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ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1991

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STATE OF NEW JERSEY

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ANNUAL REPORT

OF THE

Division of Taxation

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Department of the Treasury

FOR THE FISCAL YEAR

1991



DIVISION OF TAXATION  
50 Barrack Street  
Trenton, New Jersey 08646

Field Offices

Sea Girt Branch Office  
2100 Highway 35, Suite C  
Sea Girt, N.J. 08750

Cherry Hill Branch Office  
11 Ormond Avenue  
Cherry Hill, N.J. 08002

Randolph Branch Office  
121 Cedar Grove Rd.  
Randolph, N.J. 07869

Northfield Branch Office  
1915 New Road  
Northfield, N.J. 08225

Hamilton Branch Office  
3635 Quakerbridge Rd.  
Trenton, N.J. 08619

Newark Branch Office  
1100 Raymond Blvd., Room 103  
Newark, N.J. 07102

Fair Lawn Branch Office  
22-08 Route 208 South  
Fair Lawn, N.J. 07410

Vineland Branch Office  
80 South Main Road Suite 112  
Vineland, N.J. 08360

Bridgewater Branch Office  
1101 U.S. Highway 22, Box 6818  
Bridgewater, N.J. 08807

Turnersville Branch Office  
390 Hurffville-Cross Keys Road  
Center Square Shopping Center  
P.O. Box 8410  
Turnersville, NJ 08012

**STATE OF NEW JERSEY**

Jim Florio, *Governor*

**DEPARTMENT OF THE TREASURY**

Samuel Crane, *Acting State Treasurer*

**DIVISION OF TAXATION**

Leslie A. Thompson, *Director*

Benjamin J. Redmond, *Deputy Director*

Rita Stringer, *Chief of Staff*

**ASSISTANT DIRECTORS**

Robert K. Thompson, *Audit*

James A. DiEleuterio, *Processing/Administration*

Stephen M. Sylvester, *Property Administration*

Daniel Levine, *Planning and Control*

Donald A. Panfile, *Compliance*



The Honorable Jim Florio  
Governor, State of New Jersey  
and the Legislature of the  
State of New Jersey

Dear Governor Florio and Legislators:

In compliance with the provisions of R.S. 54:1-13, I am pleased to submit the 1991 Annual Report of the Division of Taxation, Department of the Treasury, covering activities of the Division for the State fiscal year ending June 30, 1991.

Tax collections for fiscal year 1991 by the Division totaled \$11.0 billion, an increase of \$1.3 billion or 13.4% over the prior year. However, an estimated \$1.65 billion of this total represented "new" revenues generated by the provisions of the June 1990 tax package. Adjusting the FY 1991 collections to a comparable FY 1990 base reveals a growth rate of -3.5% which more accurately reflects the underlying economic conditions.

The report contains detailed descriptions and data for each of the taxes administered by the Division, County and State Abstract of Ratables tables, and the State School Aid Table of Equalized Valuations. In addition, the report includes discussion of the Division's organization and activities, tables of the distribution of State-collected taxes to local governments, and summaries of legislation and court decisions enacted or effective during the fiscal year.

I hope this report provides a useful overview of the operation of the Division and of our continuing efforts to ensure fair and efficient administration of the tax laws.

Respectfully submitted,

Leslie A. Thompson  
Director

## HIGHLIGHTS OF FISCAL 1991

Fiscal year 1991 was a period of extensive organizational and operational change for the Division. The organizational changes were highlighted by two events. One, the passage of the early retirement package for state employees, meant that 80 employees including many of the Division's experienced senior managers announced their retirement from state service. The other, the confirmation of a new Director, Leslie A. Thompson, marked the beginning of a new chapter in the Division's history.

The operational changes were defined by the implementation of the \$2.8 billion tax package enacted in June, 1990. The normal stress of modifying the Gross Income Tax for 1991 rate changes was complicated by the need to accommodate changes to the 1990 tax base as well. Benefits for a transitional version of the 1990 Homestead Rebate program were mailed in November. Processing for the 1991 rebate program, originally scheduled for April thru October, was compressed into a three month time-frame when the payment date was accelerated from October 31 to July 31. Other modifications to the original tax package included a repeal of the provision extending the sales tax to vehicles over 26,000 lbs. and a substantial redefinition of the provisions of the Petroleum Products Gross Receipts tax.

Total revenue collected by the Division increased by 13.4% from \$9.73 billion in FY90 to \$11.04 billion in FY91. However, an estimated \$1.65 billion of this FY91 total represented "new" revenues generated by the provisions of the June 1990 tax package. Adjusting the FY91 collections to a comparable FY90 base reveals a growth rate of -3.5% which more accurately reflects the underlying economic conditions. The devastating impact of the recession is further reflected in the sizable declines in Corporate Business Tax collections (-7.3%) and Sales Tax collections (-8%), adjusted to the FY90 base.

### NEW DIRECTOR APPOINTED

Leslie A. Thompson was confirmed as Director of the Division of Taxation on May 9, 1991. Ms. Thompson succeeds John R. Baldwin who served as Director from 1983 to February 1990. Benjamin J. Redmond, Assistant Director, Office of Inspection, served as Acting Director until Director Thompson's appointment.

Ms. Thompson comes to the Division with 20 years of diversified financial experience after a distinguished career as an executive in the private sector.

Most recently, she was Vice President of Finance for Schering

Laboratories, the domestic pharmaceutical arm of Schering-Plough Corporation in Madison, NJ. She was responsible for all accounting, cost accounting/manufacturing support and credit operations for the \$1 billion division.

Prior to being named Vice President of Finance for Schering Laboratories in 1988, Ms. Thompson had served two years as Director of Finance. She was responsible for financial planning, analysis, financial marketing and credit functions, including the integration of the \$300 million Key Pharmaceuticals acquisition by Schering. She started with Schering as Manager of Financial Planning and Analysis in 1983 and was named Director of Financial Marketing in 1986.

Before joining Schering-Plough Corporation, Ms. Thompson held increasingly responsible financial management positions with Esmark, Inc. of Chicago from 1977-83 and with General Electric Company of Fairfield, CT, from 1970-76.

Director Thompson has a Bachelor of Arts degree in Economics from Marietta College. She is also a graduate of the General Electric Financial Management Program and served as an instructor in 1974.

## **“CHEATER-BEATERS” PROGRAM**

Governor Florio on April 10, 1991, announced the formation of the Inter-Agency Cost Recovery Task Force to make good on some \$420 million in delinquent taxes owed to the state by corporations, businesses that collect sales taxes, and employers who collect employee withholding taxes. The program, referred to as the “cheater-beaters”, was the result of a recommendation of the Governor's Management Review Commission. “When people don't pay their taxes, they aren't cheating their state government, they're cheating their friends, their neighbors and their children,” said the Governor. “We do a good job of collecting taxes, but we can and will do better. We all know that money is tight right now and that means every dollar counts.”

The Commission's report noted that “the State of New Jersey already collects roughly \$300 million in delinquent taxes, but efforts to increase the recovery in the first few years it is owed will greatly assist the state because we will be getting the money when the debt is fresh. Generally, the longer the money is owed, the harder it is to collect.”

The plan pulls together attorneys from the Department of Law and Public Safety as well as 50 additional audit and enforcement personnel in the Division of Taxation. The Attorney General's Office will shift additional lawyers into its Collections Unit from other areas within the Department at no additional cost.

Since it is estimated that each audit/enforcement staffer will

generate an average of \$500,000 in recovered revenue each year, annual salaries of \$40,000 would easily be recovered by receipts.

"With 50 additional audit/enforcement employees, the Division of Taxation would collect at least an additional \$12.5 million in FY92 and \$25 million in FY93," the Commission report states. It is expected to take about six months to hire and train new personnel. Of the 50 new staff, 15 will be deployed in out-of-state offices and 35 will be added in New Jersey. The Taxation staff will generate judgment cases for additional collection action by the Collection Unit.

The cost of the new employees and any collection costs will be financed out of a revolving fund. Revenue collected over and above these costs will be provided to the General Fund. There is no cost to the taxpayers, and the State gains through enhanced revenue collection capability.

## **AUTOMATED REFUND TRACKING SYSTEM INITIATED**

Taxpayers are finding it easy to learn the status of their state income tax refund by calling Taxpayer Services' new talking computer service toll-free. This new service is known as ARIS (Automated Refund Inquiry System). After waiting four to six weeks after mailing their return, residents who filed in January or February were able to quickly learn from ARIS whether their return had been received, a refund was being processed or a check was in the mail.

ARIS is an expansion of Taxpayer Services' two-year-old "TAX TALK" service, which allows taxpayers to listen to pre-recorded messages on various tax topics 24 hours a day, seven days a week. To use ARIS, taxpayers with a touch-tone telephone need only know their social security number and the amount (no cents) of their requested refund from line 38 of the NJ-1040 tax return before dialing.

## **1991 CORPORATE SURTAX OF 0.375% IMPOSED**

A surtax of 0.375% is being levied on corporate net income for the tax year 1991. The surtax, down from the 1990 level of 0.417%, is in addition to the State's 9% corporate business tax rate.

The Corporation Business Tax (CBT) was amended in 1986 to require that the State Tax Director certify each year the estimated revenue collection attributable solely to changes in the Federal income tax laws caused by the "Tax Reform Act of 1986."

This same legislation also provided for \$225 million to be credited to the "Hazardous Discharge Site Cleanup Fund." If the amount certified in any year did not equal the amount to be credited to the Fund for the same year, a surtax was triggered at a rate calculated in accordance

with a formula contained in the amendment. The surtax is expected to generate \$45 million in additional corporation tax revenue.

The surtax is calculated for use on returns covering the accounting or privilege periods ending on or after July 31, 1991, but not later than June 30, 1992 (the 1991 CBT return). Under the law, the surtax is applied to a taxpayer's entire net income or that portion of entire net income allocated to New Jersey and required to be reported on the CBT return. The surtax provision will expire with privilege periods ending after June 30, 1993.

### **RECORD NUMBER OF HOMESTEAD REBATES PROCESSED**

The 1991 Homestead Rebate program provides a property tax rebate of up to \$500 to taxpayers paying more than 5% of their income in property tax or rent equivalent. Eligibility is restricted to taxpayers with New Jersey Gross Income of \$70,000 or less. Taxpayers with incomes between \$70,000 and \$100,000 received a flat benefit of \$100 if they are owners or \$35 if they are tenants.

The 1991 Homestead Rebate processing differed from prior years in two significant ways. First, because the rebate was targeted to gross income, the application was integrated with the New Jersey Gross Income Tax 1040 form and filed with an April 15 due date. Second, the processing period was shortened from a normal six month period to a three month period coinciding with the peak income tax processing period.

Despite the inherent problems of implementing a more complicated, larger program in substantially less time than prior years, the Division successfully processed over 2.5 million rebate applications by the end of the fiscal year. Rebate checks totalling \$640 million were sent to 2.3 million recipients on July 31, 1991. Approximately 1.4 million of the checks went to homeowners with 0.84 million going to tenants. Senior citizens comprised about 23% of the claims and received approximately 35% of the total benefits.



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# CHAPTER I

## DIVISION ORGANIZATION

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

The Division's organization includes the Office of the Director and the Deputy Director of Operations. The Chief of Staff, Planning/Control, Property Administration, Tax Counselors, and Tax Analysis report directly to the Director of Taxation. Processing/Administration, Data Systems and Telecommunications, Compliance, Audit and Criminal Investigations report to the Deputy Director of Operations, who reports to the Director of Taxation. A description of these activities and fiscal year accomplishments are detailed in Chapter 2.

### TAX ADMINISTRATION

Tax administration involves collection activities by State, county and municipality. As the State tax administrative agency, the Division exercises varying degrees of responsibility for taxes collected at all levels. These include:

*Tax Collection:* Administration of all taxes collected by the State for State and local purposes except boxing, T.V. and wrestling, parimutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

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

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

### TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30, 1991 totaled \$11.0 billion or 96.9% of all major State Tax collections within and outside the Division. This represented an increase of \$1.3 billion, or 13.4% over fiscal year 1990. The \$11.0 billion collected included \$897.3 million for payment to local governments for their direct support.

This 8.1% of Division collections represented \$158.7 million of personal property replacement taxes (save harmless), \$6.1 million of financial business taxes, \$685.0 million for Public Utility Franchise and Gross Receipts Taxes, \$30.0 million for local assistance funding and \$17.5 million in Insurance Franchise Taxes. Except for Senior Citizen and Veteran Deductions, amounts distributed to each county and municipality are shown in Appendix II.

### **SERVICES TO LOCAL TAXING DISTRICTS**

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled \$9.9 billion representing an increase of \$139.3 million or 1.4% over the previous year. This compares with \$11.0 billion in major State tax collections. State responsibility for tax collections was 52.6%.

The Division apportioned \$59.6 million to taxing districts for reimbursement of veterans and senior citizen deductions as shown in Appendix III.

## STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

<i>Tax</i>	<i>N.J.S.A. Citation</i>
Alcoholic Beverage .....	54:41-1 et seq.
Alcoholic Beverage Wholesale Sales .....	54:32C-1 et seq.
Atlantic City Luxury .....	54:32B-24.1 et seq.
Business Personal Property .....	54:11A-1 et seq.
Cigarette .....	54:40A-1 et seq.
Corporation Business (Net Income and Net Worth) .....	54:10A-1 et seq.
C.B.T. Banking Corporation .....	54:10A-1 et seq.
C.B.T. Financial Corporation .....	54:10A-1 et seq.
Corporation Income .....	54:10E-1 et seq.
Financial Business .....	54:10B-1 et seq.
Gross Income .....	54A:1-1 et seq.
Insurance Premiums .....	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Landfill Closure and Contingency .....	13:1E-100 et seq.
Litter Control .....	13:1E-92 et seq.
Local Property .....	54:4-1 et seq.
Motor Fuels .....	54:39-1 et seq.
Petroleum Products Gross Receipts .....	54:15B-1 et seq.
Public Community Water System .....	58:12A-1 et seq.
Public Utility Tax:	
Public Utility Excise Taxes .....	54:30A-49 et seq.
Railroad Franchise .....	54:29A-1 et seq.
Railroad Property .....	54:29A-1 et seq.
Realty Transfer Fee .....	46:15-5 et seq.
Resource Recovery Investment .....	13:1E-1 et seq.
Sales and Use .....	54:32B-1 et seq.
Savings Institution .....	54:10D-1 et seq.
Solid Waste Service .....	13:1E-1 et seq.
Solid Waste Importation .....	13:1E-1 et seq.
Solid Waste Recycling .....	13:1E-92 et seq.
Spill Compensation .....	58:10-23.11 et seq.
Tobacco Products Wholesale Sales and Use ...	54:40B-1 to 14
Transfer Inheritance Tax:	
Transfer Inheritance .....	54:33-1 et seq.
Estate .....	54:38-1 et seq.

**TABLE 1  
MAJOR STATE TAX COLLECTIONS (NET) 1989-1991**

TAX SOURCE	Collections (Fiscal Year)				% OF TOTAL	1989	% OF TOTAL	Percent Change	
	1991	1990	% OF TOTAL	1989				1990-1991	1989-1990
Collected by the Division:									
Alcoholic Beverage <sup>1</sup> .....	\$ 81,066,184	\$ 53,402,009	0.5%	\$ 53,484,609	0.5%	51.8%	-0.2%		
Business Personal Property .....	14,553,142	14,320,990	0.1	19,603,025	0.2	1.6	-26.9		
Cigarette <sup>2</sup> .....	271,266,592	202,595,717	2.0	212,172,953	2.1	33.9	-4.5		
Corporation:									
Corporation Business <sup>3</sup> .....	1,063,089,390	1,162,835,737	11.5	1,350,581,694	13.3	-8.6	-13.9		
CBI Banks & Financials .....	48,200,249	92,089,805	0.9	117,155,793	1.2	-47.7	-21.4		
Corporation Income .....	143,132	1,849,373	<0.1	287,210	<0.1	—	—		
Environmental Taxes:									
Landfill Closure and Contingency	1,689,746	2,253,584	<0.1	2,288,321	<0.1	-25.0	-1.5		
Litter Control .....	9,260,884	9,108,911	0.1	8,671,560	0.1	1.7	5.0		
Public Community Water Systems	2,952,570	2,785,589	<0.1	3,020,302	<0.1	6.0	-7.8		
Resource Recovery Investment .....	13,825,174	17,542,594	0.2	18,435,794	0.2	-21.2	-4.8		
Solid Waste Importation .....	5,547,746	5,537,576	0.1	4,121,066	<0.1	0.2	34.4		
Solid Waste Recycling .....	10,722,180	11,634,583	0.1	11,806,352	0.1	-7.8	-1.5		
Solid Waste Services .....	2,654,634	3,159,314	<0.1	3,097,369	<0.1	-16.0	2.0		
Spill Compensation .....	19,277,150	18,110,921	0.2	22,472,396	0.2	6.4	-19.4		
Financial Business	45,244	38,713	<0.1	54,807	<0.1	16.9	-29.4		
Gross Income <sup>4</sup> .....	3,391,026,222	2,957,634,330	29.2	2,902,892,244	28.6	14.7	1.9		
Insurance Premiums <sup>5</sup> .....	191,595,607	169,983,267	1.7	227,813,896	2.2	12.7	-25.4		
Miscellaneous Revenues .....	1,156,290	2,812,586	<0.1	3,687,192	<0.1	-58.9	-23.7		
Motor Fuels .....	390,969,410	404,871,204	4.0	416,729,504	4.1	-3.4	-2.8		
Petroleum Products .....	143,329,285	129,915,482	1.3	122,255,636	—	—	—		
Public Utility Excise (State Use) .....	124,661,999	953,334,945	9.4	870,932,292	8.6	0.8	9.5		
Public Utility Excise (Mun. Use) .....	960,614,325	1,052,571	<0.1	2,472,838	<0.1	146.3	-57.4		
Railroad Franchise .....	2,592,316	2,232,579	<0.1	2,430,084	<0.1	-2.8	-8.1		
Railroad Property .....	2,169,088	3,022,569,956	31.7	3,066,770,144	30.2	25.3	4.4		
Sales:									
Sales and Use <sup>6</sup> .....	4,013,147,198	88,057,890	0.9	89,185,176	0.9	-66.3	-1.3		
Alcoholic Beverage Wholesale <sup>7</sup> .....	29,658,481	18,942,211	0.2	15,241,637	0.2	-5.7	24.3		
Atlantic City Luxury (Local Use) .....	17,857,117	4,571,489	<0.1	—	—	—	—		
Tobacco Products Wholesale .....	4,571,489	5,230,595	0.1	12,081,835	0.1	27.2	-56.7		
Savings Institution .....	6,655,203	200,954,216	2.0	204,344,684	2.0	5.9	-1.7		
Transfer Inheritance and Estate .....	212,825,520	\$9,734,857,248	96.3%	\$9,764,090,413	96.2%	13.4%	-0.3%		
Total Collected by the Division <sup>8</sup> .....	\$11,037,123,567	\$9,734,857,248	96.8%	\$9,764,090,413	96.2%	13.4%	-0.3%		

Collected Outside the Division:	\$	<0.1%	\$	837,299	<0.1%	\$	675,770	<0.1%	-19.8%	23.9%
Boxing-Wrestling-TV .....	671,219	0.1	8,850,231	0.1	0.1	5,886,184	0.1	4.1	4.1	50.4
Motor Fuels Use .....	9,216,518	3.0	361,348,527	3.6	3.6	370,660,995	3.7	-5.3	-5.3	-2.5
Motor Vehicle Fees .....	342,175,767	<0.1	289,664	<0.1	<0.1	286,596	<0.1	-17.3	-17.3	1.1
Outdoor Advertising .....	239,543	0.1	7,944,194	0.1	0.1	8,223,072	0.1	-9.8	-9.8	-3.4
Pari-Mutuel .....	7,162,913	3.2%	\$ 379,269,915	3.7%	3.7%	\$ 385,732,617	3.8%	-5.2%	-5.2%	-1.7%
Taxes Collected Outside the Division	\$ 359,465,960	100.0%	\$10,114,127,163	100.0%	100.0%	\$10,149,823,030	100.0%	12.7%	12.7%	-0.4%
Total Major State Tax Collections <sup>9</sup> .....	\$11,396,589,527									

- (1) Rate increased on liquor, beer & wine on July 1, 1990 to \$4.20, \$ .10 & \$ .50 per gallon respectively.
- (2) Rate increased to \$.40 per pack of 20 cigarettes & to \$.50 per pack of 25 cigarettes on July 1, 1990.
- (3) Includes tax receipts from windfall profits court decision. (FY 1989)
- (4) Rate increased to 2%-7% on January 1, 1991.
- (5) Payment date change; one-time gain. (FY 1989)
- (6) Rate increased to 7% on July 1, 1990.
- (7) Rate reduced to 2.9% on July 1, 1990. (Rate reduced to 1.5% on July 1, 1991).
- (8) Excludes State Realty Transfer Fee collected by the counties and remitted to the state.
- (9) Excludes casino gambling taxes and lottery profits.



## **CHAPTER II ACTIVITIES OF THE DIVISION**

The Division's organization includes the Office of the Director and the Deputy Director of Operations.

### **OFFICE OF THE DIRECTOR**

The Chief of Staff, Planning/Control, Property Administration, Tax Counselors, and Tax Analysis report directly to the Director of the Division of Taxation.

#### **CHIEF OF STAFF**

This activity includes Legislative Analysis, Staff/Public Relations and Taxpayer Information Services.

#### **TAXPAYER SERVICES**

Information on all taxes and programs administered by the Division is provided by Taxpayer Services' personnel, who responded to over 2,700 inquiries by letter and answered 769,860 telephone calls during fiscal 1991.

The Division's automated telephone system, "Tax-Talk," which provides information to taxpayers 24 hours a day, seven days a week, is available via a toll-free number: 800-323-4400. Tax-Talk provides quality and efficient service through a series of pre-recorded telephone messages concerning various New Jersey tax issues. The Automated Refund Inquiry System (ARIS) entered a pilot phase late in calendar year 1990 and became fully operational for the 1991 tax season. The system provides a direct link between ICD (Tax-Talk) and the Generic Tax System (GENTS), allowing taxpayers to receive information from GENTS on the status of their New Jersey Gross Income Tax Refund. Tax-Talk/ARIS received over 423,000 calls during the fiscal year. Approximately 46,000 (10.9%) resulted in host interaction and 19,200 (4.5%) form order requests were processed by Tax-Talk. Callers requiring more information or those with complex questions may choose an option in Tax-Talk/ARIS which permits them to speak directly with a Taxpayer Service Representative.

Ongoing computer system enhancements are allowing Taxpayer Services to provide increased programs and services, giving the general public greater access to the Division.

### **Referral Resolution/TACS**

Referral Resolution is a specialized unit which enables Taxpayer Services to directly resolve tax return related problems.

Referrals are received through various sources including the hotline, field offices, legislative offices, the State Treasurer and the Director's office. Having the ability to provide quality, thorough solutions in-house prevent the problems from becoming protracted or reoccurring.

Referral Resolution/TACS also staffs a new function; the Tax Practitioner's Hotline, created specifically to address the problems of tax preparers and their clients.

The Taxpayer Automated Contact System (TACS) is a collection and enforcement activity administered by Taxpayer Services relying heavily on phone and/or mail contact for the purpose of collecting delinquent and deficient taxes. In addition, TACS is responsible for handling problems related to business taxes through the Practitioner's Hotline and the referral process. The consolidated efforts of Referral Resolution/TACS resulted in the successful resolution of 7,057 referrals and the collection of \$1.9 million in unremitted liabilities during fiscal 1991.

### **Regional And Walk-In Offices**

Personal tax assistance, including the completion of tax returns, was rendered at 10 walk-in regional offices located throughout the State and the main lobby located in the Trenton Taxation Building. The total number of taxpayers assisted was 161,560.

### **Taxpayer Education**

Over 1,600 volunteers throughout the State were trained in the Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) programs. The volunteers locally assisted nearly 80,000 residents with questions, completion of New Jersey Income Tax returns and general information at over 400 sites statewide. Reference materials, including a comprehensive New Jersey Income Tax coursebook and several newsletters, were provided to volunteers to aid them in their efforts. Technical tax and procedural training was provided to seasonal Division employees and permanent staff members as an integral part

of a commitment to provide accurate up-to-date information to taxpayers.

### **Small Business Workshops**

The Small Business Workshop Program, held in conjunction with the Internal Revenue Service, continues to provide both State and Federal tax information to new entrepreneurs. Last year, twenty all-day workshops were attended by 943 new business persons. Guest speakers were also provided by Taxpayer Services to various professional, civic and community groups.

### **Correspondence**

TIS received 2,730 pieces of mail requesting information on subjects ranging from business registration to Homestead Rebate qualifications. Drafts are also prepared for the Director's, Treasurer's and occasionally the Governor's Office.

### **Publications And Tax Forms**

Taxpayer Information Services is responsible for the design, composing and editing of many publications containing tax information of specific interest to various segments of the populace. The publications are provided to the regional offices for distribution and are also mailed to taxpayers on request.

Package NJX and Reproducible Forms for Libraries continue to be favorably received by the public. These publications are designed to give taxpayers and preparers ready access to State tax forms for easy reference and reproduction.

Over 17,000 practitioners ordered bulk forms and Package NJX in fiscal 1991. Reproducible Forms Packages were distributed to over 400 libraries statewide.

### **Service Improvements**

The future plans of TIS are aimed at fulfilling our commitment to provide quality customer service to the taxpayers of New Jersey. The Call Management System (CMS) which monitors and administers the Hotline is the pulse of the Division's centralized communication link with the public. Modifications to CMS and ICD (Tax-Talk) will be made throughout the year in order to improve service.

A major project involves the use of TIS systems to act as the primary

conduit for the electronic transfer of funds. The purpose of the project is to enable taxpayers to transfer their tax payments from their bank accounts directly into their Division accounts.

As part of our ongoing Outreach Program a series of "Tax Workshops for Contractors" are being developed for the next fiscal year. The purpose of these workshops is to provide information to and encourage voluntary compliance in the building trade community.

## **PLANNING/CONTROL**

This activity includes Internal Security which is responsible for conducting investigations of those matters that adversely impact the Division, and Internal Audit which provides independent program reviews of selective functions of the Division.

### **INTERNAL SECURITY**

Internal Security investigates allegations of criminal and other serious internal-integrity matters, as well as attempts by non-employees to corrupt or impede Division personnel engaged in their official duties. The Internal Security staff coordinates their investigations with the Official Corruption Unit in the Division of Criminal Justice, Office of the Attorney General and when appropriate, with the County Prosecutors. Internal Security maintains close liaison with the Internal Revenue Service's Internal Security Division and other state and federal law enforcement agencies.

During the course of this fiscal year, Internal Security Special Investigators conducted 35 preliminary investigations and initiated 40 formal investigations of matters relating to Division of Taxation operations in the following areas: bribery, disclosure of tax information, embezzlement, falsification of official documents, threats and assaults on employees, impersonation and employee misconduct.

Referrals to the Attorney General's Office Corruption Unit for prosecutive action resulted in the indictment and conviction of a taxpayer for bribery of a Taxation employee, indictment of a former employee for illegal disclosure of tax information and State Grand Jury action is pending against another former employee for the theft and embezzlement of approximately \$8,000 in tax remittances. Six thousand of that amount was discovered in the subject's bank account and recovered by Internal Security. Grand Jury activity is pending against a third former employee, also for theft of tax remittances.

Internal Security completed the formal Integrity Awareness Training program that was given to all Division of Taxation professional and technical employees and has initiated the Division's first background investigation program for new employees.

## **INTERNAL AUDIT**

Internal Audit provides Division management with an independent fact-gathering and analytical capacity which helps assure that policies, objectives and responsibilities are achieved at every level. In addition, it provides a consulting facility to assist management in defining and developing ways to enhance their operations. The Unit's audits have helped management improve the efficiency, effectiveness and integrity of many of the Division's controls and programs.

During the course of the fiscal year, Internal Audit conducted audits of Field Audit, Data Entry, Taxpayer Registration, Liens, Levies and Seizures, GENTS 2 Procurement Compliance and Homestead Rebate. These audits have resulted in improvements to the controls and efficiency of the operations involved and have assured our compliance with laws, regulations and procedures. The Homestead Rebate Audit, which was conducted on a real time basis, afforded the Division an opportunity to more accurately project rebate amounts and improve plans for error and adjustment handling.

Internal Audit also participated in a number of special projects, including development of a write-off policy and procedure, a study of computer system problems and tax processing problems. In addition, it prepared a monthly report of production for all activities of the Division, developed standards and issued guidelines for the Division Procedures Manual and prepared organization charts for all branches of the Division.

Internal Audit coordinated the internal controls assessment project mandated by the State Treasurer again this year. Based on the results of Internal Audit activities and results from past assessments, the work required of individual managers in the Division was significantly reduced.

Internal Audit served as liaison for auditors from the Office of Management and Budget and the Office of Legislative Service.

## **PROPERTY ADMINISTRATION**

Local Property Taxes produced 47.4% of New Jersey State and Local Taxes collected during fiscal 1991.

Principal activities include: implementation of standards dealing with County Tax Board rules and regulations, Chapter 499, P.L. 1979 revalua-

tion contracts, certification of assessors, and tax maps; preparation of the annual Table of Equalized Valuations and tax abatement statistics; assistance to local property tax administrators; administration of farmland assessments, realty transfer tax, and homestead rebates; apportionment to local taxing districts of revenue sharing, personal property replacement, in lieu payments of state owned property; and services to other departments and individuals.

**TABLE 2**  
**NET LOCAL PROPERTY TAX GROWTH BY YEARS**

<i>Year</i>	<i>Total (millions)</i>	<i>Percent Change</i>	<i>Year</i>	<i>Total (millions)</i>	<i>Percent Change</i>
1982	\$4,495.4	8.72	1987	\$6,766.1	11.03
1983	4,848.7	7.86	1988	7,693.0	13.70
1984	5,175.0	6.73	1989	8,659.8	12.57
1985	5,517.5	6.62	1990	9,722.3	12.27
1986	6,094.1	10.50	1991	9,862.0	1.44

### **Revaluation and Reassessment**

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments. During the 1991 tax year 49 municipalities implemented revaluations and 45 municipalities filed tax lists reflecting the performance of reassessment programs.

In fiscal 1991, the Director approved 16 Orders prepared by county boards of taxation directing municipalities to undertake revaluation programs. Also approved were 26 contracts entered into by municipalities for the purpose of accomplishing a revaluation of all real property. The contracts were reviewed and approved in accordance with regulations established under Chapter 424, P.L. 1971. The regulations prescribe standards to be used in the valuation of real property and establish minimum qualifications for firms and individuals engaged in the business of performing revaluation programs. Regulations adopted in FY 1991 also provided for the Director's approval of reassessment programs proposed by local assessors. During the latter half of the 1991 fiscal year, 22 applications for reassessment were reviewed.

### **Tax Maps**

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of "maps for purposes of taxation in all

taxing districts," except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146-29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. Since 1985, 88 taxing districts have developed completely revised tax maps and 401 have existing maps judged current and usable.

Tax maps have never been approved in 10 taxing districts, including those that are not required to have a map, 345 districts have approved tax maps more than twenty years old, and the remaining 212 have maps approved between 1971-1991. Some of those not approved recently are maintained on the basis of current specifications.

### **County Tax Board Rules and Regulations**

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 1991, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice. Chapter 499, P.L. 1979 establishes the office of County Tax Administrator.

### **Equalization Table**

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

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, other<sup>1</sup>). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against assessed value of the district to determine aggregate "true value."

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<sup>1</sup>Other properties are subclassified into commercial, industrial and apartments for statistical purposes.

“True value” is averaged with true value for the preceding year after adjustment for “added and omitted assessments.” This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1991 was 71.53%.

The Table of Equalized Valuations promulgated October 1, 1991 shows that the aggregate assessed valuation of the real property in the State totaled \$363.1 billion and the aggregate true value totaled \$507.7 billion. Total equalized valuation decreased from \$515.3 billion in 1990 to \$510.2 billion in 1991, a decrease of \$5.1 billion, or 1.0%.

### **Farmland Assessment**

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

In 1991 there were 38,283 “line items” of qualified farm assessments comprising 1,168,805 acres or 24.32% of total State area. Although large in area, these farmland assessments represent .11% of the entire property tax base.

### **Water Pollution and Air Pollution Tax Exemption**

N.J.S.A. 54:4-3.56 et seq. and N.J.S.A. 13:1D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection.

### **Business Personal Property**

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A “save-harmless” measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the “save-harmless” require-

ment is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D-4). The "save-harmless" amount of \$106,835,188 was exceeded in 1975-1976 by \$51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than \$158,703,834, the amount certified on October 15, 1976 (C. 3, P.L. 1977). C. 4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977.

### **"In Lieu" of Tax Payments**

Chapter 272, Laws of 1977 provides for payments to municipalities for local services "in lieu" of taxes on certain State-owned property.

The law provides that eligible State-owned property shall not include property used or held for future use for highway, bridge or tunnel purposes nor shall it include property which is qualified under another State law for any other payment "in lieu" of taxes.

### **Exempt Property Lists**

Legislative provisions for payment in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

### **Assistance to County Boards of Taxation**

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits of the field staff. During the year 5,217 calls were made by the staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

### **Assistance to Local Assessors**

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems.

**TABLE 3**  
**1990 SUMMARY OF FARM ASSESSMENT**  
**REGULAR FARM (3a) QUALIFIED FARM (3b)**

3a (Regular Farm)		3b (Qualified Farm)				Total Farm			% Distribution	
No. of Line Items <sup>2</sup>	Assessed Value	No. of Line Items <sup>2</sup>	Total 3b Acreage	3b Acres as % of County Area	Assessed Value	No. of Line Items 3a & 3b <sup>2</sup>	Assessed Value	Farm Assessed Value	3a	3b
Atlantic .....	940 \$ 73,537,600	1,517	40,317.41	11.14	\$ 14,496,121	2,457	\$ 88,033,721	0.46	0.09	
Bergen .....	81 29,191,700	132	2,337.93	1.55	1,859,350	213	31,051,050	0.04	0.00	
Burlington .....	1,618 251,555,607	3,519	148,970.18	28.41	47,285,614	5,137	298,841,221	1.50	0.28	
Camden .....	328 13,219,400	837	12,549.63	8.83	6,648,580	1,165	19,867,980	0.14	0.07	
Cape May .....	246 20,078,600	573	13,452.18	7.92	3,579,190	819	23,657,790	0.17	0.03	
Cumberland .....	1,588 116,712,400	2,877	85,760.82	26.67	25,508,635	4,465	142,221,035	3.64	0.80	
Essex .....	12 2,272,900	32	451.84	0.55	307,900	44	2,580,800	0.01	0.00	
Gloucester .....	1,567 119,335,345	3,300	81,412.41	38.71	39,372,500	4,867	158,707,845	1.66	0.55	
Hudson .....	—	—	—	—	—	—	—	—	—	—
Hunterdon .....	2,945 764,018,060	5,269	148,925.57	53.25	48,103,206	8,214	812,121,266	8.24	0.52	
Mercer .....	694 92,785,490	1,610	49,424.17	34.17	16,432,790	2,304	109,218,280	1.42	0.25	
Middlesex .....	569 75,878,800	1,324	37,572.66	19.01	59,120,500	1,893	134,999,300	0.23	0.18	
Monmouth .....	1,720 419,291,700	2,885	74,097.69	24.27	34,116,108	4,605	453,407,808	1.22	0.10	
Morris .....	629 159,632,225	1,287	34,295.63	11.22	12,006,686	1,916	171,638,911	0.61	0.05	
Ocean .....	333 41,977,210	507	13,835.28	3.37	3,230,999	840	45,208,209	0.17	0.01	
Passaic .....	79 15,115,200	191	9,057.70	7.36	2,158,910	270	17,274,110	0.09	0.01	
Salem .....	1,763 140,296,750	3,848	125,161.83	57.01	33,960,150	5,611	174,256,900	9.50	2.30	
Somerset .....	905 309,802,005	1,767	61,348.79	31.42	18,821,990	2,672	328,623,995	1.90	0.12	
Sussex .....	1,719 224,711,929	3,404	117,187.23	34.79	22,944,924	5,123	247,656,853	3.64	0.37	
Union .....	14 3,537,900	30	279.49	0.42	275,000	44	3,812,900	0.02	0.00	
Warren .....	1,437 261,816,986	3,374	112,366.95	48.50	25,928,278	4,811	287,745,264	4.84	0.48	
Total .....	19,187 \$3,134,767,807	38,283	1,168,805.39	24.29	\$416,157,431	57,470	\$3,550,925,238	0.86	0.11	

## NOTES:

- (1) REGULAR FARMS (LAND AND IMPROVEMENTS) ARE VALUED BY THE SAME STANDARD AS OTHER TAXABLE PROPERTY. QUALIFIED FARMS (LAND ONLY) ARE ASSESSED ON BASIS OF AGRICULTURAL USE ONLY UPON APPLICATION OF OWNER.
- (2) NUMBER OF LINE ITEMS CANNOT BE INTERPRETED AS THE NUMBER OF FARMS SINCE SOME FARMS ENCOMPASS MORE THAN ONE LINE ITEM.

Specialized assistance is provided in the case of property exemptions, deductions, Homestead Rebate problems and introductory training for new assessors.

During the year, the field staff was responsible for overseeing the processing and prescreening of 169,379 SR-1A's of which 61,244 were determined to be usable for development of the Director's Ratio. In the process of assisting assessors in carrying out the duties of the office, over 14,397 calls were made and new assessors provided introductory training by field staff personnel. There were 13,174 SR-1A's referred to the field in order to determine the usable/nonusable status for sales ratio purposes.

Other related assistance included 1,846 calls to local officials; 4,415 homestead rebate calls and 919 homestead rebate investigations and 128 senior citizens and veterans municipal audits.

### **Assessor Training**

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

### **Real Estate Appraisals**

An appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1991, assistance was given in 38 municipalities on 96 separate properties having an appraised value of \$213.1 million. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors. In addition to appraisals for assessors, appraisal assistance is often rendered to other state agencies. Appraisals, where necessary, are also prepared in conjunction with the valuation of state owned property reported by taxing districts under C. 272, P.L. 1977.

During the fiscal year the appraisal unit developed data collection standards to be utilized during a major revaluation program, and actively monitored the collection of property characteristics during the revaluation process to determine compliance with the standards.

## **Data Processing for Local Tax Roles**

Assessment records for all taxing districts are produced and maintained using a data processing system developed by the State.

Full implementation of the New Jersey Property Tax System (MOD IV) enables county boards of taxation to accomplish mechanically a variety of tasks formerly requiring extensive manual effort.

## **Railroad Tax**

Local Property administers the Railroad Property Tax and Franchise Tax and determines the amount of State aid payable to taxing districts in lieu of Class II railroad property taxes.

All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations\*. Railroad owned property not used for railroad purposes is assessed and taxed locally.

## **TAX COUNSELORS**

Tax Counselor Section provides answers to technical or complicated inquiries from any taxpayer or the public regarding taxes administered by the Division. It also drafts rules and regulations and gives internal advice to other units regarding questions or issues which arise under the laws administered by the Division. In cooperating with the Office of the Attorney General, it acts as liaison with respect to the Division's litigating position in tax appeals and in the process of requesting an opinion of the Attorney General. It also coordinates the Division's activities with regard to information given to the public. This public information function is accomplished through impact statements and written responses to rule comments when rules are proposed or adopted to implement provisions of tax laws, and less formally in the form of question and answer booklets, tax return instructions and the State Tax News.

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\*No State aid was paid since calendar year 1982, except for 1984-1988 payments to those municipalities in which Class II railroad property owned by New Jersey Transit Corporation is located (P.L. 1984, CH 58).

## OFFICE OF TAX ANALYSIS

This office conducts research on a broad range of tax policy and tax administration issues to provide insight into the impact of current tax structure and the implications of potential changes. The unit continuously monitors economic indicators at the national and state level plus state revenue collections as part of its responsibility to provide revenue projections for use in the State Budget. Tax impact estimates for use in fiscal note worksheets that accompany legislative bills and annual publications on major taxes and Division activities are prepared by this office.

### Tax Studies

The research agenda was dominated by efforts to monitor and evaluate the impact of the \$2.8 billion tax package adopted in June, 1990. This effort was complicated by the onset of the national recession and the increasing deterioration of the state and regional economies which put increased pressure on overall revenue forecasting activities.

Two major research projects were completed. One, an effort to monitor and evaluate the monthly sales tax collections of a sample of firms in selected business sectors provides better insight into the monthly variations in the sales tax collections. The second, a review of the New Jersey economic outlook, was instituted to benchmark the conditions and assumptions underlying the revenue forecast. The review is targeted to the Appropriations Act (June) and the Governor's Executive Budget (January). Both projects have become ongoing activities.

### Publications

The following publications are available annually:

- Average Assessment/Sales Ratios by Taxing District—by Property Class
- Average Real Estate Tax Bill by Taxing District—by Property Class
- Coefficient of Deviation—Measures of Property Assessment Uniformity by Taxing District
- Owner Occupied Housing Statistics from Homestead Rebate and Income Tax Data Match
- Statistics of Income
- Division of Taxation's Annual Report

## **DEPUTY DIRECTOR OF OPERATIONS**

Processing/Administration, Data Systems and Telecommunications, Compliance, Audit and Criminal Investigations report to the Deputy Director of Operations who reports to the Director of Taxation.

### **PROCESSING/ADMINISTRATION**

This Activity is responsible for processing tax returns and forms, deposit of receipts, taxpayer registration, revenue and taxpayer accounting, and all administrative functions.

#### **PROCESSING BRANCH**

This operation is responsible for the initial processing of all tax returns and for the conversion and control of data input to the various systems used by the Division to administer the taxes. The Branch also maintains the files for the current year's Gross Income Tax returns.

#### **Data Input and Control Section**

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

1. **Data Capture Unit**

Handles input required to service all computer programs including cash verification, tax return editing and billing, delinquencies, audit selection, and the Cash Receipts Accounting System which involves the input of checks and cash receipts.

2. **Data Input and Output Control Unit**

Controls source documents and the input and output maintenance of hard copy reports and acts as liaison of the Revenue Accounting Section and OTIS. With more than 300 separate computer programs and their applications, volume runs into the millions of entries.

The Data Capture Unit has two locations: Mill Hill Processing Center in Trenton and a satellite center in Lakewood.

The unit is equipped with 10 key-to-disk to tape CMC 1800 keyprocessing systems with a total of 264 CMC 108 keystations.

The following is the comparison listing of jobs and volume of records entered and verified in fiscal years 1990 and 1991:

JOB	1990 RECORDS	1991 RECORDS
Atlantic City Luxury Tax	1,437	-0-
Attorney Fees	-0-	40,784
Bidders Life—Div. of Bldg. & Construction	29,023	32,518
Business Personal Property Tax	35,005	28,867
Cashbooks Adjustments	21,075	20,514
Cigarette Floor Tax	-0-	14,377
Corporation Business Tax	513,560	486,726
Farmland	13,921	10,850
Gross Income Tax—Employee <sup>1</sup>	5,440,630	6,028,865
Gross Income Tax—Employer	1,973,020	2,041,157
Homestead Rebate (& updates)	1,953,363	46,417
Homestead Delinquent Taxpayers	-0-	66,780
Inheritance Tax	-0-	1,279
Insurance Premiums	-0-	2,022
Local Property Tax	200,526	146,539
Lifeline Application Forms	171,989	167,411
Litter Tax	36,219	16,180
Motor Fuel Tax	22,107	15,320
New Jersey Sales Tax	1,411,530	1,471,542
NJ/NY Combined State Sales and Use Tax	32,760	43,712
Petroleum Products	-0-	2,728
Public Utility Tax	2,878	4,159
Set-Off Individual Liability Program	102,611	106,339
Totals	11,961,654	10,795,086

With verification, the total number of records processed exceeds 21.5 million.

In addition, 42,298 items were keyed and verified on IBM 129 data recorders. They included certain applications for Corporation Tax, Business Personal Property Tax, Cigarette Tax, and to the Cash Receipts Accounting Systems.

The staff of this unit consists of 104 full time employees. There are 71 day shift and 19 night shift employees in the Mill Hill Processing Center. There are 14 day shift employees in the Lakewood Processing Center.

During the peak processing season of 1991, an additional 511 intermittent employees were hired. During this period, two shifts (day and night) were functioning in both locations.

<sup>1</sup>The increase in Gross Income Tax—Employee records is as a result of the shift from refund to payment returns and the method of capturing this information.

## Returns Processing Section

Returns Processing's functions include the extracting, screening, coding and numbering of tax returns, as well as the distribution of miscellaneous mail to the appropriate sections within the Division.

Over 9.8 million pieces of mail were received during 1991.

More than 95 percent of all checks received are deposited in the bank on the day received.

A comparison of mail receipts for the last two fiscal years follows:

Tax Source	1990	1991
Attorney Fee	9,894	30,090
Atlantic City Luxury	1,970	2,051
Alcoholic Beverage	5,129	5,363
Business Personal Property Tax	32,092	27,638
Cigarette <sup>1</sup>	14,662	26,491
Corporation Business	492,573	461,864
Gross Income:		
Employee 1040 Estimated	1,066,092	1,101,372
Employee 1040	4,071,138	4,177,107
Employer Withholdings	1,386,966	1,361,947
NJ-630 Extensions	In Misc. Total	72,032
Homestead Rebate Application <sup>2</sup>	1,581,181	54,015
Employer Reconciliations	153,220	206,711
Inheritance	-0-	37,922
Litter Control	25,751	18,226
Miscellaneous	566,086	554,900
Motor Fuels	19,784	22,180
New York/New Jersey Border	25,690	27,936
Petroleum Products	-0-	1,687
Sales & Use/Urban Zone Sales	1,385,547	1,487,627
Tobacco Products	-0-	1,358
Totals	10,837,775	9,678,517

During the month of August, the Division allots space to the Department of Human Services' Lifeline Program and maintains totals of their mail receipts. The total receipts associated with this program for the last fiscal year was 154,622.

