	2,116	
Ocean	.....	1,652,660	1,939,656	59,747,217	177,758	4,010	123,576	59,449,865	.....	
Passaic	.....	4,593,575	5,205,600	329,242,142	1,682,672	11,200	712,056	448,686,730	14,556	
Salem	.....	893,550	898,985	56,116,061	114,002	10,810	17,900	56,294,369	.....	
Somerset	.....	623,500	2,142,320	82,246,318	103,500	.....	295,172	81,847,186	.....	
Sussex	.....	460,900	778,715	33,621,697	38,650	.....	25,805	33,557,262	.....	
Union	.....	7,685,500	8,488,510	585,036,176	1,407,463	.....	.....	583,628,713	.....	
Warren	.....	1,226,600	1,087,970	43,974,000	55,190	.....	85,425	43,833,985	8,630	
Totals	\$62,681,048	\$70,603,610	\$86,438,906	\$5,944,408,870	\$65,973,459	\$1,292,094	\$8,744,113	\$5,135,543	\$5,883,887,782	42,521

* Includes Veterans' Exemptions also reported in Column headed "Amounts Deducted under Ch. 295, P. L. 1949."

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1950—(Continued)

COUNTY	PROPERTY EXEMPT FROM TAXATION							
	Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Class—Real	Other Exemptions Not Included in Foregoing Class—Personal	Total Amount of Exempt Property
Atlantic	\$3,384,275	.....	\$15,471,103	\$2,868,818	\$130,380	.....	.....	\$21,854,576
Bergen	28,090,660	\$4,427,960	24,768,175	9,475,679	1,539,037	\$12,172,018	\$151,150	80,594,679
Burlington	2,865,885	452,260	2,395,157	3,272,407	203,315	21,061,990	109,100	30,360,114
Camden	14,485,350	2,886,555	34,759,685	14,379,250	1,268,540	1,571,804	146,920	69,498,104
Cape May	1,408,700	289,580	3,886,674	1,503,700	18,200	4,921,834	.....	12,028,688
Cumberland	3,316,922	996,590	9,234,897	2,150,357	175,800	194,200	.....	15,978,706
Essex	63,693,050	7,482,146	142,210,870	53,566,150	3,796,700	24,044,416	408,550	295,201,882
Gloucester	3,365,425	1,041,150	2,594,865	1,684,060	74,225	399,750	30,600	8,234,975
Hudson	40,539,042	19,471,950	183,491,951	36,709,440	2,968,650	20,112,500	.....	312,294,533
Hunterdon	1,607,300	22,800	777,300	1,361,800	98,100	2,864,623	687,027	7,414,150
Mercer	17,697,055	29,855,555	52,193,878	12,734,500	629,445	3,323,315	205,675	116,382,293
Middlesex	14,624,736	10,042,485	13,322,340	9,468,526	654,623	19,192,080	59,146,200	126,440,990
Monmouth	8,273,925	690,430	17,397,114	6,886,250	536,335	13,702,091	.....	47,436,145
Morris	5,972,700	2,296,595	13,993,455	3,538,995	394,450	41,350,659	53,300	69,600,154
Ocean	2,636,755	583,350	3,803,233	1,045,185	53,475	1,705,420	3,950	9,831,568
Passaic	21,458,650	1,761,105	35,305,638	20,708,460	849,425	1,016,705	91,500	81,251,483
Salem	1,156,600	723,200	572,786	578,520	42,540	275,425	22,625	3,401,696
Somerset	3,492,850	343,200	1,628,000	2,437,700	101,100	11,969,458	805,478	20,777,786
Sussex	1,361,520	57,800	388,660	711,750	80,925	201,850	100	2,802,695
Union	27,530,670	2,560,450	18,333,736	18,003,244	893,360	1,900,024	49,600	69,071,104
Warren	2,592,525	869,900	655,835	1,897,390	117,950	1,224,270	13,100	7,340,970
Totals	\$278,296,195	\$85,828,151	\$577,188,572	\$206,932,391	\$14,619,575	\$182,206,632	\$61,924,875	\$1,407,996,301