Returns Processing has also assumed the duties of processing seven of the manual taxes from the Revenue Accounting Section.

<sup>1</sup>Cigarette Floor Tax mail receipts of 11,797 are included in the 1991 figure due to a July 1, 1991 tax increase.

<sup>2</sup>Homestead Rebate mail receipts for 1991 consisted of correspondence for the Taxpayer Accounting Section, due to the Homestead Application being processed on the back of the 1990, 1040.

The Returns Processing Section has a unit called Exception Processing which handles all types of problems for all taxes on an individual basis in order to process problem documents in an efficient manner.

In addition, over 9.8 million returns have been processed. A comparison of returns processed for the major taxes are listed below:

	1990	1991
Business Personal Property	25,438	24,391
Corporation Tax	485,465	467,534
Gross Income:		
Employee 1040 Estimated	1,147,784	1,195,029
Employee 1040	3,931,818	4,039,029
NJ-630 Extensions	in 1040 total	137,462
Employer Withholdings	1,656,450	1,692,572
Employer Reconciliations	218,543	229,643
Sales and Use/Urban Zone	1,346,405	1,458,001
Totals	8,811,903	9,243,661

### Returns Files Section

The Mill Hill Returns Files Section presently maintains the Gross Income Tax files for documents processed during the current year.

	1990	1991
Total Number of Gross Income Tax Returns		
(various types)	5,842,100	7,237,100
1040 Refund		2,808,900
1040 Payments & Mixed		2,350,000
1040 Estimated		1,008,700
Employer Withholding		1,069,500
Requests for Documents (various types)	689,165	1,119,026
Audit Adjustment		352,114
Audit—Homestead		186,121
Data Perfection		543,277
Miscellaneous		37,514

The addition of a night shift during the peak processing season, allows for a quicker or more efficient program.

### REVENUE ACCOUNTING BRANCH

This Branch is responsible for the preparation of checks that are

received in the Mill Hill Processing Center for deposit into the various depository banks; the reporting of deposit information to appropriate State agencies; and the maintenance of accounting records of all revenue received by the Division. The Branch administers the Set-Off Individual Liability (SOIL) Program and analyzes, interprets, and corrects all transactions rejected by the Generic Tax System and the Cash Receipts Accounting System.

### **Book Accounting Section**

The Book Accounting Section is responsible for:

- Maintaining the accounting records for all the tax revenues processed by the Mill Hill Processing Center.
- Reporting revenues to the State of New York received under the Interstate Cooperative Sales Tax Agreement.
- Monitoring and setting meters for cigarettes at the district offices, authorizing meter settings at various banks throughout the state, and issuing cigarette tax stamps (decals).

Checks are deposited daily and transmittals of income are forwarded to the Division of Budget and Accounting via on-line computer terminals for the agency accounting systems.

Daily, weekly, monthly, fiscal year, and special revenue and statistical reports are prepared for the taxes processed at Mill Hill.

Yearly distributions of revenue for Financial Business Tax and the Insurance Premium Tax are prepared for certification by the Director. This section also assists in the compiling of figures for the Corporation Bank Tax Distribution in conjunction with the Audit Adjustment Branch.

The Book Accounting Section acts as a liaison with the Departments of Treasury, Labor, Health, Environmental Protection, and Insurance regarding various trust accounts and funds. The Division's revenue accounts are reconciled to the Department of Treasury Financial Information System on a monthly basis.

### **Deposit Preparation Section**

This section prepares all checks and cash receipts for bank deposit representing payments for tax returns, billings, licenses, etc. It also maintains liaison with depository banks and the Division of Budget and Accounting.

Checks are deposited daily and transmittals of income are forwarded to the Division of Budget and Accounting via on-line computer terminals.

Daily, monthly, fiscal year, and special revenue and statistical reports are prepared for the checks deposited through this section.

During the fiscal year 1991, approximately 5.8 million checks and cash transactions were deposited.

### **Set-Off Individual Liability (SOIL) Program**

The SOIL Program was implemented during fiscal 1982. The purpose of this system is to provide state agencies with another avenue of collecting debts owed by individuals by "setting-off" those debts against Gross Income Tax refunds and/or Homestead Rebates which might otherwise be payable to these individuals.

During the calendar year 1990 cycle, forty-three (43) state agencies submitted approximately 543,000 debtor names. Over 115,000 of these people filed requests for Gross Income Tax refunds and/or Homestead Rebates which were intercepted and sent to the appropriate agencies. The affected refunds and rebates totaled \$12.2 million.

For the calendar year 1991 cycle, agencies have submitted approximately 964,000 debtor names to the SOIL Program. Based on early projections, the program is expected to generate about \$17 million in collections this year.

Since the inception of the SOIL Program in 1982, a total of \$86.2 million has been set-off to participating agencies.

### **Data Perfection Section**

The function of this section is to analyze, interpret and correct all rejected returns for the five major taxes and the Homestead Rebate Program. Corrections and adjustments are made on-line through the Generic Tax System directly to the taxpayer's account. This section also ensures that all payment batches are properly accepted through the Cash Receipts Accounting System. This section is responsible for approving, processing, and returning all year end Wage Statement (W-2's) and 1099, informational filings submitted on magnetic media.

During fiscal year 1991, this section handled 546,000 rejected transactions.

### **TAXPAYER ACCOUNTING BRANCH**

The Taxpayer Accounting Branch's primary responsibility is to issue billings for underpayments of tax, penalty and interest and to review,

approve, and issue refunds requested from the filing of a tax return. These actions are generally limited to 1988 and later tax years, with prior years remaining the responsibility of the Audit Adjustment Branch of Audit Activity. This segregation by return year is based on the taxes converted to the Generic Tax System. This system enhancement allows the adjustment of taxpayer accounts, approval of refunds, approval of bills, and other taxpayer account maintenance functions to be performed on-line which directly updates the taxpayer account.

The Branch has continued to focus on improving the timeliness of issuing bills and approving valid refund claims. It will also continue to make improvements in the collection of outstanding amounts due from taxpayers who fail to respond to the initial requests for tax, penalty and/or interest liabilities.

### **Individual Income Tax Section**

This section handles billing and refund activities from the New Jersey Gross Income Tax returns of individuals. Underpayments of tax, penalty, and interest, as well as adjustments to the tax liability based on information shown on the tax return, are approved for billing through this section. Discrepancies between the taxpayer's requested refund and the Division's calculation of the refund are also resolved in this area. In addition, with the incorporation of the Homestead Property Tax Rebate Application as part of the New Jersey Gross Income Tax resident return, the review and approval of rebates now fall under the Individual Income Tax Section.

During fiscal year 1991, this section reviewed 108,671 underpayments and approved billings for over \$10 million. In addition, 97,692 refund requests and 71,101 Property Tax Homestead Rebates were examined. As a result of billing notices for the personal income tax, \$19 million was collected. An additional \$6.4 million in refund claims were denied or adjusted. A total of 25,728 letters from taxpayers were acted upon by this section which were in response to the bills issued or refund or rebate adjustments.

### **Business Tax Section**

The Business Tax Section is responsible for the review, approval, and adjusting of tax underpayments for Sales & Use Tax, Gross Income Tax Withholding, Business Personal Property Tax, Litter Control Tax, Petroleum Products Gross Receipts Tax, and Spill Compensation & Control Tax. As additional taxes are converted into the Generic Tax

System, responsibility for most of those taxes will also come under the Taxpayer Accounting Branch.

The Business Tax Section reviewed 52,294 underpayments for the 6 business taxes. This process resulted in the approval of 32,483 billings. A total of 216,706 billing notices were issued to taxpayers. The section also resolved 23,812 letters from taxpayers regarding problems with their accounts and issued 7,205 assessment letters for additional amounts due. Collections from all billing activities totaled over \$75 million during fiscal year 1991.

A more highly automated follow-up process has been implemented to secure collections from taxpayers who failed to respond to the Division's initial billing notices. This process has so far yielded over \$5 million in collections and the resolution of 30,869 deficient items.

## **TAXPAYER REGISTRATION BRANCH**

The Taxpayer Registration Branch is responsible for registering new taxpayers and maintaining registration information on previously registered taxpayers. This maintenance responsibility includes the registration information for both business and individual taxpayers. The branch also handles such registration-related activities as issuing licenses and certificates. The tax eligibility information that is maintained on the registration file facilitates the identification of taxpayers who fail to file required returns. These taxpayers are sent delinquent notices. The eligibility information is also used to mail return forms and other notices to taxpayers.

### **Taxpayer Registration Section**

During the 1991 fiscal year, the section added 63,860 new accounts to the registration file and processed 201,175 changes to existing registration information. The section also issued 28,478 Cigarette Tax licenses and 7,536 Motor Fuels licenses.

### **Delinquency Section**

The Delinquency Section is responsible for reviewing the responses received from the mailing of delinquent notices for the Sales, Gross Income, and Corporation Business Taxes. The section processed 82,027 responses to these notices during the fiscal year.

## **MANAGEMENT SERVICES BRANCH**

### **Facilities Management Section**

This Section is responsible for the effective facilities management of all property occupied by the Division. This includes floor space on six of the ten floors of the Taxation Building, the Mill Hill Processing Center and Annex, the Document Control Center and Annex, a facility in Hopewell, and three warehouse facilities in the City of Trenton; a Satellite Processing Center in Lakewood, New Jersey; three out-of-state audit operations in Chicago, Illinois; Anaheim, California and Dallas, Texas; and ten other field offices in New Jersey located in Bridgewater, Cherry Hill, Fair Lawn, Newark, Northfield, Randolph, Sea Girt, Turnersville, Vineland, and Hamilton Township in the Trenton area.

### **Records Section**

This Section operates the Division's record management program. This involves the security, inventory, and storage of approximately 500 million tax returns in such a manner to ensure their retrieval as needed, or destruction in accordance with official criteria.

### **Mail Services**

Mail Services is responsible for proper handling of a large volume of forms, documents, and correspondence for the entire Division. It also performs mail service for several other state agencies. During 1991, Mail Services processed over 11 million pieces of incoming mail and over 12 million pieces of outgoing mail.

## **DATA SYSTEMS AND TELECOMMUNICATIONS BRANCH**

Data Systems and Telecommunications acts as a liaison between the Office of Telecommunications and Information Systems (OTIS), other state and federal agencies, and the end users of data processing resources within Taxation, aids in the automated and manual systems design required by new legislation and recommends and evaluates new technological concepts for the Division. Data Systems and Telecommunications has the general responsibility for the design and specification

of all New Jersey tax forms, site inspection of prospective vendors and overall form quality assurance.

In addition the branch supplies technical support, evaluates suggestion awards, performs special project work, provides numerous management information reports and maintains the TAXNET Help Desk.

The TAXNET Help Desk assists the Division personnel to better utilize the Division's data systems, provides a vehicle for the identification and resolution of system problems and performs system table and file maintenance. During 1991 the TAXNET Help Desk answered 3,128 telephone calls and completed 574 problem notification forms and 635 employee changes.

The Data Systems and Telecommunications branch reviews data processing requests for technical soundness and overall Division desirability. Priorities for these requests are then set by either the Systems Review Board or the Small Projects Priority Committee. During 1991, a total of 140 such requests were evaluated.

Data Systems and Telecommunications participated in the change and design of many systems during the year due to legislative issues, law changes and Division needs. Included in this group was the implementation of chapter 61, P.L. 1990 which required major modifications to the Gross Income Tax System as well as the development of an entirely new system to process Homestead Property Tax Rebates.

Continuous effort is expended to refine and improve existing systems. Refinement of existing data systems have contributed major savings in recent years. For example, recent changes to the method of calculating compound interest will result in the reduction of OTIS operating costs by approximately 15% during the next fiscal year.

Data Systems and Telecommunications has continued to develop and maintain various micro-based systems which support a variety of applications throughout the Division. Included in this group are the Cigarette Tax System, Intermittent Payroll System and Attorney Fee Collection System.

A substantial effort on the part of Data Systems and Telecommunications was expended on the GENTS (Generic Tax System) system. This effort was concentrated on providing the technical and analytical support required for GENTS and assisting in the prioritization of outstanding system improvement requests and remaining development issues.

Responsibility for telecommunications, including the fiber optic and microwave equipment, within the Division was transferred to the branch during the year.

## COMPLIANCE

The Special Procedures/Investigations Activity is concerned with problem taxpayers or collection activity involving litigation. Regarding taxpayers with special problems, investigations is responsible for establishing field contact with taxpayers for whom on site examination, clarification, inspection or related acts of tax enforcement may be appropriate.

### SPECIAL PROCEDURES

The Special Procedures Branch deals mainly with the collection of overdue tax liabilities but is also responsible for recommending taxpayers for criminal and civil proceedings.

#### Bankruptcies

The primary function of the Bankruptcy Section is to submit Proofs of Claims to federal and state court relative to insolvency matters.

The Bankruptcy Section received 5,809 notices of insolvency resulting in 676 Proofs of Claim being filed. The difference between the notices received and the number of Proofs of Claim represented those notices indicating that the business or individual had no assets and/or was not indebted to the Division. The assessed value of claims amounts to \$35.8 million. Collections totalled \$7.3 million.

#### Bulk Sales

The Bulk Sales Section is responsible for examining tax records of each business which disposes of its assets, either by Sales, Transfer or Assignment, other than in the normal course of business.

Bulk Sale Notices are required under provisions of the Sales and Use Tax Act, the Business Personal Property Tax Act and the State Uniform Commercial Code. The Section processed 2,654 Bulk Sales Notices resulting in collections of \$3.3 million.

#### Condemnations & Foreclosures

During the fiscal year, 408 collection efforts relative to Condemnation Proceedings and Foreclosures were pursued.

## **Deferred Payment Control**

The Deferred Payment Control Section monitors monies received by the Special Procedures Branch under installment payment plans. This Section realized revenue of \$5.8 million from 932 accounts during fiscal 1991.

The Branch continues participation in a joint venture with the Office of the Attorney General to collect deficient and delinquent taxes. While the initial purpose of the project was to secure the assistance of the Attorney General to recover tax debts for those entities operating outside of New Jersey, the scope of the project has widened to include taxpayers within New Jersey whereas the collection efforts of the Division have been, for a variety of reasons, unsuccessful.

Initiated in the fall of 1987, and being coordinated through the Deferred Payment Control Section, the program generated 381 cases during the year. Collections on these matters amounted to \$4.6 million for the fiscal year.

## **Judgments**

The Judgment Section collects overdue liabilities from taxpayers who neglected or refused to pay taxes and/or file returns through normal channels. The primary collection vehicle is the Certificate of Debt which is filed with the Clerk of the New Jersey Superior Court.

During fiscal year 1991 the Judgment Section processed 3,224 files which resulted in the filing of 5,633 Judgments. Collections for the fiscal year totaled \$11.7 million.

## **INVESTIGATIONS**

The Investigations Branch is responsible for a variety of activities which include establishing contact with taxpayers for the purpose of collecting delinquent and deficient taxes, securing delinquent returns, investigating new businesses, detecting state tax law violations, filing Certificates of Debt through levy or seizure action, prosecuting violators in municipal court, and recommending criminal prosecution when appropriate. Taxpayer service is also provided in each office.

Eight regional field offices, staffed by 96 investigators, are located throughout the state. During fiscal 1991, 26,044 assignments were completed resulting in the collection of \$69.5 million.

Sophisticated computer systems such as Generic Tax System

(GENTS), Tax Record Image Management System (TRIMS) and Taxation Unremitted Liability Inventory Plotting System (TULIPS), continue to be effective tools to aid the Investigations Branch in the enforcement of the many tax statutes under its jurisdiction. Many taxpayers whose violations may have previously remained undetected are now made aware of their obligations and subject to the enforcement actions of the Division.

The Boat Program is a special project which identifies boat owners in New Jersey who have failed to pay the proper sales and/or use tax on vessels. Approximately \$7.8 million has been realized since the inception of the program, of which \$1 million was collected during fiscal year 1991. The Division's Navy now uses seven (7) investigators operating three (3) boats, the original 23' Pantera racing boat on loan from the U.S. Customs plus a 25' Sea Ray and a 17' Boston Whaler, to seek out potential tax evaders on New Jersey's waterways.

An IRS levy match which was developed during the 1990 fiscal year has successfully continued during the 1991 year. This program is a cooperative effort with the IRS in which sources of assets are identified for potential levy against uncooperative New Jersey taxpayers. The levy match program has substantially increased the collections received as a result of levies. During the 1991 fiscal year, 871 levies were performed resulting in 195 closed cases and collections of over \$4 million.

In addition to the collections of revenue through levies of taxpayer assets, field investigators closed 541 cases as a result of post-judgment and pre-seizure visits (SJS) collecting \$7.3 million, seized the assets of 141 businesses resulting in collections of \$2.1 million and conducted 18 auctions collecting approximately \$58,000. A total of \$13.5 million was collected from these various Liens, Levies and Seizure activities during the 1991 fiscal year.

The identification of vendors who are not properly registered to operate a business in the state will continue during the 1992 fiscal year in an attempt to increase voluntary compliance.

The Taxpayer Automated Contact System (TACS) has been in operation during the 1991 fiscal year in each field office. In this program, 1 or 2 paraprofessionals in each regional office perform the initial processing on selected cases by attempting to resolve a taxpayer's deficiency or delinquency by telephone contact. This program has proven to be a successful and relatively inexpensive enforcement tool in the Taxpayer Service area and is increasing the completed cases and collections in the field offices. During the 1991 fiscal year, \$1.2 million was collected through this program in the Investigations Branch.

## **Motor Vehicle Casual Sales Section**

The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles on all non-dealer vehicle transactions to determine whether the proper amount of sales or use tax was paid.

After proper screening of title transfers, assessment letters are mailed to any transferee where there appears to be an additional tax liability resulting from the sales of motor vehicles, boats, and aircraft. During the year, 18,485 assessments were resolved resulting in \$2.2 million in additional taxes collected.

This section examines all exemption certificates from purchasers who claim exemptions from the New Jersey Sales Tax and bills them for the tax due if the exemption is inappropriate.

## **AUDIT**

Audit Activity is responsible for ensuring tax compliance through the examination of information provided on tax returns, collection of outstanding tax liabilities, and by auditing records at the taxpayer's place of business. Several specialized functions including the Office of Tax Analysis are part of this activity.

Audit has taken the lead in participating in regional and national programs that provide for exchanges of information to encourage greater compliance with New Jersey tax laws. As a result, creative programs can be designed to locate areas of non-compliance. During the year, arrangements began for participation in the Multistate Tax Commission audit program of multinational corporations. These efforts will significantly expand the field presence while positively impacting revenues.

## **FIELD AUDIT**

The Field Audit Branch performs audits for all taxes that a New Jersey business is responsible. The audit team's examination of the taxpayer's accounting records is comprehensive. Therefore, the auditors verify several different New Jersey taxes during the performance of one audit. In addition, as part of several interstate exchange agreements,

select information may be obtained for other taxing jurisdictions during the performance of the audit.

A system of computerized credit workpapers identified as "Audit Smart Papers" developed by the Computer Audit Support Team (CAST) has been installed on all lap-top PC's assigned to Field Audit.

During the 1991 fiscal year, the eleven audit groups completed 2,481 assignments consisting of 2,378 regular audits of 103 special assignments. The completed audits generated assessments of \$80.8 million including penalty and interest charges. The distribution of the assessments by tax is as follows:

<b>Tax</b>	<b>Amount</b>
Sales and Use	\$37,540,958
Corporation Business	7,205,395
Business Personal Property	214,624
Gross Income	550,005
Border Sales	28,190
Atlantic City Luxury	368,718
Letter	158,925
Cigarette	2,317,226
Total Tax	<u>\$48,384,041</u>
Penalty of Interest	32,393,359
Total Assessments	<u>\$80,777,400</u>

The average assessment per audit in fiscal year 1991 was \$33,969. Assessments for each auditor averaged \$841,431.

## **OUT-OF-STATE AUDIT**

The out-of-state branch has the responsibility to perform field audits for all the New Jersey taxes on all taxpayers whose accounting records are maintained outside of the state. Currently the Division has offices in Chicago, Anaheim and Dallas.

During this fiscal year the out-of-state branch witnessed a twenty-two percent reduction in audit staff caused by budget restraints and the hiring freeze. With increased productivity the branch still completed 175 audits which generated assessments totaling \$14.3 million. The distribution of assessment by tax is as follows:

<b>Tax</b>	<b>Amount</b>
Sales & Use	\$5,326,514
Corporation Business	2,347,265
Spill Compensation	106,276
Business Personal Property	100,758
Litter	60,590
Gross Income	14,036
Total Tax	<u>7,955,439</u>
Penalty & Interest	6,307,467
Total Assessment	<u>\$14,262,906</u>

Assessments for each auditor averaged in excess of \$1,000,000 during this period. Collections versus assessments on closed audits since inception of this branch through the end of this fiscal year is 77.7%.

## **OFFICE AUDIT**

The Office Audit Branch consists of 9 groups charged with 7 areas of specialized responsibilities.

### **Regular Office Audit**

These three groups have the primary responsibility of determining if domestic and foreign corporations having a taxable status in New Jersey are properly reporting their tax liabilities.

During the recently ended fiscal period the three teams assessed \$27.5 million dollars.

### **Gross Income Tax**

This group audits returns of individuals to determine if the proper tax has been reported. The source of these audits include the Division's Audit Selection Branch and information from the Federal Government or other states.

This group assessed in excess of \$7.1 million during fiscal 1991.

### **Reinstatements**

This section is responsible for the audit of corporations who have had their charter (domestic) or certificate of authority (foreign) revoked and that wish to become reauthorized to do business.

This section works closely with the Office of the Secretary of State and was responsible for assessments of \$4.2 million in fiscal 1991.

### **Tax Clearance**

This group provides tax clearance certificates to corporations desiring to dissolve, merge, withdraw or surrender their certificate of authority or reauthorize. The certificate is required by the Secretary of State prior to completion of these actions.

During fiscal 1991 the Tax Clearance group issued 4,448 certificates and made assessments of 3.1 million dollars.

### **Status**

The primary responsibility of the Status Section is the issuance of Corporation Franchise Tax Lien Certificates in response to applications desiring the N.J. Corporate tax status of any corporations filing in New Jersey. Audits may be performed as part of this procedure.

The Status section was responsible for \$3.2 million in billing for fiscal 1991 and issued 13,863 certificates.

### **Special Audit**

This section is responsible for auditing many of the lesser known taxes in New Jersey. These taxes include the Insurance Premiums Tax, Savings Institution Tax, Landfill Taxes and Financial Business Taxes.

Their efforts resulted in \$7.8 million in assessments for the most recent fiscal year.

### **CITE**

The Cooperative Interstate Tax Enforcement team administers the program of cooperative sales tax administration with the State of New York. The agreement provides for an exchange of information and a joint tax collection system and has been in effect since 1986.

During the most recent fiscal year, the program collected \$35 million in voluntary remittances of sales tax revenues for the States of New York and New Jersey which otherwise would probably have not been collected.

This unit receives information pursuant to the Division participating in exchange programs with other states, regionally and nationally. This information exchange resulted in over 2,500 tax assessments with additional tax collections in excess of \$3.4 million.

## HEARINGS

The Conference Branch is responsible for hearing all timely received protests of deficiency assessments or findings of the director.

The Branch also assists taxpayers with tax related problems that are administrative in nature and do not require a hearing.

During the fiscal year 1991 the Branch, with a staff of 7 conferees, held 580 hearings, finalized 1,055 cases, and collected \$14,375,509.19.

Additionally, the Branch works closely with the office of the Attorney General in regard to cases which are appealed to the New Jersey Courts. During fiscal 1991, 146 cases were appealed to the Tax Court and 110 previously appealed cases were concluded.

## AUDIT ADJUSTMENT

The responsibility to bill and refund taxes based on information contained on filed taxes returns is handled by the Audit Adjustment Branch. This Branch no longer handles refunds and bills for the Gross Income Tax. This process is now handled by the Taxpayer Accounting Branch.

Refund requests are audited for their validity and to ensure that an outstanding liability for the taxpayer does not exist in another tax.

Total revenue refunded for last fiscal year by this Branch totaled approximately \$134 million.

The total amount of bills processed and sent to taxpayers totaled approximately 61,000 items.

## TRANSFER INHERITANCE TAX

The Inheritance Tax Branch administers the New Jersey Transfer Inheritance Tax and the New Jersey Estate Tax.

The branch is currently in the early stages of a period of transition from a traditionally billed system to a more clearly defined self-reporting system. The new reporting and processing system is mandatory for estates of decedents having a date of death on or after January 1, 1991.

The new system is designed to streamline processing of returns, shorten processing time, and to allow more effective and productive utilization of available resources. The new procedure includes an auto-

mated screening process which enhances the newly installed automated auditing program.

New processing procedures permit a greater degree of selectivity than was possible under criteria established for filing under the previous "expedited processing" L-5 program. The L-5 program may not be used for estates of individuals dying on or after January 1, 1991.

The new system also puts cross-referencing of other taxes administered by the Division at the fingertips of the auditor. This potential is, of course, a most valuable compliance medium.

During the fiscal year, 8,681 assessments, including 210 non-resident and 589 estate tax assessments were made. Revenue in the amount of \$216,550,983.57 was collected.

## **MISCELLANEOUS TAX**

The Miscellaneous Tax Branch has the administrative responsibility for the Alcohol Beverage, Cigarette, Litter, Motor Fuel, Public Utility, Spill Compensation Control and Petroleum Products Gross Receipts Taxes.

During the past fiscal year, the Branch assessed \$4.4 million resulting in collections of \$2.5 million.

This activity is participating in two Federal/Multistate programs that will expand the motor fuel compliance efforts. In one of these programs, New Jersey has been chosen to be a lead state in a combined effort to explore and encourage a cooperative compliance program for motor fuels tax. The program will provide information to evaluate the compliance programs of other states and the Federal Government, and will provide a compliance environment that will develop projects to enhance the administration of these taxes.

The design of a tracking system has been advanced and will with the full development of the computerized program provide the maximum effect with limited resources.

## **PUBLIC UTILITY TAX**

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

volved an additional computation and assessment of taxes paid directly to the State for State Use.

Public Utility Franchise Taxes and Gross Receipts Taxes are now collected by the State for distribution to municipalities. (P.L. 1980, Chapters 10, 11 & 12.)

**TABLE 4**  
**PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES**  
**COLLECTED BY THE STATE AND AVAILABLE FOR**  
**DISTRIBUTION TO MUNICIPALITIES**  
**CALENDAR YEAR—1991**

Number of Companies	Classification	Franchise Tax		Gross Receipts Tax	
		Gross Receipts	Taxes*	Gross Receipts	Taxes
3	Electric .....	\$1,447,636,620	\$ 72,353,619	\$2,234,504,923	\$167,576,946
3	Gas .....	637,148,435	32,221,308	699,235,454	52,958,238
2	Electric & Gas .....	3,476,722,431	178,445,918	4,533,446,046	348,032,430
51	Water .....	317,686,170	15,606,175	337,809,140	24,912,188
19	Sewer .....	18,338,313	982,246	21,567,942	1,716,830
3	Telephone & Telegraph .....	1,168,601,547	58,187,453	—	—
81		<u>\$7,066,133,516</u>	<u>\$357,796,719</u>	<u>\$7,826,563,505</u>	<u>\$595,196,632</u>
1	Municipal Electric ....	10,626,694	529,153	11,091,942	814,737
82	Total .....	<u>\$7,076,760,210</u>	<u>\$358,325,872</u>	<u>\$7,837,655,447</u>	<u>\$596,011,369</u>
	Administrative Cost .		102,104		168,737
	Net Tax Apportioned		<u>\$358,223,768</u>		<u>\$595,842,632</u>

\*Includes adjustments for credit and advance payments made under c. 35 & c. 36, P.L. 1979.

## CRIMINAL INVESTIGATIONS

The Office of Criminal Investigation is responsible for the detection, investigation and recommendation of cases for criminal prosecution for violations of the State Tax Code.

The vast majority of cases identified and investigated by the Office of Criminal Investigation are matters that would not normally come to the attention of the division. The assessments and collections resulting from these investigative initiatives contribute significantly towards our revenue enhancement efforts, as these matters would not be identified through the typical audit case selection process.

The Office of Criminal Investigation plays a very important role in our efforts to ensure voluntary compliance with the tax laws. Our system

of taxation relies upon the concept of honest self-assessment by the taxpayers. The deterrent effect produced by successful criminal prosecutions is a necessary ingredient to ensure the viability of a voluntary compliance system of taxation.

In addition to this office's primary goal of recommending cases for criminal prosecution, it has also been successful in generating substantial tax assessments and collections. This unit has, for its size, generated a significant amount of revenue during this past fiscal year.

#### **Criminal Enforcement Statistics**

Prosecution Recommendations	70*
Indictments	15
Pleas	15
Sentences	17
Fines	\$22,000
Probation	37 years
Jail	6 months
Referrals from Prosecutors	66
Information Items Investigated	144
Information Items Evaluated	832

\*Represents a prosecution ratio of 3.89 cases per agent.

<b>Tax</b>	<b>Collection</b>	<b>Assessments</b>
Sales Tax	\$ 666,984	\$1,350,310
Gross Income Tax	323,016	549,690
Corporation Business Tax	21,675,000	
All Taxes	<u>\$22,665,000</u>	<u>\$1,900,000</u>

The amounts of assessments and collections listed were all the result of a criminal investigation, indictment, conviction, or guilty plea.

#### **Resource Commitment Per Tax**

Sales	55%
Gross Income Tax	20%
Corporation Business Tax	10%
Motor Fuels Tax	10%
Cigarette Tax	5%
Total	<u>100%</u>

It should be noted that the statistics reflected above do not account for all of the money received by the division as a result of our enforcement efforts. The above figures generally represent monies received prior to final adjudication. After adjudication, money paid by the taxpayer pursuant to a court-mandated payment plan to the division is reflected

in the collection figures of the compliance function, because OCI generally transfers the case to that function after conviction. The cost of collecting these monies for the division is little or nothing, because the probation department of the courts collects the money and remits it to the division.

Furthermore, OCI, because of its investigative efforts, has identified numerous cases which did not have criminal prosecution potential, but did have significant civil assessment or collection possibilities involving large revenue potential. These cases were referred to the appropriate functions where, in fact, audit and collection action was initiated.

It should be noted that cigarette investigations are more geared to revenue loss prevention rather than tax recoupment. In this vein, we have seized and destroyed a significant amount of unstamped cigarettes, investigated trailer truck size theft of unstamped cigarettes and seized or decommissioned unregistered vending machines.

In the area of loss preventive initiatives, during this past fiscal year we were very successful, through our investigative efforts, in preventing the issuance of fraudulent tax refunds. In one case, from information developed from other enforcement agencies and our own investigative inquiries of various mail drop locations, \$93,000.00 in fraudulent refund checks, ready to be mailed, were stopped and not issued. The multiple filer was indicted and is awaiting trial.

We are conducting similar projects relative to the Homestead Rebate Program, and several cases are in the initial stages of investigation.

A major area of noncompliance has been documented relative to motor fuel taxes. Considerable investigative resources are being expended to address this problem, and cases have been forwarded to the Division of Criminal Justice with prosecution recommendation.

Additionally, an agreement among the Division of Taxation, United States Attorney's Office, Internal Revenue Service, and the Federal Bureau of Investigation has been finalized and a joint task force effort implemented. The task force will address the manner in which certain groups of individuals are purchasing and selling large quantities of motor fuels in New Jersey in such a manner as to systematically evade the payment of both federal and state taxes imposed on those fuels.

The Office of Criminal Investigation shares the responsibility with the other functions of the Division of Taxation and contributes significantly to the revenue enhancement goals of this division and to voluntary compliance—the foundation of our system of taxation.

Located within the Office of Criminal Investigation is the Disclosure Office. The Disclosure Office is responsible for establishing and maintaining a program for assuring that the Division of Taxation carries out regulations, orders, guidelines, and instructions covering the release,

nonrelease and protection of records and information regarding individual taxpayers and businesses. During fiscal year 1991, the Disclosure Office handled the following requests:

<b>Requests From Other Agencies</b>	<b>Number</b>
Division of Criminal Justice	20
Internal Revenue Service	227
Interstate Agreements	72
State Police	2,396
Division of Law	88
Division of Gaming	11
PAAD Program	2
Miscellaneous	131
	<u>2,947</u>

<b>Requests to Other Agencies</b>	<b>Number</b>
Internal Revenue Service	185
Division of Law (Includes Subpoenas)	23
Interstate Agreements	38
Miscellaneous	2
Division of Taxation (Revenue Accounting)	53
	<u>301</u>

<b>Case Referrals to Internal Units</b>	<b>Number</b>
Office of Criminal Investigation	8
Audit	7
Field Investigations	3
	<u>18</u>

It should be noted that the number of requests from other agencies has increased over 100 percent from the last fiscal year.

## CHAPTER III

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## ALCOHOLIC BEVERAGE TAX

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

### DESCRIPTION

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

### HISTORY

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

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

Tax rate on liquor was increased in 1947 to \$1.50 per gallon (C. 18 P.L. 1947); in 1963 to \$1.80 per gallon (C. 43, P.L. 1963); in 1969 to \$2.30 per gallon (C. 52, P.L. 1969); and in 1973 to \$2.80 per gallon (C. 52, P.L. 1972).

Tax rates on liquor, beer and wine were increased on July 1, 1990 to \$4.20, 10 cents and 50 cents per gallon respectively (C. 41, P.L. 1990). On July 1, 1992 the rates will increase to \$4.40, 12 cents, and 70 cents per gallon respectively.

### EXEMPTIONS

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

**RATE OF TAX**

<i>Types of Beverage</i>	<i>Rate per gallon</i>
Beer .....	10¢
Liquor .....	\$4.20
Still Wine, Vermouth and Sparkling Wines .....	\$ .50
Wine (local) .....	\$ .50

**COLLECTIONS (Fiscal Year)**

1989 .....	\$53,484,609
1990 .....	53,402,009
1991 .....	81,066,184 <sup>1</sup>

**DISPOSITION OF REVENUES**

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

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<sup>1</sup>Rates increased on liquor, beer & wine on July 1, 1990 to \$4.20, \$.10, \$.50 per gallon respectively.

TABLE 5  
ALCOHOLIC BEVERAGE TAX RATES:  
COMPARISON WITH OTHER STATES

State	ALCOHOLIC BEVERAGE RATES		SALES TAX <sup>2</sup>
	Beer	Liquor	
New Jersey	10¢ gal. or \$3.10 bbl.	\$4.20 gal.	50¢ gal. 1.5% <sup>3</sup>
Connecticut	\$6.00 bbl.	\$4.50 gal.	60¢ to \$1.50 gal. 8%
New York	21¢ gal.	\$6.43 gal.	18.9¢ to 94.5¢ gal. 4%
Massachusetts	\$3.30 bbl.	\$4.05 gal.	55¢ to \$1.10 gal. —
Maryland	9¢ gal.	\$1.50 gal.	40¢ gal. 5%
Ohio	\$3.50 bbl.	State monopoly <sup>1</sup>	24¢ to \$1.25 gal. 5%
Pennsylvania	\$2.48 bbl.	18% of net price <sup>1</sup>	0.5¢ per unit proof per wine gal. 6%

<sup>1</sup>Monopoly—State receives most or all of revenue through markup.

<sup>2</sup>This rate applies to value of purchases of beer, liquors and wines.

<sup>3</sup>Alcoholic beverages, except draught beer sold by the barrel, are taxed. Tax is collected by the wholesalers from the retail licensee.  
No tax on July 1, 1992 & thereafter (C. 41, 1990).

## **BUSINESS PERSONAL PROPERTY TAX**

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

### **DESCRIPTION**

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

### **HISTORY**

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone, telegraph and messenger systems companies). It took effect in 1968 (C. 136, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

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

This program was terminated (C. 3, P.L. 1977).

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

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

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

- (1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;
- (2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;
- (3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;
- (4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;
- (5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;
- (6) Goods and chattels used or held for use in the business of farming;
- (7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and
- (8) Machinery and equipment acquired on or after January 1, 1977.

**RATE OF TAX**

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

**COLLECTIONS (Fiscal Year)**

1989 .....	\$19,603,025
1990 .....	14,320,990
1991 .....	14,553,142

**DISPOSITION OF REVENUES**

Revenues collected from general business entities are deposited in the State Treasury for general State use. Revenues collected from Banking Corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

## CIGARETTE TAX

**Citation:** The Cigarette Tax Act: N.J.S.A. 54:40A-1 *et seq.*  
Unfair Cigarette Sales Act of 1952, N.J.S.A. 56:7-18 *et seq.*

### DESCRIPTION

Cigarette Tax applies at a rate per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

### HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling \$100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952, the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C. 247, P.L. 1952). Also effective in 1952 were increases in license fees; from the original \$250 to \$350 for distributors and from \$100 to \$200 for wholesale dealers. The wholesale dealer license fee was increased to \$250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51, P.L. 1968). Effective June 18, 1982, a surtax of 5% of the wholesale price (minimum 5¢ per pack) was imposed. Effective July 1, 1983, the surtax was increased from 5% to 6%. Rate of tax on packs of 25 cigarettes at 125% of the tax on packs of 20 cigarettes effective September 1, 1985 or \$.3125 per pack. Discount rate on the 25 cigarettes stamps .886% of face value. Effective July 1, 1987, the 6% surtax applied to the average wholesale price of cigarettes increased from 6¢ to 8¢. The rate of tax on pack of 25 cigarettes at 125% of the tax on 20 cigarettes also effective July 1, 1987 or \$.3375 per pack. Effective July 1, 1990, the rate on a pack of 20 cigarettes increased from 27¢ to 40¢ and the rate on a pack of 25 cigarettes

increased from 33-3/4¢ to 50¢ and the surtax is repealed (C. 39, P.L. 1990).

## EXEMPTIONS

- (1) Sales to the United States Government or its agencies;
- (2) Interstate Commerce sales; and
- (3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

## RATE OF TAX

20¢ for each ten cigarettes or fraction thereof (40¢ per pack of twenty cigarettes). The rate on a pack of 25 cigarettes is 50¢.

A distributor is allowed a 1.13% discount on the purchase of 1,000 or more stamps or meter impressions.

## COLLECTIONS (Fiscal Year)

1989 .....	\$212,172,953
1990 .....	202,595,717
1991 .....	271,266,592 <sup>1</sup>

## DISPOSITION OF REVENUES

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

<sup>1</sup>Rate increased to 40¢ on a pack of 20 cigarettes and 50¢ on a pack of 25 cigarettes on July 1, 1990.

**TABLE 6**  
**CIGARETTE TAX RATES**  
**COMPARISON WITH OTHER STATES**

<i>State</i>	<i>Cigarette Tax (Per Pack)</i>	<i>Sales Tax</i>
New Jersey	40¢	Taxable
Connecticut	40¢	Taxable
Maryland	16¢	Exempt
New York	39¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine)	Taxable (4%) (Plus 4.25% New York City)
Ohio	18¢	Taxable
Pennsylvania	18¢	Taxable
Massachusetts	26¢	Exempt

### LICENSE FEES—FISCAL YEAR 1991

<i>Type</i>	<i>Fee</i>	<i>Number</i>	<i>Amount</i>
Distributor .....	\$350	102	\$ 35,700
Wholesale Dealer .....	250	230	57,500
Retail Dealer .....	5	14,718	73,540
Vending Machine .....	5	13,158	65,790
Manufacturer .....	10	5	50
Manufacturer's Representative .....	5	275	1,375
		<u>28,478</u>	<u>\$233,956</u>

## CORPORATION TAX

### (a) CORPORATION BUSINESS TAX

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

#### DESCRIPTION

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

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

The tax is measured by that portion of the net income allocable to New Jersey. The tax applies to Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof during which the corporation has a taxable status within New Jersey.

## HISTORY

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

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

Effective January 1, 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an assets factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the tax on allocable net worth from 8/10 mills per \$1 to 2 mills per \$1.

Chapter 63, Laws of 1958 amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax at 1¾% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

In 1982, there was enacted into law a measure phasing out the Corporation Business Tax on net worth. The tax will be phased out at 25% per year over a four year period with taxpayers whose accounting or privilege periods begin on or after April 1, 1983 (C. 55, P.L. 1982).

Net Income Tax rates have changed as follows:

Effective Date	Rate Change
January 1, 1967 (C. 134, P.L. 1966)	1¾% to 3¼%
January 1, 1968 (C. 112, P.L. 1968)	3¼% to 4¼%
January 1, 1972 (C. 25, P.L. 1972)	4¼% to 5½%
January 1, 1975 (C. 162, P.L. 1975)	5½% to 7½%
January 1, 1980 (C. 280, P.L. 1980)	7½% to 9%

Chapter 143, Laws of 1985, allows a carryover of net operating loss as a deduction from taxpayer's entire net income for seven years following the year of the loss for taxable years ending after June 30, 1984. (Approved April 22, 1985)

## **EXEMPTIONS**

- (1) Certain Agricultural Cooperative Associations;
- (2) Building and Loan Associations and Saving and Loan Associations;
- (3) Certain Federal Corporations;
- (4) Corporations created under the Limited-Dividend Housing Corporation Law;
- (5) Cemetery Corporations;
- (6) Non-profit Corporations without capital stock;
- (7) Non-stock Mutual Housing Corporations;
- (8) Railroad and Canal Corporations;
- (9) Street, Railway, Gas, Light, Power and Other Corporations Using the Public Streets;
- (10) Utilities subject to franchise tax and Insurance Companies subject to premium tax; and
- (11) International Banking Facilities.

## **RATE OF TAX**

A tax of 9% upon entire net income, or such portion thereof as may be allocated to New Jersey. The minimum tax is \$25 for domestic corporations and \$50 for foreign corporations. (A surtax of 0.375% is levied on corporate net income for the tax year 1991.)

## **INSTALLMENT PAYMENTS OF ESTIMATED TAX**

Taxpayers are required to make installment payments of Estimated Tax. The requirement for making these payments is based on the amount of the Total Tax Liability shown on the most recent return.

(a) If the Total Tax Liability is \$500 or more, the taxpayer must make installment payments. These payments are due on or before the 15th day of the 4th, 6th, 9th and 12th month of the tax year.

(b) If the Total Tax Liability is less than \$500, installment payments may be made as shown in (a) above or, in lieu of making installment payments, the taxpayer may make a payment of 50% of the Total Tax Liability.

## **BANKING AND FINANCIAL CORPORATIONS**

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 9% on net income.

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

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

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

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business

corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P.L. 1978 extended the save harmless provision through 1979. It expired in 1980.

## **INVESTMENT COMPANIES**

Investment companies and regulated investment companies are subject to tax under special allocation formulas.

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

In addition, these Investment Companies are subject to a minimum tax of \$250.00 for combined net worth and net income obligation.

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

The Corporation Business Tax on regulated investment companies was eliminated (P.L. 1983, C. 75), approved on February 24, 1983. Regulated investment companies in New Jersey were formerly taxed on both entire net worth and entire net income. These taxes are now eliminated and a set fee of \$250 per year is imposed.

## **DEFERRED PRE-DISSOLUTION PAYMENT, ETC.**

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

## ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey, its tax liability is measured by net income allocated to New Jersey, according to a three-fraction formula based on an average of property, sales and payroll. The factor is computed by adding the percentage of the property, sales receipts and payroll fractions and dividing the total by three.

## COLLECTIONS (Fiscal Year)

	<i>General Business Corporations</i>	<i>Banking Corporations</i>	<i>Financial Corporations</i>
1989 .....	\$1,350,581,694 <sup>1</sup>	\$85,576,893	\$31,578,900
1990 .....	1,162,835,737	70,157,831	21,931,974
1991 .....	1,063,089,390	34,007,713	14,192,536

## DISPOSITION OF REVENUES

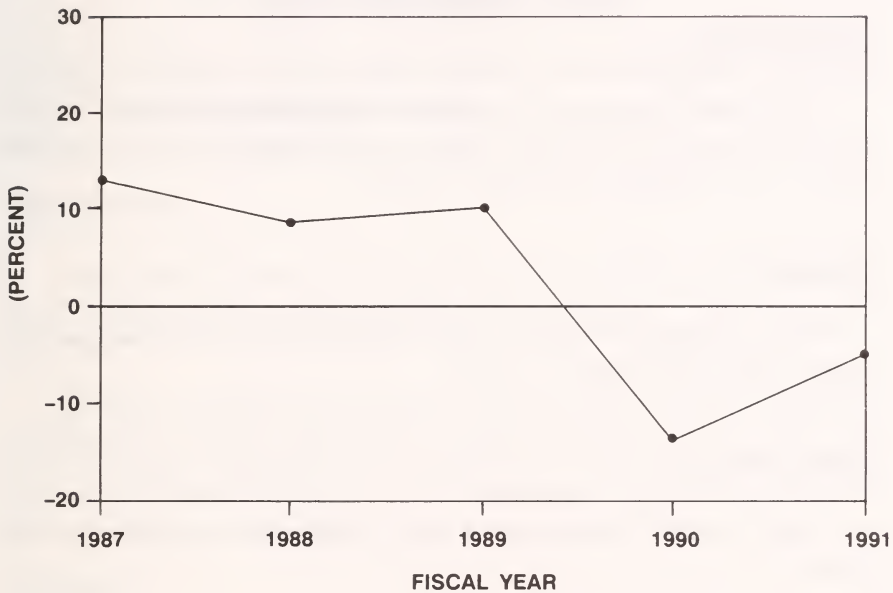
Revenues collected from general business corporations are deposited in the State Treasury for general State use.

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

<sup>1</sup>Includes tax receipts from windfall profits court decision.

CHART 1  
CORPORATION TAX PERCENT CHANGE  
1987-1991



## CORPORATION INCOME TAX

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

### DESCRIPTION

Corporation Income Tax applies to corporations deriving income from sources within the State which are not subject to the tax imposed under the Corporation Business Tax Act.

### HISTORY

The Corporation Income Tax is applicable to accounting periods ending after December 31, 1973.

### RATE OF TAX

7 $\frac{1}{4}$ % of entire net income or such portion as is allocable to New Jersey.

### COLLECTIONS (Fiscal Year)

1989 .....	\$ 287,210
1990 .....	1,849,373
1991 .....	143,132

### DISPOSITION OF REVENUES

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

## ENVIRONMENTAL TAXES

### (a) LANDFILL CLOSURE AND CONTINGENCY TAX

**Citation:** Sanitary Landfill Facility Closure and Contingency Fund Act;  
N.J.S.A. 13:1E-100 *et seq.*

#### DESCRIPTION

The Landfill Closure and Contingency Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Act also requires the sanitary landfill facility owner or operator to establish a monthly payment to an escrow account, administered by the New Jersey Department of Environmental Protection, and to deposit into the account \$1.00 per ton for all solid waste accepted for disposal.

#### HISTORY

The Sanitary Landfill Facility Closure and Contingency Fund Act (C. 306, P.L. 1981) was signed into law on November 25, 1981 and became effective January 1, 1982.

#### RATE OF TAX

The tax rate is \$0.50 per ton or \$0.15 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is \$0.002 per gallon.

#### COLLECTIONS (Fiscal Year)

1989 .....	\$2,288,321
1990 .....	2,253,584
1991 .....	1,689,749

**DISPOSITION OF REVENUES**

All tax revenues are credited to the Sanitary Landfill Facility Contingency Fund, administered by the New Jersey Department of Environmental Protection, established to insure the proper closure and operation of sanitary landfill facilities in this State.

## (b) LITTER CONTROL TAX

**Citation:** The Clean Communities and Recycling Act: N.J.S.A. 13:1E-92  
*et seq.*

### DESCRIPTION

The Litter Control Tax is imposed on all gross receipts from sales of litter-generating products sold within or into New Jersey by each person engaged in business in the state as a manufacturer, wholesaler, distributor or retailer of such products. Any retailer with less than \$250,000 in annual retail sales of litter-generating products is exempt from this tax.

### HISTORY

The Clean Communities and Recycling Act, C. 533, P.L. 1985, was enacted and approved on January 21, 1986, amending the Solid Waste Management Act and imposing a Litter Control Tax, effective April 21, 1986, on the sale of certain litter-generating products in New Jersey.

### RATE OF TAX

The tax rate is imposed at 3/100 of 1% (.0003) on all gross receipts from wholesale sales of litter-generating products sold in New Jersey at the rate of 2.25/100 of 1% (.000225) on all gross receipts from retail sales.

### COLLECTION (fiscal year)

1989 .....	\$8,671,560
1990 .....	9,108,911
1991 .....	9,260,884

### DISPOSITION OF REVENUE

Revenues are deposited in the Clean Communities Account Fund.

## (c) PUBLIC COMMUNITY WATER SYSTEM TAX

Citation: N.J.S.A. 58:12A-21.

### DESCRIPTION

The Public Community Water System Tax is levied upon the owner or operator of every public community water system in New Jersey based upon water delivered to consumers, not including water purchased for resale, on or after April 1, 1984.

### HISTORY

The Safe Drinking Water Act, N.J.S.A. 58:12A-1 et seq., was amended by C. 443, P.L. 1983, signed into law on January 9, 1984, imposing the Public Community Water System Tax effective April 1, 1984.

### RATE OF TAX

The tax rate is \$0.01 per 1,000 gallons of water delivered to a consumer, not including water purchased for resale, and paid on a quarterly basis.

### COLLECTIONS (Fiscal Year)

1989 .....	\$3,020,302
1990 .....	2,785,589
1991 .....	2,952,570

### DISPOSITION OF REVENUES

Revenues from the Public Community Water System Tax are deposited in the Safe Drinking Water Fund administered by the New Jersey Department of Environmental Protection and used to insure clean drinking water in New Jersey.

## (d) RESOURCE RECOVERY INVESTMENT TAX

Citation: N.J.S.A. 13:1E-138b.

### DESCRIPTION

The Resource Recovery Investment Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after May 1, 1985. The Resource Recovery Investment Tax expires on January 1, 1996.

### HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C. 38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

### RATE OF TAX

The tax rate is \$4.00 per ton or \$1.20 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is \$0.004 per gallon. However, the law allows each county, based on their requirements and following specific guidelines, to annually adjust the tax rate to a rate not to exceed \$10.00 per ton of solids and \$0.04 per gallon of liquids on January 1 of any year the tax is imposed.

### COLLECTIONS (Fiscal Year)

1989 .....	\$18,435,794
1990 .....	17,542,594
1991 .....	13,825,174

## **DISPOSITION OF REVENUES**

The revenues from the Resource Recovery Investment Tax are deposited in the Resource Recovery Investment Tax Fund established in the New Jersey Department of the Treasury and distributed to each county's District Resource Recovery Investment Tax Fund. Counties may use fund revenues to reduce the rates of resource recovery facilities; build sanitary landfills to service resource recovery facilities; build and operate sanitary landfills if resource recovery is not feasible; and finance closure costs of a sanitary landfill.

## (e) SOLID WASTE IMPORTATION TAX

Citation: N.J.S.A. 13:1E-138c.

### DESCRIPTION

The Solid Waste Importation Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey which accepts solid waste for disposal from outside of the solid waste management district on or after May 1, 1985. The Solid Waste Importation Tax expires on January 1, 1996.

### HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C.38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

### RATE OF TAX

The tax rate is \$8.00 per ton or \$2.40 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is \$0.004 per gallon.

### COLLECTIONS (Fiscal Year)

1989 .....	\$4,121,066
1990 .....	5,537,576
1991 .....	5,547,746

### DISPOSITION OF REVENUES

The revenues from the Solid Waste Importation Tax are deposited in the Resource Recovery Investment Tax Fund in the New Jersey Department of Treasury and distributed to the District Resource Recovery Investment Tax Fund for the county wherein the sanitary landfill

receiving out-of-district waste is located. Counties may use fund revenues to reduce the rates of resource recovery facilities; build sanitary landfills to service resource recovery facilities; build and operate sanitary landfills if resource recovery is not feasible; and finance closure costs of a sanitary landfill.

## (f) SOLID WASTE RECYCLING TAX

**Citation:** Recycling Act; N.J.S.A. 13:1E-92 *et seq.*

### DESCRIPTION

The Solid Waste Recycling Tax is levied upon the owner or operator of every solid waste facility located in New Jersey and not excluded by law on all solid waste accepted for disposal or transfer at the facility on or after July 1, 1987.

The Solid Waste Recycling Tax terminates on December 31, 1996.

### HISTORY

The Recycling Act (C. 278, P.L. 1981) was signed into law on September 9, 1981 and became effective January 1, 1982. The tax was applicable to sanitary landfills from January 1, 1982 through June 30, 1987 and to solid waste facilities, including sanitary landfills, on and after July 1, 1987.

### RATE OF TAX

The tax rate is \$1.50 per ton or \$0.45 per cubic yard on all solid waste accepted for disposal or transfer. The tax rate for solid waste in liquid form is \$0.00225 per gallon.

### COLLECTIONS (Fiscal Year)

1989 .....	\$11,806,352
1990 .....	11,634,583
1991 .....	10,722,180

### DISPOSITION OF REVENUES

The proceeds constitute a fund, the State Recycling Fund, administered by the New Jersey Department of Environmental Protection, to provide for a comprehensive recycling plan and program in this State.

## (g) SOLID WASTE SERVICES TAX

Citation: N.J.S.A. 13:1E-138a.

### DESCRIPTION

The Solid Waste Services Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after May 1, 1985.

### HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C. 38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

### RATE OF TAX

The tax rate is \$0.75 per ton or \$.225 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is \$0.002 per gallon. On the first of January annually the tax rate increases on solids by \$0.05 per ton.

### COLLECTIONS (Fiscal Year)

1989 .....	\$3,097,369
1990 .....	3,159,314
1991 .....	2,654,634

### DISPOSITION OF REVENUES

The revenue collected from the Solid Waste Services Tax is deposited in the Solid Waste Services Tax Fund administered by the New Jersey Department of Environmental Protection. Monies in the fund are allocated to the counties based on the amount of waste generated and used for implementing county solid waste management plans.

## (h) SPILL COMPENSATION AND CONTROL TAX

**Citation:** The Spill Compensation and Control Act: N.J.S.A. 58:10-23.11, *et seq.*

### DESCRIPTION

The Spill Compensation and Control Tax is imposed on owners or operators of one or more refineries, storage or transfer terminals, pipelines, deep water ports or drilling platforms used to refine, store, produce, handle, transfer, process or transport hazardous substances, including petroleum products, (as defined by the New Jersey Department of Environmental Protection) to insure compensation for hazardous substances discharge cleanup cost and damages.

The tax is also imposed on owners of a hazardous substance which is transferred to a public storage terminal, and to any transferor of a previously untaxed nonpetroleum hazardous substance from a major state facility to one which is a nonmajor facility.

### HISTORY

Spill Compensation and Control Act (C. 141, P.L. 1976) became effective April 1, 1977. Effective April 1, 1980, an alternate tax rate was established on transfers of nonpetroleum hazardous substances. (C. 346, P.L. 1979). The tax base was significantly expanded effective April 1, 1980 (C. 73, P.L. 1980). Effective Nov. 1980, the tax rates were revised from \$.01 to \$.04 per barrel transferred. Effective Aug. 1, 1982 the tax rates reverted back to such rates in effect prior to Nov. 1, 1980. In 1985 the rates reverted to rates in effect Nov. 1, 1980, namely \$.04 per barrel, except the rate on petroleum products which remained at \$.01 per barrel. Effective February 1, 1987, the tax base was again expanded, the list of hazardous substances was significantly increased and the tax rates were increased by amendment (C. 143, P.L. 1986).

**RATE OF TAX**

- (1) Nonpetroleum hazardous substances—greater of \$0.0125 per barrel or 1% of fair market value;
- (2) Petroleum products—\$0.0125 per barrel; and
- (3) Precious metals—\$0.0125 per barrel.

**COLLECTIONS (Fiscal Year)**

1989 .....	\$22,472,396
1990 .....	18,110,921
1991 .....	19,277,150

**DISPOSITION OF REVENUES**

The proceeds constitute a fund (New Jersey Spill Compensation Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances.

## FINANCIAL BUSINESS TAX

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

### DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at a rate of 1½% for the privilege of doing financial business in New Jersey.

### HISTORY

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C. 9, P.L. 1970).

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Business Tax (C. 171, P.L. 1975). Unincorporated Financial Businesses continue to be subject to the tax.

### EXEMPTIONS

- (1) National Banks;
- (2) Production Credit Association (Farm Credit Act of 1933);
- (3) Stock and mutual insurance companies authorized to do business in New Jersey;
- (4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;

- (5) Credit Unions;<sup>1</sup>
- (6) Savings Banks, Savings and Loan Associations and Building and Loan Associations;<sup>1</sup>
- (7) Pawnbrokers;<sup>1</sup>
- (8) State Banks and trust companies; and
- (9) Financial business corporations.

## **RATE OF TAX**

1½% of taxable net worth. For a taxpayer doing business in more than one state, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere else during the taxable year. Minimum tax is \$25.

## **COLLECTIONS (Fiscal Year)**

1989 .....	\$54,807
1990 .....	38,713
1991 .....	45,244

## **DISPOSITION OF REVENUES**

Revenues are distributed as follows:

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

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<sup>1</sup>Exempt only if organized under Laws of New Jersey.

## GROSS INCOME TAX

**Citation:** The New Jersey Gross Income Tax, N.J.S.A. 54A:1-1 *et seq.*

### DESCRIPTION

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

### HISTORY

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age (62 years or over) or disability is exempt as follows: First \$10,000 for a married couple filing jointly; \$5,000 for a married person filing separately; and \$7,500 for a single taxpayer (C. 40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than \$3,000.

C. 229, P.L. 1982 increased the rate from 2-1/2% to 3-1/2% on amounts in excess of \$50,000 effective January 1, 1983.

C. 304, P.L. 1985 allows residents a deduction from taxable income for property taxes paid on the taxpayer's homestead, effective for taxes paid after 1984.

C. 219, P.L. 1989 exempts pension and annuity income of nonresidents from the Gross Income Tax.

C. 61, P.L. 1990, effective January 1, 1991, amends the Gross Income Tax Act to include new graduated rates: from 2% to 7%; two new filing statuses (head of household and surviving spouse); and increase the amount of the exemption for dependents from \$1,000 to \$1,500. In addition to these amendments, the new legislation institutes

a new homestead rebate program and repeals the residential property tax deduction and credit and tenant credit. These changes take effect in 1990.

## RATE OF TAX

1) The first set of rates, to be used by married individuals filing jointly and individuals filing as head of household or as a surviving spouse, are as follows:

<b>Taxable Income</b>	<b>Tax Rate</b>
Not over \$20,000	2.0%
\$20,001-\$50,000	\$400 plus 2.5% of excess over \$20,000
\$50,001-\$70,000	\$1,150 plus 3.5% of excess over \$50,000
\$70,001-\$80,000	\$1,850 plus 5.0% of excess over \$70,000
\$80,001-\$150,000	\$2,350 plus 6.5% of excess over \$80,000
Over \$150,000	\$6,900 plus 7.0% of excess over \$150,000

2) The second set of rates, to be used by single individuals or married individuals filing separately, are as follows:

<b>Taxable Income</b>	<b>Tax Rate</b>
Not over \$20,000	2.0%
\$20,001-\$35,000	\$400 plus 2.5% of excess over \$20,000
\$35,001-\$40,000	\$775 plus 5% of excess over \$35,000
\$40,001-\$75,000	\$1,025 plus 6.5% of excess over \$40,000
Over \$75,000	\$3,300 plus 7.0% of excess over \$75,000

## EXEMPTIONS

- (1) Taxpayer, \$1,000.
- (2) Taxpayer's spouse who does not file separately, \$1,000.
- (3) Taxpayer 65 years old or older, \$1,000; also \$1,000 for spouse who is 65 years old or older who does not file separately.
- (4) Taxpayer blind or totally disabled, \$1,000; also, on joint return, \$1,000 for blind or disabled spouse.
- (5) For each dependent, \$1,500.

## DEDUCTIONS

- (1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.
- (2) Unreimbursed medical expenses in excess of 2% of gross income.

## CREDITS

- (1) Amounts withheld by an employer and payments of estimated tax.
- (2) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

## WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be \$18,000 or more for a semi-annual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases.)

**COLLECTIONS (Fiscal Year)**

1989 .....	\$2,902,892,244
1990 .....	2,957,634,330
1991 .....	3,391,026,222 <sup>1</sup>

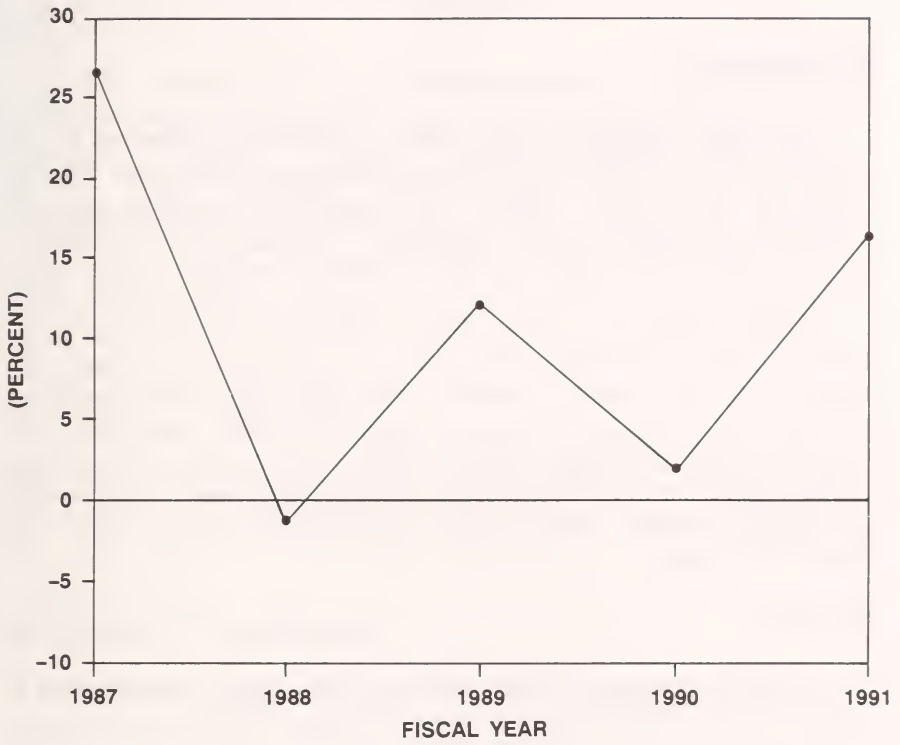
**DISPOSITION OF REVENUES**

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

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<sup>1</sup>Rate increased to 2%-7% effective January 1, 1991 (1/2 of F.Y. 1991)

CHART 2  
GROSS INCOME TAX PERCENT CHANGE  
1987-1991



## INSURANCE PREMIUMS TAX

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

### DESCRIPTION

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

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

### HISTORY

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

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

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

Chapter 183, P.L. 1981 provided for repeal of the Insurance Franchise Tax making insurance companies subject only to Insurance Premium Tax. It also provided an additional 50% prepayment from domestic insurers.

Chapter 8, P.L. 1990 entitled "The Fair Insurance Reform Act of 1990" imposed a surtax on automobile insurance premiums.

## RATE OF TAX

2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional 1/4 of 1% on workers compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12-1/2% of the total premiums collected. An additional 5% surtax is imposed on automobile insurance premiums.

## COLLECTIONS (Fiscal Year)

1989 .....	\$227,813,896 <sup>1</sup>
1990 .....	169,983,267
1991 .....	191,595,607

## DISPOSITION OF REVENUES

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

<sup>1</sup>Installment payment date requirement for foreign insurance companies changed from October 1 to June 1 and increased this installment payment from 25% to 50% effective June 1, 1989. (P.L. 1989, c.81)

## LOCAL PROPERTY TAX

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

### DESCRIPTION

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

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

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

*Property assessment (the tax base)*—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of "taxable value," except for qualified farm land, which is specially valued.

### HISTORY

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

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

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

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

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

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

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than \$158.7 million.

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

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4-3.3 and in R.S. 54:4-3.6. Generally exempt are government-owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of \$50 and \$250 respectively.

## **RATE OF TAX**

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in \$1 per \$100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. The average rate for the State is \$2.71.

## **GROSS TAX LEVY (Fiscal Year)**

1989 .....	\$8,726,832,862
1990 .....	9,782,223,329
1991 .....	9,921,553,312

## **DISPOSITION OF REVENUES**

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

## MOTOR FUELS TAX

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

### DESCRIPTION

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

### HISTORY

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

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

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

The general motor fuels tax rate per gallon has changed as follows:

<i>Effective Date</i>	<i>Per Gallon</i>
Dec. 1, 1930 .....	2¢-3¢
July 1, 1954 .....	3¢-4¢
July 1, 1958 .....	4¢-5¢
June 1, 1961 .....	5¢-6¢
July 1, 1968 .....	6¢-7¢
July 1, 1972 .....	7¢-8¢
July 1, 1988 .....	8¢-10.5¢

The diesel fuels tax rate per gallon has changed as follows:

<i>Effective Date</i>	<i>Per Gallon</i>
Sept. 1, 1985 .....	8¢-11¢
July 1, 1988 .....	11¢-13.5¢

Prior to 1985, the diesel fuel tax rate was the same as the general motor fuels tax rate.

## EXEMPTIONS

Motor fuel sales:

- (1) to the United States Government,
- (2) between licensed distributors,
- (3) between licensed gasoline jobbers, and
- (4) for export.

## RATE OF TAX

The general motor fuels tax rate is 10.5¢ per gallon; 5.25¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 460, P.L. 1987).

The diesel fuels tax rate is 13.5¢ per gallon of which 3¢ per gallon is refundable for fuel used in passenger automobiles and motor vehicles of less than 5,000 pounds gross weight (C. 73, P.L. 1984, effective Sept. 1, 1985).

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

## COLLECTIONS (Fiscal Year)

1989 .....	\$416,729,504
1990 .....	404,871,204
1991 .....	390,969,410

## DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury. An appropriated amount pursuant to C. 460, P.L. 1988 and C. 73, P.L. 1984 is annually apportioned to the Transportation Trust Fund for maintenance of the State's transportation system.

**TABLE 7**  
**MOTOR FUELS TAX RATE: COMPARISON WITH OTHER STATES**

State	Rates (per gallon)		Sales Tax
	Gasoline	Diesel	
New Jersey <sup>1</sup>	10.5¢	13.5¢	—
Connecticut	23¢	23¢	—
New York <sup>2</sup>	8¢	10¢	4% (N.Y.C. 4.25%)
Massachusetts	21¢	21¢	—
Maryland	18.5¢	18.5¢	—
Ohio	21¢	21¢	—
Pennsylvania	12¢	12¢	—

<sup>1</sup>Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the motor fuels tax rate.

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

**TABLE 8**  
**MOTOR FUELS DISTRIBUTORS**  
**DEALERS LICENSE FEES**  
**Fiscal Year 1991**

Type	Fee	Number Issued	Amount	Expiration Date
Retail Dealer	\$10	4,083	\$40,830	March 31, each year.
Wholesale Dealer	5	387	1,930	March 31, each year.
Transport License	5	3,066	15,330	March 31, each year.
Total		7,536	\$58,090	

## PETROLEUM PRODUCTS GROSS RECEIPTS TAX

**Citation:** The New Jersey Petroleum Products Gross Receipts Tax Act: N.J.S.A. 54:15B-1 *et seq.*

### DESCRIPTION

The Petroleum Products Gross Receipts Tax is imposed on all companies engaged in the refining and/or distributing of petroleum products for distribution in this state. It applies to the first sale, not for export, of the petroleum products within New Jersey.

### HISTORY

Petroleum products tax applies to gross receipts from the sale of petroleum products in New Jersey on and after July 1, 1990 (C. 42, P.L. 1990). P.L. 1991, C. 181 revised the tax as follows:

### EXEMPTIONS

Effective July 1, 1990, the following type of gross receipts are exempted from tax:

- (1) Receipts from sales of petroleum products used by marine vessels engaged in interstate or foreign commerce
- (2) Receipts from sales of aviation fuels used by common carriers in interstate or foreign commerce other than burnout portion

Effective July 1, 1991, the following type of gross receipts are exempted from tax:

- (1) Receipts from sales of asphalt and polymer grade propylene used in the manufacture of polypropylene
- (2) Receipts from sales to nonprofit entities qualifying for exemption under sales & use tax as per determination by the Division of Taxation

- (3) Receipts from sales to the state of New Jersey, its agencies, instrumentalities or political subdivisions; the United States of America, its agencies and instrumentalities; and the United Nations (if evidenced by invoice meeting statutory standards)

Effective July 1, 1991, the exemption for fuels used for residential use was broadened to include #4 heating oil, #6 heating oil and kerosene. (Propane and #2 heating oil for residential use remain exempt)

### **RATE OF TAX**

Effective July 1, 1991, the applicable tax rate for fuel oil, aviation fuel and motor fuels (including gasoline) shall be converted by an adjustment to a cents per gallon rate. Statutory calculations requires that a rate of 4 cents per gallon be applied to all sales through December 31, 1991.

### **COLLECTIONS (Fiscal Year)**

1991 .....	\$143,329,285
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### **DISPOSITION OF REVENUES**

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities, subject to the limitations imposed by the State's budget.

## PUBLIC UTILITY TAXES

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

**Citation:** Public Utility Franchise Tax: N.J.S.A. 54:30A-16 *et seq.* and N.J.S.A. 54:30A-49 *et seq.*

#### DESCRIPTION

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

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

#### ADMINISTRATION

Franchise tax is collected by the State for distribution to municipalities together with the gross receipts tax distribution. The tax is payable by the State to the municipal tax collectors in three installments: 25% within 30 days after certification of the apportionment; 40% on September 1; and 35% on December 1.

#### HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided

that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C. 17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes. An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended Chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for a distribution to certain municipalities of a sum not less than \$27.0 million.

## **RATE OF TAX**

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

## **COLLECTIONS (Fiscal Year)**

1989 .....	\$337,435,489
1990 .....	354,722,400
1991 .....	357,444,590

## **DISPOSITION OF REVENUES**

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities, subject to the limitations imposed by the State's budget.

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

**Citation:** Public Utility Gross Receipts Tax: N.J.S.A. 54:30A-16 *et seq.*  
and N.J.S.A. 54:30A-49 *et seq.*

### **DESCRIPTION**

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

### **ADMINISTRATION**

Public Utility Gross Receipts Tax is collected by the State for distribution to municipalities together with the franchise tax distribution. The tax is payable by the state to the tax collectors in three installments: 25% within 30 days after municipal certification of the apportionment; 40% on September 1; and 35% on December 1.

### **HISTORY**

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

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961). An accelerated payment schedule was imposed by C. 35 and 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11,

P.L. 1980 amended chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for distribution to certain municipalities of a sum not less than \$27.0 million.

## **RATE OF TAX**

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A-54(b)).

## **COLLECTIONS (Fiscal Year)**

1989 .....	\$533,486,803
1990 .....	598,612,545
1991 .....	603,167,735

## **DISPOSITION OF REVENUES**

Gross Receipts Tax is distributed to the municipalities, subject to the limitations imposed by the State's budget.

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

**Citation:** Public Utility Excise Tax: N.J.S.A. 54:30A-16 *et seq.* and N.J.S.A. 54:30A-49 *et seq.*

### DESCRIPTION

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

### HISTORY

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

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying excise taxes.

### RATES (Calendar Year Basis)

0.625% —upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of \$50,000 annually);

0.9375% —upon gross receipts of all utilities except telephone and telegraph.  
—for telephone and telegraph the rate is 0.5%.

### COLLECTIONS (Fiscal Year)

1989 .....	\$122,255,636
1990 .....	129,915,482
1991 .....	124,661,999

### DISPOSITION OF REVENUES

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

## (d) RAILROAD PROPERTY TAX

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

### DESCRIPTION

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

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

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

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:20A-2).

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

### HISTORY

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

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

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

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

The Regional Rail Reorganization Act of 1973 as amended by the Northeast Real Service Act of 1981, effective August 13, 1981 exempted Consolidated Rail Corporation (Conrail) from liability for any State tax until Jan. 1, 1987 when Conrail lost its use of a Federal exemption statute. In a similar manner, Public Law 97-102 provided that none of Amtrak's funds may be used to pay State or Local taxes.

## EXEMPTIONS

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

## RATE OF TAX

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

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

**COLLECTIONS (Fiscal Year)**

1989 .....	\$2,430,084
1990 .....	2,232,579
1991 .....	2,169,088

**DISPOSITION OF REVENUES**

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

## (e) RAILROAD FRANCHISE TAX

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

### DESCRIPTION

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

### HISTORY

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

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

In 1948, net railway operating income allocated to New Jersey became the tax base and a tax rate of 10% was imposed. The Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

### RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New Jersey. The minimum is \$100 for taxpayers having total railway operating

revenues in the preceding year not in excess of \$1 million and \$4,000 to taxpayers with operating revenues in excess of \$1 million in the preceding year.

### **COLLECTIONS (Fiscal Year)**

1989 .....	\$2,472,838
1990 .....	1,052,571
1991 .....	2,592,316

### **DISPOSITION OF REVENUES**

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

## REALTY TRANSFER FEE

**Citation:** N.J.S.A. 46:15-5 *et seq.*

### DESCRIPTION

The realty transfer fee is imposed upon the recording of deeds evidencing transfers of title to real property in the State of New Jersey. As defined in N.J.S.A. 46:15-5, a "deed" is a written instrument entitled to be recorded in the office of a county recording officer which purports to convey or transfer title to a freehold interest in any lands, tenements or other realty in this State by way of grant or bargain and sale thereof from the named grantor to the named grantee. In the case of any deed, the "consideration" is the basis upon which the realty transfer fee is calculated. "Consideration" is the actual amount of money and the monetary value of any other thing of value constituting the entire compensation paid or to be paid for the transfer of title to the lands, tenements or other realty, including the remaining amount of any prior mortgage to which the transfer is subject.

The terms "county recording officer" and "office of the county recording officer" mean the register of deeds and mortgages in counties having such an officer or office, and the county clerk and his office in the other counties.

### HISTORY

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

Realty Transfer Fee replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes when Chapter 49, P.L. 1968 was

enacted effective July 3, 1968. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975, enacted into law on August 4, 1975, and effective on September 1, 1975, increased the fee from \$.50 to \$1.75 for each \$500 of consideration.

Chapter 225, P.L. 1985, enacted into law on July 2, 1985, and effective on January 1, 1986, imposed an additional fee of \$.75 for each \$500 of consideration in excess of \$150,000. Chapter 225 is the law by which present realty transfer fee rates are fixed.

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

The realty transfer fee does not apply to title transfers:

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

- (11) Conveying a cemetery lot or plot;
- (12) In specific performance of a final judgment;
- (13) Releasing a right of reversion;
- (14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.
- (15) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.
- (16) Recorded within ninety days following the entry of a divorce decree which dissolves the marriage between grantor and grantee.

### **PARTIAL EXEMPTIONS (N.J.S.A. 46:15-10.1)**

Two types of transfers of real property are exempt from the State portion of the realty transfer fee (\$1.25 of the \$1.75 for each \$500 of consideration):

- (1) The sale of one or two-family residential premises which are owned and occupied by a senior citizen (62 years of age or older), blind person, or disabled person who is the seller in such transaction shall be exempt from payment of \$1.25 for each \$500.00 of consideration of the fee imposed.
- (2) The sale of low and moderate income housing as defined by Chapter 225, P.L. 1985 shall be exempt from payment of \$1.25 for each \$500.00 of consideration of the fee imposed.

Transfers of title to real property upon which there is new construction shall be exempt from payment of \$1.00 for each \$500.00 not in

excess of \$150,000.00. "New Construction" means any conveyance or transfer of property upon which there is an entirely new improvement not previously occupied or used for any purpose.

#### **RATE OF TAX (N.J.S.A. 46:15-7)**

The realty transfer fee is imposed upon the grantor, or seller, at the rate of \$1.75 for each \$500 of consideration recited in the deed, which fee shall be collected by the county recording officer at the time the deed is offered for recording. For each \$500 of consideration in excess of \$150,000, an additional fee of \$.75 is imposed.

#### **COLLECTIONS<sup>1</sup> (Fiscal Year)**

1989 .....	\$109,267,198
1990 .....	84,363,750
1991 .....	62,467,036

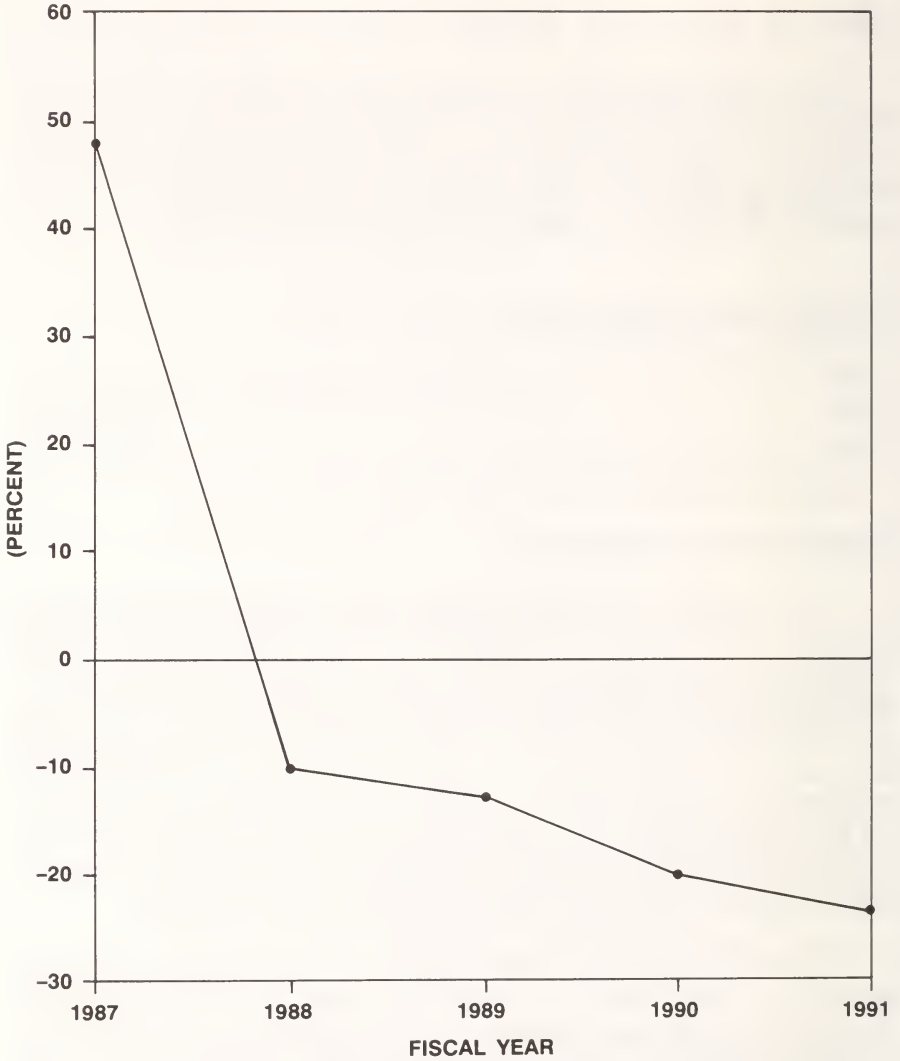
#### **DISPOSITION OF REVENUES**

The proceeds of the realty transfer fees collected by the county recording officer shall be accounted for and remitted to the county treasurer. An amount equal to 28.6% of the proceeds from the first \$1.75 for each \$500 of consideration recited in the deed shall be retained by the county treasurer for use of the county and the balance shall be paid to the State Treasurer. 28.6% of the first \$1.75 for \$500 of consideration equals \$.50 for each \$500 of consideration and is retained by the county treasurer for the use of the county. 71.4% of the first \$1.75 for each \$500 of consideration, or \$1.25 for each \$500 of consideration is paid to the State Treasurer for the use of the State.

All amounts paid to the State Treasurer in payment of the additional fee of \$.75 for each \$500 of consideration recited in the deed in excess of \$150,000 shall be credited to the Neighborhood Preservation Nonlapsing Revolving Fund. In fiscal year 1991, \$12,758,166 was paid to the State Treasurer and credited to the Neighborhood Preservation Nonlapsing Revolving Fund.

<sup>1</sup>State share: 1989—\$54,257,441; 1990—\$42,506,342; 1991—\$31,735,097.

CHART 3  
REALTY TRANSFER PERCENT CHANGE—STATE  
1987-1991



## SALES TAX

### (a) SALES AND USE TAX

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

#### DESCRIPTION

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

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

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

#### HISTORY

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

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

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer. The tax

now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

A new tax imposed on wholesale receipts of alcoholic beverage licensees at 6.5% of the wholesale price supersedes the prior tax imposed under the sales tax law at 5% of the minimum consumer resale price (C. 62, P.L. 1980).

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C. 217, P.L. 1977).

The Division took over administration of the Atlantic City Luxury Sales Tax (C. 60, P.L. 1980).

Recycling equipment is exempt from sales tax effective January 12, 1982 (C. 546, P.L. 1981).

The sales tax rate increased to 6%, effective January 3, 1983 (C. 227, P.L. 1982).

Non-prescription drugs, household paper products and soaps and detergents are exempt from sales tax, effective July 1, 1983.

The sales tax rate increased to 7%, effective July 1, 1990 (C. 40, P.L. 1990).

Several major exemptions and services became taxable July 1, 1990, i.e., cigarettes, alcoholic beverages, household soap and paper products.

Household paper products became exempt September 1, 1991.

## **MAJOR EXEMPTIONS**

- (1) Advertising services for newspapers and magazines;
- (2) Casual sales except motor vehicles and registered boats;
- (3) Clothing, except furs;
- (4) Farm supplies and equipment;

- (5) Flags of the United States and State of New Jersey;
- (6) Food, food products and non-alcoholic beverages (off premises);
- (7) Food sold in school cafeterias;
- (8) Prescription drugs and other medical aids;
- (9) Motor fuels;
- (10) Periodicals and textbooks;
- (11) Professional and personal services;
- (12) Real estate sales;
- (13) Tangible personal property used in research and development;
- (14) Transportation of persons or property;
- (15) Utilities;
- (16) Production machinery and equipment;
- (17) Non-prescription drugs.

## RATE OF TAX

7% on taxable sales.

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

<i>Amount of Sales</i>	<i>Tax</i>
\$0.01 to \$0.10 .....	None
0.11 to 0.21 .....	1¢
0.22 to 0.35 .....	2¢
0.36 to 0.50 .....	3¢
0.51 to 0.64 .....	4¢
0.65 to 0.78 .....	5¢
0.79 to 0.92 .....	6¢
0.93 to 1.07 .....	7¢

## COLLECTIONS (Fiscal Year)

1989 .....	\$3,066,770,144
1990 .....	3,202,569,956
1991 .....	4,013,147,198 <sup>1</sup>

## DISPOSITION OF REVENUES

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

<sup>1</sup>Rate increased to 7¢ effective July 1, 1990.

**TABLE 9**  
**SALES AND USE TAX RATES:**  
**COMPARISON WITH OTHER STATES**

<i>State</i>	<i>Year of Adoption</i>	<i>Rate</i>
Connecticut	1947	8%
Maryland	1947	5%
Massachusetts	1966	5%
New Jersey	1966	7%
New York	1965	4%—State; 4.25%—Local <sup>1</sup>
Ohio	1934	5%—State; 0.5¢—Local <sup>2</sup>
Pennsylvania	1953	6%

<sup>1</sup>The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

<sup>2</sup>The law authorizes counties to levy a 1/2% local sales tax. Five counties have done so, bringing their State-local rates to 4-1/2%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

**TABLE 10**  
**SALES AND USE TAX EXEMPTIONS**  
**COMPARISON WITH OTHER STATES**

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

(T—Taxable; E—Exempt.)

<sup>1</sup>Children under 10—exempt.

<sup>2</sup>Up to \$175.

<sup>3</sup>Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

<sup>4</sup>Taxable in New York City.

<sup>5</sup>3.2% beer—exempt.

**TABLE 11**  
**SALES AND USE TAX CASH COLLECTIONS—CALENDAR YEARS 1989-90 BY TYPE OF BUSINESS**  
 (Dollar Amounts in Thousands)

Type of Business	1989					1989				
	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)	Use Tax	Total Tax (a)
Exempt Organizations .....	354	\$ 1,180	\$ —	\$ 1,180	341	\$ 892	\$ 24	\$ 916	\$ 24	\$ 916
Manufacturing .....	9,629	110,657	35,254	145,911	9,497	148,771	38,984	187,755	38,984	187,755
Service .....	58,890	709,321	78,790	788,111	59,704	505,031	62,852	567,883	62,852	567,883
Wholesale .....	9,761	160,140	11,273	171,413	9,960	153,914	6,685	160,598	6,685	160,598
Construction .....	16,922	68,635	8,833	77,468	17,395	67,334	9,546	76,879	9,546	76,879
Retail .....	83,566	1,871,541	48,504	1,920,045	88,399	1,665,735	31,013	1,696,748	31,013	1,696,748
Government .....	18	65,430	—	65,430	19	61,894	—	61,894	—	61,894
Not Classified .....	28,269	212,575	11,265	223,841	20,306	115,877	6,616	122,493	6,616	122,493
Totals .....	207,409	\$3,199,479	\$193,920	\$3,393,400	205,621	\$2,719,448	\$155,718	\$2,875,166	\$155,718	\$2,875,166

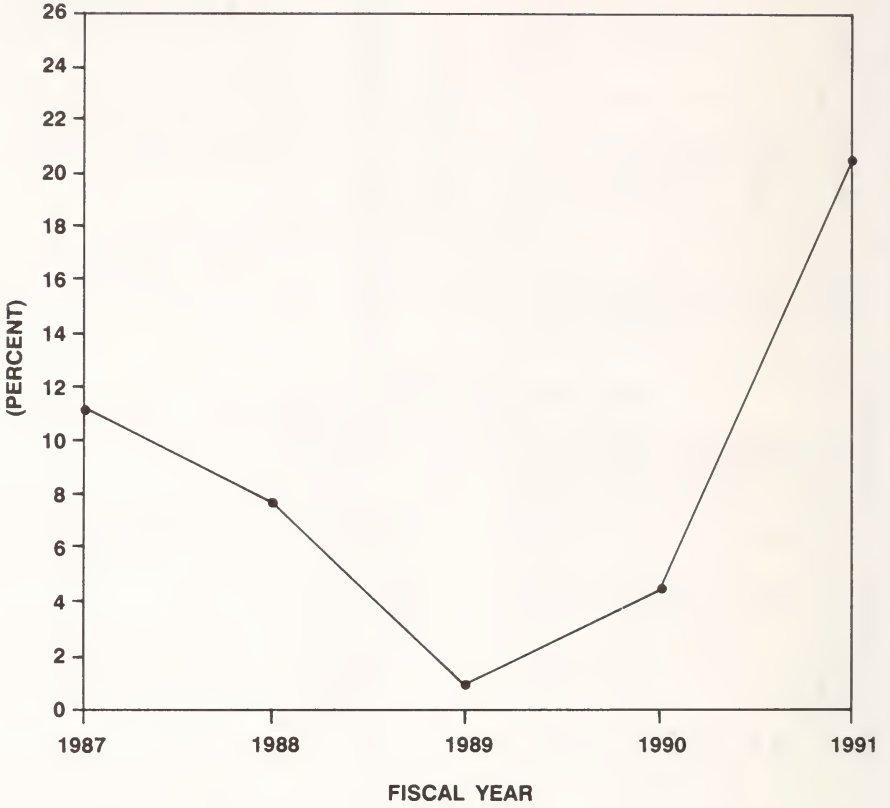
(a) Totals may not add due to rounding.

**TABLE 12**  
**SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS BY TYPE OF BUSINESS,**  
**CALENDAR YEAR 1990**  
 (Dollar Amounts in Thousands)

Type of Business	Number of Vendors	Gross Receipts	Deductions	Taxable Receipts	Sales Tax	Use Tax	1990 Total Tax (a)	1989 Total Tax	% Change
Manufacturing .....	9,629	38,298,597	36,612,570	1,686,027	110,657	35,254	145,911	187,755	-22.3
Service .....	58,890	41,421,598	30,772,156	10,649,442	709,321	78,790	788,111	554,392	42.2
Wholesale .....	9,761	33,261,265	30,884,848	2,376,417	160,140	11,273	171,413	160,598	6.7
Construction .....	16,922	8,869,833	7,822,258	1,047,575	68,635	8,833	77,468	76,879	0.8
Retail .....	83,566	72,052,453	43,565,821	28,486,631	1,871,541	48,504	1,920,045	1,696,748	13.2
Government .....	18	709,823	7,151	702,672	65,430	—	65,430	61,894	5.7
Not Classified .....	28,269	20,368,458	17,186,621	3,179,837	212,575	11,265	223,841	122,493	82.7
Totals .....	207,409	\$215,029,316	\$166,882,781	\$48,146,535	\$3,199,479	\$193,920	\$3,393,400	\$2,832,169	19.8%

(a) Totals may not add due to rounding.

CHART 4  
SALES TAX PERCENT CHANGE  
1987-1991



## (b) ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

**Citation:** The Alcoholic Beverage Wholesale Sales Tax Act; N.J.S.A. 54:32C-1 *et seq.*

### DESCRIPTION

Alcoholic Beverage Tax applies to receipts from every sale of alcoholic beverages, except draught beer sold by the barrel, by any wholesaler to any retail licensee.

### HISTORY

The Alcoholic Beverage Wholesale Sales Tax Act (C. 62, P.L. 1980) became effective August 1, 1980. Rate increased to 7.3% effective March 1, 1984 (C. 531, P.L. 1983). The rate is reduced to 2.9% effective July 1, 1990, 1.5% effective July 1, 1991 and no tax on July 1, 1992 and thereafter. (C. 41, P.L. 1990).

### RATE OF TAX

1.5%<sup>1</sup> on taxable sales.

### COLLECTIONS (Fiscal Year)

1989 .....	\$89,185,176
1990 .....	88,057,890
1991 .....	29,658,481 <sup>2</sup>

### DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use—89.25%; 10.75% is deposited in a special account known as the Alcoholism Education and Rehabilitation Fund.

<sup>1</sup>Rate decreased to 1.5% effective July 1, 1991.

<sup>2</sup>Rate decreased to 2.9% effective July 1, 1990.

## **(c) ATLANTIC CITY LUXURY SALES TAX**

**Citation:** The Atlantic City Luxury Sales Tax Act; N.J.S.A. 40:48-8.15 *et seq.*, Sales and Use Tax Act 54:32B-24.1 *et seq.*

### **DESCRIPTION**

The Atlantic City Luxury Sales Tax applies to the receipts from the sale of specified retail sales or sale at retail within Atlantic City.

These taxable sales include:

1. Sales of alcoholic beverages by the drink in restaurants, bars, hotels or other similar establishments;
2. Cover, minimum, entertainment or other similar charges;
3. Room rental in any hotel, inn, rooming or boarding home;
4. The hiring of any rolling chair, beach chair or cabana; and
5. Admissions to any theatre, motion picture, pier, exhibition or place of amusement.