Abstract of Rates and Exemptions in the State of New Jersey, for the Year 1950—(Concluded)

COUNTY	APPORTIONMENT OF TAXES					Total Amount of Misc. Revenues for the Budget, Anticipated	Total amount of Misc. Revenues for the Budget, Receipts from Delinquent Taxes and Liens	Bank Stock Taxes Due Taxing District
	County Taxes Appor- tioned (Exclusive of Bank Stock Taxes)	County Library Taxes	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—District School Tax	Local Taxes to Be Raised (Exclusive of Bank Stock Taxes)—Other	Total Amount of Misc. Revenues for the Budget, Anticipated			
Atlantic	\$2,013,287.11	\$21,949.39	\$3,731,915.04	\$9,084,834.97	\$1,337,856.65	\$3,598,491.22	\$600,374.84	\$1,798.90
Bergen	4,637,542.95	16,941,712.87	13,706,357.37	13,706,357.37	3,564,140.90	5,007,814.89	1,146,149.98	78,500.80
Burlington	1,277,792.54	19,640.60	2,405,339.95	791,688.54	715,197.42	1,735,555.09	383,568.53	18,251.46
Camden	3,911,341.60	30,000.00	6,468,078.49	5,972,806.24	1,681,136.73	3,339,091.21	711,040.53	28,275.40
Cape May	735,732.33	10,768.92	1,031,592.15	2,637,914.48	698,748.68	631,131.00	264,514.76	7,333.80
Cumberland	726,288.80	.....	1,726,734.58	9,937,559.97	319,132.41	892,315.97	241,714.11	17,032.74
Essex	13,167,427.76	.....	33,472,369.98	41,375,910.42	4,635,271.17	11,847,558.06	2,635,584.28	250,465.77
Gloucester	682,255.85	.....	2,136,360.14	1,123,332.34	317,250.18	777,048.56	290,899.62	17,734.15
Hudson	17,251,613.85	.....	21,390,005.30	32,910,808.73	9,874,371.61	8,918,713.60	2,271,139.68	78,378.92
Hunterdon	373,966.02	.....	1,609,208.30	440,590.63	320,878.00	446,390.00	171,979.00	10,071.17
Mercer	2,979,010.24	13,513.85	6,497,807.08	5,503,955.90	715,267.15	3,412,749.07	719,694.75	44,989.76
Middlesex	4,042,242.60	19,014.18	7,419,727.09	5,280,994.47	1,912,299.79	4,372,273.37	865,700.00	39,028.88
Monmouth	2,914,415.97	39,767.31	5,776,334.25	5,154,637.10	1,848,998.95	3,154,114.68	1,142,595.97	37,658.86
Morris	1,472,613.64	51,457.23	2,210,710.80	2,983,134.69	1,319,121.15	1,709,098.00	541,452.00	27,883.96
Morris	1,181,121.83	22,846.12	1,627,766.69	1,774,907.00	699,036.47	891,847.30	359,410.00	13,326.04
Ocean	3,972,898.17	.....	10,253,218.76	8,962,873.45	1,811,956.41	3,659,430.50	1,129,165.20	105,420.79
Passaic	602,378.06	.....	1,427,159.80	667,610.14	359,318.83	590,340.00	125,000.00	10,621.94
Salmon	755,702.49	29,434.56	2,762,337.06	1,552,868.79	644,455.00	940,013.41	221,450.00	17,623.22
Somerset	558,697.08	16,778.63	1,290,259.47	605,769.91	159,393.93	479,924.73	196,400.00	8,339.06
Sussex	4,099,896.93	.....	14,839,591.12	11,775,485.18	3,085,992.77	3,865,661.70	1,047,000.00	57,666.55
Union	618,269.23	8,468.72	1,319,731.92	757,803.46	175,000.00	417,803.75	194,500.00	15,253.43
Warren	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$68,513,188.05	\$278,129.94	\$148,875,101.55	\$151,024,847.40	\$36,155,585.20	\$61,357,731.11	\$15,259,833.35	\$902,769.46

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