### **HISTORY**

The Atlantic City Luxury Sales Tax Act (C. 60, P.L. 1980) became effective July 1, 1980.

Effective July 1, 1990, the combined rate for sales subject to both N.J. Sales and Use Tax and Atlantic City Luxury Sales Tax increased from 12¢ to 13¢ (C. 40, P.L. 1990).

### **EXEMPTIONS**

1. Sales not specified above.
2. Casual or isolated sales.
3. Sales to State of New Jersey or its political subdivisions.

4. Sales exempt under Federal law.
5. Sales by a church or nonprofit charitable association.

#### **RATE OF TAX**

The rate is 4% on sale of alcoholic beverage and 9% on other taxable sales.

The State Sales Tax rate is reduced to the extent that the city rate exceeds 7%, and the maximum combined Atlantic City rate and New Jersey rate may not exceed 13%.

#### **COLLECTIONS (Fiscal Year)**

1989 .....	\$15,241,639
1990 .....	18,942,211
1991 .....	17,857,117

#### **DISPOSITION OF REVENUES**

Revenues are forwarded to the Atlantic County Improvement Authority.

## (d) TOBACCO PRODUCTS WHOLESALE SALES AND USE TAX

**Citation:** The Tobacco Products Wholesale Sales and Use Tax Act: N.J.S.A. 54:40B-1 to 14

### DESCRIPTION

The Tobacco Products Wholesale Sales and Use Tax is imposed on the receipts from every sale of tobacco products, other than cigarettes, by a distributor or a wholesaler to a retail dealer or consumer.

### HISTORY

The Tobacco Products and Wholesale Sales and Use Tax is applicable to all tobacco products delivered to retail dealers or consumers on and after July 1, 1990, even if sold under a contract entered into before this date. Examples of tobacco products are: cigars; cigarillos; chewing, pipe and smoking tobaccos; tobacco substitutes; and snuff.

### EXEMPTION

1. Cigarettes

### RATE OF TAX

24% on the receipts from every sale of tobacco products.

### COLLECTIONS (Fiscal Year)

1991 ..... \$4,571,489

### DISPOSITION OF REVENUE

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

## SAVINGS INSTITUTION TAX

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

### DESCRIPTION

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

### HISTORY

Chapter 160, P.L. 1979 reduced the rate from 5% to 3% effective January 1, 1980.

### EXCLUSIONS FROM TAX

- (1) 100% of dividends of an owned and qualified subsidiary and
- (2) 50% of other dividends included in taxable income for federal tax purposes.

### RATE OF TAX

3% of net income.

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

### PREPAYMENT

In addition to the tax due, for accounting periods ending April, 1980 and thereafter, an 80% prepayment of tax for the following year must

also be made. Credit against the current year's tax liability for such prepayment is allowed.

### **COLLECTIONS (Fiscal Year)**

1989 .....	\$12,081,835
1990 .....	5,230,595
1991 .....	6,655,203

### **DISPOSITION OF REVENUES**

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

## TRANSFER INHERITANCE AND ESTATE TAX

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

### DESCRIPTION

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

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

The due date of the tax is the date of death. However, an interest penalty at the rate of 10% per annum applicable to any unpaid taxes does not begin to accrue until eight months after date of death.

The Estate Tax Act provides for an estate tax in addition to the inheritance tax on the estate of a resident decedent where the inheritance taxes paid to New Jersey, other states, territories or the District of Columbia are not sufficient to fully absorb the credit allowable for payment thereof under existing Federal Estate Tax statutes.

An estate may be subject to the Estate Tax even though it is exempt from Transfer Inheritance Tax.

### HISTORY

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

In 1909, legislation was enacted which formed the basis of present Transfer Inheritance Tax (54:33-1 *et seq.*)

In 1934, legislation was enacted which formed the basis of the Estate Tax (54:38-1 et seq.)

On February 27, 1985 an amendment to the Transfer Inheritance Tax Act (C.57, P.L. 1985) eliminated from taxation transfers from decedents to surviving spouses (retroactive to January 1, 1985) and to other Class "A" beneficiaries on a phased out basis through July 1, 1988. On July 1, 1988, other Class "A" beneficiaries became totally exempt from the tax. Class "C" beneficiaries were granted a \$25,000 exemption effective on July 1, 1988.

## EXEMPTIONS

- (1) All transfers having an aggregate value under \$500;
- (2) Life Insurance proceeds paid to a named beneficiary;
- (3) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;
- (4) Transfers for public purposes made to New Jersey or any political subdivision thereof;
- (5) Federal civil service retirement benefits payable to a beneficiary other than the estate;
- (6) Annuities payable to survivors of military retirees;
- (7) Qualified employment annuities paid to a surviving spouse;

(8) **Transfers to a spouse:**

<b>Date of death</b>	<b>Amount of exemption</b>
January 1, 1985 and thereafter	Totally exempt
Prior to January 1, 1985	See other Class "A" beneficiaries below

**Other Class "A" beneficiaries (includes a surviving spouse Through Dec. 31, 1984.)**

<b>Date of death</b>	<b>Amount of exemption</b>
March 29, 1962—June 30, 1978	\$ 5,000
July 1, 1978—June 30, 1985	\$ 15,000
July 1, 1985—June 30, 1986	\$ 50,000
July 1, 1986—June 30, 1987	\$150,000
July 1, 1987—June 30, 1988	\$250,000
July 1, 1988 and thereafter	Totally exempt

**Class "C" beneficiaries:**

<b>Date of death</b>	<b>Amount of exemption</b>
July 1, 1988 and thereafter	\$ 25,000
Prior to July 1, 1988	If less than \$500, no tax, if more than \$500, no exemption.

**Class "D" beneficiaries:**

<b>Date of death</b>	<b>Amount of exemption</b>
March 29, 1962 and thereafter	If less than \$500, no tax, if more than \$500, no exemption.

**Classification of beneficiaries:**

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

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

**CLASS B** This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963.

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

**CLASS D** Every other transferee, distributee or beneficiary.

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

### **Current Exemptions To Beneficiaries**

- CLASS A** Entirely exempt  
**CLASS B** Eliminated  
**CLASS C** \$25,000 to each in class  
**CLASS D** If less than \$500.00, no tax; if \$500.00, or more, no exemption.  
**CLASS E** Entirely exempt.

**Note:** This Class A exemption applies to estates of decedents dying on or after July 1, 1988. For Class "A" and Class "C" exemptions applicable to estates of decedents dying prior to July 1, 1988, see item (8) under exemptions.

**RATE OF TAX****Class A Transferees**

**A SURVIVING SPOUSE IS ENTIRELY EXEMPT EFFECTIVE IN  
ESTATES OF DECEDENTS DYING ON OR AFTER JAN. 1, 1985**

**REMAINING CLASS A TRANSFEREES ARE ENTIRELY EXEMPT  
EFFECTIVE IN ESTATES OF DECEDENTS DYING ON OR AFTER JULY 1, 1988**

		Rates applicable to class A transferees in estates of decedents dying prior to dates indicated above.				
		7/1/87 thru 6/30/88	7/1/86 thru 6/30/87	7/1/85 thru 6/30/86	7/1/78 thru 6/30/85	3/29/62 thru 6/30/78
First	\$ 5,000	Exempt	Exempt	Exempt	Exempt	Exempt
Next	10,000	Exempt	Exempt	Exempt	Exempt	1%
Next	35,000	Exempt	Exempt	Exempt	2%	2%
Next	50,000	Exempt	Exempt	3%	3%	3%
Next	50,000	Exempt	Exempt	4%	4%	4%
Next	50,000	Exempt	5%	5%	5%	5%
Next	50,000	Exempt	6%	6%	6%	6%
Next	50,000	6%	6%	6%	6%	6%
Next	200,000	7%	7%	7%	7%	7%
Next	200,000	8%	8%	8%	8%	8%
Next	200,000	9%	9%	9%	9%	9%
Next	200,000	10%	10%	10%	10%	10%
Next	300,000	11%	11%	11%	11%	11%
Next	300,000	12%	12%	12%	12%	12%
Next	500,000	13%	13%	13%	13%	13%
Next	500,000	14%	14%	14%	14%	14%
Next	500,000	15%	15%	15%	15%	15%
Over	3,200,000	16%	16%	16%	16%	16%

**Class C Transferees**

		On or after 7/1/88	3/29/62 thru 6/30/88 If less than \$500; no tax—If \$500 or more; no exemption
First	\$ 25,000	Exempt	11%
Next	1,075,000	11%	11%
Next	300,000	13%	13%
Next	300,000	14%	14%
Over	1,700,000	16%	16%

**Class D Transferees**

On or after 3/29/82

If less than \$500; no tax If more than \$500; no exemption		
First	\$700,000	15%
Over	\$700,000	16%

**COLLECTIONS (Fiscal Year)**

1989 .....	\$204,344,684
1990 .....	200,954,216
1991 .....	212,825,520

**DISPOSITION OF REVENUES**

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



**TABLE 13**  
**MAJOR STATE TAX RATES**

State	Sales	Motor Fuels	Cigarettes	Corporation Net Income	Personal Income
Alabama .....	4%	11¢	16.5¢	5%	*2%-5%
Alaska .....	None	8	29	*1-9.4	None
Arizona .....	5	18	18	9.3	*3.8-7
Arkansas .....	4.5	18.5	22	*1-6	*1-7
California .....	6	15	35	9.3	*1-9.3
Colorado .....	3	22	20	*5-5.4	5 <sup>1</sup>
Connecticut .....	8	23	40	11.5	None
Delaware .....	None	19	24	8.7	*3.2-7.7
Dist. of Columbia ..	6	18	30	10	*6-9.5
Florida .....	6	4	33.9	5.5	None
Georgia .....	4	7.5	12	6	*1-6
Hawaii .....	4	24.8-32.5	40% <sup>2</sup>	*4.4-6.4	*2-10
Idaho .....	5	22	18	8	*2-8.2
Illinois .....	6.25	19	30	4	2.5
Indiana .....	5	15	15.5	3.4	3.4
Iowa .....	4	20	36	*6-12	*4-9.98
Kansas .....	4.25	17	24	4.5	*3.65-5.15
Kentucky .....	6	15	3	*4-8.25	*2-6
Louisiana .....	4	20	20	*4-8	*2-6
Maine .....	6	19	37	*3.5-8.93	*2-8.5
Maryland .....	5	18.5	16	7	*2-5
Massachusetts .....	5	21	26	8.33	6.25, 12
Michigan .....	4	15	25	2.35	4.6
Minnesota .....	6.5	20.25	43	9.8	*6-8
Mississippi .....	6	18	18	*3-5	*3-5
Missouri .....	4.225	11	13	5	*1.5-6
Montana .....	None	20	18	6.75	*2-11
Nebraska .....	5	23.7	27	*5.58-7.81	*2.37-6.92

## MAJOR STATE TAX RATES-Continued

State	Sales	Motor Fuels	Cigarettes	Corporation Net Income	Personal Income
Nevada .....	5.75	18	35	None	None
New Hampshire .....	None	18	25	8	5
<b>New Jersey</b> .....	7	10.5	40	9	*2-7
New Mexico .....	5	16.2	15	*4.8-7.6	*1.8-8.5
New York .....	4	8	39	9	*4-7.875
North Carolina .....	3	22.6	2	7	*6-7
North Dakota .....	5	17	29	*3-10.5	*2.67-12
Ohio .....	5	21	18	*5.1-8.9	*.743-6.9
Oklahoma .....	4.5	16	23	6	*.5-7
Oregon .....	None	20	28	6.6	*5-9
Pennsylvania .....	6	12	18	8.5	2.1
Rhode Island .....	7	26	37	9	27.5
South Carolina .....	5	16	7	5	*2.5-7
South Dakota .....	4	18	23	None	None
Tennessee .....	5.5	20	13	6	6
Texas .....	6.25	15	41	None	None
Utah .....	5	19	23	5	*2.55-7.2
Vermont .....	5	15	18	*5.5-8.25	25 <sup>1</sup>
Virginia .....	3.5	17.5	2.5	6	*2-5.75
Washington .....	6.5	23	34	None	None
West Virginia .....	6	15.5	17	9.6	*3-6.5
Wisconsin .....	5	22.5	30	7.9	*4.9-6.93
Wyoming .....	3	9	12	None	None

\*Graduate Rates.

<sup>1</sup>of federal taxable income<sup>2</sup>of wholesale price

**TABLE 14  
CALENDAR OF TAX EVENTS**

TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi-Annually	Payable Annually	Reports Monthly
1 Alcoholic Beverage	Bimonthly By the 15th				Licenses
2 Alcoholic Beverage Wholesale Sales	Monthly by the 20th				
3 Atlantic City Luxury Sales	Monthly by the 20th				
4 Business Personal Property			Sept. 15th Feb. 15th		
5 Cigarette	Taxes are prepaid by distributors before distribution				Licenses
6 Corporation Business	Due 15th day of 4th month after close of accounting period				
7 Corporation Income	Due 15th day of 4th month after close of accounting period				
8 Financial Business				By April 15th	
9 Gross Income				By April 15th <sup>1</sup>	
10 Insurance Premium				By March 1st	
11 Litter Control				By March 15th	
12 Local Property		Feb., May, Aug. & Nov. 1			
13 Motor Fuels	Monthly by the 22nd				Inventories
14 Public Community Water Systems		Jan., April, July & Oct. 20			
15 Public Utility Excise (for state use)				May 1st	
16 Public Utility Franchise (for municipal use)				*May, Sept., & Dec.	
17 Public Utility Gross Receipts (for municipal use)				*May, Sept., & Dec.	
18 Railroad Franchise				June 15th	
19 Railroad Property (class II)				Dec. 1st	
20 Resource Recovery Inv.	Monthly by the 20th				
21 Sales & Use	Remittance when \$100 or more	Jan., April, July & Oct. 20			
22 Sanitary Land. & Cont.	Monthly by the 20th				
23 Savings Institution	Due 3½ months after close of the companies accounting period				
24 Solid Waste Import	Monthly by the 20th				
25 Solid Waste Recycling	Monthly by the 20th				
26 Solid Waste Services	Monthly by the 20th				
27 Spill Compensation	Monthly by the 20th				

<sup>1</sup>Taxpayers on a fiscal year; tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.  
\*Billed annually, payable by the State in three installments.

### CALENDAR OF TAX EVENTS (Continued)

Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attachment against Property & Assets
1					
2					
3					
4		Within Three Months	By June 1st For Banking Corporations	By July 15th For Banking Corporations	
5					
6		Within Three Months	By June 1st For Banking Corporations	By July 15th For Banking Corporations	Jan. 1st after tax is due
7		Within Three Months			
8	Dec. 31st		By Nov. 10th	By Dec. 15th	Jan. 1st after tax is due
9	By the last day of Feb.				
10	By March 1st				
11					
12	Oct. 1st	By Aug. 15th			
13		Within One Year			
14					
15	Sept. 1st	April 1st	On or Before April 1st		
16	& Feb. 1st	May 1st	Within 90 Days	On or Before May 1st	Before January 1st
17					
18	April 1st	June 1st	1st Tues. in Sept.		
19	March 1st	Dec. 15th	3rd Monday in May		By Dec. 15
20					
21					
22					
23		Within Three Months			Jan. 1st after tax is due
24					
25					
26					
27					

**TABLE 15**  
**STATUTE OF LIMITATIONS AND OTHER TIME LIMITS**

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT <sup>1</sup>	REFUNDS
1. ALCOHOLIC BEVERAGE	(1) Failure to file—N.J.S.A. 54:49-4*2—\$100 per month, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*2—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4*2—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*2—3 percentage points above prime, compounded daily, N.J.S.A. 54:44-1; N.J.S.A. 54:45-1	3 years to assess*3	1 year 54:45-6
2. BUSINESS PERSONAL PROPERTY	(1) Failure to file—N.J.S.A. 54:49-4*2—\$100 per month, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*2—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4*2—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*2—3 percentage points above prime, compounded daily, N.J.S.A. 54:11A-13, 17	5 years after filing for additional assessment 54:11A-12b*1	2 years 54:49-14*2
3. CIGARETTE	(1) Failure to file—N.J.S.A. 54:49-4*2—\$100 per month, 5% per month not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*2—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*2—3 percentage points above prime, compounded daily, N.J.S.A. 54:40-7	3 years to assess*3	2 years 54:49-14*2
4. CORPORATION	(1) Failure to file—N.J.S.A. 54:49-4*2—\$100 per month, 5% per month not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*2—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*2—3 percentage points above prime, compounded daily, N.J.S.A. 54:10A-19 (4) Deficiency assessment—N.J.S.A. 54:49-6, 11*2	(1) 5 years for assessment of additional tax 54:10A-19, 1*1 (2) 10 years where corporation franchise return duty filed 54:10A-31	2 years 54:49-14*2; if no assessment has been made*5

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

**STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)**

<b>RECORD RETENTION</b>	<b>CRIMINAL PENALTIES</b>	<b>APPEALS</b>
<p>1. 3 years (up to 2 years additional by order of the Director) 54:45-2</p>	<p>(1) Failure to pay at sale or delivery—crime of fourth degree*<sup>7</sup> N.J.S.A. 54:47-5 (2) False swearing with intent to avoid tax—crime of fourth degree*<sup>7</sup> N.J.S.A. 54:47-4</p>	<p>(1) Within 30 days after finding by the Division to the Director—54:45-5; a hearing will be granted (2) To Tax Court—Appeals from decision of Director—90 days—Rule 8:4-1(b)</p>
<p>2. 5 years*<sup>3</sup></p>	<p>(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade—crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19</p>	<p>Within 90 days to Tax Court—Rule 8:4-1(b)</p>
<p>3. 3 years 54:40A-23</p>	<p>(1) Forgery or counterfeiting stamps—crime of the third degree*<sup>6</sup> N.J.S.A. 54:40A-29 (2) Possession of counterfeit stamps—crime of the third degree*<sup>6</sup> N.J.S.A. 54:40-29 (3) Possession of cigarettes with counterfeit stamps—more than 2,000 packs—crime of third degree*<sup>6</sup> N.J.S.A. 54:40A-29 (4) Preventing or hindering investigation—\$250 for each offense N.J.S.A. 54:40A-27 (5) Transporting unstamped cigarettes without proper invoices—disorderly person*<sup>6</sup> N.J.S.A. 54:40A-32</p>	<p>Within 90 days to Tax Court—Rule 8:4-1(b)*<sup>2</sup></p>
<p>4. 5 years*<sup>3</sup></p>	<p>(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade—crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19</p>	<p>Within 90 days to Tax Court—Rule 8:4-1(b)</p>

**STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)**

TAX	PENALTIES AND INTERESTS*	COLLECTION AND ASSESSMENT <sup>†</sup>	REFUNDS
5. CORPORATION INCOME	(1) Failure to file—N.J.S.A. 54:49-4* <sup>2</sup> —\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3* <sup>2</sup> —5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4* <sup>2</sup> —5% penalty (3) Extension of time—N.J.S.A. 54:49-3* <sup>2</sup> —3 percentage points above prime, compounded daily, N.J.S.A. 54:10E-18	5 years to assess 54:10E-19	2 years 54:49-14* <sup>2</sup>
6. GROSS INCOME	(1) Failure to file—N.J.S.A. 54:49-4* <sup>2</sup> —\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4* <sup>2</sup> —5% penalty (3) Extension of time—N.J.S.A. 54:49-3* <sup>2</sup> —3 percentage points above prime, compounded daily (4) Additional penalties—N.J.S.A. 54A-9-6	(1) 3 years after return is filed except where return omits more than 25% of income, then 6 years. 54A-9-4	3 years after return is filed or 2 years after tax is paid whichever is later 54A:9-8a
7. INHERITANCE AND ESTATE	(1) Tax paid more than 8 months after it becomes due and payable 10%—if delay unavoidable 6%—N.J.S.A. 54:35-3 (2) Failure to testify before appraiser after service of subpoena—\$200 penalty—N.J.S.A. 54:34-10	(1) Tax due is lien for 15 years 54:35-5 (2) 15 years to assess 54:35-5.1	3 years from date of final determination or payment—no refund more than 20 years after date of death of decedent 54:35-10
8. MOTOR FUELS	(1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A. 54:39-27 (2) Failure to pay—N.J.S.A. 54:49-3* <sup>2</sup> —5 percentage points above prime, compounded daily, 54:49-4* <sup>2</sup> —5% penalty (3) Extension of time—N.J.S.A. 54:49-3* <sup>2</sup> —3 percentage points above prime, compounded daily, N.J.S.A. 54:39-64(b)	3 years to assess* <sup>3</sup>	(1) Distributors 1 year from date of payment 54:39-29 (2) Those refundable 6 months 54:39-67

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

**STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)**

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
<p>5. 5 years*3</p>	<p>(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6                      (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7                      (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8                      (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9                      (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10                      (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11                      (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12                      (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13                      (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19</p>	<p>Within 90 days to Tax Court—Rule 8:4-1(b)</p>
<p>6. 2 years*3</p>	<p>(1) Failure to file report or filing fraudulently—crime of the fourth degree*7 N.J.S.A. 54A:9-15                      (2) Willful failure to withhold—crime of the fourth degree*7 N.J.S.A. 54A:9-15</p>	<p>(1) Within 90 days to the Director 54A:9-9(b)                      (2) Within 90 days to Tax Court Rule 8:4-1(b)</p>
<p>7. 20 years*3</p>	<p>Willful and knowing misrepresentation to appraiser—crime of the fourth degree*7 54:34-11</p>	<p>Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b)</p>
<p>8. Wholesalers and retailers records 2 years 54:39-33; daily—1 year 54:39-34                      Distributors and gasoline jobbers records 1 year 54:39-25</p>	<p>(1) Failure to pay tax—crime of the fourth degree N.J.S.A. 54:39-64                      (2) Making any false statements—crime of the fourth degree N.J.S.A. 54:39-64                      (3) Concealing any material fact—crime of the fourth degree N.J.S.A. 54:39-64                      (4) Obtaining fuel falsely—crime of the fourth degree*7 N.J.S.A. 54:39-56</p>	<p>(1) Within 90 days to Tax Court—Rule 8:4-1(b) from docketed debts 54:39-47                      (2) Within 90 days from any order or assessment of the Director 54:39-39</p>

**STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)**

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT <sup>1</sup>	REFUNDS
9. PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS	Failure to file report \$100 per day 54:30A-19 and 54:30A-55; interest 1.5% per month <sup>3</sup>	2 years <sup>3</sup>	2 years <sup>3</sup>
10. SALES AND USE	(1) Failure to file—N.J.S.A. 54:49-4 <sup>2</sup> —\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3 <sup>2</sup> —5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4 <sup>2</sup> —5% penalty (3) Extension of time—N.J.S.A. 54:49-3 <sup>2</sup> —3 percentage points above prime, compounded daily, N.J.S.A. 54:32B-26	3 years <sup>1</sup> 54:32B-27	2 years after payment of tax by customer 54:32B-20
11. SAVINGS INSTITUTION	(1) Failure to file—N.J.S.A. 54:49-4 <sup>2</sup> —\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3 <sup>2</sup> —5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4 <sup>2</sup> —5% penalty (3) Extension of time—N.J.S.A. 54:49-3 <sup>2</sup> —3 percentage points above prime, compounded daily, N.J.S.A. 54:10D-5	5 years to assess 54:10D-16 <sup>1</sup>	2 years 54:49-14 <sup>2</sup> and 54:49-16 <sup>2</sup>
12. SPILL COMPENSATION	(1) Failure to file—N.J.S.A. 54:49-4 <sup>2</sup> —\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3 <sup>2</sup> —5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4 <sup>2</sup> —5% penalty (3) Extension of time—N.J.S.A. 54:49-3 <sup>2</sup> —3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 <sup>2</sup> and 54:49-16 <sup>2</sup>

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

**STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)**

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
9. 2 years*3	Failure to file with intent to defraud—crime of third degree*2 N.J.S.A. 54:52-8	Within 90 days to Tax Court—Rule 8.4-1(b)
10. 3 years 54:32B-16	Failure to file with intent to defraud—crime of third degree*2 N.J.S.A. 54:52-8	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 90 days to appeal to Tax Court—Rule 8.4-1(b)
11. 5 years*3	<ol style="list-style-type: none"> <li>(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6</li> <li>(2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7</li> <li>(3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8</li> <li>(4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9</li> <li>(5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10</li> <li>(6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11</li> <li>(7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12</li> <li>(8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13</li> <li>(9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19</li> </ol>	Within 90 days to Tax Court—Rule 8.4-1(b)
12. 2 years for the Director 54:50-10	<ol style="list-style-type: none"> <li>(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6</li> <li>(2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7</li> <li>(3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8</li> <li>(4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9</li> <li>(5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10</li> <li>(6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11</li> <li>(7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12</li> <li>(8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13</li> <li>(9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19</li> </ol>	<ol style="list-style-type: none"> <li>(1) Within 30 days to the Director 54:49-18 and 58:10-23.11(d)</li> <li>(2) Subject to rules of Tax Court and/or Superior Court</li> </ol>

**STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)**

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT <sup>†</sup>	REFUNDS
13. STATE TAX UNIFORM PROCEDURE LAW	(1) Failure to file—N.J.S.A. 54:49-4—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*2—3 percentage points above prime, compounded daily	Not a taxing law	2 years 54:49-14 and 54:49-16
14. ALCOHOLIC BEVERAGE WHOLESALSALES	(1) Failure to file—N.J.S.A. 54:49-4*2—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*2—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4*2—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*2—3 percentage points above prime, compounded daily, N.J.S.A. 54:32V-12, 13	3 years to assess*3	2 years N.J.S.A. 54:49-14*2 and N.J.S.A. 54:49-16*2
15. SOLID WASTE RECYCLING	(1) Failure to file—N.J.S.A. 54:49-4—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
16. LANDFILL CLOSURE AND CONTINGENCY	(1) Failure to file—N.J.S.A. 54:49-4—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
17. PUBLIC COMMUNITY WATER SYSTEM TAX	(1) Failure to file—N.J.S.A. 54:49-4—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16

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

**STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)**

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
<p>13. 2 years for the Director 54:50-10</p>	<p>(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19</p>	<p>(1) Within 30 days to the Director 54:48-18*2 (2) Subject to rules of Tax Court</p>
<p>14. 3 years, N.J.S.A. 54:32C-7</p>	<p>Failure to file report with intent to defraud or evade—crime of third degree, N.J.S.A. 54:52-8</p>	<p>(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing N.J.S.A. 54:32C-10 (2) After Director's decision 90 days to appeal to Tax Court N.J.S.A. 54:32C-14 Rule 8.4-1(b)</p>
<p>15. 2 years for the Director 54:50-10</p>	<p>(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-95e(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11</p>	<p>(1) Within 30 days to the Director 54:49-18 and 13:1E-95c (2) Subject to rules of Tax Court and/or Superior Court</p>
<p>16. 2 years for the Director 54:50-10</p>	<p>(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-104a(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11 (4) Failure to deposit or misuse of escrow account funds—crime of the third degree—13:1E-109b</p>	<p>(1) Within 30 days of the Director 54:49-18 and 13:1E-104c (2) Subject to rules of Tax Court and/or Superior Court</p>
<p>17. 2 years for the Director 54:50-10</p>	<p>(1) Failure to file a report or filing fraudulently—crime of the fourth degree—N.J.S.A. 12A:21E-1 (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11</p>	<p>(1) Within 30 days to the Director 54:49-18 and 58:12A-21c (2) Subject to rules of Tax Court and/or Superior Court</p>

**STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)**

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*†	REFUNDS
18. SOLID WASTE SERVICES TAX	(1) Failure to file—N.J.S.A. 54:49-4—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
19. RESOURCE RECOVERY INVESTMENT TAX	(1) Failure to file—N.J.S.A. 54:49-4—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*2—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
20. SOLID WASTE IMPORTATION TAX	(1) Failure to file—N.J.S.A. 54:49-4—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD OF RETENTION	CRIMINAL PENALTIES	APPEALS
<p>18. 2 years for the Director 54:50-10</p>	<p>(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-141C(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11</p>	<p>(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court</p>
<p>19. 2 years for the Director 54:50-10</p>	<p>(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-141C(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11</p>	<p>(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court</p>
<p>20. 2 years for the Director 54:50-10</p>	<p>(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-141C(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11</p>	<p>(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court</p>

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

\*2 State Tax Uniform Procedure Law governs

\*3 Administrative Decision

\*4 From second month after tax due

\*5 *Vicoa, Inc. v. Director, Division of Taxation*, 166 N.J. Super. 496 (App. Div. 1979)

\*6 Crime of third degree—Sentence of imprisonment is to be fixed by the court and not to be less than three years nor to be in excess of five years. A fine is not to exceed \$7,500.00.

\*7 Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed \$7,500.00.

\*8 Disorderly person—Sentence of imprisonment is to be fixed by the court and not to be in excess of six months. A fine is not to exceed \$1,000.00.

\*9 See P.L. 1979, c.367—Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed \$5,000.00.



## **CHAPTER IV LEGISLATION AND COURT DECISIONS**

### **LEGISLATION**

#### **INSURANCE PREMIUMS TAX**

P.L. 1991, c.208, approved July 15, 1991, establishes a guaranty fund to pay off policyholders if an insurance company becomes insolvent. The New Jersey Life and Health Insurance Association will assess member insurers at a rate of up to 2 percent each year on defined life insurance, annuity, and health insurance accounts. Each member insurer is allowed to offset 10 percent of the amount assessed against its premium tax liability in each of the five calendar years following the second year after the year in which the assessments were paid. However, the offset cannot exceed the premium tax liability by more than 20 percent of the tax liability in any one year. In addition, the offset may not be applied against the surtax imposed on automobile insurance premiums under the Fair Automobile Insurance Reform (FAIR) Act, P.L. 1990, c.8.

#### **LOCAL HOTEL OCCUPANCY TAX**

P.L. 1991, c.23, approved and effective February 19, 1991, amends C.40:48E-1 to authorize the city of Elizabeth to adopt an ordinance imposing a hotel tax. Chapter 23 also cancels any accrued credit balance and revises the way the hotel use or occupancy tax will be calculated.

#### **LOCAL PROPERTY**

P.L. 1990, c. 123, approved December 10, 1990, allows municipal governing bodies ninety days to enact an ordinance forgiving the property taxes of qualified religious organizations when the organization was unable to meet the filing deadline for the claim for exemption.

P.L. 1991, c.62, approved and effective March 14, 1991, amends C.18A:7D-3 by eliminating the necessity for districts to tax at their fair share in order to receive full state foundation aid and eliminating the requirement that school districts increase their tax levies over a five year period.

P.L. 1991, c.65, approved and effective March 15, 1991, makes certain changes in the definitions of the terms "qualified real property," "property tax reduction" and "base year" in the Tenants' Property Tax Rebate Act (C.54:4-6.3).

P.L. 1991, c.75, approved March 28, 1991, amends and supplements various portions of current statutory law to require a number of municipalities to adopt a state fiscal year (July 1 through June 30) for budgeting beginning July 1, 1991. The municipalities are those with a population of more than 35,000, or municipalities that received funds in either state fiscal year 1990 or 1991 under the Municipal Revitalization Program. Chapter 75 also contains certain provisions that affect the assessment process, such as: taxes will be billed June 14 and October 1 for municipalities operating on a state fiscal year basis for the local purpose budget only; the deadline for taxpayers filing appeals from their property assessments was moved from August 15 to April 1, effective in

tax year 1992; and, a taxpayer will have 45 days to appeal after issuance of a notification of an assessment change.

P.L. 1991, c.89, approved April 4, 1991, allows municipalities to employ a property tax quarterly installment leveling mechanism.

P.L. 1991, c.112, approved and effective April 19, 1991, permits certain cities that have not undergone a revaluation since 1970 to postpone the implementation of a revaluation of real property until January 1, 1992.

P.L. 1991, c.203, approved and effective July 12, 1991, increases the membership of boards of taxation in counties of the fifth class having a population of more than 500,000.

### **PETROLEUM PRODUCTS GROSS RECEIPTS TAX**

P.L. 1991, c.19, approved January 31, 1991, exempts the federal government from paying the petroleum products gross receipts tax and provides for reimbursement on the prior tax paid.

P.L. 1991, c.181, approved June 28, 1991, revised the petroleum gross receipts tax. Effective July 1, 1990, Chapter 181 exempts receipts from sales of petroleum products used by marine vessels engaged in interstate or foreign commerce and receipts from sales of aviation fuels used by common carriers in interstate or foreign commerce, other than the "burnout" portion. Effective July 1, 1991, Chapter 181 provides that the applicable tax rate for fuel oils, aviation fuels and motor fuels (including gasoline), shall be converted by an adjustment to a cents per gallon rate, which shall be \$.04 per gallon through December 31, 1991; then a new rate through June 30, 1992 will be struck based on the November Board of Public Utilities survey. As of July 1, 1991, Chapter 181 also excludes from taxable gross receipts sales of asphalt and polymer grade propylene used in the manufacture of polypropylene. Also as of July 1, 1991, gross receipts from sales to the State of New Jersey, the United States government and the United Nations are not subject to the tax. Sales to qualified nonprofits under a written contract extending one year or longer are also not subject. In addition, Chapter 181 broadens the residential fuels exemption to include No. 4 and No. 6 heating oil and kerosene.

### **PUBLIC UTILITY FRANCHISE/GROSS RECEIPTS TAX**

P.L. 1991, c.184, approved June 30, 1991, revises the public utility franchise and gross receipts tax structure to establish a unit tax and revises the method and time of payment of those taxes. For 1992 through 1994, gas and electric corporations are subject to an annual franchise tax based on consumption rather than a flat tax based on a percentage of the overall price of the commodity. In addition, the time of payment of those taxes is changed under a revised collection schedule.

### **SALES AND USE TAX**

P.L. 1990, c.115, approved November 19, 1990, exempts from sales and use tax sales, rentals, or leases of commercial trucks, truck tractors, tractors, trailers or semitrailers and vehicles used in combination with them which are registered in New Jersey and:

1. have a gross vehicle weight rating in excess of 26,000 pounds; or
2. are operated actively and exclusively for the carriage of interstate freight

under a certificate or permit issued by the Interstate Commerce Commission; or

3. are registered as farm vehicles under the motor vehicle statute (N.J.S.A. 39:3-24 and 25) and have a gross vehicle weight rating in excess of 18,000 pounds.

P.L. 1991, c.209, approved July 15, 1991, restores for disposable household paper products the sales and use tax exemption that had been repealed by P.L. 1990, c.40. The exemption is effective September 1, 1991.

## COURT DECISIONS

### CORPORATION BUSINESS TAX

Income From Share-Holdings In Publicly-Traded Corporations Was Not Includable In Net Worth And Investment Securities Were Not Includable In Net Worth—*American Home v. Taxation Div. Director*, 11 N.J. Tax 287 (Tax Ct. 1990).

This is a corporation business tax case wherein plaintiff, American Home Products Corporation (AHPC), seeks review of the Division of Taxation's determinations that: (1) dividend and capital gain income on its minority shareholdings in four publicly-treated corporations and all the interest income earned by AHPC in its investments in certain short-term securities are includable in AHPC in AHPC's entire net income in accordance with *N.J.S.A. 54:10A-4(k)* and -5(c) for tax years 1979 through 1981 and (2) the value of those dividend paying and interest-bearing investment securities is includable in AHPC's net worth in accordance with *N.J.S.A. 54:10A-4(d)* and -5(a) for tax year 1981.

The precise issue in this case is whether any part of the investments and the income therefrom may be apportioned to New Jersey pursuant to *N.J.S.A. 54:10A-6*. AHPC's business operations are multi-state and multi-national. During the years in issue its business activities in New Jersey consisted of manufacturing and distribution from plants, distribution from warehouses and maintaining administrative and accounting offices. During the years in issue, AHPC held investments in shares of stock of publicly-traded corporations and in certificates of deposit, commercial paper, United States obligations, municipal bonds and obligations evidenced by repurchase agreements (public interest-bearing investment securities).

The investment securities, together with the interest, dividend and capital gain income earned thereon, were managed and controlled by AHPC from its New York corporation headquarters. Neither the investment securities nor the income therefrom were ever used by AHPC as security for borrowing, working or operating capital or for any other indebtedness. AHPC does not maintain separate segregated bank accounts for its investment income. There were no transfers of personnel, good, services or other property between AHPC and any of the dividend payors; nor was there any functional integration between their respective business operations or any centralization of their respective managements. AHPC and the public dividend payors neither provided to each other nor shared any corporate or administrative services such as purchasing,

advertising, legal or accounting services, data processing, tax return preparation, banking, insurance or employee benefit plans. Neither AHPC nor any of the public dividend payors made loans or otherwise provided financial assistance to the other. With but two exceptions, AHPC and the public dividend payors had no common directors, officers or employees.

The Court concluded that the only relationship between AHPC's business operations and its out-of-state investment activities was the mere flow of funds arising out of a passive investment and, for that reason, they cannot be "unitary." The Tax Court held that the dividend and capital gain income included by the Division of Taxation in plaintiff's apportionable income base for all years in issue was non-apportionable to New Jersey. Likewise, the value of the shareholdings from which such income was derived was not includible in plaintiff's apportionable net worth base for 1981. However, AHPC conceded that a portion of its cash and cash equivalent accounts were part of its unitary income. Accordingly, the Tax Court determined that the taxable portion of its short-term investment portfolio and the income therefrom should be calculated by ascertaining the difference between the average weekly balance and the lowest weekly balance and then determining the percentage relationship between the difference and the average weekly balance.

**For Multinational Corporation, It Was Proper To Include Capital Gain From Certain Stock Sales And Interest From Investing The Proceeds From The Sales, In The Company's Unitary Business Tax Base—Bendix Corp. v. Taxation Div. Director**, 125 N.J. 20 (1991), aff'g 237 N.J. Super. 328 (App. Div., 1989), aff'g 10 N.J. Tax 46 (Tax Ct. 1988).

In this case, Bendix Corporation (Bendix) appealed decisions of the Tax Court and the Superior Court, Appellate Division, which had affirmed a corporation business tax assessment. The assessment resulted from the addition, by the Division of Taxation, of three times of income to Bendix's income for its fiscal year ended September 30, 1981. Bendix claimed that these three items of income could not be constitutionally included in the income tax measure of its corporation business tax liability. These three items were: (a) capital gain of approximately \$211.5 million realized on Bendix's sale of its 20.6% stock interest in Asarco, Inc. (Asarco); (b) capital gain of approximately \$41.9 million realized on Bendix's sale of stock in its wholly-owned subsidiary, United Geophysical Corporation (UGC); and (c) interest of approximately \$3.4 million earned on the proceeds of the sale of Bendix's interests in Asarco and UGC.

The issue was whether the State of New Jersey could include, in the income base of Bendix, capital gain income realized by Bendix on the sale of its interests in Asarco and UGC, and the interest income earned from the investment of the capital gains. The Superior Court had relied upon Bendix documents and acquisition history that demonstrated that the Company acquired other companies' stocks to achieve diversification. The stock had been bought and sold for corporate strategy reasons and as stepping stones to other acquisitions and not just for capacity to generate income. In affirming the lower courts, the Supreme Court emphasized that when the investments in affiliates that generate capital gains become an integral part of a corporation's business, such that they go beyond the passive corporate investment and have as their goals the growth and expansion of existing corporate business activities rather than just the providing of return on capital, a basis is established for making the income from those capital gains subject to a state's apportionable tax formula.

**Regulation That Required Leased Property To Be Included In Property Fraction Was Valid—Brunswick Corp. v. Taxation Div. Director, No. 07-14-2199-90-CB (Tax Ct., May 21, 1991).**

Taxpayer contested tax assessments made in regard to 1986 and 1987 corporation business tax returns. The assessments resulted from the Division of Taxation's modification of the allocation factor used by the taxpayer to calculate the portion of its income attributable to New Jersey. The Division had relied on *N.J.A.C. 18:7-8.5(b)* and (c), which makes leased property includable in the property fraction. The validity of that regulation was challenged by the taxpayer. However, the Tax Court held that the regulation was made within the director's authority to promulgate regulations and within the director's discretion to interpret the statutory language. The Court also held that the authority to promulgate such regulation was not an unlawful delegation of legislative authority.

**Final Determination Letter Stating That Taxpayer Had 90 Days To Appeal To The Tax Court Was Not Confusing And Failure To So Appeal Within The 90 Days Was Grounds For Dismissal Of Appeal—Engle Investment Co. v. State of New Jersey Division of Taxation, No. 07-14-2269-90 (Tax Ct., Oct. 29, 1990).**

Engle Investment Co. (the taxpayer) was assessed corporate business tax, penalty and interest for the fiscal year ending March 21, 1985. Following a conference, a final determination letter dated January 18, 1988, informed the taxpayer that "[i]n the event you disagree with this determination, you have ninety (90) days from the date of this letter to appeal the determination before the The Tax Court of New Jersey . . ." Although the assessment was paid in full on March 14, 1988, a complaint was served on the Division of Taxation and the Attorney General on March 31, 1988 seeking a reduction in the tax assessment. No complaint was filed with the Tax Court until March 20, 1990.

The Division moved for summary judgment on the ground that the taxpayer's appeal was untimely under *N.J.S.A. 54:51A-14*, which provides that "... all complaints shall be filed within 90 days after the date of action sought to be reviewed." In opposition to the Division's motion, the taxpayer argued that by serving a complaint upon the Division and upon the Attorney General it had shown the proper diligence which statutes of limitation were intended to insure. Service upon these offices instead of filing with the Tax Court, taxpayer maintained, was a good faith error occasioned by the ambiguity of the final determination letter. The Tax Court rejected the corporation's argument, explaining that the final determination letter clearly and specifically informed the taxpayer that appeal should be pursued in the Tax Court. Holding that the appeal was untimely, the Tax Court granted the Division of Taxation's motion for summary judgment and dismissed the corporation's complaint.

**Safe-Harbor Lease Property Not Includable in Property Fraction—Reuben H. Donnelly Corporation v. New Jersey Department of the Treasury, Division of Taxation, Docket No. 07-14-0737-89CB (Tax Ct., August 17, 1990).**

Plaintiff taxpayer, Reuben H. Donnelly Corporation, was the owner of machinery and equipment that it leased to other corporations in safe-harbor lease transactions under Internal Revenue Code Section 168(f)8. The taxpayer appealed the Director's determination to exclude the taxpayer's "safe-harbor leased" property from its property fraction for purposes of the Corporation Business Tax (CBT) for tax years 1983 and 1984. The taxpayer argued that amendments to the CBT Act in 1982 indicated a legislative intent to include

such property in the property fraction. The taxpayer pointed out that the 1982 amendment to *N.J.S.A. 54:10A-6A* mandated that the provisions concerning depreciation in *N.J.S.A. 54:10A-4(k)(2)(F)* be taken into account for the property fraction. As amended, *N.J.S.A. 54:10A-4(k)(2)(F)* has two parts: (F)(i), which excludes from income accelerated depreciation, and (F)(ii), which excludes all safe-harbor leases. The taxpayer argued that the purpose of the amendment to *N.J.S.A. 54:10A-6A* was to prevent a reduction in the value of property by the amount of both ACRS depreciation and depreciation for safe-harbor leased property. Therefore, the Legislature must have intended to include safe-harbor leased property in the property fraction.

But the court agreed with the Director's argument that the amendments demonstrated a legislative intent to nullify all effects of a safe-harbor lease transaction for CBT purposes. The court found that the reference in *N.J.S.A. 10A-6A* to "depreciation" in *N.J.S.A. 54:10A-4(k)(2)(F)* relates only to subsection (F)(i) since that is the only subsection that speaks specifically of depreciation. The use of the word "deduction" in (F)(ii) means all deductions, other than depreciation, that are associated with safe-harbor leasing transactions. The Court also rejected the taxpayer's argument that the Director's interpretation constituted administrative rule-making. The taxpayer claimed the Director's interpretation changed prior policy reflected in *N.J.A.C. 18:7-8.1* and was therefore invalid for failure to comply with the Administrative Procedure Act. The court found that the Director's apparent change in position was dictated by the 1982 CBT amendments, that *N.J.A.C. 18:7-8.1* was not a definitional regulation for the property fraction, and that the Director's interpretation was plainly inferable from the 1982 amendments. Therefore, it was not necessary for the Director to adopt a regulation.

**Subsidiary Was Part Of Taxpayer's Unitary Business; Capital Gain And Interest Realized on Sale Of Stock In Subsidiary Was Includible In Income—*International Paper Co. v. Taxation Division Director*, No. A-5183-89T5 (Super. Ct., App. Div., May 13, 1991), aff'g 11 N.J. Tax 147 (Tax Ct. 1990).**

*International Paper Company* ("IP") had appealed the Division of Taxation's denial of refund claims. IP had contended that two items of income were not properly includible in adjusted entire net income because the income was not earned as part of IP's unitary business. The first item of income was the capital gain and interest realized by IP on the sale of stock in its foreign subsidiary Canadian International Paper Company ("CIP"). The second item of income at issue was capital gain income realized by IP on the sale of stock in C.R. Bard, Inc. ("Bard").

The Tax Court had found that CIP was clearly part of the unitary business of IP. CIP was a 100% owned subsidiary and part of a functionally integrated enterprise. IP had control over CIP's board of directors and its capital expenditures, and former officers of IP were officers of CIP. There was a substantial flow of business between IP and CIP, and economies of scale were created through distribution and transportation agreements, making it possible for both companies to compete in broader markets more efficiently. CIP was not a passive investment.

On the second issue, however, the Tax Court had agreed with the taxpayer that IP and Bard were not part of a unitary enterprise because IP and Bard were not unitary and the investment in Bard was passive. The Court had found no evidence of centralization of management, functional integration or

economies of scale. IP had acquired the Bard shares incidental to its purchase of another company. Finally, the Tax Court had rejected IP's argument that the allocation factor was inflated because the denominators of three fractions did not include CIP payroll, property and receipts. IP failed to prove that the allocation was out of all proportion to the business transacted in New Jersey. The Superior Court affirmed for the reasons given by the Tax Court.

**Belridge Oil (A Closely-held Corporation) Was Not Part Of Mobil Corporation's Unitary Business Where Mobil Held Only A 17.9% Interest And There Was No Centralization Of Management, No Economics Of Scale, No Sharing Of Value And Mobil Was Not In The Business Of Buying And Selling Businesses—Mobil Oil Corp. v. Taxation Div. Dir., 11 N.J. Tax 344 (Tax Ct., 1990).**

Mobil Oil Corporation (Mobil) appealed a final determination by the Division of Taxation (Division) with respect to its 1980 corporation business tax return. The Director required Mobil to include in its adjusted entire net income the capital gain derived from its sale of a 17.9% interest in the Belridge Oil Company (Belridge). Mobil sold the Belridge stock in connection with the Belridge merger with an indirect subsidiary of Shell Oil Company. The issue was whether the investment in Belridge was active and part of its unitary business.

Mobil argued that its investment in Belridge was passive, lacking a sufficient unitary business relationship. In support, Mobil pointed out that it had only a 17.9% interest and did not control Belridge, which was in reality controlled by three families with a more than 50% interest, and that this lack of control was further evidenced by Mobil's involuntary sale of shares. Mobil also claimed that there was no functional intergration or other transfers of value between the two corporations, and that any exchanges of information and the granting of rights of way are commonplace within the industry. The Division argued that Mobil's investment in Belridge was active. The Division referred to the fact that the Mobil and Belridge were in the same business and their oil fields shared a common boundary. The Division also argued that Mobil's retention of the Belridge shares was part of its overall corporate strategy to acquire proven oil and gas reserves.

In analyzing the pertinent facts, the Tax Court noted that there was no centralized management or purchasing between Mobil and Belridge, and no other financial assistance was provided by one party to the other. Neither party provided advice or rendered services to the other. There were no common officers, employees or management and no transfers of personnel between the parties. There were no shared administrative functions or facilities. Mobil and Belridge did not use any of the same patents. Each had its own separate recruiting and training policies, union agreements, law firms, accounting firms, and pension and other employee benefit and welfare plans. Mobil did not control Belridge or any of its operations. At no time during Mobil's ownership of Belridge shares did Mobil use those shares as security for working capital or for any other credit purpose.

The Court found that Mobil and Belridge were not functionally integrated and Belridge was not part of the unitary business of Mobil. The Court emphasized that there was no centralization of management, no economics of scale and no sharing of value. It also stressed that Mobil was not in the business of buying and selling businesses. The Court directed that the gain from the sale of the Belridge stock should not be included in Mobil's income apportionable to New Jersey.

## GROSS INCOME TAX

**Taxpayer Who Had \$12,000,000 In Gross Volume For Securities Trading, But Whose Purpose Was to Manage His Personal Estate, And Who Did Not Have Separate Bank Accounts And Office, Was Not Engaged In A Business—Gilligan v. Director, Div. of Taxation, Docket No. 11-10-1620-89G1, (Tax Ct., Jan. 1991).**

Taxpayers, Mr. and Mrs. Gilligan, appealed a gross income tax assessment for tax year 1987. At issue was the deductibility of margin interest and other expenses associated with the buying and selling of securities. Mr. Gilligan, upon retirement from a position in the computer industry, began personal, full-time management of his own stock portfolio. Mr. Gilligan asserted he was engaged in a business or profession within the meaning of *N.J.S.A. 54A:5-1(b)*, under which margin interest and other expenses could be used to reduce business income.

The Tax Court held that, although Mr. Gilligan was engaged in his activities full-time, with a \$12,000,000 gross volume of securities bought and sold in 1987, his activities did not constitute a trade or business. The Court relied on such facts as he maintained no separate office outside his home, he dealt through a single stockbroker, he has an average of three or four broker contacts a day (and even fewer trades) and he had no separate bank account and no employees. Further, his research consisted primarily of reviewing secondary sources, his purchases were held on average more than eight months and his purpose was to enhance the return on his personal estate by investing in higher-risk securities. The Court concluded that the activities had the characteristics of management of a personal estate, rather than the characteristics associated with the operation of a business. Accordingly, the margin interest and expenses were not deductible and the Director's assessment was affirmed.

**Portion Of Distribution From Profit Sharing Plan That Was Attributable To Services Rendered Outside New Jersey Was Not New Jersey Source Income And, Thus, Was Not Taxable To A Nonresident—McDonald v. Director, Division of Taxation, No. A-1392-89T3 (Sup. Ct., App. Div. April 12, 1991).**

Plaintiffs, Mr. and Mrs. McDonald, were assessed gross income tax on a retirement distribution of \$6,460,999 from Mr. McDonald's profit sharing plan. They appeal the Tax Court decision, which held that they were nonresident taxpayers for 1985, but that the entire lump sum distribution was taxable to them as nonresidents.

On appeal, plaintiffs first contend that the excess of the lump sum distribution over employer contributions is not New Jersey source income and, therefore, not taxable. Second, plaintiffs maintain that the portions of the employer's contributions to the plan and other deferred income which were attributable to services rendered outside New Jersey are not New Jersey source income and are not subject to tax. Third, plaintiffs assert that the amount credited to the plan prior to, and vested as of, July 1, 1976 (the effective date of the Gross Income Tax Act) was "earned" prior to the effective date of the act and, thus, was not subject to tax. Fourth, the plaintiffs argue that there was insufficient nexus with New Jersey. These were the same issues presented to the Tax Court and decided adversely to plaintiffs.

The Superior Court found merit only in plaintiffs' second contention. Thus, the Court held that the portion of the employer's contributions to the profit sharing plan and other deferred income attributable to services rendered by

the taxpayer outside of New Jersey is not New Jersey source income and, thus, is not subject to New Jersey gross income tax. The Court affirmed the remainder of the Tax Court's judgment for the reasons stated in the Tax Court opinion. The Superior Court remanded the matter to the Tax Court for further proceedings on the allocation issue.

## **INSURANCE TAX**

**FAIR AUTOMOBILE INSURANCE REFORM TAX—FAIR Tax on Attorneys Is Constitutional—N.J. State Bar Ass'n v. Berman**, 11 N.J. Tax 433 (Tax Ct., 1991).

The Fair Automobile Insurance Reform Act of 1990 (FAIR Act) imposed on attorneys a \$100 annual fee (for 7 years) to help reduce a deficit incurred for the Automobile Full Insurance Underwriting Association. The FAIR Act taxes certain classes of people who benefit from the automobile insurance system. The New Jersey State Bar Association filed suit to contest the tax as contrary to the U.S. and New Jersey constitutions. On the issue of equal protection, the Court held that the tax was constitutional because it was not illegally discriminatory, it was related to achieving a governmental objective and there were rational bases for the chosen classifications. On the issue of special legislation, the Court held that the tax was not contrary to the New Jersey Constitution's special legislation clause, because the tax does not arbitrarily distinguish between similarly-situated persons. On the issue of violating due process rights, the Court upheld the tax because the law's standards for determining the members of the class were clear enough and the law's omission of refund provisions was not facially unconstitutional. Last, on the issue of separation of powers, the Court upheld the tax on the basis of the Court's determination that the tax was not regulatory in nature. Thus, the Court held the FAIR Act to be constitutional.

## **LOCAL PROPERTY TAX**

**Storage Tanks And Certain Chemical Process Equipment Were Real Property—Badische Corp. v. Town of Kearny**, 11 N.J. Tax 385 (Tax Ct., 1990).

Badische Corp. seeks review of a 1988 assessment. At issue is the true value of the property, the taxable status of certain machinery, equipment and storage tanks and Chapter 123 relief. The property is an owner-occupied chemical plant consisting of 27 buildings, 73 storage tanks and improvements such as water and steam lines and fire hydrants. The disputed items of machinery are items used in esterification (a chemical process) and components of a steam turbine generator. The disputed point for valuation was economic obsolescence (which the Court held to be 23%). The Court also held: (1) the lines, hydrants, a truck scale, steel stacks, a bulkhead and some boiler units are improvements to be included in valuation and (2) the 73 storage tanks were real property to be valued using age-life schedules. Further, the court found that the seven items of machinery and equipment in the batch ester building, used in esterification, were special purpose real property. Last, the Court held that Badische was entitled to Chapter 123 relief and applied the Division of Taxation's average ratio for 1988 (77.79%).

**Architecturally Unique And Expensive Office Building Complex Must Be Valued Using Cost Approach—Beneficial v. Peapack and Gladstone Bor.**, 11 N.J. Tax 359 (Tax Ct., 1990).

Taxpayers contested the 1988 and 1989 real property tax assessments on the ten-building headquarters complex of Beneficial Management Corporation in Peapack and Gladstone Borough. The complex is a village-style complex of Italian Palladian architecture. Little expense was spared to provide a pleasing and unusual atmosphere. Only valuation was in issue. The Tax Court held as follows. Due to its unique design and the use of costly materials and specialized labor, this property cannot be valued by the income approach because the rent to be attributed to this owner-occupied building is purely speculative. The property cannot be valued by the sales comparison approach because it is quite different from office buildings that have sold in the market. The most reliable indicator of value was actual cost of construction, trended up to applicable assessment dates. Costs for delay and overtime could not be deducted from the property's value because they are customary for a project of this magnitude. Similarly, the food service equipment and mail handling system costs could not be deducted from the property value because they are part of the real property. For the costs for planners, architects, designers, engineers, consultants, etc. and insurance, and the financing charges, taxes and interest and legal fees, costs must be adjusted up by 12%. Ten percent must be added for entrepreneurial profit. The boilers, turbines and related equipment in the special purpose co-generation building are real property and, therefore, the costs for them had to be added in for calculating the value. The property was to be assessed according to these cost determinations.

**In Farmland Assessment Case, Municipality Can Present Evidence Concerning A Zoning Violation—Cheyenne Corp. v. Byram Twp.,** 248 N.J. Super. 588, (App. Div. 1991), aff'g 10 N.J. Tax 412 (Tax Ct., June 1989).

In this farmland assessment case, Byram Township had contended that Cheyenne Corporation's failure to comply with zoning regulations constituted a bar to receiving an assessment of property as farmland. The issue had been whether the use of land in a manner not expressly permitted by the applicable zoning ordinance precluded qualification of such land for farmland assessment. The Tax Court had held that lawful use is not a requirement for farmland assessment qualification. The Tax Court had explained that the town may establish alleged zoning violations in a separate antecedent action, and, also, that the Township had not undertaken an action to enjoin Cheyenne's activities or to prosecute Cheyenne. Emphasizing that the Tax Court should not passively lend its aid to a taxpayer's zoning noncompliance, the Superior Court, Appellate Division reversed the decision of the Tax Court. The Court also held that amounts earned from the agricultural use of contiguous tracts of land owned by different corporate entities cannot be combined to satisfy the minimum average income requirement for farmland assessment. The Superior Court held that the Township should not have been barred from presenting evidence that agricultural use was prohibited. The Court remanded the case for further proceedings.

**Property Owner Was Estopped From Raising Issue Of Failure To Provide Formal Notice Of Foreclosure—City of Newark v. (497) Block 1854,** 244 N.J. Super. 402 (App. Div., Nov. 1990)

Chiquita Realty, Inc., appealed from a decision of the Superior Court, Chancery Division, which denied a motion to vacate a judgment that foreclosed Chiquita's equity of redemption in two parcels of real estate. The facts were that Chiquita had bought the lots in October of 1984, knowing that there were unpaid property taxes. The City foreclosed Chiquita's equity of redemption in

October of 1985. The sole shareholder of Chiquita, Mr. Powlett, saw the parcels listed in an invitation for bids in May of 1986 and successfully bid on the parcels at the auction. However, since he failed to pay the amount needed to close, the lots were again offered for sale in August of 1988. At that auction, a Mr. Foglia successfully bid on the lots, after which he spent time and over \$15,000 in investments in anticipation of using the land for a soft-drink distribution business. The Chancery Court, emphasizing that Chiquita had waited almost three years between learning that the city foreclosed on the properties and bringing suit, had held that Chiquita should be estopped from raising the issue of Newark's failure to provide formal notice of foreclosure. The Superior Court, Appellate Division, affirmed the decision of the Chancery Court.

**Municipality Must File Counterclaim To Tax Appeal Within 20 Days Of Taxpayer's Service Of Complaint—Cumberland Hold. Co. v. Vineland, 11 N.J. Tax 457 (Tax Ct. 1991).**

The municipality of Vineland sought to file, out-of-time, counterclaims to property tax appeals filed against it. The appeals were filed on August 13, 1990. *N.J.S.A. 54:3-21* required the municipality to file within 20 days from the date of service, if it wanted to file a cross-petition of appeal or a counterclaim. The Tax Court held that the time period of 20 days is a nonmodifiable jurisdictional requirement, and because it is a statutory time period, the doctrine of relaxation of court rules is not applicable. A county board of taxation's action, pursuant to *N.J.S.A. 54:3-21.4*, extending the time for a taxpayer to appeal to the county board does not extend the statutory time limit to file direct appeals to the Tax Court.

**Where Property Owner Had Deeded Subdivided Property To Builder, With Agreement That The Deed Would Be Recorded Only After The Subdivision Was Approved, The Grantor Was The "Owner" Prior To The Approval And, Thus, Was The Only Proper To Apply For Farmland Assessment—Dautell Builders v. Franklin Bor., 11 N.J. Tax 353 (Tax Ct. 1990).**

The taxpayer seeks review of the Franklin Borough assessor's denial of farmland assessment for 1988. The sole issue was whether the application for farmland assessment was filed by the owner of the land, as required by *N.J.S.A. 54:4-23.6(c)*. The land at issue is 40.4 acres, which had been part of a 108 acre tract owned by Mr. and Mrs. Fasolo. The Fasolos had filed an application for farmland assessment for both tracts of land on July 21, 1987 for tax year 1988. A problem arises because the Fasolos had deeded the 40 acre lot to the taxpayer on June 5, 1986. However, on that date, Dautell Builders and the Fasolos had agreed that the deed would not be recorded until the subdivision had been approved by the borough, which did not approve the subdivision until October 28, 1987. The tax assessor denied the application for farmland assessment on the basis that Dautell Builders was the owner and, therefore, was the only party that could file the application. The Court, however, disagreed and found that the Fasolos were still the owners as of July 21, 1987 (the application date) because the parties intended that title should not pass until the subdivision had been approved (which was October 28, 1987). The denial of farmland assessment was reversed.

**Taxpayer's Appeal Of An Assessment For 1988 (Which Was Not A Revaluation Year), Court Could Increase The Assessment Based On True Value, Despite Taxing District's Failure To Counterclaim For An Increase—Gabrellian & Jessourian v. Oakland, 11 N.J. Tax (Tax Ct., Sept. 1990).**

This is a local property tax case wherein plaintiff seeks direct review, pursuant to *N.J.S.A. 54:3-21*, of the 1988 assessment on property located in Oakland. At issue were the true value of the subject property and the applicability of *N.J.S.A. 54:51A-6*, commonly referred to as Chapter 123. The year 1988 was not a revaluation year. The subject of the controversy was a neighborhood shopping center containing a Sears bank building and five satellite stores. The court held as follows: (1) plaintiff's market data approach was not probative because shopping centers are not similar enough to provide market data on sales of similar properties; (2) plaintiff's income approach data was flawed, for reasons such as not providing income data for three out of four comparables; and (3) here, where 1988 was not a revaluation year, the Court could increase the assessment based on its findings of true value exceeding assessed value, even though the taxing district had filed no counterclaim seeking an increase.

**Approvals For Construction Of An Office Building, Did Not Cause "Leased" Property To Lose Its Exempt Status—*Hoboken v. Stevens Institute*, 247 N.J. Super. 215 (App. Div., 1991), aff'g 11 N.J. Tax 70 (Tax. Ct., 1990).**

This local property tax exemption case involved land of the Trustees of Stevens Institute, an educational institution. The issue was whether certain agreements between the Institute and 777 Sinatra Drive Corporation (the Corporation) resulted in a loss of exemption from property tax. The agreement was referred to as a lease and used leasing terms. The "leased" property included a "physical plant building," which would continue to be used by the Institute until a new one was completed by the Corporation. The Corporation intended to use the land and the planned physical plant building in connection with a proposed office building. The agreement provided that the Corporation could terminate the lease if the Corporation failed to obtain Town approvals to build the plant and office buildings; if terminated, the Institute would refund \$500,000 of the "prepaid Fixed Rent" amount of \$600,000. The Tax Court had held that the Institute's property continued to retain its tax exempt status. The Superior Court, Appellate Division, affirmed and held that the buildings and the land continued to be exempt from property tax.

**County Authority's Exemption From Property Tax Is Not Necessarily Effective Upon Acquiring The Property—*Hudson Cty., Imp. v. Town of Kearny*, 244 N.J. Super. 619 (App. Div. 1990).**

The Hudson County Improvement Authority (HCIA) appealed a Tax Court decision, *Hudson Cty. Imp. Auth. v. Kearny*, 10 N.J. Tax 589 (Tax Ct., 1989). The facts were that HCIA acquired properties on May 25, June 2 and June 26 of 1988 to perform solid waste management functions. HCIA, which was created by the Hudson County Board of Chosen Freeholders, is exempt from property tax, and the issue centered on when the exemption became effective. The Town of Kearny argued that the exemption was not effective until 1989, while HCIA argued the exemption was effective upon acquisition. The Tax Court had pointed out that municipalities base their budgets on the tax ratables existing on the assessment date and, also, that county budgets could be affected by a mid-year exemption. The Tax Court emphasized that the statutory sections on tax exemption did not require exemption to be effective upon acquisition. The Tax Court had held that the property tax exemption was not effective upon acquisition and denial of exemption during 1988 was proper. The Superior Court, Appellate Division, affirmed for substantially the reasons given by the Tax Court.

**Nursing Home Did Not Fall Within Hospital Exemption—Intercare Health Sys. v. Cedar Grove Tp., 11 N.J. Tax 423 (Tax Ct., 1990).**

Intercare Health Systems, Inc., is a nonprofit corporation that controls a 113 bed nursing home. Intercare appealed from the denial of a local property exemption for the facility. The issue was whether the facility fell within the property tax exemption for buildings used for hospital purposes. The Tax Court noted that the pertinent rule, *N.J.A.C. 8:43-1.2*, defines a hospital as a facility that provides acute care services and convalescent or other medical and nursing care. The Court distinguished this type of facility from a nursing home. Emphasizing that the relationship that the home had with various hospitals was cooperative rather than integral, the Court held that the home did not fall within the hospital exemption.

**On Appeal Of Rejection Of Farmland Assessment, Taxpayer In This Case Could Not Claim An Agricultural Use Different From That Claimed In Farmland Assessment Application—Interstate 78 Off. Pk., Ltd., v. Tewksbury Tp., 11 N.J. Tax 172 (Tax Ct., 1990).**

This case involves appeals from denials of farmland assessments on property in Tewksbury Township for tax years 1985, 1986 and 1987. The 1985 and 1986 applications for farmland assessment claimed qualification on an alleged hayfield of 14 acres which produced incomes of \$1,200 for 1985 and \$1,390 for 1986. The applications did not make any claim of an agricultural use based on breeding and selling horses. However, on appeal, the land owner sought to rely upon a claim based on breeding and selling horses.

The Tax Court held that the tax assessor was entitled to rely on the claim asserted in the application for assessment. The Court rejected the land owner's assertion of a use different from that claimed in its application for assessment where, as here, the assessor had based his rejection of farmland assessment on the representations in the application. The Court held that actual use was not the sole criteria for determining farmland qualification. The 1985 and 1986 claims being tested solely on the basis of hay production, the Court held that the landowner had not produced sufficient evidence to support those claims. There was insufficient evidence of qualification based on hay field use because: (1) the assessor had measured the hay field at less than 5 acres and (2) there was also no evidence to support the claimed income figures.

Although the 1987 application had claimed sales of horses as the basis for farmland assessment, the Court found the evidence failed to demonstrate that the business was the breeding and selling of horses, rather than just the boarding of horses. Thus, the Court also affirmed the assessor's denial of the 1987 application for farmland assessment.

**Purchaser Of Tax Sale Certificate Could Not Rescind The Sale On The Basis Of Fraud Or Mutual Mistake—Kahn Pension Plan v. Moorestown Tp., 237 N.J. Super. 328 (Chan. Div., 1990).**

The Barry L. Kahn Defined Benefit Pension Plan ("Pension Plan") in 1984 purchased a tax sale certificate covering an industrial property in Moorestown. The Plan also paid later taxes. However, it soon appeared that the property was contaminated with hazardous materials, with potential clean-up costs being \$1.9 million. The Pension Plan had made the later tax payment even though the Tax Collector advised it of rumors concerning the contamination. The Pension Plan brought suit against Moorestown to rescind the tax sale certificate and for other relief. The Pension Plan alleged fraud, equitable fraud, mutual

mistake and violations of the Environmental Cleanup Responsibility Act (ECRA) and the Consumer Fraud Act. The Court found against the Pension Plan on the fraud and mutual mistake issues on the basis that a certificate purchaser assumes certain risks. On the ECRA issue, the Court explained that ECRA would not apply to a Township's sale of a certificate, because it is a transfer of a lien and not of real property. Similarly, the Consumer Fraud Act did not apply because there was no sale of merchandise or real estate. The Court held that the Pension Plan's complaint must be dismissed.

**Appeal Concerning Equalization Table Was Untimely And An Alleged Loss of \$41,000 In School Aid Was Insufficient To Warrant Waiving The Appeal Deadline—Kearny v. Taxation Div. Director**, 11 N.J. Tax 232 (Tax Ct., Aug., 1990).

This decision involved two cases challenging the Division of Taxation's 1989 equalization table. The appeals challenged the inclusion of an added assessment of \$139,600,000 for railroad property in Kearny.

The Director of the Division of Taxation moved to dismiss the complaints, since they were filed approximately four months beyond the statutory filing period provided by *N.J.S.A. 54:51A-4(c)*. In opposing the director's motion, plaintiffs argued: (1) that the Kearny mayor did not receive a certified copy of the table in accordance with *N.J.S.A. 54:1-35.1*; (2) that the Director was estopped from raising the defense of untimely filing because communications between the treasurer of Kearny and the county tax administrator should be read to imply that the reduced assessment would be reflected in the table; and (3) the general powers of equity and the provisions of *N.J.S.A. 54:51A-4(c)* permit the court to entertain jurisdiction at this time, where the error alleged is of the magnitude here involved.

The Court held against the plaintiffs on all the arguments because: (1) the Director had sent the table to the Mayor by certified mail; (2) the plaintiffs failed to show that the requirements for estoppel had been met; and (3) the allegedly erroneous inclusion only resulted in a \$41,000 school aid loss, which was not of a magnitude to warrant the Court "waiving" the normal appeal deadline. The Director's motion to dismiss the complaints as untimely was granted.

**1990 Table Of Equalized Values Could Not Be Disputed By Attacking Calculations Used For 1989 Table—Kearny v. Taxation Div. Director**, 11 N.J. Tax 497 (Tax Ct., 1991).

Kearny appealed the determination by the Director of the Division of Taxation of the average ratio of assessed to true value of real estate as calculated for the 1990 equalized valuations table. Kearny claimed that its equalized valuation was higher than the 50.02% shown by the table. To contest the Director's figure, Kearny wanted to delete an assessment from the total of assessed values computed for the 1989 table, because that table is an integral part of the computation of the 1990 table. However, a prior case, *Kearny v. Taxation Div. Director*, 11 N.J. Tax 232 (Tax Ct. 1990) determined that Kearny could not dispute the 1989 table in and of itself, because it failed to file its appeal within the required time period. Thus, the issue in this case was whether Kearny could now indirectly attack the 1989 table computations. The Tax Court held that it could not, the main reason being that the Director was reasonable in relying upon the 1989 table for his calculations for the 1990 table.

**Statute Providing Tax Exemption Based Only On Property Being Owned By A Nonprofit And Being A Certified Historical Site Is Constitutional—**

**Morristown v. Woman's Club**, 124 N.J. 605 (1991), aff'g 242 N.J. Super. 654 (App. Div. 1990), rev'g 10 N.J. Tax 309 (Tax Ct., 1989).

The Woman's Club of Morristown ("Woman's Club") had appealed from a determination of the Tax Court, holding that, because the subject property is used for commercial purposes, it did not qualify for exemption from local property taxation pursuant to *N.J.S.A. 54:4-3.52*. Under the plain language of the statute, there are only two requirements for exemption: (1) ownership by a non-profit corporation, and (2) certification of the property as a historical site by the Department of Environmental Protection. The Woman's Club claimed that, under the plain language of *N.J.S.A. 54:4-3.52*, the property is tax exempt irrespective of its use. The Town of Morristown ("Morristown") asserted that the statutory exemption is unconstitutional because it grants an exemption based upon the status of the property owner, not the use of the property. The Attorney General, as intervenor, contended that the statute can be construed as constitutional if the property is used, to some degree, for a non-profit, non-commercial purpose.

The Superior Court had agreed with the premise that tax exemption statutes based upon the personal status of the owner, as opposed to the use of the property, run afoul of the New Jersey Constitution. However, the Superior Court had concluded that a statute providing an exemption, even from real property taxation, can be adopted when it plainly appears to advance purposes generally beneficial to society as a whole, unrelated to a particular industry or the status of the taxpayer. Recognition of such exemptions would appear to be in accord with the history and tradition that surround this power of exemption. Finding that the statute does not give preferential treatment to a particular industry, the Superior Court had held the statute constitutional without adding a use requirement. Accordingly, the Superior Court had reversed the judgment of the Tax Court. The Supreme Court agreed with the Superior Court's conclusions and affirmed.

**Affordable Housing Deed Restriction, Which Limited Subsequent Sales To A Price Determined By Using Initial Purchase Price Plus Consumer Price Index Increases, Must Be Taken Into Account For Value Assessment—Prowitz v. Ridgfield Park Village**, 122 N.J. 199 (1991), aff'g 237 N.J. Super. 435 (App. Div., 1989), rev'g 10 N.J. Tax 103 (Tax Ct., 1988).

The issue raised in these consolidated appeals was whether the local real property assessment of an "official" affordable housing unit must take into account a deed restriction which limits its resale price to its initial purchase price plus consumer price index increases. The taxpayers had purchased condominium units from the Housing Development Corporation of Bergen County (HDC). A purchaser who met certain criteria and purchased a HDC condominium, like the taxpayers here involved, would be subject to resale restrictions contained in the master deed. As part of a general revaluation, Ridgfield Park Village determined that the affordable housing units should be assessed on the basis of fair market value without consideration of the deed restrictions. The taxpayers contended that the restriction must be considered in determining the assessment value.

Although the Tax Court found in favor of the Village, the Superior Court, Appellate Division, reversed. The appellate court distinguished an encumbrance on land from an encumbrance on title, which is usually only of temporary duration. Burdens on the land ordinarily must be taken into account in assessing value. The Superior Court also deemed the restriction here analogous to value-

depreciating government regulation. The Superior Court found that the resale restriction must be considered in fixing the assessment. The Supreme Court affirmed for the reasons expressed by the Superior Court.

**Using Land Assessment As Evidence of Land Value Is Unacceptable—National Westminster v. Brigantine, 11 N.J. Tax 502 (Tax Ct., 1991).**

This local property tax case involved valuation issues for tax year 1989. The property includes a bank building. The taxpayer sought a reduction in assessment. The Tax Court holdings were: (1) the use of land assessment as evidence of land value is unacceptable; (2) the income approach to value cannot be used in absence of proof establishing economic rent; and (3) sales of property zoned differently from the subject property cannot be used to determine property value unless appropriate adjustment is made.

**U.S. Housing And Urban Development Subsidy Is Not Part Of "Annual Gross Rents" For Calculating Payments In Lieu Of Property Taxes—Riese-St. Gerald Hous. v. Paterson, 249 N.J. Super. 205 (App. Div., 1991).**

This appeal involved construing a section of the Senior Citizens Nonprofit Rental Housing Tax Law, which authorizes municipalities to exempt from real property taxes nonprofit housing projects for the elderly. The law requires that nonprofit housing projects pay 15% of their "annual gross rents" in lieu of property taxes. The tax issue was whether a subsidy provided by the United States Department of Housing and Urban Development under 42 U.S.C.A., §1437f (1990) ("section 8") should be considered to be part of "annual gross rents." The Superior Court, Appellate Division, affirmed the decision of the Superior Court, Law Division, that the section 8 subsidy was not part of "annual gross rents."

**Tax Court Had Exclusive Jurisdiction Where Township Had Appealed To County Board of Taxation On Same Day That Taxpayer Filed Complaint With Tax Court—Shav Assoc. v. Middletown Tp., 11 N.J. Tax 569 (Tax Ct., 1991).**

This case involves a local property tax matter for tax year 1989. A three story masonry office building is on the property. The issues involved jurisdiction, valuation and discrimination. On the jurisdictional issue, the Court held that where township petition of appeal is filed with county board of taxation and timely direct appeal is filed by the taxpayer with the Tax Court for the same property for the same year, *N.J.S.A. 54:3-31* vests exclusive jurisdiction over the matter in the Tax Court. On the discrimination issue, the Court held that the original assessment, not the county tax board judgment, is used as the basis when considering a taxpayer's claim for discrimination relief under Chapter 123. On the valuation issue, it is not necessary for funds actually to be set aside for reserve for replacements to be recognized as an expense item.

**A Judgment Under R.4:50-1 That Vacated Foreclosure Judgment Resulted In Owner Of Bargain And Sale Deed Not Having Good Title—Sonderman v. Remington Const. Co., 244 N.J. Super. 611 (App. Div., 1990).**

Mr. Sonderman brought this appeal of a decision by the Superior Court, Chancery Division, denying his action to quiet title to property in the Township of Jackson. The Chancery Division Court had made its judgment subject to the requirement that the Township return the purchase price paid by Sonderman.

The facts were as follows:

1. Lot 15 had been owned by Remington prior to June 29, 1983.
2. As a result of an in rem tax foreclosure, a final judgment was entered on June 29, 1983, which provided inter alia that ownership of Lot 15 passed to the Township.
3. Following acceptance of his bid at public sale in November 1983, Sonderman purchased the property from the Township for \$13,600, received a bargain and sale deed on November 19, 1984, and duly recorded the same.
4. Prior to the November closing, an order had been entered on April 9, 1984 in the Chancery Division, Superior Court of Ocean County, on a R.4:50-1 application by Remington, vacating that portion of the prior in rem judgment which vested title to Lot 15 in the Township, deleted it from the judgment, and declaring that title to said premises was vested in Remington Construction Co., Inc.

Absent conduct by parties giving rise to estoppel, the bargain and sale deed given by the municipality was voided by the 1984 judgment and did not convey good title. It may not be enforced in a quiet title action against the original owner, even though the correcting judgment has been filed only with the clerk of the Superior Court and the county clerk as a judgment of record. Diligent title search by the purchaser should include a judgment search through the date of conveyance against the conveying municipality, particularly in light of recent opinions under R.4:50-1 which have set aside foreclosures for various equitable reasons. The Chancery Division decision was affirmed by the Superior Court, Appellate Division.

**Where Taxpayers Failed To Respond To The Assessor's Request For Income Data, And Taxpayer Stipulated To The Reasonableness Of The Valuation, A Judgment Of Dismissal, Rather Than A Judgment Affirming The Assessment Should Be Entered—Southgate Realty v. Bordentown Tp., 246 N.J. Super. 149 (App. Div., 1991).**

Defendant Bordentown Township appealed from a "judgment of affirmance" entered by the Tax Court in response to Bordentown's motion to dismiss plaintiff Southgate Realty Associates' tax appeal. The motion had been made pursuant to *N.J.S.A. 54:4-34* commonly referred to as "Chapter 91" (L. 1979, c.91, §1). Chapter 91 provides that "[n]o appeal shall be heard" from the tax assessor's valuation with respect to income-producing property, where the owner fails to respond to a request by the assessor for income and expense data within 45 days of such request. The issue raised was whether, when the taxpayer concedes that it did not comply with the assessor's request and there is no question as to the reasonableness of the assessor's valuation, a judgment should be entered affirming the assessment or whether the judgment should dismiss the appeal. A judgment affirming the assessment may trigger application of the Freeze Act, *N.J.S.A. 54:51A-8*. The Freeze Act provides that when a "final judgment" has been entered by the Tax Court, it is conclusive for the assessment year and for the two successive years, except as to changes in the value of the property occurring after the assessment date. The Superior Court held that the Tax Court should have dismissed Southgate's appeal. The case was remanded to the Tax Court for the entry of a judgment of dismissal.

**Unilateral Withdrawal Of A Complaint Does Not Give Rise To Freeze Act Protection—Union City Assoc. v. Union City, 247 N.J. Super. 249 (App. Div., 1991), aff'g 10 N.J. Tax 581 (Tax Ct. 1989).**

Union City Associates (Associates) challenged th dismissal of its complaint

seeking reduction of its 1985 assessment. It claimed that the assessment was precluded by the Freeze Act, N.J.S.A. 54:51A-8 and, in any event, constituted an illegal "spot assessment" in violation of N.J. Constitution (1947) Art. VIII, §1, par. 1(a). The Tax Court dismissed the complaint, ruling that: (1) the "spot assessment" claim was precluded by the taxpayer's failure to pursue it in a prior action, and (2) the prior Tax Court judgment based on the unilateral withdrawal of a challenge to a prior assessment did not give rise to Freeze Act protection. The Superior Court, Appellate Division, affirmed. The Superior Court held that the unilateral withdrawal of a complaint, which could occur without the taxing district's opportunity to be heard on the merits or to state its view as to the propriety of an assessment or settlement, cannot be deemed an adjudication or resolution warranting Freeze Act protection. On the spot assessment claim, the Superior Court explained that Associates could have asserted the spot assessment claim in a timely fashion in the initial complaint challenging the 1985 assessment, or even by an expeditious new complaint after its 1986 motion was denied, or when it appealed the dismissal of the prior Freeze Act claim based on the 1983 Hudson County Tax Board judgment.

**Allegations Of Value Change Based On Property Owner Remediating Environmental Problems, Changing Use To Income Property, And Making Capital Improvements Were Sufficient For Case To Proceed To Full Hearing—*Union Min. & Alloys Corp. v. Kearny*, 11 N.J. Tax 280 (Tax Ct., Aug. 1990).**

This is a local property tax case wherein defendant, Town of Kearny, contested plaintiff's motion for freeze act relief for tax years 1986 and 1987. The motion is also tantamount to a motion to dismiss defendant's freeze act avoidance complaint, on the ground that the town's allegations are insufficient as a matter of law to prevent freeze act relief.

The Tax Court proceeding for the base year of 1985 eventuated in a judgment entered pursuant to settlement. The freeze act, N.J.S.A. 54:51A-8, permits the taxpayer, at its option to freeze the assessment at the level of the base year Tax Court judgment for the two tax years immediately following the base year, absent a revaluation of the entire taxing district or a change in value of the affected property.

The Court explained that the municipality must set forth the nature of the changes in value relied upon, to defeat plaintiff's motion for application of the freeze. The municipality's first allegation of value change was based on expenditures made to remedy environmental problems. The municipality's second allegation of value change was that the property changed from owner-occupied to income property, with numerous leases having been signed by tenants. The third allegation was that a partial lease-up of one building resulted in an increase in value. The municipality's last allegation was that \$1 million spent on the property for capital improvement had increased the value. The Court held that the municipality was entitled to have a hearing on all the alleged bases of value increase except the third one, which concerned the lease-up of one of the buildings. On that allegation, the Court explained that a mere increase in tenant occupancy unrelated to a change in market conditions does not result in the change in value contemplated by the freeze act. The Court held that the case would proceed to a full hearing.

**Suburban Bank Involved In This Case Was Not A Special Purpose Property—*United Jersey Bk. v. Lincoln Park Bor.*, 11 N.J. Tax 549 (Tax Ct., 1991).**

This property tax appeal case concerns property located in the Borough of Lincoln Park. Plaintiff, United Jersey Bank (UJB), as tenant, was required by the lease to pay real estate taxes. UJB asserted that the assessment exceeded the true value of the property and was discriminatory. The Court's holdings were: (1) the property should be valued exclusively by a capitalization of the income producible from its current use; (2) a suburban bank branch of the subject's age, size and layout should not be considered a special purpose property; (3) recognition of a value for the excess land area of 15,540 square feet was improper; (4) the appropriate net rent for valuation was \$21 a square foot; (5) an overall capitalization rate of 10% based on 70% financing at 11% over 25 years and an equity dividend rate of 5% was appropriate; and (6) UJB proved entitlement to an assessment equal to the true value multiplied by the average ratio.

**For Income-Approach Valuation, Rent Concessions Should Be Considered; And An Expense For Replacement Reserves Should Be Allowed, Despite Failure To Actually Set Aside A Reserve—River Office Eqs. v. Middletown Tp.**, 11 N.J. Tax 404 (Tax Ct., 1990).

Taxpayer appeals a property tax assessment for property containing an office building. The income approach was used for valuation. The Court found that a soft market for office space necessitated rent concessions, which should be considered in arriving at economic rent. The Court also allowed the taxpayer an expense item of reserves for replacement, even though the taxpayer had not set aside funds for each year to replace building components. The Court also found that an expense item for a commission allowance, or a reduction in rental income received, is proper; however, expense items for office expenses and advertising were not proper.

**Constructive Trust Should Be Imposed In Favor Of Purchaser Of Tax Sale Certificate When Heirs Intervened Through An Heir Hunter—Wattles v. Plotts**, 120 N.J. 444 (1990).

Plaintiff, Gordon Wattles, instituted an action to foreclose a tax-sale certificate on a 6.21-acre parcel of vacant land. After entry of a default against "unknown owners," but before the entry of judgment, an heir hunter, National Asset Recovery (National), discovered out-of-state heirs of the last record owner, Edward Plotts. National entered into an agreement with the Plotts heirs. Under the agreement, if the heirs were successful in upsetting the tax foreclosure and in obtaining title, National could sell the property and divide the net profits with the heirs, after reimbursing itself for its expenses. In the decisions below, the lower courts sustained the rights of the heirs to redeem the property.

The Supreme Court held that the heirs could redeem the property. However, the Court imposed a constructive trust in favor of Wattles on National's interest. Under the constructive trust approach, on agreement to the terms of the contract between National and the Plotts heirs (including payment of fifty percent of the net proceeds to the heirs after a sale), Wattles shall succeed to National's rights, including the right to sell the property at his discretion. The heirs shall retain their interest under the contract, including their right to redeem, their right to fifty per cent of the profits after expenses, and their right to match a bonafide offer. Before distributing the sale proceeds, Wattles and the heirs shall reimburse National for its reasonable expenses under the contract. The judgment of the Appellate Division (230 N.J. Super. 254, 553 A.2d 365) was modified, and the matter was remanded to the Chancery Division.

**Assessments On Condominium Units Did Not Constitute Spot Assessments—Wedgewood Knolls v. West Paterson Bor., 11 N.J. Tax 514 (Tax Ct., 1991).**

These consolidated cases involved condominium unit owners appealing 1988 and 1989 property tax assessments. Wedgewood Knolls is a townhouse-style residential condominium complex comprised of 182 units, plus common elements. The developer and the municipality's assessor reached an agreement in 1986 to set the assessments on completed units at 66% of their market values, which were determined on the basis of offering prices and some early sales.

On the issue of valuation, the Tax Court held that the taxpayers' expert did not estimate the true value of each condominium unit here involved. The expert had averaged the sale price of all units sold (whether or not the unit was the subject of a tax appeal), from the initial sales in 1986 to sales through June 30, 1990, including resales but excluding the auction sales. He arrived at average sale prices on the basis of unit models, sales of units under appeal, and sales by years. The Court concluded that the expert's methodology was without merit. To begin with, the best evidence of the true value of each condominium unit involved in these appeals was the price for which it was sold, adjusted for time when appropriate. Second, the expert's method ignored the requirement of valuing as of October 1 of the pretax year and failed to consider the effect of appreciation, as reflected in price changes, over the multi-year averaging period. Third, the expert's approach presupposed a fungibility within each category of unit model which had not been shown to exist.

The Tax Court also held against the taxpayers on their spot assessment claim. The Court explained that the assessments complained of were determined *ab initio* on the basis of market values to be reflected in anticipated sales. No unit was singled out for an assessment increase following a sale of such unit. In the alternative, plaintiffs had argued that discrimination in the assessments of their units was shown by comparing the average assessment-to-value ratios of their properties to the average assessment-to-value ratios of Class 2 (1 to 4 family residential) properties as reflected in sales for the sampling periods 1986-87 and 1987-88. On the discrimination claim, the Court held that the unit owners did not demonstrate a right of assessment discrimination relief beyond that provided by Chapter 123. The Court explained that, in ascertaining the relief to which condominium unit owners may be entitled, the Court will not resort to the average assessment-to-value ratios applicable only to Class 2 properties. Last, the Court found against the taxpayers on their claim that their clubhouse was a common element and thus could not be separately assessed. The Court found that the evidence indicated that the unit owners do not have exclusive use of the clubhouse and that this factor alone vitiates a conclusion that the clubhouse has no independent value.

**In This Case, Income Approach Was Most Viable Method For Valuing Hotel—Westmount Plaza v. Parsippany Troy Hills, 11 N.J. Tax 127 (Tax Ct., Mar. 1990).**

This was a local property tax case wherein plaintiff sought direct review of the 1987 and 1988 assessments on its property located in Parsippany. At issue were the true value of the subject property and whether plaintiff was entitled to discrimination relief pursuant to *N.J.S.A. 54:51A-6*, commonly referred to as C. 123. The subject of the controversy was The Aspen Hotel, containing 196 rooms, with restaurant, lounge and banquet facilities, indoor pool and tennis

court. The facility was situated on 22 acres of land. The holdings of the Court are stated below.

The Court found that in this case, the income approach was the most viable method for ascertaining true value. Further, the hotel's operating revenues, as stabilized by plaintiff's expert and adjusted for occupancy rates, were prima facie economic rent, subject to adjustments for business value and personal property. On business value, the court agreed with the plaintiff's expert, who extracted from hotel revenues the fee customarily paid to a management company. On the adjustment for personal property, again the Court agreed with plaintiff's expert, who deducted 3% of a stabilized personal property value of \$2,940,000 from revenues. This adjustment was for a replacement reserve. The Court also agreed with the expert's recognizing of fixtures taxable as real property.

For a capitalization rate, the Court found that the American Council of Life Insurance data supported the defendant's 1986 rate of 10.18%, and that the data supported the plaintiff's 1987 rate of 11.41%. On the issue of excess land, the Court agreed with the plaintiff's expert, who concluded that 18 acres was required for the hotel complex. This left only 4 acres as the figure for land to be valued as excess land, suitable for commercial development. On the issue of entitlement to discriminatory relief, the Court found in favor of the plaintiff. The assessment was revised by applying the average ratio to the true value of the property.

**Problem With One Condominium Lot Being Held By An Outside Party Resulted In Tax Sale Certificate Being Based On Improper Assessment—Wynwood Condo. v. Twin Trees Dev., 250 N.J. Super. 510 (Ch. Div., May 1991).**

This matter originated in the Law Division; the Chancery Division aspects were part of a complaint containing several completely unrelated causes of action. A Law Division judge had severed some of the counts and transferred them to the Chancery Division. The problems in this case stem from a subdivision of South Brunswick lot 145.2 into lots 15.10, 15.02 and 15.01; on October 21, 1983, BID and Twin Trees properly recorded a condominium master deed for the site, creating the Wynwood Condominium Development. The master deed contained lot 15.02. On December 12, 1986, lot 15.02 was mistakenly deeded back to Alexander Molnar. He deeded it to Wynwood Condominium Association on June 30, 1988, to correct the mistake. The purpose for lot 15.02 is that of a detention drainage basin for the condominium complex.

The 1985 tax bill and subsequent notices of a tax sale for lot 15.02 were sent to Molnar; he did not pay those taxes and a tax sale certificate on the parcel was purchased by David Saltman on September 26, 1986. Saltman moved from summary judgment allowing him to foreclose on his tax sale certificates. The township moved to dismiss Wynwood's counts alleging negligence and nuisance causes of action, which were based on South Brunswick negligently transferring, through the tax sale, the detention drainage basin.

The Court explained that the possibility that a lot in a condominium master deed description might be held by an outside or uninterested party was a contingency not contemplated by The Condominium Act, but it is clear that the legislature intended to protect a condominium's common elements through the filing of a master deed. The Court held that equitable principles require that South Brunswick's assessment of lot 15.02 be deemed erroneous as it was not based on the master deed filed in accordance with N.J.S.A. 46:8B-8. Accordingly, Saltman's motion for summary judgment so that he might proceed

with his tax sale certificate foreclosure action was denied. Also, the Court held that Saltman's tax sale certificates must be rescinded, since they were based on an improper assessment. The Court also denied, without prejudice, the defendant township's motion to dismiss the negligence and nuisance claims against it, deeming the record before it to be inadequate for a resolution of these issues.

## **MEDIA RIGHTS TAX**

**Constitutional Issues Related To Media Rights Tax Presented Fact Questions Which Could Not Properly Be Decided On Motions For Summary Judgment—Titan Sports v. Athletic Control Bd.**, 11 N.J. Tax 259 (Tax Ct., 1990).

Titan Sports, Inc., a promoter of professional wrestling exhibitions, brought suit alleging that the Athletic Control Board's imposition of tax on income received from lease or sale of boxing and wrestling media rights (N.J.S.A. 5:2A-20) violated the promoter's rights under the First and Fourteenth Amendments and the commerce clause of the United States Constitution. The promoter and the Board both moved for summary judgment. Dismissing the motions, the Tax Court held that: (1) professional wrestling productions constituted a form of First Amendment protected speech; (2) an issue of material fact, precluding entry of summary judgment, existed as to whether the tax's incidental restriction on the promoter's alleged First Amendment freedoms was not greater than essential to furtherance of New Jersey's interest in the safety of combative sports participants; (3) a question of material fact, precluding entry of summary judgment, existed as to whether tax was fairly apportioned, and thus as to whether the tax satisfied the external consistency element for legitimate tax on interstate commerce; and (4) a "minimal connection" existed between the interstate activities and New Jersey, and thus the tax did not violate the due process clause. Accordingly, the Tax Court ordered that the case would proceed to trial on the remaining issues.

## **REALTY TRANSFER TAX**

**As Imposed Upon Only New Cooperatives, and Not Upon Pre-Existing Ones, Realty Transfer Tax Was Constitutional— Drew Associates of NJ, LP v. Travisano**, 122 N.J. 249 (1991), rev'g 235 N.J. Super. 194 (App. Div., July 1989).

Drew Associates (Drew) is a limited partnership that owns a multi-unit apartment to be converted into a cooperative. Drew sued to enjoin the enforcement of the Cooperative Recording Act (The Co-op Act). The Act creates a title registration system and taxes the creation and transfer of ownership in cooperative units. The Act applies only to cooperatives that come into existence after May 7, 1988, the effective date of the Act.

Drew had primarily argued that the Act was unconstitutional. Drew argued that taxing the transfer of co-op units to buyers results in double taxation because the Association also paid the transfer tax when it purchased the apartment building. The Appellate Division disagreed. The Appellate Division explained that there is no double taxation because the transfer tax is imposed upon separate owners on distinct transfers at different times. Drew also argued that taxing only newly erected co-ops violates the Equal Protection Clause of the U.S. Constitution. The Appellate Court partially agreed and found no rational

basis for distinguishing between the pre and post-Act groups for the portion of the transfer tax that generated revenues beyond covering the recording costs. That portion was held to be unconstitutional.

On further appeal, the Supreme Court agreed with the Appellate Division, except as to the portion of the tax held to be unconstitutional. The Supreme Court emphasized that the test of unconstitutionality on these facts was merely whether there was a rational basis for the Act's differential treatment of the co-ops. The Supreme Court found that there were matters of administrative convenience that rationally justified the differential treatment, as well as that post-Act cooperatives are different from pre-Act co-ops due to the benefits received from the Act. The Supreme Court reinstated the judgment of the Chancery Division upholding the transfer tax on post-Act cooperatives.

## SALES AND USE TAX

**Aircraft Leasing Company The Leased To Parent Company For 87% To 94% Of The Time, And To Third Parties Only 6% To 16% Of The Time, Was Not Predominantly An Air Carrier And Thus Not Exempt From Sales Tax—Auxiliary Carrier, Inc. v. Director, Div. of Taxation, No. 16-14-1176-89ST, (Tax Ct., Apr. 1991).**

At issue in this case is sales and use tax payable for the leasing of aircraft. Auxiliary Carrier, Inc. ("Auxiliary"), a New Jersey corporation, is a wholly-owned subsidiary of American Cyanamid Company, Inc. ("Cyanamid"). Auxiliary purchased aircraft and leased this aircraft to Cyanamid, which holds an air carrier operating certificate issued by the Federal Aviation Administration. Auxiliary performed no business function other than the leasing of aircraft to Cyanamid. Cyanamid used the aircraft for transport of its executives and for third party charters. Cyanamid coordinated these activities under its Air Transport Department. Cyanamid prepared and distributed brochures, advertised in the Star Ledger newspaper, and paid commissions to travel brokers in order to attract third party charter business. Time was scheduled for Cyanamid executives and third party charters on a "first come, first serve" basis. Third parties pay a higher hourly "market rate." Both the "executive" and the third party rates are less than the total hourly cost of operating the aircraft.

After receiving a Department of Transportation notice concerning a sales tax exemption for "air carriers," Auxiliary filed a claim for refund of taxes paid on the leasing of aircraft from July 1979 through April 1981 to Cyanamid. In December 1981, the Division of Taxation approved the claim and refunded \$14,175 to Auxiliary. However, in September 1988, the Director imposed a sales and use tax assessment on the leasing of aircraft by Auxiliary to Cyanamid during the period July 1984 to June 1988.

Auxiliary contended that its leasing of the aircraft to Cyanamid meets the requirements for the exemption for air carriers set forth in *N.J.S.A. 54:32B-8.35*. Auxiliary also contended that: (1) the Director is collaterally estopped from making the subject assessment by his issuance of the aforementioned tax refund; and (2) the Director's change in position amounts to rule making, which does not comply with the requirements of the Administrative Procedure Act. The Director responded that Cyanamid is not an "air carrier" as that term is used under *N.J.S.A. 54:32B-8.35*.

Since third party usage of the aircraft ranged from only 6% to 16%, the Court found that the evidence overwhelmingly established that common carriage

was not the predominant use. Therefore, the taxpayer did not meet the test for tax exempt status. On the collateral estoppel and rulemaking issues, the Court found that the refund alone did not constitute a "position" taken by or rule making by the Director. Further, the Court found that the Director's assessment constitutes enforcement of the statute as interpreted by this Court, and, therefore, does not constitute a "change in position" or rule making necessitating compliance with the Administrative Procedure Act. Further, there had been no reliance and injury which would invoke the principles of estoppel. The Court also rejected the taxpayer's arguments that it was denied due process and that it was not the correct party for the assessment. The complaint was dismissed, accordingly.

**Manufacturing Exemption Under N.J.S.A. 54:32B-8.13(a) Is Limited to Machinery, Apparatus, Or Equipment Used In Manufacturing Of Tangible Personal Property For Sale, To An Ultimate Consumer—GE Solid State, Inc., A Delaware Corporation (Formerly The Solid State Division of R.C.A. Corporation), v. Director, Division of Taxation, 11 N.J. Tax 320 (Tax Ct., Sept. 1990).**

Plaintiff, GE Solid State, Inc., challenges a tax deficiency assessed by the Director of the Division of Taxation relative to purchases of photomask machinery and photoplates by plaintiff's predecessor, the Solid State Division of RCA Corporation, during the assessment period of July 1, 1981 through June 30, 1984.

Plaintiff claims the purchases were exempt from sales and use tax pursuant to an exemption provision in the Sales and Use Tax Act, *N.J.S.A. 54:32B-1 et seq.*, for machinery, apparatus or equipment used in the production of tangible personal property at *N.J.S.A. 54:32B-8.13a*. The Director asserts that the purchases by plaintiff's predecessor did not meet the requirements of the exemption provisions.

The facts in this proceeding were as follows:

Plaintiff, GE Solid States, Inc., a Delaware corporation, with its principal place of business located in Somerville, New Jersey, is the successor in interest to RCA Corporation. During the assessment period at issue, the Solid State Division of RCA Corporation was engaged in the business of manufacturing and selling integrated circuits or "chips."

The process which eventuates in integrated circuits, packaged and ready for shipment to plaintiff's customers, can be separated into four phases. The first is research and development in which design engineers and layout designers create a prototype. The prototype consists of 7 to 17 photomasks. A photomask is a four- or five-inch glass plate, called a photoplate.

The second phase of plaintiff's operations involves the production of photomasks which takes place in Somerville, New Jersey. The photomasks contain the patterns of the integrated circuits and are used, through a photographic-like pattern transfer process called photolithography, to transfer those patterns to a silicon wafer.

In its photomask operation, plaintiff produces four types of photomasks: (1) projection masters, (2) contact prints, (3) print masters and (4) reticles.

The third area of plaintiff's operations is the manufacture of integrated circuit or wafer fabrication. The fourth area of operations is the packaging of the units.

Plaintiff maintains that the machinery employed in its photomask operation, to fabricate photomasks, is used "directly and primarily in the production of tangible personal property by manufacturing," and accordingly, is exempt from sales or use tax under *N.J.S.A. 54:32B-8.13a*. Plaintiff also contends that its

purchases of photoplates, used solely as reticles and print masters in its photomask operation, are also exempt from sales or use tax. Plaintiff asserts that the reticles and print masters produced by its photomask operation constitute either: (1) machinery, apparatus or equipment "used directly and primarily in the production of tangible personal property by manufacturing" or, alternatively, (2) parts with a useful life of more than one year.

The Tax Court concurred with the Director's argument that the photomask machinery does not qualify for exemption because, first, the photomask machinery does not manufacture a product for sale and, second, the photomask machinery is not used "directly and primarily" in the production of the product that plaintiff does sell, i.e., integrated circuits.

The Court furthermore maintained that the photoplates purchased by plaintiff are not used directly and primarily in the production of a product for sale and, the photoplates do not qualify for exemption because they are not machinery, apparatus or equipment, nor are they parts having a useful life of more than one year.

**Repair Services To I.C.C. Licensed Vehicles Are Not Exempt, But Vendor Properly Relied On Exemption Certificates—J.R. Corelli Associates, Inc. v. Taxation Div. Director, No. 04-08-2981-90 ST (Tax Ct., June 28, 1991).**

J.R. Corelli Associates, Inc., (Associates) is a domestic corporation specializing in selling, leasing and repairing stretch-type limousines. The Division of Taxation assessed sales tax, most of which related to the Division's determination that the company failed to collect tax on the labor portion of repair bills on I.C.C. licensed vehicles. Associates argued that the repairs were exempted under *N.J.S.A. 54:32B-8.31*, which exempted sales of vehicles registered in New Jersey and operated pursuant to an I.C.C. permit and "repair and replacement parts therefore." Therefore, the issue was whether parts *and* labor charges were exempt or just parts. The Tax Court agreed with the Director's position and held that the labor charges were not exempt from sales tax.

However, with respect to most of the repair charges, Associates had accepted exemption certificates based on an assumption that labor charges were exempt. On this issue, the Court agreed with the taxpayer. The Court explained it was not unreasonable for the vendor without prior notice to have interpreted the word "repair" in *N.J.S.A. 54:32B-8.31* as a noun. Therefore, pursuant to *N.J.A.C. 18:24-10.3*, his good-faith acceptance of exemption certificates from the vendees relieved the vendor from any liability for collection or payment of sales tax upon the transactions covered by the certificates.

**Transferee of Assets of Business Is Liable For Sales Taxes Owed By Business When Transferee Failed To Give Written Notice Pending Transfer—Lambriar Kennels, Inc. v. Division of Taxation, State of New Jersey, 14-24-1200-89ST (Tax Court, Oct. 23, 1990).**

Taxpayer, Lambriar Kennels, Inc., contested a sales and use tax deficiency assessment imposed by the Division of Taxation by reason of taxpayer's acquisition of the assets of New England Kennels/Reigning Dogs and Cats (New England Kennels). *N.J.S.A. 54:32B-22(c)* requires purchasers or transferees of the assets of a business to notify the Division by registered mail 10 days before taking possession. For failure to comply, the purchaser or transferee is personally liable for sales taxes due.

Lambriar Kennels is a Kansas corporation whose primary business is the brokerage of dogs. New England Kennels operated a pet store in Cedar Grove,

New Jersey. On December 30, 1988, the Director filed a Certificate of Debt against New England Kennels in the amount of \$20,951.36 for unpaid sales and use tax, and corporation business tax. In February of 1989, because of debts owed to Lambriar Kennels, New England Kennels transferred its assets, consisting of inventory (dogs), equipment and supplies, to Lambriar Kennels. Lambriar Kennels took over the operation of the Cedar Grove pet store. The Division did not receive notice by registered mail of the transfer of assets, as required by statute.

Taxpayer claimed that the Director had received notice in fact through conversations between the taxpayer's attorney and Division representatives concerning preservation of the inventory. Taxpayer also contended that it orally notified the Division. However, there was no proof of when this oral notice was given. In the alternative, taxpayer argued that there is implied in the notice provision a condition of good faith ability to comply. Taxpayer asserted that it was unable to comply with the ten-day notice requirement because of the emergent need to care for the animals scheduled to be seized by the Director. Taxpayer argued that the pedigree dogs would have been damaged by seizure and transportation and would have been unable to survive in an animal shelter environment. However, there was no proof of this assertion in the record. Finally, taxpayer argued that it should receive a \$7,500 credit against the tax deficiency for a \$7,500 security deposit deposited by New England Kennels for taking over the lease for the premises.

The Court upheld the sales tax assessment against Lambriar Kennels. The Court emphasized that the plain language of *N.J.S.A. 54:32B-22(c)* requires notice by registered mail ten days in advance of transfer and allows no exceptions. Oral notice does not provide the same degree of protection. Further, taxpayer had provided no authority for the assertion that good faith efforts to comply excuse the failure to give written notice. The Court was not persuaded that the safety of the dogs created an emergency situation. The Court also found that taxpayer's argument regarding a credit for the \$7,500 deposit was without merit.

**Use Tax Assessed On Purchase Price of Vessel Brought To New Jersey For Repairs—*Samuel B. Pole, III v. Director, Division of Taxation*, No. 06-01-1174-89ST (Tax Court, June 1991).**

Taxpayer appealed a determination by the Division of Taxation for use tax in the amount of \$15,000 based on the presence of the vessel in New Jersey from June to December, 1988. Taxpayer brought the vessel to this state for purposes of repairing various problems that arose. During the time the vessel was in New Jersey, it was piloted several times by taxpayer, for purposes of sea trials; frequently, taxpayer gave boat tours and had people on board that were not connected to the repair service.

Taxpayer argued that since he had no intention of keeping or using the vessel here, and only brought it to New Jersey for necessary repairs, that his actions did not result in a taxable use pursuant to the Sales and Use Tax Act. He also argued that he was a nonresident of this State when he purchased the vessel and as such, was exempt from use tax.

The Tax Court found that taxpayer's custody, control and use of the vessel was enough to subject him to the compensating use tax. Based on taxpayer's ownership of a residence in New Jersey until 1990, his receipt of mail at a New Jersey post office box, his possession of a New Jersey driver's license, and his filing of a New Jersey income tax return in 1988, the Court found that he

maintained a place of abode in New Jersey and therefore, was not a nonresident. The Court entered judgment dismissing taxpayer's complaint.

**Taxpayer's Consent To Extension Of Time Within Which Director Could Make An Additional Assessment Provided Taxpayer With An Additional Six Months After The Completion Of The Audit To File Refund Claims For Any Of The Returns Subject To The Audit—Texas Eastern Transmission Corp. v. Taxation Div. Director**, 11 N.J. Tax 561 (Tax Ct., May 1991).

Taxpayer sought refund of \$152,473 use tax erroneously paid on charges for installation of property which, after payment of the tax, was determined to be real not personal property. The subject use tax was paid for the period January 1, 1982 through December 31, 1984 with tax returns filed February 20, 1982 through January 20, 1985. At issue was whether taxpayer's consent to an extension of time for the Director to make an additional assessment enlarged the refund claim period.

Section 27(b) provides that the Director may impose an additional sales and use tax assessment within three years of the filing of a tax return. Section 27(c) contains an exception to the §20(a) two-year refund period if a taxpayer has consented in writing to the extension of the period for assessment.

Taxpayer contended that when a taxpayer consents to extend the time for additional assessment, the taxpayer is entitled to claim a refund of tax paid with any tax return that is the subject to the extension agreement.

The Director contended that taxpayer is limited by the two-year refund period of §20(a) and that execution of the extension agreement does not revive expired refund application periods.

In this case, taxpayer consented to an extension, to December 31, 1985, of the three-year period during which an additional assessment could be made. Section 27(c) extended the time for filing an application for refund to a date which, in this case, was six months after December 31, 1985.

The Court found that the intent of §27(c) is to provide taxpayer with an extended period of time within which to file a claim for refund that is equal to the period of the subject audit plus six months. If the refund period were intended to be less than the additional assessment period, the statute would have so stated.

The Court concluded that *N.J.S.A. 54:32B-27(c)* extends the time for filing a claim for refund for all returns and periods referred to in the extension agreement. Thus, taxpayer was entitled to a refund of use tax erroneously paid for the period 1982-1984, less the amount concededly due to the state for this period but subject to the right of the Director to reinstate the additional assessment if the Director prevailed on appeal of the real property-personal property issue.

## **SANITARY LANDFILL TAXES**

**Tax Is Due With Respect To A Certain Volume Of Waste Accepted At A Landfill, Even If The Ability To Collect On The Debt For The Disposal Is Doubtful—Edgeboro Disp. Inc., v. Tax Div. Dir.**, 11 N.J. Tax 463 (Tax Ct., 1991).

Edgeboro Disposal, Inc., challenged a determination by the Director of the Division of Taxation that increased plaintiff's reported tax and escrow account liabilities pursuant to tax provisions in the Solid Waste Management Act. Edgeboro was the operator of a sanitary landfill until December 31, 1987. This

case concerns Edgeboro's December 1987 consolidated sanitary landfill tax return. In calculating the taxes and escrows to be remitted to the Division, Edgeboro deducted 85,753 cubic yards of solid waste from the actual volume received at the facility. This deduction was made because Edgeboro anticipated it would never receive payment for disposal of that waste from the haulers that had deposited it. The Court held that the deduction was improper and that disallowing such a deduction was constitutional.

**Ash From Incinerator Is Exempt From Sanitary Landfill Taxes But Waste That Has To Bypass The Incinerator Is Not Exempt—Pollution Control Fin. Author. v. D.E.P.**, 128 N.J. 356 (1991) aff'd 237 N.J. Super. 163 (App. Div., 1989).

The Pollution Control Financing Authority of Warren County (PCFA) appealed a determination by the New Jersey Department of Environmental Protection (NJDEP) that wastes that bypass an incinerator are subject to three landfill taxes. PCFA was instrumental in constructing New Jersey's first resource recovery facility, which is an incinerator that produces electricity. The three taxes concerned in this appeal were the solid waste services tax, a resource recovery investment tax and a solid waste importation tax. PCFA asserted that wastes from the incinerator were exempt from the taxes under *N.J.S.A. 12:1E-138 a, b and c*, which exempt the "waste products resulting from the operation of a resource recovery facility." The facts were that, not only did the incinerator produce ash but also, certain wastes would bypass the facility because of unsuitability and limitations on the operating capabilities of the incinerator.

The Superior Court, Appellate Division, had found that only the ash, and not the bypass wastes, fell within the wording of the exemption for wastes from recovery facilities. PCFA had also argued that the NJDEP decision was the type that was required to have been done through rule-making. On that issue, the Court found that NJDEP's determination did not require rule-making, because it merely declared what was inferable from the statutory language. The Supreme Court affirmed for substantially the reasons given by the Superior Court. However, the Supreme Court added observations that the purpose of the taxes is to encourage both resource recovery and recycling and that there is no legislative purpose to exempt some counties from the landfill taxes by virtue of the county having a recovery facility and a laudable recycling program.

## TRANSFER INHERITANCE TAX

**Using Gender-Based Mortality Tables To Value Life Estate For Inheritance Tax Was Constitutional—Estate of David M. Darrin v. Director, Division of Taxation**, (Tax Ct., 1991).

This case was heard on remand from the Superior Court, Appellate Division. It was remanded for a full hearing on the issue of whether the Division of Taxation's use of gender-based mortality tables was unconstitutional for equal protection reasons. The Tax Court held that the tables were not unconstitutional.

The Court applied the constitutionality test applicable to gender-based discrimination. That test is whether the tables are substantially related to an important governmental objective. First, the court found that accuracy in the valuation of life estates is an important governmental objective. The Court also found that, in forecasting life expectancy, the degree of accuracy associated with the use of gender-based tables is greater than that associated with the

use of the gender-neutral tables. Further, it was irrelevant that there may have been better ways to increase accuracy.

The Court held that the Division of Taxation met its burden of showing a substantial relationship between using gender-based tables for forecasting life expectancy and achieving the important governmental objective of increased accuracy in the valuation of life estates. In conclusion, the Court found that no equal protection violation existed.



## APPENDIX 1

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## TAX COURT OF NEW JERSEY

The Tax Court of New Jersey is a trial court and is part of the Judiciary. In general, it hears cases contesting State and local property tax assessments.

Hon. Lawrence L. Lasser, Presiding Judge—60 Washington Street, P.O. Box 900, Morristown, N.J. 07963-0900

Hon. Michael A. Andrew, Jr.—Justice Complex, CN 975, Trenton, N.J. 08625

Hon. David E. Crabtree—153 Halsey St., P.O. Box 47025, Newark, N.J. 07102

Hon. John J. Hopkins—153 Halsey St., P.O. Box 47025, Newark, N.J. 07102

Hon. Anthony M. Lario—retired, on recall—Camden County Hall of Justice, Camden, N.J. 08103-4001

Hon. Peter D. Pizzuto—60 Washington Street, P.O. Box 900, Morristown, N.J. 07963-0900

Hon. Marvin N. Rimm—Atlantic County Civil Courts Bldg., 1201 Bacharach Boulevard, Atlantic City, N.J. 08401-4526

Hon. Joseph C. Small—Bergen County Court House, Hackensack, N.J. 07601

### **Tax Court Judges temporarily assigned to the Superior Court**

Hon. John F. Evers—Passaic County Court House Annex, Paterson, N.J. 07505

Hon. Roger M. Kahn—Bergen County Court House, Hackensack, N.J. 07601

Wesley R. LaBar, Clerk

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## COUNTY BOARDS OF TAXATION—1991 (Including Term of Office)

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Tele: (609) 343-2252
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(87) Robert Burns (92), (83) Arnold Schwab (91), (86)  
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## ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN NEW JERSEY 1991

### ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
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Atlantic City.....	W. Douglas Stewart, Atlantic City, 08401..... (609) 347-5380 Thomas P. Higgins, Atlantic City Dorothy C. Davisson, Atlantic City	Alberta W. Watkins, Atlantic City, 08401 (609) 347-5630
Brigantine City.....	Steven Flitcraft, Brigantine, 08203..... (609) 266-0990	Donna D. Leisenring, Brigantine, 08203 (609) 266-0220
Buena Borough.....	Francis J. Andrews, Minotola, 08341..... (609) 697-1783	Levia Castellari, Minotola, 08341 (609) 697-1783
Buena Vista Twp.....	Mary Joan Wyatt, Buena, 08310..... (609) 697-2100	Peter Micheletti, Buena, 08310 (609) 697-2100
Corbin City.....	Alberta T. Scates, Corbin City, 08270..... (609) 628-2673 or (609) 625-2607 (Home)	Beverly J. Totten, Woodbine, 08270 (609) 628-2673
Egg Harbor City.....	Alberta T. Scates, Egg Harbor, 08215..... (609) 965-4747	Joan J. Woerner, Egg Harbor City, 08215 (609) 965-0123
Egg Harbor Twp.....	Jane L. Gummel, Linwood, 08221..... (609) 926-4083	Esther Woodruff, Linwood, 08221 (609) 926-4079
Estell Manor City.....	Joseph H. Ravitz, Estell Manor, 08319..... (609) 476-2692	Roberta DiGuseppi, Estell Manor, 08319 (609) 476-2384
Folsom Borough.....	Joseph D. Ingemi, Folsom, 08037..... (609) 561-6826	Bertha Roland, Folsom, 08037 (609) 561-4374
Galloway Twp.....	David T. Jackson, Galloway, 08201..... (609) 652-3715	Leona M. Toltowicz, Galloway, 08201 (609) 652-3747
Hamilton Twp.....	John F. Wade, Mays Landing, 08330..... (609) 625-1671	Irene Weisenstein, Mays Landing, 08330 (609) 625-2151
Hammonton Town.....	Mary Joan Wyatt, Hammonton, 08037..... (609) 567-4325	Rosemarie F. Jacobs, Hammonton, 08037 (609) 567-4304
Linwood City.....	Arthur E. Amonette, Linwood, 08221..... (609) 926-7973	George P. Helfrich, Linwood, 08221 (609) 926-7975
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Mullica Twp.....	William Reeser, Elmwood, 08217..... (609) 561-3177	Bertha J. Roland, Elwood, 08217 (609) 561-4499
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Pleasantville City.....	Brian Vigue, Pleasantville, 08232..... (609) 484-3634	Raymond J. Beckman, Jr., Pleas- antville, 08232 (609) 484-3631
Port Republic City.....	Brian Vigue, Port Republic, 08241..... (609) 652-1501	Betty Wenzel, Port Republic, 08241 (609) 652-9334
Somers Point City.....	F. William Mitchell, Somers Point, 08244..... (609) 927-9285	Kathryn Bird, Somers Point, 08244 (609) 927-2660
Ventnor City.....	William M. Johnson, Ventnor, 08406..... (609) 823-7916	Maureen T. Conover, Ventnor, 08406 (609) 823-7971
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### ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BERGEN COUNTY

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Alpine Borough.....	James Anzevino, Alpine, 07620..... (201) 784-2902	Alice Parsells, Alpine, 07620 (201) 784-2903

Bergenfield Borough.....	Armand Palazzi, Bergenfield, 07621..... (201) 387-4077 James A. Anzevino, Bergenfield	Gerard V. Leary, Bergenfield, 07621 (201) 387-4066
Bogota Borough.....	Thomas McCullum, Bogota, 07603..... (201) 342-1730	Elizabeth Wiemer, Bogota, 07603 (201) 342-1737
Carlstadt Borough.....	Armand Palazzi, Carlstadt, 07072..... (201) 939-1777 Paul Barbire, Woodridge	Joan Trause, Carlstadt, 07072 (201) 939-2304
Cliffside Park Borough.....	Robert Layton, Cliffside Park, 07010..... (201) 945-3456	Frank Berardo, Cliffside Park, 07010 (201) 945-3456
Closter Borough.....	Harold Jonassen, Closter, 07624..... (201) 784-0754	Norma J. Gottemoller, Closter, 07624 (201) 784-0755
Cresskill Borough.....	James Anzevino, Cresskill, 07626..... (201) 569-5400	Robert Camasto, Cresskill, 07626 (201) 569-5840
Demarest Borough.....	Harold Jonassen, Demarest, 07627..... (201) 768-3802	Ann Marie Mancuso, Demarest, 07627 (201) 768-3611
Dumont Borough.....	James Anzevino, Dumont, 07628..... (201) 387-5030	William Pizzute, Dumont, 07628 (201) 387-5025
East Rutherford Borough.....	Lester L. Plosia, E. Rutherford, 07073..... (201) 933-3447 Mario J. Pedoto, East Rutherford Maurice Nafash, East Rutherford	Patrick DeVasto, E. Rutherford, 07073 (201) 933-3446
Edgewater Borough.....	Harvey G. Weber, Jr., Edgewater, 07020..... (201) 943-4466	Michael M. Monaghan, Edgewater, 07020 (201) 943-2413
Elmwood Park Borough.....	Robert Smith, Elmwood Park, 07407..... (201) 796-0993 Charles Raia, Jr., Elmwood Park	Joseph P. McQueeney, Elmwood Park, 07407 (201) 796-1438
Emerson Borough.....	Harold Jonassen, Emerson, 07630..... (201) 599-6332	Joseph P. McQueeney, Emerson, 07630 (201) 262-2807
Englewood City.....	Raymond D. Picciano, Englewood, 07631..... (201) 871-6621	Peter Tierney, Englewood, 07631 (201) 871-6607
Englewood Cliffs Boro.....	John P. Campbell, Englewood Cliffs, 07632..... (201) 568-8567	Joseph Iannaconi, Englewood Cliffs, 07632 (201) 569-5271
Fair Lawn Borough.....	Thomas McCullum, Fair Lawn, 07410..... (201) 794-5318	Carole Barclay, Fair Lawn, 07410 (201) 794-5338
Fairview Borough.....	Patrick DeSena, Fairview, 07022..... (201) 943-4468	Anthony M. Orecchio, Fairview, 07022 (201) 943-3750
Fort Lee Borough.....	Timothy Leodori, Fort Lee, 07024..... (201) 592-3553	Joseph Iannaconi, Fort Lee, 07024 (201) 592-3538
Franklin Lakes Boro.....	Barbara Ann Senft, Franklin Lakes, 07417..... (201) 891-0048	Sally Hill, Franklin Lakes, 07417 (201) 891-0048
Garfield City.....	Kurt Hielle, Garfield, 07026..... (201) 340-2104	Rose Mayo, Garfield, 07026-2694 (201) 340-2103
Glen Rock Borough.....	Timothy Leodori, Glen Rock, 07452..... (201) 670-3961	Valerie Maene, Glen Rock, 07452 (201) 670-3963
Hackensack City.....	John J. Johnson, Hackensack, 07601..... (201) 646-3925	Elizabeth D. Yock, Hackensack, 07601 (201) 646-3928
Harrington Park Boro.....	Raymond J. Damiano, Harrington Park, 07640..... (201) 768-2585	Christine M. Cauvet, Harrington Park, 07640 (201) 768-2554
Hasbrouck Heights Boro.....	Evelyn Z. Sommers, Hasbrouck Heights..... 07604 (201) 288-1102	Conchita Parker, Hasbrouck Heights, 07604 (201) 288-1152
Haworth Borough.....	Mary C. Dougherty, Haworth, 07641..... (201) 384-8824	Christine Villani, Haworth, 07641 (201) 384-0450
Hillsdale Borough.....	Marie Meehan, Hillsdale, 07642..... (201) 358-5010	Lorraine Shoop, Hillsdale, 07642 (201) 358-5000
Ho-Ho-Kus Borough.....	Beatrice Barr, Upper Saddle River, 07458..... (201) 934-3967	Catherine Henderson, Ho-Ho-Kus, 07423 (201) 652-4400
Leonia Borough.....	Harvey G. Weber, Jr., Leonia, 07605..... (201) 592-5748	Anna Theodoracopoulos, Leonia, 07605 (201) 592-5734
Little Ferry Borough.....	Armand Palazzi, Little Ferry, 07643..... (201) 641-0808	Frank Dunn, Little Ferry, 07643 (201) 641-4833
Lodi Borough.....	James A. Comeleo, Lodi, 07644..... (201) 365-4005 Ext. 223	David Schlett, Lodi, 07644 (201) 365-4005 Ext. 220
Lyndhurst Twp.....	Dominick Notte, Lyndhurst, 07071..... (201) 804-2466	Debbie Ferrato, Lyndhurst, 07071 (201) 804-2463

Mahwah Twp.....	Stuart A. Stolarz, Mahwah, 07430..... (201) 529-4033	Ann Marie Mancuso, Mahwah, 07430 (201) 529-2850
Maywood Borough.....	Armond Palazzi, Maywood, 07607..... (201) 845-2904	Madelyne Rutherford, Maywood, 07607 (201) 845-2911
Midland Park Borough.....	Charles J. Shutt, Midland Park, 07432..... (201) 445-0833	Lillian Freese, Midland Park, 07432 (201) 444-1388
Montvale Borough.....	John P. Campbell, Montvale, 07645..... (201) 391-5702	Joan C. Myer, Montvale, 07645 (201) 391-5700
Moonachie Borough.....	Harold Jonassen, Moonachie, 07074..... (201) 641-1857	Jean Finch, Moonachie, 07074 (201) 641-1814
New Milford Borough.....	Mary C. Dougherty, New Milford, 07646..... (201) 967-7294	Denise Amoroso, New Milford, 07646 (201) 967-7360
North Arlington Borough.....	Robert Campora, North Arlington, 07031..... (201) 991-6060	Anthony Blasi, North Arlington, 07031 (201) 955-5660
Northvale Borough.....	John Guercio, Northvale, 07647..... (201) 784-4765	Vincenza Crevier, Northvale, 07647 (201) 767-3330
Norwood Borough.....	John Guercio, Norwood, 07648..... (201) 767-7206	Richard Vogler, Norwood, 07648 (201) 767-7200
Oakland Borough.....	James J. Van Delden, Oakland, 07436..... (201) 337-6384	Lillian Freese, Oakland, 07436 (201) 337-0353
Old Tappan Borough.....	Irwin Sabin, Old Tappan, 07675..... (201) 664-1849	Christine Cauvet, Old Tappan, 07675 (201) 664-1849
Oradell Borough.....	Dolores Cordier, Oradell, 07649..... (201) 261-0204	Gale Nelson, Oradell, 07649 (201) 261-8101
Palisades Park Borough.....	Armand Palazzi, Palisades Park, 07650..... (201) 585-4111	Patricia Albanese, Palisades Park, 07650 (201) 585-4112
Paramus Borough.....	Clifford G. Steele, Paramus, 07652..... (201) 265-2100	Stella Godleski, Paramus, 07652 (201) 265-2100
Park Ridge Borough.....	Joseph Burek, Park Ridge, 07656..... (201) 391-6161	Ann F. Kilmartin, Park Ridge, 07656 (201) 391-6161
Ramsey Borough.....	M. Richard Muti, Ramsey, 07446..... (201) 825-3400, Ext. 26	Eleanor Ameye, Ramsey, 07446 (201) 825-3400 Ext. 25
Ridgefield Borough.....	Irwin Sabin, Ridgefield, 07657..... (201) 943-7676	Frank Berardo, Ridgefield, 07657 (201) 943-7676
Ridgefield Park Village.....	Gerard Garofalow, Ridgefield Park, 07660..... (201) 641-4771	Elizabeth M. Hannigan, Ridgefield Park, 07660 (201) 641-4950
Ridgewood Village.....	Charles J. Shutt, Ridgewood, 07451..... (201) 670-5540	James Ten Hoeve, Ridgewood, 07451 (201) 670-5525
River Edge Borough.....	Marie K. Meehan, River Edge, 07661..... (201) 599-6306	Erica Quinn, River Edge, 07661 (201) 599-6312
River Vale Township.....	Irwin Sabin, River Vale, 07675..... (201) 664-2346	Ann Olivarius, River Vale, 07675 (201) 664-2346
Rochelle Park Township.....	Armand Palazzi, Rochelle Park, 07662..... (201) 587-7731	Joseph Manzella, Rochelle Park, 07662 (201) 587-7728
Rockleigh Borough.....	John Guercio, Rockleigh, 07647..... (201) 768-4217	Ann Olivarius, Rockleigh, 07647 (201) 768-4217
Rutherford Borough.....	Frank Bucino, Rutherford, 07070..... (201) 438-4942	Eileen Serrao, Rutherford, 07070 (201) 438-1033
Saddle Brook Township.....	Arthur B. Carlson, Jr., Saddle Brook, 07662..... (201) 587-2917	Michele Sanzari, Saddle Brook, 07662 (201) 587-2914
Saddle River Borough.....	Beatrice Barr, Upper Saddle River, 07458..... (201) 934-3967	Jeanette Rozema, Saddle River, 07458 (201) 327-4949
South Hackensack Twp.....	Armand Palazzi, S. Hackensack, 07606..... (201) 440-1815	Rose Amore, S. Hackensack, 07606 (201) 641-7185
Teaneck Township.....	Hubert W. Amundsen, Teaneck, 07666..... (201) 837-4846	Sandra L. Kaye, Teaneck, 07666 (201) 837-4819
Tenafly Borough.....	Carol C. Byrne, Tenafly, 07670..... (201) 568-6100 Ext. 32	Anita D. Diamond, Tenafly, 07670 (201) 568-6100 Ext. 38
Teterboro Borough.....	James E. Hall, Teterboro, 07608..... (201) 288-2850	Marion M. Semken, Teterboro, 07608 (201) 288-1200
Upper Saddle River Boro.....	Beatrice Barr, Upper Saddle River, 07458..... (201) 934-3967	Roy Rossow, Upper Saddle River, 07458 (201) 934-3965
Waldwick Borough.....	Mary Ann Gordon, Waldwick, 07463..... (201) 652-5300	Mary Ann Viviani, Waldwick, 07463 (201) 652-5858

Wallington Borough.....	Stuart A. Stolarz, Wallington, 07057..... (201) 777-0769	Vivian Desbiens, Wallington, 07057 (201) 777-1031
Washington Township.....	Raymond J. Damiano, Westwood, 07675..... (201) 664-1292	Kathleen M. Krause, Westwood, 07675 (201) 666-8797
Westwood Borough.....	James G. Sealy, Westwood, 07675..... (201) 664-7100	Rebecca Overgaard, Westwood, 07675 (201) 664-7061
Woodcliff Lake Borough.....	John P. Campbell, Woodcliff Lake, 07675..... (201) 391-4977	Althea Kraus, Woodcliff Lake, 07675 (201) 391-4977
Wood-Ridge Borough.....	Frank Porfido, Wood-Ridge, 07075..... (201) 939-0877	Doris Marek, Wood-Ridge, 07075 (201) 939-0254
Wyckoff Township.....	Joan Kozeniesky, Wyckoff, 07481..... (201) 891-7000	Mary G. Smith, Wyckoff, 07481 (201) 891-7000

### ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bass River Township.....	Cornelius Garrison, Port Republic, 08241..... (609) 296-3337	Cindy Coates, New Gretna, 08224 (609) 296-3337
Beverly City.....	John J. Centinaro, Beverly, 08010..... (609) 387-0959	Michele Adams, Beverly, 08010 (609) 387-1610
Bordentown City.....	Donald Kosul, Trenton, 08690..... (609) 298-0604 or 737-0607	Susan Kelly, Bordentown, 08505 (609) 298-0073
Bordentown Township.....	William R. Tantum, Bordentown, 08505..... (609) 298-2809 James Harvey, Bordentown	Evelyn Archer, Bordentown, 08505 (609) 298-5479
Burlington City.....	Michael J. Sheridan, Burlington, 08016..... (609) 386-0370	Joseph M. Wallace, Jr., Burlington, 08016 (609) 386-0790
Burlington Township.....	Harry F. Renwick, Burlington, 08016..... (609) 386-4444	Dolores Coolidge, Burlington, 08016 (609) 386-4444
Chesterfield Township.....	James Harvey, Trenton, 08620..... (609) 298-0211	Janice L. Jones, Trenton, 08620 (609) 298-2311 or 298-2315
Cinnaminson Township.....	Lawrence O. Vituscka, Cinnaminson, 08077..... (609) 829-6000	Marianne E. Hulme, Cinnaminson, 08077 (609) 829-6000
Delanco Township.....	Donn C. Lamon, Delanco, 08075..... (609) 461-0561 or 829-8052	Lynn Ann Davis, Delanco, 08075 (609) 461-1589
Delran Township.....	Harry F. Renwick, Jr., Delran, 08075..... (609) 461-7734	Donna M. Ibbetson, Delran, 08075 (609) 461-7734
Eastampton Township.....	Harry F. Renwick, Mount Holly, 08060..... (609) 267-5723	Patricia Pincus, Mt. Holly, 08060 (609) 267-5380
Edgewater Park Township.....	Leo Midure, Edgewater Park, 08010..... (609) 877-2050	LaVerna Hanczar, Beverly, 08010 (609) 877-2062
Evesham Township.....	Carol Kerr, Marlton, 08053..... (609) 983-2900 Edward J. Bligh, Marlton	Helen V. Thorne, Marlton, 08053 (609) 983-2900
Fieldsboro Borough.....	Walter G. Kosul, Trenton, 08610..... (609) 298-2398	Evelyn M. Archer, Fieldsboro, 08505 (609) 298-6344
Florence Township.....	Olga S. Olesko, Florence, 08518..... (609) 499-2525	Harry W. Fauver, Jr., Florence, 08518 (609) 499-2525
Hainesport Township.....	Dennis Bianchini, Hainesport, 08036..... (609) 267-6470	Marie P. Gribbin, Hainesport, 08036 (609) 267-6470
Lumberton Township.....	Dennis DeKlerk, Lumberton, 08048..... (609) 267-5961	Ruth E. Lewis, Lumberton, 08048 (609) 267-5961
Mansfield Township.....	James Harvey, Columbus, 08022..... (609) 298-0542	Joan B. Slane, Columbus, 08022 (609) 298-4455
Maple Shade Township.....	Harry F. Renwick, Jr., Maple Shade, 08052..... (609) 779-9610	Denise Colleta-Lawler, Maple Shade, 08052 (609) 779-9610
Medford Township.....	Gilbert V. Gobel, Medford, 08055..... (609) 654-2608	Joan M. Schifferdecker, Medford, 08055 (609) 654-2608
Medford Lakes Borough.....	Douglas Koltun, Medford Lakes,..... 08055 (609) 654-8898	Harold Griffin, Medford Lakes, 08055 (609) 654-8898
Moorestown Township.....	Edward Burek, Moorestown, 08057..... (609) 235-0912	Dorothy Jefferson, Moorestown, 08057 (609) 235-0912
Mount Holly Township.....	Leo L. Midure, Mount Holly, 08060..... (609) 267-0170	Maryann Zanone, Mt. Holly, 08060 (609) 267-0170
Mount Laurel Township.....	Edward J. Burek, Mt. Laurel, 08054..... (609) 234-6272	Margaret B. Odell, Mt. Laurel, 08054 (609) 234-0001

New Hanover Township.....	Donal B. Malloy, Cookstown, 08511..... (609) 758-2172	Mildred I. South, Cookstown, 08511 (609) 758-2695 or 258-3906
North Hanover Township.....	Donald Kosul, Wrightstown, 08562..... (609) 758-2522	Barbara Sprowl, Wrightstown, 08562 (609) 758-2563
Palmyra Borough.....	Donn C. Lamon, Palmyra, 08065..... (609) 829-6100	Rudolf K. Creyaufmiller, Palmyra, 08065 (609) 829-6100
Pemberton Borough.....	Leon Wack, Pemberton, 08068..... (609) 894-8222	Harold C. Griffin, Pemberton, 08068 (609) 894-8222
Pemberton Township.....	Sharon R. Austin, New Lisbon, 08064..... (609) 894-8201	Betty Stover, New Lisbon, 08064 (609) 894-8201
Riverside Township.....	Chester J. Jankowski, Riverside, 08075..... (609) 461-1460 Anthony F. Cicali, Riverside	Patricia Collinsworth, Riverside, 08075 (609) 461-1460
Riverton Borough.....	Chester J. Jankowski, Riverton, 08077..... (609) 829-0120	Anna May Whitelock, Riverton, 08077 (609) 829-0120
Shamong Township.....	James J. Noble, Mount Holly, 08060..... (609) 268-2377	Louise Berger, Vincentown, 08088 (609) 268-9530
Southampton Township.....	Dennis DeKlerk, Vincentown, 08088..... (609) 859-3235	Joan B. Wescott, Vincentown, 08088 (609) 859-3232
Springfield Township.....	John M. Schwager, Jobstown, 08041..... (609) 723-8420	Virginia L. Freck, Jobstown, 08041 (609) 723-4848
Tabernacle Township.....	Dennis DeKlerk, Tabernacle, 08088..... (609) 268-1220	Susan Gerber, Tabernacle, 08088 (609) 268-0447
Washington Township.....	Cornelius Garrison, Pt. Republic, 08241..... (609) 652-9268	Cindy Coates, Egg Harbor, 08215 (609) 965-3308
Westampton Township.....	James J. Noble, Mt. Holly, 08060..... (609) 267-9330	Franklin E. Hoke, Mt. Holly, 08060 (609) 261-5914
Willingboro Township.....	Margaret Harper, Willingboro, 08046..... (609) 877-2200 Ext. 213	Joanne Diggs, Willingboro, 08046 (609) 877-2200
Woodland Township.....	Teresa Paglione, Chatsworth, 08019..... (609) 726-1552	Ethel Brower, Chatsworth, 08019 (609) 726-1700
Wrightstown Borough.....	Donald Kosul, Trenton, 08690..... (609) 723-4450	Elizabeth Kirby, Wrightstown, 08562 (609) 723-4450

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Audubon Borough.....	Douglas V. Kolton, Audubon, 08106..... (609) 547-0710 854-0500 (Home)	Margaret Meekins, Audubon, 08106 (609) 547-0710
Audubon Park Borough.....	Stephen Kessler, Audubon Park, 08106..... (609) 547-5236	Fred Ledrick, Audubon Park, 08106 (609) 547-5236
Barrington Borough.....	Stephen Kessler, Barrington, 08007..... (609) 547-0706	Rita M. Drumm, Barrington, 08007 (609) 547-0706
Bellmawr Borough.....	Anthony R. Leone, Bellmawr, 08031..... (609) 933-1313	Charles J. Sauter, III, Bellmawr, 08031 (609) 933-1313
Berlin Borough.....	Christine Wahl, Berlin, 08009..... (609) 767-7777	Barbara Berglund, Berlin, 08009 (609) 767-7777
Berlin Township.....	Gilbert V. Goble, West Berlin, 08091..... (609) 767-1854	Diane Zoppel, West Berlin, 08091 (609) 767-1854
Brooklawn Borough.....	Charles A. Warrington, Brooklawn, 08030..... (609) 456-0750	George Damminger, Brooklawn, 08030 (609) 456-0750
Camden City.....	Patrick T. Corbett, Camden, 08101..... (609) 757-7023	Constance Rivard, Camden, 08101 (609) 757-7001
Cherry Hill Township.....	Dennis Bianchini, Cherry Hill, 08002..... (609) 488-7899	Vacancy, Cherry Hill, 08002 (609) 488-7880
Chesilhurst Borough.....	William T. Lamb, Chesilhurst, 08089..... (609) 767-4153	Wallicia Archer, Chesilhurst, 08089 (609) 767-4221
Clementon Borough.....	Charles E. Warrington, Clementon, 08021..... (609) 783-0284	Patricia A. McCunney, Clementon, 08021 (609) 783-0284
Collingswood Borough.....	Michael J. Sheridan, Collingswood, 08108..... (609) 854-0720	Mae Sanchez, Collingswood, 08108 (609) 854-0720
Gibbsboro Borough.....	Michael J. Sheridan, Gibbsboro, 08026..... (609) 783-9609	Marie Capuzzi, Gibbsboro, 08026 (609) 783-8925
Gloucester City.....	Michael J. Sheridan, Gloucester City, 08030..... (609) 456-1250	Patricia Shute, Gloucester, 08030 (609) 456-1250

Gloucester Township.....	Charles G. Palumbo, Jr., Blackwood, 08012..... (609) 228-4000	Delores Joyce, Blackwood, 08012 (609) 228-4000
Haddon Township.....	Michael J. Sheridan, Westmont, 08108..... (609) 854-2727	Marion Schuck, Westmont, 08108 (609) 854-2727
Haddonfield Borough.....	Michael J. Sheridan, Haddonfield, 08033..... (609) 429-4700	Janet G. Betley, Haddonfield, 08033 (609) 429-4700
Haddon Heights Borough...	Christine Wahl, Haddon Heights, 08035..... (609) 547-7164	Audrey M. Tursi, Haddon Heights, 08035 (609) 547-7164
Hi-Nella Borough.....	Richard W. Arrowood, Hi-Nella, 08083..... (609) 784-0500	Earl W. Schilling, Hi-Nella, 08083 (609) 783-6237
Laurel Springs Borough.....	Richard W. Arrowood, Laurel Springs, 08021..... (609) 784-0500	Janice M. Gattone, Laurel Springs, 08021 (609) 784-0500
Lawnside Borough.....	Christine Wahl, Jr., Somerdale, 08083..... (609) 573-6200	Howard Brown, Lawnside, 08045 (609) 573-6200
Lindenwold Borough.....	Thomas G. Glock, Lindenwold, 08021..... (609) 783-2121	Kathleen Borek, Lindenwold, 08021 (609) 783-2121
Magnolia Borough.....	Ronald G. Aaronson, Magnolia, 08049..... (609) 783-1520	William C. Walker, Jr., Magnolia, 08049 (609) 783-1520
Merchantville Borough.....	A. Hobart Grant, Merchantville, 08109..... (609) 662-2474	Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474
Mt. Ephraim Borough.....	Stephen J. Kessler, Mt. Ephraim, 08059..... (609) 931-1546	Catherine Pepe, Mt. Ephraim, 08059 (609) 931-1546
Oaklyn Borough.....	Anthony Leone, Oaklyn, 08107..... (609) 858-2457 Howard D. Summerfield, Oaklyn	Judith Pierce, Oaklyn, 08107 (609) 858-2457
Pennsauken Township.....	William R. Buffington, Pennsauken, 08110..... (609) 665-1000 Anthony R. Leone, Pennsauken	Jan Grissom, Pennsauken, 08110 (609) 665-1000
Pine Hill Borough.....	Douglas Kolton, Pine Hill, 08021..... (609) 783-7400	Mildred Mayer, Pine Hill, 08021 (609) 783-7400
Pine Valley Borough.....	Michael J. Sheridan, Clementon, 08021..... (609) 783-7078	Robert W. Mather, Pine Valley, 08021 (609) 783-7078
Runnemede Borough.....	Ronald G. Aaronson, Runnemede, 08078..... (609) 939-5161	David J. Watson, Runnemede, 08078 (609) 939-4437
Somerdale Borough.....	Charles Librizzi, Somerdale, 08083..... (609) 783-6320	Elizabeth J. Caswell, Somerdale, 08083 (609) 783-6320
Stratford Borough.....	Harvey E. Duus, Stratford, 08084..... (609) 783-0600	Donald Carlson, Stratford, 08084 (609) 783-0600
Tavistock Borough.....	Vacancy, Merchantville, 08109..... (609) 547-0706	Rita M. Drumm, Barrington, 08007 (609) 547-0706
Voorhees Township.....	Michael C. Kane, Voorhees, 08043..... (609) 429-7767	Florence Mackin, Voorhees, 08043 (609) 429-7762
Waterford Township.....	Christine Wahl, Atco, 08004..... (609) 767-0360	Leah Wilhelm, Atco, 08004 (609) 767-0295
Winslow Township.....	Stephen Kessler, Braddock, 08037..... (609) 567-0700	Charles A. Mauriello, Braddock, 08037 (609) 567-0700
Woodlynne Borough.....	Bruce Coyle, Woodlynne, 08107..... (609) 962-8300	Curtis Myers, Woodlynne, 08107 (609) 962-8300

#### ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Avalon Borough.....	John J. Newman, Avalon, 08202..... (609) 967-8200	Lillian E. Blackledge, Avalon, 08202 (609) 967-8200
Cape May City.....	Maryann D. Mason, Cape May, 08204..... (609) 884-9545	Bruce MacLeod, Cape May, 08204 (609) 884-9540
Cape May Point Borough...	Andre P. Souchak, Wildwood Crest, 08260..... (609) 884-5603	Linda M. Monge, Cape May Point, 08212 (609) 884-5603
Dennis Township.....	Patricia A. Sutton, Dennisville, 08214..... (609) 861-5721	J. Loren Swagler, Dennisville, 08214 (609) 861-5814 or 861-5122
Lower Township.....	Arthur E. Amonette, Villas, 08251..... (609) 886-2005	Joan Taylor, Villas, 08251 (609) 886-2005
Middle Township.....	Joseph H. Ravitz, Cape May Court House..... 08210 (609) 465-8726	Anne Watson, Cape May Court House, 08210 (609) 465-8724
North Wildwood City.....	Frank C. Nelson, N. Wildwood, 08260..... (609) 522-1041	Albert E. Tarbotton, Jr., N. Wildwood, 08260 (609) 522-2049

Ocean City.....	Diana Allegretto, Ocean City, 08226..... (609) 399-6111	Gary Hink, Ocean City, 08226 (609) 399-6111
Sea Isle City.....	John J. Newman, Sea Isle City, 08243..... (609) 263-2500	Elizabeth J. Yanucci, Sea Isle City, 08243 (609) 263-4461
Stone Harbor Borough.....	Joseph Gallagher, Stone Harbor, 08247..... (609) 368-6812	Ann F. Embody, Stone Harbor, 08247 (609) 368-4223
Upper Township.....	F. William Mitchell, Tuckahoe, 08250..... (609) 628-2813	Susan R. Peifer, Tuckahoe, 08250 (609) 628-2021
West Cape May Borough.....	Frank C. Nelson, W. Cape May, 08204..... (609) 884-2727	Clinton Van Berry, W. Cape May, 08204 (609) 884-0780
West Wildwood Borough.....	Andre Souchak, West Wildwood, 08260..... (609) 522-4845	Dorothy Tomlin, West Wildwood, 08260 (609) 522-4845
Wildwood City.....	Joseph M. Gallagher, Wildwood, 08260..... (609) 522-2444	Lawrence Nightlinger, Wildwood, 08260 (609) 522-2444
Wildwood Crest Borough.....	Andre P. Souchak, Wildwood Crest, 08260..... (609) 522-7788	Dorothy Unruh, Wildwood Crest, 08260 (609) 522-7729
Woodbine Borough.....	John H. Miller, Woodbine, 08270..... (609) 861-2153	Frances Pettit, Woodbine, 08270 (609) 861-2153 or 861-2152

#### ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bridgeton City.....	Mary L. DiMatteo, Bridgeton, 08302..... (609) 455-3230 Ext. 208	Jean S. Whyte, Bridgeton, 08302 (609) 455-3230
Commercial Township.....	David Brown, Port Norris, 08349..... (609) 785-1484	Grace R. Robinson, Port Norris, 08349 (609) 785-1484
Deerfield Township.....	Steven C. Nothnick, Rosenhayn, 08352..... (609) 455-3200	Ruth Moynihan, Rosenhayn, 08352 (609) 455-3200
Downe Township.....	R. Wayne Mounts, Dividing Creek, 08315..... (609) 785-1400	Judson Moore, Newport, 08345 (609) 447-3153
Fairfield Township.....	R. Wayne Mounts, Fairton, 08320..... (609) 453-3167	Julia D. Gates, Fairton, 08320 (609) 453-3154
Greenwich Township.....	R. Wayne Mounts, Bridgeton, 08302..... (609) 455-8828	Laura Mae Doughty, Greenwich, 08323 (609) 451-2314
Hopewell Township.....	R. Wayne Mounts, Bridgeton, 08302..... (609) 455-8828	Eleanor Lesh, Bridgeton, 08302 (609) 455-1230
Lawrence Township.....	Doris Sanza, Cedarville, 08311..... (609) 447-3065	William Patitucci, Cedarville, 08311 (609) 447-3223
Maurice River Township.....	William R. Hayes, Leesburg, 08327..... (609) 785-1120	J. Roy Oliver, Leesburg, 08327 (609) 785-1120
Millville City.....	Ralph H. Lane, Millville, 08332..... (609) 825-7000 Ext. 284	Kirk L. Nylund, Millville, 08332 (609) 825-7000
Shiloh Borough.....	Daniel W. Davis, Shiloh, 08353..... (609) 451-7724	Ruth E. Davis, Shiloh, 08353 (609) 451-7724
Stow Creek Township.....	B. Frank Harris, Bridgeton, 08302..... (609) 451-8365	Richard D. Gray, Bridgeton, 08302 (609) 451-7544
Upper Deerfield Township.....	George M. Taylor, Jr., Seabrook, 08302..... (609) 451-3811	Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811
Vineland City.....	Joseph Perella, Vineland, 08360..... (609) 794-4000	Alan Bernardini, Vineland, 08360 (609) 794-4000

#### ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Township.....	Thomas Saizano, Belleville, 07109..... (201) 450-3304	Stephen N. Vogel, Jr., Belleville, 07109 (201) 450-3341
Bloomfield Township.....	Joseph J. Pisauro, Bloomfield, 07003..... (201) 680-4021	John D. Scheuten, Bloomfield, 07003 (201) 680-4049
Caldwell Township.....	Donald J. Sherman, Caldwell, 07006..... (201) 226-6349	Joan Youngsman, Caldwell, 07006 (201) 226-6349
Cedar Grove Township.....	George F. Librizzi, Cedar Grove, 07009..... (201) 239-1410 Ext. 217	William M. Homa, Cedar Grove, 07009 (201) 239-1410 Ext. 233
East Orange City.....	Victor A. Hartsfield, Sr., E. Orange, 07019..... (201) 266-5105 Nicholas J. Hook, E. Orange	James R. Oates, E. Orange, 07019 (201) 266-5130
Essex Fells Township.....	Donald J. Sherman, Caldwell, 07006..... (201) 226-6349	Marie B. Addis, Essex Fells, 07021 (201) 226-3400

Fairfield Township.....	Carlo J. Alongi, Jr., Fairfield, 07004.....	Victoria G. Nigro, Fairfield, 07004
	(201) 882-2718	(201) 882-2708
Glen Ridge Township.....	William H. Merdinger, Glen Ridge, 07028.....	Vincent A. Belluscio, Glen Ridge, 07028
	(201) 748-8400	(201) 748-8400
Irvington Township.....	James J. Gibbs, Irvington, 07111.....	Kathleen Doriety, Irvington, 07111
	(201) 399-6684	(201) 399-6614
Livingston Township.....	Lidia Dumytsch, Livingston, 07039.....	Kathleen Emmert, Livingston, 07039
	(201) 535-3978	(201) 535-7986
Maplewood Township.....	Harold H. Liebeskind, Maplewood, 07040.....	Joseph W. Bonin, Maplewood, 07040
	(201) 762-3433	(201) 762-8120
Millburn Township.....	John J. Murray, Millburn, 07041.....	Gerald A. Vitarello, Millburn, 07041
	(201) 564-7081	(201) 564-7083
	Olga Stanziale, Millburn	
Montclair Township.....	Jean R. Caradonna, Montclair, 07042.....	Carol Krehel, Montclair, 07042
	(201) 509-4920	(201) 509-4921
Newark City.....	Joseph Frisina, Newark, 07102.....	Michelle R. Garnes, Newark, 07102
	(201) 733-3950	(201) 733-8098 or 733-3978
North Caldwell Township....	George F. Librizzi, N. Caldwell, 07006.....	Maureen M. Pollock, Caldwell, 07006
	(201) 228-6417	(201) 228-6418
Nutley Township.....	Joseph F. Reilley, Nutley, 07110.....	Marie Chieco, Nutley, 07110
	(201) 284-4956	(201) 284-4963
Orange Township.....	Barbara Phillips Brown, Orange, 07050.....	Alvenia Jones, Orange, 07050
	(201) 266-4008	(201) 266-4020
Roseland Borough.....	Susan A. Yancey-Disbrow, Roseland 07068.....	Maureen Burns, Roseland, 07068
	(201) 226-8080	(201) 226-8080
So. Orange Village Twp.....	Edward T. Coll, So. Orange, 07079.....	Patricia K. Flynn, So. Orange, 07079
	(201) 762-6000	(201) 762-6000
Verona Township.....	Jean R. Caradonna, Verona, 07044.....	Dorothy M. Trimmer, Verona, 07044
	(201) 857-4837	(201) 857-4801
West Caldwell Township....	George F. Librizzi, W. Caldwell, 07006.....	Gale A. Stuart, W. Caldwell, 07006
	(201) 226-2303	(201) 226-2304
	Henry A. Wefferling, Jr., W. Caldwell	
West Orange Township.....	Frank Presto, W. Orange, 07052.....	Joseph G. Antonucci, W. Orange,
	(201) 325-4060	07052 (201) 325-4075

#### ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Borough.....	Christine Wahl, Clayton, 08312.....	Barbara Heller, Clayton, 08312
	(609) 881-4770	(609) 881-1878
Deptford Township.....	Joseph Harasta, Deptford, 08096.....	Joyce Michaels, Deptford, 08096
	(609) 845-5300	(609) 845-3184
East Greenwich Township...	Nicholas J. Monahan, Jr., Clarksboro, 08020.....	Lois Pinzka, Clarksboro, 08020
	(609) 423-4637	(609) 423-0606
Elk Township.....	Bruce Coyle, Williamstown, 08094.....	Patricia C. Shute, Monroeville, 08343
	(609) 881-6525	(609) 881-6223
	Paula Etschman, Williamstown	
Franklin Township.....	George Tice, Sr., Woodbury Heights, 08097.....	Doris Bryan, Franklinville, 08322
	(609) 694-1234	(609) 694-1234
	Joseph Harasta, Franklinville	
Glassboro Borough.....	Michael J. Sheridan, Glassboro, 08028.....	Jean Bates, Glassboro, 08028
	(609) 881-9230	(609) 881-9230
	Francis M. Flynn, Jr., Glassboro	
Greenwich Township.....	Frank P. Leone, Gibbstown, 08027.....	Mildred Flagg, Gibbstown, 08027
	(609) 423-1793	(609) 423-1004
	Horace J. Spoto, Gibbstown	
Harrison Township.....	Joyce L. Nuneviller, Thorofare, 08086.....	Lorraine Roberts, Mullica Hill, 08062
	(609) 478-4111	(609) 478-4111
Logan Township.....	Horace J. Spoto, Gibbstown, 08027.....	Jean Austin, Bridgeport, 08014
	(609) 467-3424	(609) 467-3606
Mantua Township.....	Sandra L. Elliott, Mantua, 08051.....	Bonnie Coleman, Mantua, 08051
	(609) 468-1500	(609) 468-5892
Monroe Township.....	Bruce E. Coyle, Williamstown, 08094.....	Alma Alexander, Williamstown,
	(609) 728-9817	08094 (609) 728-9814
	Paula J. Etschman, Williamstown	

National Park Borough.....	James H. Jones, West Deptford, 08066..... (609) 845-3891	Catherine Scarlett, National Park, 08063 (609) 845-3891
Newfield Borough.....	Michael Jones, Newfield, 08344..... (609) 697-1100 Stephen Nothnick, Vineland	Ruth Moynihan, Newfield, 08344 (609) 697-1100
Paulsboro Borough.....	Robert Glocker, Paulsboro, 08066..... (609) 423-1500 or 423-1658	Esther Salvatore, Paulsboro, 08066 (609) 423-1500
Pitman Borough.....	Ronald J. Fijaikowski, Pitman, 08071..... (609) 589-3522 E. Chris Kloss, Pitman Joyce Nuneviller, Pitman	Lois C. Thompson, Pitman, 08071 (609) 589-3522
So. Harrison Township.....	W. Kirk Horner, Harrisonville, 08039..... (609) 478-4216	William C. Pettit, Harrisonville, 08039 (609) 769-2531
Swedesboro Borough.....	Horace J. Spoto, Gibbstown, 08027..... (609) 467-0202 or 423-4637	Lura M. Conner, Swedesboro, 08085 (609) 467-0202
Washington Township.....	Leo L. Midure, Turnersville, 08012..... (609) 589-0520 Ext. 24 Linda B. Kalusa, Turnersville	Ann Crane, Turnersville, 08012 (609) 589-0538
Wenonah Borough.....	Alicia Melson, Thorofare, 08086..... (609) 468-5228	Betty Ann Scully, Wenonah, 08090 (609) 468-5228
West Deptford Township.....	Alicia Melson, Thorofare, 08086..... (609) 853-4575	George Damminger, Thorofare, 08086 (609) 853-4569
Westville Borough.....	George Tice, Sr., Westville, 08093..... (609) 456-0030	Barbara Hoffman, Westville, 08093 (609) 456-0030
Woodbury City.....	Horace Spoto, Woodbury, 08096..... (609) 845-1300	Charles Owens, Jr., Woodbury 08096 (609) 845-1300
Woodbury Heights Boro.....	George Tice, Sr., Woodbury Heights 08097..... (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Heights Joseph Harasta, Franklinville	Sandra Kraus, Woodbury Heights, 08097 (609) 848-2832
Woolwich Township.....	Bruce Komito, Swedesboro, 08085..... (609) 767-5500	Mary C. Folker, Swedesboro, 08085 (609) 467-1151

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City.....	Marvin J. Joss, Bayonne, 07002..... (201) 858-6050	Neil P. Barmann, Bayonne, 07002 (201) 858-6055
East Newark Borough.....	Henry Michaliszyn, E. Newark, 07029..... (201) 481-2902	Stanley L. Rimgail, E. Newark, 07029 (201) 481-2902
Guttenberg Town.....	James C. Terhune, Guttenberg, 07093..... (201) 868-2516 or 330-2030	Dorothy Colby, Guttenberg, 07093 (201) 868-3304
Harrison Town.....	Albert Cifelli, Harrison, 07029..... (201) 268-2448	Amy Jennette, Harrison, 07029 (201) 268-2424
Hoboken City.....	Hugh A. McGuire, Jr., Hoboken, 07030..... (201) 420-2024	Louis Picardo, Hoboken, 07030 (201) 420-2081
Jersey City.....	Peter Casamasino, Jersey City, 07302..... (201) 547-5131 Donald Kenny, Jersey City, 07302	Denise Zambardino, Jersey City, 07302 (201) 547-5120
Kearny Town.....	Gerard N. Pontrelli, Kearny, 07032..... (201) 991-2700	Charles Connolly, Kearny, 07032 (201) 991-2700
North Bergen Township.....	Paul Sadlon, North Bergen, 07047..... (201) 392-2023	Edward Meehan, North Bergen, 07047 (201) 392-2017
Secaucus Town.....	James C. Terhune, Secaucus, 07094..... (201) 330-2030	Allan R. Bartolozzi, Secaucus, 07094 (201) 330-2021
Union City.....	Hugh A. McGuire, Jr., Union City, 07087..... (201) 348-5725 Joseph P. Stancati, Union City, 07087	Mary F. Clerici, Union City, 07087 (201) 348-5714
Weehawken Township.....	Paul Sadlon, Weehawken, 07087..... (201) 319-6014	Frances Dolan, Weehawken, 07087 (201) 319-6014
West New York Town.....	Irwin Sabin, West New York, 07093..... (201) 868-4442 John P. Campbell, West New York	Vacancy, West New York, 07093 (201) 868-4600

## ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alexandria Township.....	Curtis H. Schick, Little York, 08834..... (908) 996-2624	Margaret Augustine, Milford, 08848 (908) 996-2624
Bethlehem Township.....	Eloise Hagaman, Asbury, 08802..... (908) 479-6657	Jane Heater, Asbury, 08802 (908) 735-0593
Bloomsbury Borough.....	Alma Papis, Flemington, 08822..... (908) 782-4459	Judy Holmberg, Phillipsburg, 08865 (908) 479-4200
Califon Borough.....	Eloise Hagaman, Califon, 07830..... (908) 479-6657	Joseph L. Inguaggiato, Califon, 07830 (908) 832-2091
Clinton Town.....	Marcia S. Zujkowski, Belle Mead, 08502..... (908) 735-8616	Nancy E. Smith, Clinton, 08809 (908) 735-7616
Clinton Township.....	Vacancy, Annandale, 08801..... (908) 735-2053	Laura Falzano, Annandale, 08801 (908) 735-2275
Delaware Township.....	Alma Papis, Sergeantsville, 08557..... (609) 397-3240	Alice Fish, Sergeantsville, 08557 (609) 397-3240
East Amwell Township.....	Herbert B. Tietjen, Ringoes, 08551..... (908) 782-8520	Beatrice Pleskach, Ringoes, 08551 (908) 782-5209
Flemington Borough.....	William Brewer, Flemington, 08822..... (908) 782-8840	Robert Hagan, Flemington, 08822 (908) 782-8840
Franklin Township.....	Robert W. Schmid, Pittstown, 08867..... (908) 730-8552	Arthur Johnson, Pittstown, 08867 (908) 735-5215
Frenchtown Borough.....	Curtis H. Schick, Frenchtown, 08825..... (908) 735-8635	Virginia Atheras, Frenchtown, 08825 (908) 996-4524
Glen Gardner Borough.....	Robert M. Vance, Annandale, 08801..... (908) 638-4389	Nancy Smith, Glen Gardner, 08826 (908) 537-4748
Hampton Borough.....	Robert M. Vance, Annandale, 08801..... (908) 638-4389	Barbara Poole, Hampton, 08827 (908) 537-2329
High Bridge Borough.....	Herbert B. Tietjen, High Bridge, 08829..... (908) 638-4090	Deborah Giordano, High Bridge, 08829 (908) 638-6170
Holland Township.....	Paul Frank Dzavik, Milford, 08848..... (908) 995-4830	Thomas Cegielski, Milford, 08848 (908) 995-2047
Kingwood Township.....	Lawrence Melamed, Frenchtown, 08825..... (908) 996-4276 or (215) 493-6816 (Home)	Margaret Augustine, Frenchtown, 08825 (908) 996-3886
Lambertville City.....	Lorah Houser Jankord, Lambertville, 08530..... (609) 397-0110	Alice Ann Hauck, Lambertville, 08530 (609) 397-0110
Lebanon Borough.....	Curtis Schick, Little York, 08834..... (908) 236-2425	Robert F. Hagan, Sr., Lebanon, 08833 (908) 236-2342
Lebanon Township.....	Carole Hoffman, Glen Gardner, 08826..... (908) 537-2180	Rachel Steward, Glen Gardner, 08826 (908) 638-8525
Milford Borough.....	David Gill, Ringoes, 08551..... (908) 735-8635	Judy Holmberg, Milford, 08848 (908) 995-2760
Raritan Township.....	William A. Brewer, Flemington, 08822..... (908) 806-6100	John W. Tine, Jr., Flemington, 08822 (908) 806-6100
Readington Township.....	Edward Kerwin, Whitehouse Station, 08889..... (908) 534-9715	Pat Horne, Whitehouse Station, 08889 (908) 534-9761
Stockton Borough.....	Alma M. Papis, Stockton, 08559..... (908) 782-4459	Carol Hettman, Stockton, 08559 (609) 397-8946
Tewksbury Township.....	Mark S. Whitt, Lebanon, 08833..... (908) 832-9424	Kay Winzenreid, Lebanon, 08833 (908) 832-5511
Union Township.....	Paul Dzavik, Hampton, 08827..... (908) 735-9555	Robert Hagan, Hampton, 08827 (908) 735-8027
West Amwell Township.....	Lorah Houser Jankord, Lambertville, 08530..... (609) 397-2054 or 695-1950 (home)	Catherine Parks, Lambertville, 08530 (609) 397-2054

## ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Township.....	Dianne M. Walker, Windsor, 08520..... (609) 443-4000	Dolores A. Clark, E. Windsor, 08520 (609) 443-4000
Ewing Township.....	John Elder, Trenton, 08618..... (609) 883-2900	Blacey M. Cammarata, Trenton, 08618 (609) 883-2900
Hamilton Township.....	E. Lee Jones, Trenton, 08650..... (609) 890-3654	Samuel Cannizzaro, Trenton, 08650 (609) 890-3890

Hightstown Borough.....	Robert E. Ohle, Hightstown, 08520..... (609) 448-1080	D. Timothy Roberts, Hightstown, 08520 (609) 490-5108
Hopewell Borough.....	Christopher Fuges, Hopewell, 08525..... (609) 466-0965	Marian Allen, Hopewell, 08525 (609) 466-0965
Hopewell Township.....	Donald Kosul, Titusville, 08560..... (609) 737-0607	Arthur Johnson, Titusville, 08560 (609) 737-0630
Lawrence Township.....	William H. Hough, Lawrenceville, 08648..... (609) 896-9400, Ext. 213	Alice Fish, Lawrenceville 08648 (609) 896-9400, Ext. 219
Pennington Borough.....	William C. Rockel, Pennington, 08534..... (609) 737-0276	Irene Billings, Pennington, 08534 (609) 737-0276
Princeton Borough.....	Carol Ann Caskey, Princeton, 08540..... (609) 497-7607	Decimus W. Marsh, Princeton, 08542 (609) 497-7625
Princeton Township.....	Carol Ann Caskey, Princeton 08540..... (609) 924-1084	John S. Clawson, Jr., Princeton, 08540 (609) 924-1058
Trenton City.....	Joseph T. Kucinski, Trenton, 08608..... (609) 989-3091	Edward Kirkendoll, Trenton, 08608 (609) 989-3071
Washington Township.....	Laura Houser Jankord, Robbinsville, 08691..... (609) 259-7082	Judith Scheideler, Robbinsville, 08691 (609) 259-9498
West Windsor Township.....	Steven H. Benner, Princeton Jct., 08550..... (609) 799-2400	Kay T. Reed, Princeton Jct., 08550 (609) 799-2400

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Borough.....	William H. Marbach, Carteret, 07008..... (908) 541-3800	Patrick DeBlasio, Carteret, 07008 (908) 541-7814
Cranbury Township.....	Linda E. Peters, Cranbury, 08512..... (609) 395-0544	Kathryn M. Hansen, Cranbury, 08512 (609) 395-0544
Dunellen Borough.....	Thomas Boyle, So. Plainfield, 07080..... (908) 968-3033	K.A. Gangemi, Dunellen, 08812 (908) 968-3033
East Brunswick Township..	Thomas Mancuso, E. Brunswick, 08816..... (908) 390-6845	Irene Wolff, E. Brunswick, 08816 (908) 390-6835
Edison Township.....	Paul Raffiani, Edison, 08817..... (908) 287-0900	Gary M. Farinich, Edison, 08817 (908) 287-0900
Helmetta Borough.....	Edward Heindel, Jamesburg, 08831..... (908) 521-0386	Margaret J. Wilson, Helmetta, 08828 (908) 521-0386
Highland Park Borough.....	Thomas F. Boyle, So. Plainfield, 07080..... (908) 572-3400	Collen Barcheski, Highland Park, 08904 (908) 572-3400
Jamesburg Borough.....	Carmen C. Pirre, Jamesburg, 08831..... (908) 521-2222	Frank J. Jawidzick, Jamesburg, 08831 (908) 521-2222
Metuchen Borough.....	Sandra A. Blake, Metuchen, 08840..... (908) 632-8516	Eleanor Brennan, Metuchen, 08840 (908) 632-8512
Middlesex Borough.....	Vacancy, Middlesex, 08846..... (908) 356-7400	Shirlee Androus, Middlesex, 08846 (908) 356-7400
Milltown Borough.....	Eldo Magnani, Jr., Milltown, 08850..... (908) 828-2100	Diane Wagner, Milltown, 08850 (908) 828-2100
Monroe Township.....	Bridget Mahoney, Jamesburg, 08831..... (908) 521-4400	Josephine Rosnick, Jamesburg, 08831 (908) 521-4400
New Brunswick City.....	Kathleen Hayes, New Brunswick, 08901..... (908) 745-5011	Elizabeth E. Barry, New Brunswick, 08901 (908) 745-5040
North Brunswick Township.	Susan Supak, N. Brunswick, 08902..... (908) 418-2250	Pamela Roskey, N. Brunswick, 08902 (908) 418-2247
Old Bridge Township.....	Courtney Powell, Old Bridge, 08857..... (908) 721-5500	Joseph Rauch, Old Bridge, 08857 (908) 721-5500
Perth Amboy City.....	William D. Wheeler, Perth Amboy, 08861..... (908) 826-0290	C. Marion LiPira, Perth Amboy, 08861 (908) 826-0290
Piscataway Township.....	Joan Dambach, Piscataway, 08854..... (908) 562-2328 Thomas F. Boyle, So. Plainfield John Redmond, Piscataway	Edward Wanzie, Piscataway, 08854 (908) 562-2331
Plainsboro Township.....	Jean A. Jacobsohn, Plainsboro, 08536..... (609) 799-0909	Philip W. Rodefelf, Plainsboro, 08536 (609) 799-0909
Sayreville Borough.....	Joseph J. Kupsch, Jr., Sayreville, 08872..... (908) 390-7081	Patricia M. Mazzocchi, Sayreville, 08872 (908) 390-7040
South Amboy City.....	Brian J. Enright, South Amboy, 08879..... (908) 727-4600	Jo Anne Brennan, So. Amboy, 08879 (908) 727-4600

So. Brunswick Township.....	Eli Serlenga, Monmouth Jct., 08852..... (908) 329-4000 Linda E. Peters, Monmouth Jct.	Wendy Bukowski, Monmouth Jct., 08852 (908) 329-4000
South Plainfield Borough.....	Gary F. Toth, So. Plainfield, 07080..... (908) 754-9000	Charles C. Haus, So. Plainfield, 07080 (908) 754-9000
South River Borough.....	Carl J. Alongi, Jr., So. River, 08882..... (908) 257-1209	Regina Baca, So. River, 08882 (908) 238-3930
Spotswood Borough.....	Susan Supak, Spotswood, 08884..... (908) 251-2068	Jean Gretch, Spotswood, 08884 (908) 251-2346
Woodbridge Township.....	John Redmond, Woodbridge, 07095..... (908) 634-4500	Harold F. Mullin, Woodbridge, 07095 (908) 634-4500

#### ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Aberdeen Township.....	Frank Nelson, Aberdeen, 07747..... (908) 583-4200	Pauline K. Behr, Aberdeen, 07747 (908) 583-4200
Allenhurst Borough.....	Frank A. Anfuso, Allenhurst, 07711..... (908) 531-2757	Edward S. Mazzacco, Allenhurst, 07711 (908) 531-2757
Allentown Borough.....	E. Lee Jones, Allentown, 08501..... (609) 259-3151	H. Marie Mika, Allentown, 08501 (609) 259-3151
Asbury Park City.....	Mary Lou Hartman, Asbury Park, 07712..... (908) 775-2100	A. Glen Paulin, Asbury Park, 07712 (908) 775-2100
Atlantic Highlands Boro.....	Susan Yancey-Disbrow, Atlantic Highlands..... 07716 (908) 291-1122	Joan A. Smith, Atlantic Highlands, 07716 (908) 291-3297
Avon-by-the-Sea Boro.....	Frank A. Anfuso, Avon-by-the-Sea, 07717..... (908) 502-4510	Geraldine Poeter, Avon-by-the-Sea, 07717 (908) 502-4510
Belmar Borough.....	William A. Burkhardt, Belmar, 07719..... (908) 681-1176	Charles F. Ormsbee, Jr., Belmar, 07719 (908) 681-1176
Bradley Beach Borough.....	Mary Lou Hartman, Avon-by-the-Sea, 07717..... (908) 776-2978	Betty Jo Arbeitman, Bradley Beach, 07720 (908) 776-2985
Brielle Borough.....	William A. Burkhardt, Brielle, 08730..... (908) 528-6600	Karen S. Brisben, Brielle, 08730 (908) 528-6600
Colts Neck Township.....	Bernard J. Marx, Colts Neck, 07722..... (908) 462-5470	Caroline McCoy, Colts Neck, 07722 (908) 462-5470
Deal Borough.....	Marie B. Warner, Deal, 07723..... (908) 531-1454	Valentina Nikitich, Deal, 07723 (908) 531-1454
Eatontown Borough.....	John A. Turtora, Eatontown, 07724..... (908) 389-7609	Patricia De Ponti, Eatontown, 07724 (908) 389-7603
Englishtown Borough.....	Brian J. Enright, Englishtown, 07726..... (908) 446-9235	David H. Baird, Englishtown, 07726 (908) 446-9235
Fair Haven Borough.....	Bernard J. Marx, Fair Haven, 07704..... (908) 741-0891	Dale Connor, Fair Haven, 07704 (908) 741-0891
Farmingdale Borough.....	Gladys P. Ascough, Farmingdale, 07727..... (908) 938-4077	Patricia Sculthorpe, Farmingdale, 07727 (908) 938-4077
Freehold Borough.....	Sharon R. Hartman, Freehold, 07728..... (908) 462-1410	Edward M. Lewis, Freehold, 07728 (908) 462-1410
Freehold Township.....	Helen J. Ward, Freehold, 07728..... (908) 462-7900	Robert N. Ferrell, Freehold, 07728 (908) 462-7900
Hazlet Township.....	Robert J. Smith, Hazlet, 07730..... (908) 264-1700	Emily Beam, Hazlet, 07730 (908) 264-1700
Highlands Borough.....	Albert Emery, Highlands, 07732..... (908) 872-1519	Herbert W. Hartsgrrove, Highlands, 07732 (908) 872-1516
Holmdel Township.....	Vincent M. Pomarico, Holmdel, 07733..... (908) 946-8197	Shirley S. Cox, Holmdel, 07733 (908) 946-4455
Howell Township.....	Gladys P. Ascough, Howell, 07731..... (908) 938-4500	Susan C. Davison, Howell, 07731 (908) 938-4500
Interlaken Borough.....	Ernest Hoffman, Interlaken, 07712..... (908) 531-3688	Leon B. Bruno, Jr., Interlaken, 07712 (908) 531-3688
Keansburg Borough.....	Judith Cannon, Keansburg, 07734..... (908) 787-0215, Ext. 35	Carole Carey, Keansburg, 07734 (908) 787-0215, Ext. 26
Keyport Borough.....	Judith Cannon, Keyport, 07735..... (908) 739-3303	Pauline Redmond, Keyport, 07735 (908) 739-3902
Little Silver Borough.....	Bernard J. Marx, Little Silver, 07739..... (908) 842-2400	Catherine C. Wright, Little Silver, 07739 (908) 842-2400

Loch Arbour Village.....	Ernest G. Hoffman, Oceanport, 07757..... (908) 531-4740	Helen Pines, Loch Arbour, 07711 (908) 531-4740
Long Branch City.....	Dennis Raftery, Long Branch, 07740..... (908) 222-7000	Edward Mazzacco, Long Branch, 07740 (908) 222-7000, Ext. 26
Manalapan Township.....	Sharon R. Hartman, Manalapan, 07726..... (908) 446-3200	Ethel Chalmers, Manalapan, 07726 (908) 446-3200
Manasquan Borough.....	Sharon R. Hartman, Manasquan, 08736..... (908) 223-2292	Joanne Madden, Manasquan, 08736 (908) 223-2292
Marlboro Township.....	Cathy Buchalski, Marlboro, 07746..... (908) 536-0200	Shirley Giaquinto, Marlboro, 07746 (908) 536-0200
Matawan Borough.....	A. Fred Maffeo, Matawan, 07747..... (908) 290-2006	Mary M. Geran, Matawan, 07747 (908) 290-2005
Middletown Township.....	Barbara Clark, Middletown, 07748..... (908) 615-2000	Katie Coutsouros, Middletown, 07748 (908) 615-2000
Millstone Township.....	Lawrence Marzocca, Clarksburg, 08510..... (908) 462-4770	David H. Baird, Perrineville, 08535 (908) 462-4770
Monmouth Beach Boro.....	Frank A. Anfuso, Monmouth Beach, 07750..... (908) 229-2204	James C. Fuller, Monmouth Beach, 07750 (908) 229-2204
Neptune Township.....	William Nikitich, Neptune, 07753..... (908) 988-5200	Michael Bascom, Neptune, 07753 (908) 988-5200
Neptune City.....	Ernest Hoffman, Neptune, 07753..... (908) 776-7224	Joel Popkin, Jr., Neptune, 07753 (908) 776-7224
Ocean Township.....	Alba Dello, Oakhurst, 07755..... (908) 531-5000	Martin L. Bailey, Oakhurst, 07755 (908) 531-5000
Oceanport Borough.....	Ernest G. Hoffman, Oceanport, 07757..... (908) 222-8221 Frank A. Anfuso, Oceanport George F. Barrett, Oceanport	Peggy L. Warren, Oceanport, 07757 (908) 222-8221
Red Bank Borough.....	A. Fred Maffeo, Red Bank, 07701..... (908) 530-2767	Bruce Loversidge, Red Bank, 07701 (908) 530-2742
Roosevelt Borough.....	Michael L. Ticktin, Roosevelt, 08555..... (609) 448-0539	Dolores Clark, Roosevelt, 08555 (609) 448-0539
Rumson Borough.....	Robert J. Smith, Rumson, 07760..... (908) 842-3302	Marie Pomphrey, Rumson, 07760 (908) 842-1170
Sea Bright Borough.....	Frank A. Anfuso, Sea Bright, 07760..... (908) 842-0099	Patricia Spahr, Sea Bright, 07760 (908) 842-0099
Sea Girt Borough.....	William A. Burkhardt, Sea Girt, 08750..... (908) 449-9433	Helen B. Brash, Sea Girt, 08750 (908) 449-9433
Shrewsbury Borough.....	Bernard J. Marx, Little Silver, 07739..... (908) 741-3322	Jane A. Longo, Shrewsbury, 07702 (908) 741-3322
Shrewsbury Township.....	Bernard J. Marx, Little Silver, 07739..... (908) 542-0675	Catherine Wright, Eatontown, 07724 (908) 542-0675
South Belmar Borough.....	Mary Lou Hartman, South Belmar, 07719..... (908) 681-3232	Charlotte Nappa, So. Belmar, 07719 (908) 681-3232
Spring Lake Borough.....	William A. Burkhardt, Spring Lake, 07762..... (908) 449-3888	Susan Schreck, Spring Lake, 07762 (908) 449-3888
Spring Lake Heights Boro	Barbara Clark, Spring Lake Heights, 07762..... (908) 449-3500	Jeanne West, Spring Lake Heights, 07762 (908) 449-3500
Tinton Falls Borough.....	Frank C. Nelson, Tinton Falls, 07724..... (908) 542-2324	Lois Emmons, Tinton Falls, 07724 (908) 542-0797
Union Beach Borough.....	Robert Smith, Union Beach, 07735..... (908) 264-2360	Eileen Schlemm, Union Beach, 07735 (908) 264-5662
Upper Freehold Twp.....	William Nikitich, Cream Ridge, 08514..... (609) 758-7738	Charles T. Faber, Jr., Cream Ridge, 08514 (609) 758-7738
Wall Township.....	Thomas G. Glock, Wall, 07719..... (908) 681-6300	Betty McKelvey, Wall, 07719 (908) 681-6300
West Long Branch Boro.....	F. Donald Squillante, W. Long Branch, 07764..... (908) 571-5984 Frank A. Anfuso, W. Long Branch	Frances Martinson, W. Long Branch, 07764 (908) 571-5984

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boonton Town.....	Paul G. Parsons, Boonton, 07005..... (201) 299-7725	Robert Kapral, Boonton, 07005 (201) 299-7721

Boonton Township.....	Anthony Scozzafava, Boonton, 07005..... (201) 402-4004	Carol Champagne, Boonton, 07005 (201) 402-4004
Butler Borough.....	Dorothy S. Dedrick, Butler, 07405..... (201) 838-5158	Mary Farawell, Butler, 07405 (201) 838-7207
Chatham Borough.....	Kenneth A. Holmberg, Chatham, 07928..... (201) 635-1779	Madeline L. Polidor, Chatham, 07928 (201) 635-1778
Chatham Township.....	Ernest F. Del Guercio, Chatham, 07928..... (201) 635-5774	Mary Ellen Babyack, Chatham, 07928 (201) 635-3638
Chester Borough.....	Ernest Del Guercio, Chester, 07930..... (908) 879-5361 or 879-5894	Julia A. Robinson, Chester, 07930 (908) 879-5361
Chester Township.....	Roberta Tracey, Chester, 07930..... (908) 879-5894	E. Naomi Caruso, Chester, 07930 (908) 879-5274
Denville Township.....	Rosalie D. Zaccone, Denville, 07834..... (201) 625-8332	Elizabeth Herrmann, Denville, 07834 (201) 625-8310
Dover Town.....	John R. Staley, Dover, 07801..... (201) 366-2200, Ext. 30	Frances Luke, Dover, 07801 (201) 366-2200, Ext. 32
East Hanover Township.....	Mary Q. Hill, E. Hanover, 07936..... (201) 887-5056	Carole Reardon, E. Hanover, 07936 (201) 887-5666
Florham Park Borough.....	John J. Murray, Florham Park, 07932..... (201) 377-5800	JoAnn Sendler, Florham Park, 07932 (201) 377-1923
Hanover Township.....	Morris M. Perugini, Whippany, 07981..... (201) 428-2494	Michael S. Zambito, Whippany, 07981 (201) 428-2480
Harding Township.....	Pasquale Aceto, New Vernon, 07976..... (201) 267-8000	Joyce M. Stauss, New Vernon, 07976 (201) 455-7106
Jefferson Township.....	Shawn Hopkins, Lake Hopatcong, 07849..... (201) 697-1500 Ext. 17	Margaret B. Knuth, Lake Hopatcong, 07849 (201) 697-1500 Ext. 20
Kinnelon Borough.....	Richard F. Lummer, Kinnelon, 07405..... (201) 838-5402	Irene D. Kwasnik, Kinnelon, 07405 (201) 838-5405
Lincoln Park Borough.....	Thomas W. Lenhardt, Lincoln Park, 07035..... (201) 694-6100, Ext. 116	Myrtle J. Gilliland, Lincoln Park, 07035 (201) 694-6100, Ext. 123
Madison Borough.....	Donald J. Sherman, Madison, 07940..... (201) 593-3067	Margaret A. Sarrow, Madison, 07940 (201) 593-3054
Mendham Borough.....	Ernest F. DelGuercio, Mendham, 07945..... (201) 543-7152	Mary T. Hulse, Mendham, 07945 (201) 543-7152
Mendham Township.....	Ernest F. DelGuercio, Brookside, 07926..... (201) 543-4625	Stephen P. Arthur, Brookside, 07926 (201) 543-4570
Mine Hill Township.....	Morris M. Perugini, Mine Hill Dover, 07801..... (201) 366-7004	Anne Moreno, Mine Hill, Dover, 07801 (201) 366-9002
Montville Township.....	Thomas W. Lenhardt, Montville, 07045..... (201) 334-2470	Marjorie Witty, Montville, 07045 (201) 334-2590
Morris Township.....	Sharon Coviello, Convent Station, 07961..... (201) 326-7380	Rose Ann Santillo, Convent Station, 07961 (201) 326-7420
Morris Plains Borough.....	Allan W. Adams, Morris Plains, 07950..... (201) 538-2444	Janell D. Bliss, Morris Plains, 07950 (201) 538-2444
Morristown Town.....	Thomas S. Harraka, Morristown, 07960..... (201) 292-6668	Mary Alice Pierson, Morristown, 07960 (201) 292-6661
Mountain Lakes Borough.....	Ann Gentile, Mountain Lakes, 07046..... (201) 334-3131	Alice J. Henderson, Mountain Lakes, 07046 (201) 334-3131
Mt. Arlington Borough.....	Dorothy S. Dedrick, Mt. Arlington, 07856..... (201) 398-8574 Morris M. Perugini, Mt. Arlington	Morris M. Perugini, Mt. Arlington, 07856 (201) 398-4100
Mt. Olive Township.....	Vacancy, Budd Lake, 07828..... (201) 691-0900, Ext. 220	Winifred Fourre, Budd Lake, 07828 (201) 691-0900, Ext. 280
Netcong Borough.....	Susan Yancey-Disbrow, Netcong, 07857..... (201) 347-0252	Steven P. Arthur, Netcong, 07857 (201) 347-0252
Parsippany-Troy Hills Twp.	Daniel S. Cassese, Parsippany, 07054..... (201) 263-4271	Francis S. Ogrodnik, Parsippany, 07054 (201) 263-4259
Passaic Township.....	John Murray, Millington, 07946..... (908) 647-8000	Armando Rossi, Millington, 07946 (908) 647-8000
Pequanock Township.....	Charles H. Taylor, Pompton Plains, 07444..... (201) 835-5700	Regina M. Bauer, Pompton Plains, 07444 (201) 835-5700
Randolph Township.....	John R. Staley, Randolph, 07869..... (201) 989-7075	Lisa Combes, Randolph, 07869 (201) 989-7047

Riverdale Borough.....	Joseph A. DeStefano, Riverdale, 07457. (201) 835-4060	Kathleen VanOrden, Riverdale, 07457 (201) 835-4060
Rockaway Borough.....	Dorothy S. Dedrick, Rockaway, 07866 (201) 627-2000	Ann M. James, Rockaway, 07866 (201) 627-2000
Rockaway Township.....	Natalie A. Lipkin, Rockaway, 07866 (201) 627-7200	Frances Antonich, Rockaway, 07866 (201) 627-7200
Roxbury Township.....	Lora B. Corica, Succasunna, 07876. (201) 927-2021	Harold J. Davis, Succasunna, 07876 (201) 927-2022
Victory Gardens Borough.....	Rosalie D. Zaccone, Dover, 07801. (201) 361-5312	Stephen P. Arthur, Dover, 07801 (201) 361-5312
Washington Township.....	Joan Mackey, Long Valley, 07853. (908) 876-3315	Marjorie L. Bryant, Long Valley, 07853 (908) 876-3845
Wharton Borough.....	Dorothy S. Dedrick, Wharton, 07885. (201) 361-8444	Anne Moreno, Wharton, 07885 (201) 361-8444

### ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Township.....	Debbie Spettel, Barnegat, 08005..... (609) 698-7832	Kathleen D'Agostino, Barnegat, 08005 (609) 698-7832
Barnegat Light Borough.....	William P. Hyatt, Barnegat Light, 08006..... (609) 494-2343 or 494-9196	Ann M. White, Barnegat Light, 08006 (609) 494-2343 or 494-9196
Bay Head Borough.....	James L. Anderson, Bay Head, 08742..... (908) 892-8920	Patricia A. Wojcik, Bay Head, 08742 (908) 892-8920
Beach Haven Borough.....	William P. Hyatt, Beach Haven, 08008..... (609) 492-1111 or 492-1515	Ann M. White, Beach Haven, 08008 (609) 492-0111
Beachwood Borough.....	Thomas P. Lenahan, Beachwood 08722..... (908) 286-6000	Elizabeth Allaire, Beachwood, 08722 (908) 286-6001
Berkeley Township.....	Ruth A. Hardie, Bayville, 08721..... (908) 244-7400 Ext. 26	Geraldine Dorso, Bayville, 08721 (908) 244-7400 Ext. 18
Brick Township.....	Frederick R. Millman, Brick, 08723..... (908) 477-3000 Ext. 240 + 245	JoAnne R. Lambusta, Bricktown, 08723 (908) 477-3000 Ext. 220 + 222
Dover Township.....	Lawrence J. Henbest, Toms River, 08753..... (908) 341-1000 Ext. 302 Vicky Mickiewicz, Toms River	Harriet Harrison, Toms River, 08753 (908) 341-1000 Ext. 362
Eagleswood Township.....	Joseph C. Horner, Waretown, 08758..... (609) 296-3054	Barbara A. Stover, West Creek, 08092 (609) 296-3054
Harvey Cedars Borough.....	Vacancy, Harvey Cedars, 08008..... (609) 494-2843	Valerie Liz, Harvey Cedars, 08008 (609) 494-2843
Island Heights Borough.....	Vicky Mickiewicz, Island Hgts., 08732..... (908) 270-6415	Michele Burk, Island Heights, 08732 (908) 270-6414
Jackson Township.....	Mary V. Clancy, Jackson, 08527..... (908) 928-1214	James J. McKenna, Jackson, 08527 (908) 928-1200
Lacey Township.....	Ethel M. Exel, Forked River, 08731..... (609) 693-5408 Theresa Poznanski, Forked River	Joseph Regatts, Forked River, 08731 (609) 693-5282
Lakehurst Borough.....	John E. Currie, Lakehurst, 08733..... (908) 657-4141	Marie Bell, Lakehurst, 08733 (908) 657-4161
Lakewood Township.....	John A. Turtora, Lakewood, 08701..... (908) 364-2500 Ext. 245 Thomas P. Lenahan, Lakewood	Patricia Tomassini, Lakewood, 08701 (908) 364-2500 Ext. 227
Lavallette Borough.....	Scott Pezarras, Lavallette, 08735..... (908) 793-7474	Michele Burk, Lavallette, 08735 (908) 793-7474
Little Egg Harbor Twp.....	Joseph J. Sorrentino, Jr., Tuckerton, 08087..... (609) 296-7246	Carolyn J. Rider, Tuckerton, 08087 (609) 296-7243
Long Beach Township.....	William P. Hyatt, Brant Beach, 08008..... (609) 494-2153 Ext. 26	Mary Ann Mayo, Brant Beach 08008 (609) 494-2153 Ext. 15
Manchester Township.....	Joyce A. Jones, Lakehurst, 08733..... (908) 657-8121 Ext. 284 John E. Currie, Lakehurst Sharon J. Anderson, Lakehurst	Linda Alexander, Lakehurst, 08733 (908) 657-8121 Ext. 276
Mantoloking Borough.....	William A. Burkhardt, Mantoloking, 08738..... (908) 899-6600	William R. Wesson, Mantoloking, 08738 (908) 899-6600
Ocean Township.....	Joseph Horner, Waretown, 08758..... (609) 693-3280	Josephine Gerdes, Waretown, 08758 (609) 693-3179

Ocean Gate Borough.....	Scott M. Pezarras, Ocean Gate, 08740..... (908) 269-3166	Laura B. Hawkins, Ocean Gate, 08740 (908) 269-3166
Pine Beach Borough.....	William P. Hyatt, Pine Beach, 08741..... (908) 349-6425	Christine R. Dehnz, Pine Beach, 08741 (908) 349-6425
Plumsted Township.....	Maureen S. Francis, New Egypt, 08533..... (609) 758-2241	Patricia D. Senecal, New Egypt, 08533 (609) 758-2266
Point Pleasant Borough.....	James L. Anderson, Pt. Pleasant, 08742..... (908) 892-3434	Bernadine E. Regan, Pt. Pleasant, 08742 (908) 892-3434
Pt. Pleasant Beach Boro.....	James L. Anderson, Pt. Pleasant Beach, 08742..... (908) 892-5060	Cynthia Anderson, Pt. Pleasant Beach, 08742 (908) 892-1118
Seaside Heights Borough.....	Arthur J. Lehman, Seaside Hgts., 08751..... (908) 793-9100	Kathleen Magaraci, Seaside Hgts., 08751 (908) 793-9100
Seaside Park Borough.....	John A. Coan, Jr., Forked River, 08752..... (908) 793-6787 Ext. 32	Joan McCleister, Seaside Park, 08752 (908) 793-6787 Ext. 30
Ship Bottom Borough.....	William J. Procacci, Ship Bottom, 08008..... (609) 494-2171	Richard Bethea, Ship Bottom, 08008 (609) 494-1613
South Toms River Boro.....	Dennis A. Raftery, So. Toms River, 08757..... (908) 349-0403	Kathleen Adams, So. Toms River 08757 (908) 349-0339
Stafford Township.....	Arlene Oliver, Manahawkin, 08050..... (609) 597-1061 Ext. 20 Beth A. Spratt, Manahawkin	Margaret Bevilacqua, Manahawkin, 08050 (609) 597-1061 Ext. 18
Surf City Borough.....	Richard M. Warren, Surf City, 08008..... (609) 494-3064	Ronald C. Freitag, Surf City, 08008 (609) 494-2400
Tuckerton Borough.....	Frederick R. Millman, Tuckerton, 08087..... (609) 296-4900	Mary King, Tuckerton, 08087 (609) 296-4900

#### ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bloomington Borough.....	Brian D. Townsend, Bloomington, 07403..... (201) 838-7426	Laurel A. Matthews, Bloomingtondale, 07403 (201) 838-0330
Clifton City.....	Jon N. Whiting, Clifton, 07011-0350..... (201) 470-5838	Vincent Foti, Jr., Clifton, 07011-0350 (201) 470-5830
Haledon Borough.....	Clyde R. Sherrow, Jr., Haledon, 07508..... (201) 595-0268	Renate I. Lampe, Haledon, 07508 (201) 942-6538
Hawthorne Borough.....	Arthur B. Carlson, Hawthorne, 07506..... (201) 427-1169	Dorothy Ruth, Hawthorne, 07506 (201) 427-1242
Little Falls Township.....	Raymond Damiano, Little Falls, 07424..... (201) 256-0272	Pamela Jerger, Little Falls, 07424 (201) 256-0994
North Haledon Borough.....	Michael S. Barker, N. Haledon, 07508..... (201) 427-7520	Theresa Bosland, N. Haledon, 07508 (201) 427-5810
Passaic City.....	John P. Delgado, Passaic, 07055..... (201) 365-5540 Nathan Peraino, Passaic	William Giaconia, Jr., Passaic, 07055 (201) 365-5530
Paterson City.....	George J. Sokalski, Paterson, 07505..... (201) 881-3486 Charles Parmelli, Paterson James B. Krieger, Paterson	Kathleen Gibson, Paterson, 07505 (201) 881-3450
Pompton Lakes Borough.....	Frank Giovatto, Pompton Lakes, 07442..... (201) 616-5904 John Steinhauser, Pompton Lakes	John D. Sterling, Pompton Lakes, 07442 (201) 616-5903
Prospect Park Borough.....	Dorothy S. Kreitz, Lincoln Park, 07035..... (201) 790-7902	Marion DeVries, Prospect Park, 07508 (201) 790-7902
Ringwood Borough.....	Susan Yancey-Disbrow, Ringwood, 07456..... (201) 962-7020	Charles E. De Deyn, Ringwood, 07456 (201) 962-7078
Totowa Borough.....	Curt T. Masklee, Totowa, 07512..... (201) 956-1007	Angela Mecca, Totowa, 07512 (201) 956-1000
Wanaque Borough.....	Ronald F. Dooney, Wanaque, 07465..... (201) 839-3110	Jane Tresize, Wanaque, 07465 (201) 839-3000
Wayne Township.....	Dorothy S. Kreitz, Wayne, 07470..... (201) 694-1800 Michael S. Barker, Wayne	Maria Moerck, Wayne, 07470 (201) 694-1800
West Milford Township.....	Brian D. Townsend, W. Milford, 07480..... (201) 728-2790	Cindy Mooney, W. Milford, 07480 (201) 728-2781
West Paterson Borough.....	Frank Presto, W. Paterson, 07424..... (201) 345-8102	Andrew G. Carioti, W. Paterson, 07424 (201) 345-8101

## ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alloway Township.....	George M. Taylor, Jr., Alloway, 08001 (609) 935-4080	John Zarin, Alloway, 08001 (609) 935-4080
Carneys Point Township.....	Cynthia L. Fox, Carneys Point, 08069 (609) 299-9008 or 299-1760	Phyllis Press, Carneys Point, 08069 (609) 299-1052
Elmer Borough.....	James B. Milliken, Paulsboro, 08066 (609) 358-4010 or 423-0612	Burroughs Timberman, Elmer, 08318 (609) 358-8636 or 358-4010
Elsinboro Township.....	Randall L. Shidner, Salem, 08079 (609) 935-3539	Delores Marts, Salem, 08079 (609) 935-7346
Lower Alloways Creek Twp.....	Joseph M. Harasta, Salem, 08079 (609) 935-3721	Maryann Chapman, Hancock Bridge, 08038 (609) 935-0355
Mannington Township.....	Donna Harris, Salem, 08079 (609) 935-6999	Donald A. Stiles, Salem, 08079 (609) 935-0421
Oldmans Township.....	Cynthia L. Fox, Carneys Point, 08069 (609) 299-0170	Douglas M. Vass, Sr., Pedricktown, 08067 (609) 299-2794
Penns Grove Borough.....	Leon A. Mattioli, Penns Grove, 08069 (609) 299-3220	Bonnie Coleman, Penns Grove, 08069 (609) 299-4640
Pennsville Township.....	James T. Shidner, Pennsville, 08070 (609) 678-6262	Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041
Pilesgrove Township.....	Randall L. Shidner, Woodstown, 08098 (609) 769-1275	Sylvia Mitchell, Woodstown, 08098 (609) 769-3222
Pittsgrove Township.....	George M. Taylor, Jr., Elmer, 08318 (609) 358-3722	Helen Gielda, Elmer, 08318 (609) 358-3723
Quinton Township.....	Joseph M. Harasta, Salem, 08079 (609) 935-4430	Alice I. Howell, Quinton, 08072 (609) 935-2325
Salem City.....	Henry N. Nelson, Salem, 08079 (609) 935-2024	David A. Cawman, Salem, 08079 (609) 935-0372
Upper Pittsgrove Twp.....	George M. Taylor, Jr., Elmer, 08318 (609) 358-8500	Margaret Deinarowicz, Elmer, 08318 (609) 358-2137 or 358-8500
Woodstown Borough.....	J. Bruce Gahrs, Swedesboro, 08085 (609) 769-2200	Elaine H. Urion, Woodstown, 08098 (609) 769-2200

## ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminster Township.....	Edward L. Kerwin, Jr., Bedminster, 07921 (908) 234-0366	Mona H. Barba, Bedminster, 07921 (908) 234-1336
Bernards Township.....	Marcia S. Zujkowski, Basking Ridge, 07920 (908) 204-3082	Anna Kerr, Basking Ridge, 07920 (908) 204-3080
Bernardsville Borough.....	Marcia S. Zujkowski, Bernardsville, 07924 (908) 766-3850	Antonietta Marino, Bernardsville, 07924 (908) 766-3000 Ext. 19
Bound Brook Borough.....	George L. Sopko, Bound Brook, 08805 (908) 356-0833	Constance Lake, Bound Brook, 08805 (908) 356-0802
Branchburg Township.....	Frances S. Kuczynski, Somerville, 08876 (908) 526-1300	Diane Wynn, Somerville, 08876 (908) 526-1300
Bridgewater Township.....	Norman A. Stevens, Bridgewater, 08807 (908) 725-6300	Barbara Marcols, Bridgewater, 08807 (908) 725-6300
Far Hills Borough.....	H. William Amundsen, Jr., Far Hills, 07931 (908) 234-0611	Shirley W. Potts, Far Hills, 07931 (908) 234-0611
Franklin Township.....	Burnham L. Hobbs, Jr., Somerset, 08873 (908) 873-2500	Louise M. Colo, Somerset, 08873 (908) 873-2500
Green Brook Township.....	Rosalie Lauerman, Green Brook, 08812 (908) 424-0798	Jane M. Clancy, Green Brook, 08812 (908) 968-2002
Hillsborough Township.....	Paul J. Endler, Neshanic, 08853 (908) 369-4313	Randy Bahr, Neshanic, 08853 (908) 369-4313
Manville Borough.....	William H. Merdinger, Manville, 08835 (908) 725-9713	Stephen Balint, Manville, 08835 (908) 725-5025
Millstone Borough.....	Marcia S. Zujkowski, Oldwick, 08858 (908) 439-3441	Portia Orton, Somerville, 08876 (908) 874-5478
Montgomery Township.....	Jane E. Schneck, Belle Mead, 08502 (908) 359-8211	D. Timothy Roberts, Belle Mead, 08502 (908) 359-8211
North Plainfield Borough.....	William J. Iannone, N. Plainfield, 07060 (908) 769-2906	Clarence Brunner, N. Plainfield, 07060 (908) 769-2908

Peapack-Gladstone Boro.....	John J. Butler, Peapack, 07977..... (908) 234-2254	Hattie L. Torma, Peapack, 07977 (908) 234-2251
Raritan Borough.....	Nicholas R. Cantore, Jr., Raritan, 08869..... (908) 231-1300	Jackson Hurst, Raritan, 08869 (908) 231-1300
Rocky Hill Borough.....	George L. Sopko, Somerville, 08876..... (908) 722-5554	Nancy Metcalf, Rocky Hill, 08553 (609) 924-7445, (Thur. A.M.)
Somerville Borough.....	Eugene J. Flaherty, Somerville, 08876..... (908) 725-2300	Janet Krommenhoek, Somerville, 08876 (908) 725-2300
So. Bound Brook Boro.....	William J. Iannone, So. Bound Brook, 08880..... (908) 356-0258	Catherine A. Hoats, S. Bound Brook, 08880 (908) 356-0258
Warren Township.....	Frances Reilly, Warren, 07060..... (908) 753-8000	Loree Saums, Warren, 07060 (908) 753-8000
Watchung Borough.....	Vacancy, Watchung, 07060..... (908) 756-3366	Dorothy P. Eaton, Watchung, 07059 (908) 756-8333

#### ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Borough.....	Malcolm G. Smith, Tranquility, 07879..... (908) 852-2186	Rita Wildrick, Andover, 07821 (201) 786-6221
Andover Township.....	Donald J. Sherman, Newton, 07860..... (201) 383-2804	Kathleen Schaffer, 07860 (201) 383-2144
Branchville Borough.....	Donald J. DeKorte, Branchville, 07826..... (201) 948-4626	Beverly Bathgate, Branchville, 07826 (201) 948-4626
Byram Township.....	Donald Sherman, Stanhope, 07874..... (201) 347-4729	George Micklesavage, Stanhope, 07874 (201) 347-7217
Frankford Township.....	John A. Dyksen, Augusta, 07822..... (201) 948-4621	Carol Hahn, Augusta, 07822 (201) 948-4621
Franklin Borough.....	Frank L. Pastor, Franklin, 07416..... (201) 827-9277	Louise Koelhoeffer, Franklin, 07416 (201) 827-6585
Fredon Township.....	Donald J. DeKorte, Newton, 07860..... (201) 383-7025	Christine J. Storch, Newton, 07860 (201) 383-7025
Green Township.....	Malcolm G. Smith, Tranquility, 07879..... (908) 852-9333	Victoria Trogani, Tranquility 07879 (201) 852-2974
Hamburg Borough.....	Donald J. DeKorte, Hamburg, 07419..... (201) 827-9230	Maryann Murphy, Hamburg, 07419 (201) 827-9230
Hampton Township.....	John A. Dyksen, Newton, 07860..... (201) 383-3812 John J. Butler, Gladstone	Carol Hahn, Newton, 07860 (201) 383-1692
Hardyston Township.....	John A. Dyksen, Stockholm, 07460..... (201) 827-3912	Gisela Boltzer, Hamburg, 07419 (201) 827-3619
Hopatcong Borough.....	Eleanor Schelling, Hopatcong, 07843..... (201) 770-1200 Ext. 29	Dorothy Valli, Hopatcong, 07843 (201) 770-1200 Ext. 27
Lafayette Township.....	Lowry K. McMillen, Lafayette, 07848..... (201) 383-1817	Linda V. Pettenger, Lafayette, 07848 (201) 383-1817
Montague Township.....	Lowry K. McMillen, Montague, 07827..... (201) 293-3366	Pamela Jerger, Montague, 07827 (201) 293-7300
Newton Town.....	Susan Yancey-Disbrow, Newton, 07860..... (201) 383-3522	Joyce Carr, Newton, 07860 (201) 383-3524
Ogdensburg Borough.....	John J. Butler, Ogdensburg, 07439..... (201) 827-3712	Margaret Alfano, Ogdensburg, 07439 (201) 827-5934
Sandyston Township.....	Robert W. Pastor, Layton, 07851..... (201) 948-3520 (Municipal Bldg.) Lowry K. McMillen, Layton	Beverly Bathgate, Branchville, 07826 (201) 948-3721
Sparta Township.....	John W. Wyckoff, Sparta, 07871..... (201) 729-2626	Lorraine M. Markey, Sparta, 07871 (201) 729-4903
Stanhope Borough.....	Ann McKinnon, Stanhope, 07874..... (201) 347-0173	Nancy Hoyt, Stanhope, 07874 (201) 347-0174
Stillwater Township.....	Robert Pastor, Middleville, 07855..... (201) 383-9484	Donna Clouse, Middleville, 07855 (201) 383-9484
Sussex Borough.....	Melony K. Whetstone, Sussex, 07461..... (201) 875-4831	Loretta McDonald, Sussex, 07461 (201) 875-4831
Vernon Township.....	Darlene Keeler, Vernon, 07462..... (201) 764-4056	Josephine Prisco, Vernon, 07462 (201) 764-4057
Walpack Township.....	John Dyksen, Branchville, 07826..... (201) 948-4562	Delores Rosenkrans, Columbia, 07832 (908) 841-9582

Wantage Township..... Donald J. DeKorte, Wantage, 07461..... Jennie Edsall, Sussex, 07461  
 (201) 875-7193 (201) 875-7194  
 Melony K. Whetstone, Sussex

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp.....	Richard Muzyka, Berkeley Heights, 07922..... (908) 665-2291	Angela Rica, Berkeley Heights, 07922 (908) 665-0746
Clark Township.....	Eldo Magnani, Jr., Clark, 07066..... (908) 388-3600	Jeanne Decker, Clark, 07066 (908) 388-3600
Cranford Township.....	John M. Duryee, II, Cranford, 07016..... (908) 709-7211	Thomas J. Grady, Cranford, 07016 (908) 709-7226
Elizabeth City.....	Philip P. LaQuaglia, Elizabeth, 07201..... (908) 820-4136	Anthony R. Chiodo, Elizabeth, 07201 (908) 820-4111
Fanwood Borough.....	Donald J. Sherman, Fanwood, 07023..... (908) 322-8236	Joyce Carraway, Fanwood, 07023 (908) 322-8236
Garwood Borough.....	Robert W. Brennan, Garwood, 07027..... (908) 789-0710	Richard O. Burr, Garwood, 07027 (908) 789-0475
Hillside Township.....	Charles Africano, Hillside, 07205..... (201) 926-2222	Joseph Skelly, Hillside, 07205 (201) 926-5502
Kenilworth Borough.....	Frank Nelson, Kenilworth, 07033..... (908) 276-5801	Sally Ann DiRini, Kenilworth, 07033 (908) 276-5800
Linden City.....	Emanuel Frangella, Jr., Linden, 07036..... (908) 474-8438 Patrick J. Rocks, Linden	Dorothy T. Margavitz, Linden, 07036 (908) 474-8431
Mountainside Borough.....	Eldo Magnani, Jr., Mountainside, 07092..... (908) 232-2409	Joan Nemick, Mountainside, 07092 (908) 232-2400
New Providence Boro.....	Richard Muzyka, New Providence, 07974..... (908) 665-1400 Scott J. Holzauer, New Providence	Richard Burr, New Providence, 07974 (908) 665-1400
Plainfield City.....	Tracy Bennett, Plainfield, 07061..... (908) 753-3601	Katherine L. Knox, Plainfield, 07061 (908) 753-3215
Rahway City.....	William H. Marbach, III, Rahway 07065..... (908) 381-8000	Sally Ann DiRini, Rahway, 07065 (908) 381-8000
Roselle Borough.....	Carmen Mistichelli, Roselle, 07203..... (908) 245-5601	John M. Florentino, Roselle, 07203 (908) 245-5600
Roselle Park Borough.....	Paul J. Endler, Roselle Park, 07204..... (908) 245-2540	Jeanne K. Decker, Roselle, 07204 (908) 245-0819
Scotch Plains Township.....	Victoria Riddle Macauley, Scotch Plains..... 07076 (908) 322-6700	Thomas Douress, Scotch Plains, 07076 (908) 322-6700
Springfield Township.....	Theresa R. Enright, Springfield, 07081..... (201) 912-2207	Corinne Eckmann, Springfield, 07081 (201) 912-2204
Summit City.....	Victor J. Lupi, Summit, 07901..... (908) 273-6405	Carolyn Brattlof, Summit, 07901 (908) 273-6403
Union Township.....	Paul G. Parsons, Union, 07083..... (908) 688-2603	Joseph J. Kmet, Union 07083 (908) 688-1572
Westfield Town.....	Robert W. Brennan, Westfield, 07090..... (908) 789-4057	Violet Jacob, Westfield, 07090 (908) 789-4050
Winfield Township.....	Thomas Boyle, So. Plainfield, 07080..... (908) 925-3850	Margaret Gallagher, Winfield, 07036 (908) 925-3850

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Township.....	Michael R. Schmidt, Allamuchy, 07820..... (908) 852-5189	Betty C. Drake, Allamuchy, 07838 (908) 852-5189
Alpha Borough.....	Lydia C. Zdrodowski, Alpha, 08865..... (908) 454-0076	Klara Tarsi, Alpha, 08865 (908) 454-7770 or 454-9529
Belvidere Town.....	David Gill, Ringoes, 08551..... (908) 475-3924	Lester P. Stout, Jr., Belvidere, 07823 (908) 475-4274
Blairstown Township.....	Donald D. Rowe, Blairstown, 07825..... (908) 362-6643	Anna Fodera, Blairstown, 07825 (908) 362-6663
Franklin Township.....	Eloise Hagaman, Broadway, 08808..... (908) 689-3853	Frank H. Convey, Washington, 07882 (908) 689-6346
Frelinghuysen Township.....	David M. Gill, Ringoes, 08551..... (908) 852-4121	Donna Dyksen, Johnsonburg, 07846 (908) 852-4121

Greenwich Township.....	Eloise Hagaman, Stewartville, 08886..... (908) 859-0909	Gordon Kobler, Stewartville, 08886 (908) 859-0249
Hackettstown Town.....	Morris M. Perugini, Hackettstown, 07840..... (908) 852-6767	Leroy Hickey, Hackettstown, 07840 (908) 852-3130
Hardwick Township.....	David M. Gill, Ringoes, 08551..... (908) 362-6528	Leona N. Buerkle, Blirstown, 07825 (908) 362-6528 or 362-9407
Harmony Township.....	Donald D. Rowe, Buttzville, 07829..... (908) 475-3279	Joseph Hriczak, Phillipsburg, 08865 (908) 859-3308
Hope Township.....	Donald D. Rowe, Hope, 07844..... (908) 459-5011 or 475-3279	Leona N. Buerkle, Hope, 07844 (908) 459-5011 or 362-9407
Independence Township.....	Joseph M. Dzurek, Great Meadows, 07838..... (908) 637-4133	Christine Storch, Great Meadows, 07838 (908) 637-4133
Knowlton Township.....	Clayton R. Taylor, Columbia, 07832..... (908) 496-4783	Joice Carr, Columbia, 07832 (908) 496-4076
Liberty Township.....	Lydia C. Zdrodowski, Great Meadows, 08846..... (908) 637-4579	Doris Maney, Great Meadows, 07838 (908) 637-4579
Lopatcong Township.....	Lydia C. Zdrodowski, Phillipsburg, 08865..... (908) 859-1057	Carl R. Meixsell, Phillipsburg, 08865 (908) 859-3355
Mansfield Township.....	William Merdinger, Port Murray, 07865..... (908) 689-6151 or 684-7477	Klara E. Tarsi, Port Murray, 07865 (908) 689-6151
Oxford Township.....	David M. Gill, Ringoes, 08551..... (908) 453-3098 or (609) 466-1878	Joan Rowe, Oxford, 07863 (908) 453-2940
Pahaquarry Township.....	David M. Gill, Ringoes, 08551..... (908) 841-9550	Lynne McGary, Stewartville, 08886 (908) 841-9550
Phillipsburg Town.....	Estella Y. Truax, Phillipsburg, 08865..... (908) 454-5500	Joseph Hriczak, Phillipsburg, 08865 (908) 454-5500
Pohatcong Township.....	John Woolaver, Phillipsburg, 08865..... (908) 454-4476	Reno Minardi, Phillipsburg, 08865 (908) 454-0054
Washington Borough.....	Charlene H. Haun, Washington, 07882..... (908) 689-3600 or 689-3799	Bernadette Tuttle, Washington, 07882 (908) 689-3601
Washington Township.....	David Gill, Ringoes, 08551..... (908) 689-7200	Evan Howell, Washington, 07882 (908) 689-7200
White Township.....	Donald D. Rowe, Buttzville, 07829..... (908) 475-3279	Helen Smith, Buttzville, 07829 (908) 475-3586

**SUMMARY OF 1990 COUNTY TAX BOARD APPEALS  
REPORTED PURSUANT TO C. 499 P.L. 1979 (N.J.S.A. 54:3-5.1)**

County	1 Total Number of Tax Appeals	2 Number of Dispositions			3 Number of Appeals in each Class of Property						*Business Personal Property
		Approved	Dismissed	Withdrawn	Class 1 Vacant Land	Class 2 Residen- tial	Class 3A Farm Regular	Class 3B Farm Qualified	Class 4 Commercial Industrial Apartment		
										Class 3C Farm Personal	
Atlantic	3,908	2,364	1,113	431	930	2,663	28	16	241	2	
Bergen	7,430	3,746	3,194	490	691	6,133	0	0	597	9	
Burlington	1,921	1,686	136	99	296	1,417	38	3	166	0	
Camden	1,625	1,139	353	133	195	1,138	11	14	255	2	
Cape May	2,370	1,781	529	60	424	1,780	12	2	152	0	
Cumberland	1,458	958	397	103	172	1,226	20	3	36	0	
Essex	5,477	4,641	191	170	182	4,341	0	0	954	0	
Gloucester	1,519	1,211	178	130	616	698	41	15	149	0	
Hudson	9,925	6,812	1,978	1,135	0	6,586	0	0	2,793	0	
Hunterdon	1,439	942	517	30	379	872	94	20	108	6	
Mercer	1,465	1,358	263	94	75	1,222	11	0	150	0	
Middlesex	7,921	1,799	1,812	508	1,615	5,569	12	6	719	0	
Monmouth	12,487	8,648	3,232	607	1,634	9,835	85	24	908	1	
Morris	3,118	1,706	1,259	153	320	2,493	7	7	281	4	
Ocean	8,515	7,082	917	516	2,710	5,482	13	44	266	0	
Passaic	4,847	3,280	1,556	11	619	3,780	9	0	434	3	
Salem	301	186	113	2	52	207	6	2	34	0	
Somerset	2,014	1,387	531	96	394	1,378	22	10	198	12	
Sussex	1,632	1,086	512	34	410	1,043	34	67	69	9	
Union	1,476	569	769	138	40	985	0	0	451	0	
Warren	989	714	237	38	396	465	38	7	83	0	
<b>Total</b>	<b>81,837</b>	<b>53,095</b>	<b>19,787</b>	<b>4,978</b>	<b>12,696</b>	<b>59,313</b>	<b>487</b>	<b>240</b>	<b>9,044</b>	<b>48</b>	

\*Telephone, telegraph and messenger systems companies

**SUMMARY OF 1990 COUNTY TAX BOARD APPEALS  
REPORT PURSUANT TO C. 499 P.L. 1979 (N.J.S.A. 54:3-5.1)**

County	4 Original Amount of Assessments Involved	5 Total Amount of Assessment Reductions Granted	6 Total Amount of Assessment Increases Granted	7 Number of Appeals in Each Filing Fee Category					
				\$5.00	\$25.00	\$100.00	\$150.00	No Fee	Other
Atlantic	894,166,874	79,184,740	7,350,735	1,582	679	79	35	1,533	0
Bergen	2,711,408,769	311,775,167	7,515,143	2,376	3,356	387	245	1,030	36
Burlington	803,435,424	87,612,849	6,589,300	1,225	479	29	79	93	0
Camden	239,983,933	26,892,998	5,610,698	1,056	172	40	32	325	0
Cape May	843,830,800	82,862,900	5,036,400	683	551	127	50	935	13
Cumberland	131,514,420	16,869,890	79,000	1,351	91	3	5	8	0
Essex	507,212,700	110,903,700	750,000	3,640	1,467	255	115	426	0
Gloucester	245,983,200	41,023,350	4,889,500	484	96	21	20	911	1
Hudson	2,972,535,027	305,318,460	300,500	6,030	2,984	366	361	184	0
Hunterdon	467,752,798	60,298,338	6,773,035	332	636	56	33	0	428
Mercer	187,716,980	22,069,225	350,350	888	259	23	21	274	0
Middlesex	503,978,160	130,901,700	2,522,200	3,741	3,227	189	209	555	0
Monmouth	2,696,614,732	278,396,712	6,592,785	6,068	4,172	380	214	1,653	0
Morris	727,625,215	58,703,248	2,927,110	1,679	1,29	129	70	260	8
Ocean	1,102,503,221	163,523,690	6,994,900	5,332	753	97	45	2,288	0
Passaic	873,545,317	71,230,419	575,705	1,957	1,389	63	39	1,399	0
Salem	24,286,700	2,775,925	0	272	25	3	1	0	0
Somerset	532,705,411	46,764,110	7,409,542	605	582	84	50	693	0
Sussex	228,695,035	21,945,990	2,064,795	810	320	19	11	472	0
Union	423,140,375	31,695,400	810,300	819	443	124	44	46	0
Warren	209,734,511	32,816,550	1,256,179	387	211	25	15	351	0
<b>Total</b>	<b>\$17,328,389,612</b>	<b>\$1,983,565,361</b>	<b>\$76,528,177</b>	<b>41,327</b>	<b>22,864</b>	<b>2,499</b>	<b>1,694</b>	<b>13,436</b>	<b>486</b>



**APPENDIX 2**

**TAXES COLLECTED FOR DISTRIBUTION  
TO MUNICIPALITIES**

**TAXES COLLECTED BY THE STATE FOR DISTRIBUTION  
TO MUNICIPALITIES**

**1991**

The attached Tables reflect State aid to municipalities totaling \$897,292,417 in 1991.

**BUSINESS PERSONAL PROPERTY REPLACEMENT TAX**  
(N.J.S.A. 54:11D-1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities \$158,703,834. Excess was \$51,868,646.

Legislation was passed which provides an annual appropriation of not less than \$158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

**CORPORATION TAX**

**FINANCIAL CORPORATIONS**  
(N.J.S.A. 54:10B-1 et seq.)  
(N.J.S.A. 54:10A-1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities \$6,118,105.

**MUNICIPAL PURPOSES TAX ASSISTANCE FUND**

Revenue available under C. 10 and 11, P.L. 1980 is deposited in the Municipal Purposes Tax Assistance Fund for distribution under C. 12, P.L. 1980.

To Municipalities \$30,000,000.

**PUBLIC UTILITY**  
(N.J.S.A. 54:30A-16 et seq.)

The Division of Taxation collects the Public Utility Franchise Tax and the Public Utility Gross Receipts Tax for payment to municipalities.

To Municipalities \$685,000,000.

**INSURANCE FRANCHISE**  
(N.J.S.A. 54:18-12 et seq. and N.J.S.A. 54:16A-1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87-1/2%) to the municipality and (12-1/2%) to the county in which the principal office of the taxpayer is located. The Division of Taxation collects the tax for payment to municipalities.

To Counties \$2,497,743; to Municipalities \$17,470,478.

## TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES—1991

County	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax		
			Local Assistance Fund	Gross Receipts & Franchise			
1. Atlantic .....	\$ 3,052,142	\$ 219,704	\$ 579,939	\$ 23,424,355	.....	\$ 27,276,140	
2. Bergen .....	15,294,316	351,126	973,709	66,209,601	\$ 184,750	83,013,502	
3. Burlington .....	3,926,242	290,814	1,353,127	32,148,170	.....	37,718,353	
4. Camden .....	7,819,824	730,694	4,465,952	36,235,566	237,809	49,489,845	
5. Cape May .....	1,196,084	22,950	183,490	14,745,504	.....	16,148,028	
6. Cumberland .....	2,325,375	36,521	1,226,828	7,847,093	.....	11,435,817	
7. Essex .....	28,506,680	700,778	5,596,996	55,047,759	11,759,611	101,611,824	
8. Gloucester .....	2,456,932	44,143	1,349,123	16,104,635	.....	19,954,833	
9. Hudson .....	19,918,991	54,315	3,293,980	64,657,523	63	87,924,872	
10. Hunterdon .....	1,715,408	31,250	64,518	11,662,243	.....	13,473,419	
11. Mercer .....	7,483,643	538,131	1,672,638	33,133,556	.....	43,957,678	
12. Middlesex .....	14,796,561	700,250	1,434,747	75,290,109	1,129,710	92,221,667	
13. Monmouth .....	5,444,365	367,964	1,121,371	46,683,667	.....	53,617,367	
14. Morris .....	6,868,224	437,233	399,841	32,541,669	3,472,542	43,719,509	
15. Ocean .....	2,003,799	197,041	972,784	39,160,251	.....	42,333,875	
16. Passaic .....	10,756,997	646,090	2,503,887	24,471,695	166	38,378,835	
17. Salem .....	2,935,797	21,346	232,797	12,956,682	.....	16,146,622	
18. Somerset .....	4,996,777	645,177	241,872	21,114,943	.....	26,998,769	
19. Sussex .....	1,302,404	13,540	245,701	6,998,769	591,389	9,151,803	
20. Union .....	14,244,444	64,218	1,880,090	55,995,077	94,438	72,278,267	
21. Warren .....	1,658,829	4,820	206,609	8,571,133	.....	10,441,391	
Totals .....	\$158,703,834	\$6,118,105	\$30,000,000	\$685,000,000	\$17,470,478	\$897,292,417	

Difference in Totals Due to Rounding

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	
			Local Assistance Fund	Gross Receipts & Franchise		
1. Absecon City .....	\$ 31,079	.....	\$ 37,020	\$ 513,654	.....	\$ 581,753
2. Atlantic City .....	1,699,035	.....	.....	6,226,565	\$ 1,486	7,927,086
3. Brigantine City .....	28,362	.....	10,077	588,591	.....	627,030
4. Buena Borough .....	45,562	.....	42,071	259,096	.....	346,729
5. Buena Vista Township .....	45,571	.....	.....	412,475	.....	458,046
6. Corbin City .....	2,005	.....	907	54,290	.....	57,202
7. Egg Harbor City .....	62,001	.....	40,240	243,492	.....	345,733
8. Egg Harbor Township .....	115,564	.....	44,699	5,114,310	.....	5,274,573
9. Estelle Manor City .....	7,679	.....	.....	146,392	.....	154,071
10. Folsom Borough .....	22,273	.....	15,565	128,129	.....	165,967
11. Galloway Township .....	114,459	.....	50,218	2,085,896	.....	2,250,573
12. Hamilton Township .....	149,577	.....	.....	2,511,018	.....	2,660,595
13. Hammonton Town .....	197,737	\$ 6	70,420	774,668	.....	1,042,831
14. Linwood City .....	40,940	158,994	9,923	400,046	.....	609,903
15. Longport Borough .....	6,337	.....	.....	119,359	.....	125,696
16. Margate City .....	55,561	.....	5,868	696,115	.....	757,544
17. Mullica Township .....	33,505	.....	15,395	275,169	.....	324,069
18. Northfield City .....	93,913	4,546	30,564	443,591	.....	572,614
19. Pleasantville City .....	138,443	56,158	140,996	987,692	.....	1,323,289
	5,963	.....	.....	166,618	.....	172,581
20. Port Republic City .....	.....	.....	49,056	574,341	.....	705,596
21. Somers Point City .....	82,199	.....	11,140	466,963	.....	543,948
22. Ventnor City .....	65,845	.....	5,781	235,885	.....	250,197
23. Weymouth Township .....	8,531	.....	.....	.....	.....	.....
Totals .....	\$3,052,141	\$219,704	\$579,940	\$23,424,355	\$ 1,486	\$27,277,626

Difference in Totals Due to Rounding

BERGEN COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY

Taxing Districts	Public Utility Tax				Total	
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax			Insurance Tax
			Local Assistance Fund	Gross Receipts & Franchise		
1. Allendale Borough	\$ 46,442	.....	\$ 4,107	\$ 1,115,881	\$ 1,166,430	
2. Alpine Borough	14,813	.....	.....	349,358	364,171	
3. Bergenfield Borough	227,290	.....	36,675	1,051,595	1,315,560	
4. Bogota Borough	261,020	.....	32,492	331,490	625,002	
5. Carlstadt Borough	349,044	\$ 1,627	.....	924,560	1,275,231	
6. Cliffside Park Borough	150,927	.....	23,748	619,561	794,236	
7. Closter Borough	94,024	.....	6,482	1,251,283	1,351,789	
8. Cresskill Borough	67,867	.....	5,986	654,918	728,771	
9. Demarest Borough	14,453	.....	3,554	372,824	390,831	
10. Dumont Borough	68,051	.....	25,736	861,940	955,727	
11. Elmwood Park Boro	406,957	6	21,389	846,979	1,275,331	
12. East Rutherford Boro	767,547	.....	.....	1,308,357	2,075,904	
13. Edgewater Borough	422,264	.....	.....	282,291	704,555	
14. Emerson Borough	71,941	.....	7,034	440,019	518,994	
15. Englewood City	648,291	.....	23,871	1,933,035	2,605,197	
16. Englewood Cliffs Boro	296,197	.....	.....	566,970	863,167	
17. Fairlawn Borough	758,667	3,307	32,431	3,064,819	3,859,224	
18. Fairview Borough	212,947	.....	15,690	512,551	741,188	
19. Fort Lee Borough	147,976	27,121	23,800	1,177,014	1,375,911	
20. Franklin Lakes Boro	74,212	.....	.....	1,363,633	1,437,845	
21. Garfield City	479,103	.....	125,237	974,006	1,578,346	
22. Glen Rock Borough	103,794	13,604	9,695	776,999	904,092	
23. Hackensack City	1,404,865	28,840	42,274	2,334,344	3,810,323	
24. Harrington Park Boro	11,710	.....	.....	371,603	387,524	
25. Hasbrouck Hts. Boro	103,308	1,661	11,620	781,148	897,737	
26. Haworth Borough	19,974	.....	2,386	543,696	566,056	
27. Hillsdale Borough	83,861	.....	9,468	984,042	1,077,371	
28. Hohokus Borough	33,545	.....	.....	290,901	324,446	
29. Leonia Borough	50,899	.....	8,095	925,428	984,422	
30. Little Ferry Borough	109,757	.....	12,883	552,919	675,559	
31. Lodi Borough	363,125	1	96,128	845,598	1,304,852	
32. Lyndhurst Township	471,525	.....	19,487	788,667	1,279,679	
33. Mahwah Township	416,433	20	12,619	2,165,874	2,594,946	
34. Maywood Borough	158,801	.....	10,635	653,838	823,274	
35. Midland Park Borough	138,366	.....	7,392	370,878	516,636	

## BERGEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax		
			Local Assistance Fund	Gross Receipts & Franchise			
36. Montvale Borough	149,682	18,457	.....	1,082,383	.....	1,250,522	
37. Moonachie Borough	146,717	.....	.....	399,478	.....	546,195	
38. New Milford Borough	73,146	.....	24,084	1,208,657	.....	1,305,887	
39. North Arlington Boro	151,182	.....	20,311	809,853	.....	981,346	
40. Northvale Borough	205,393	.....	3,622	369,619	.....	578,634	
41. Norwood Borough	61,563	.....	.....	524,401	.....	585,964	
42. Oakland Borough	139,196	.....	11,812	786,913	.....	937,921	
43. Old Tappan Borough	38,691	.....	.....	1,054,006	.....	1,092,697	
44. Oradell Borough	64,817	.....	6,256	983,050	.....	1,054,123	
45. Palisades Park Boro	145,260	.....	19,152	565,630	.....	730,042	
46. Paramus Borough	1,237,719	58,263	.....	2,628,919	\$ 135,998	4,060,899	
47. Park Ridge Borough	84,359	.....	6,914	259,183	.....	350,456	
48. Ramsey Borough	232,052	623	9,822	1,120,620	9,172	1,372,289	
49. Ridgeland Borough	218,106	.....	.....	5,450,480	.....	5,668,586	
50. Ridgeland Park Village	211,883	.....	18,359	652,390	.....	882,632	
51. Ridgewood Village	256,346	22,156	18,650	1,492,285	.....	1,789,437	
52. River Edge Borough	82,811	4,272	11,587	775,004	.....	873,674	
53. River Vale Township	62,067	.....	8,586	620,052	.....	690,705	
54. Rochelle Park Twp.	94,642	.....	5,053	374,494	.....	474,189	
55. Rockleigh Borough	39,203	.....	.....	77,406	.....	116,609	
56. Rutherford Borough	157,260	22,794	21,499	899,110	.....	1,100,663	
57. Saddle Brook Twp.	362,887	.....	11,287	1,042,598	39,580	1,456,352	
58. Saddle River Borough	4,955	.....	.....	385,523	.....	390,478	
59. S. Hackensack Twp.	297,378	.....	.....	315,310	.....	612,688	
60. Teaneck Township	373,333	148,371	43,987	2,170,602	.....	2,736,293	
61. Tenafly Borough	146,394	.....	.....	978,635	.....	1,125,029	
62. Teterboro Borough	161,254	.....	.....	90,075	.....	251,329	
63. U. Saddle River Boro	92,976	.....	.....	820,913	.....	913,889	
64. Waldwick Borough	88,000	.....	11,173	2,352,538	.....	2,451,711	
65. Wallington Borough	120,405	.....	47,330	367,643	.....	535,378	
66. Washington Township	24,535	.....	8,899	590,971	.....	624,405	
67. Westwood Borough	177,692	.....	11,176	770,510	.....	959,378	
68. Woodcliff Lake Boro	47,801	4	.....	481,636	.....	529,441	
69. Wood-Ridge Borough	403,495	.....	7,717	425,186	.....	836,398	
70. Wyckoff Township	91,124	.....	11,309	894,509	.....	996,942	
Totals	\$15,294,320	\$351,127	\$973,710	\$66,209,601	\$184,750	\$83,013,508	

BURLINGTON COUNTY

Taxing Districts		COLLECTIONS FOR DISTRIBUTION LOCALLY					Total
		Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Bass River Township	\$ 22,270	.....	.....	.....	\$ 78,933	.....	\$ 101,203
2. Beverly City	23,660	.....	\$ 30,690	.....	149,943	.....	204,293
3. Bordentown City	77,709	.....	25,582	.....	240,342	.....	343,633
4. Bordentown Township	125,573	.....	13,229	.....	547,124	.....	685,926
5. Burlington City	131,447	.....	.....	.....	5,448,029	.....	5,579,476
6. Burlington Township	335,208	.....	\$ 34,111	.....	3,866,984	.....	4,259,214
7. Chesterfield Township	35,732	.....	.....	.....	291,601	.....	327,333
8. Cinnaminson Twp.	285,662	.....	906	.....	1,504,993	.....	1,791,561
9. Delanco Township	159,815	.....	.....	6,406	251,933	.....	418,154
10. Delran Township	186,979	.....	.....	25,064	785,976	.....	998,019
11. Eastampton Township	17,259	.....	.....	13,338	294,477	.....	325,074
12. Edgewater Park Twp.	99,527	.....	.....	23,067	418,649	.....	541,243
13. Evesham Township	100,223	.....	64,684	60,070	2,133,688	.....	2,358,665
14. Fieldsboro Borough	65,648	.....	.....	3,192	33,418	.....	102,258
15. Florence Township	415,379	.....	.....	61,579	759,891	.....	1,236,849
16. Hainesport Township	54,573	.....	.....	14,481	283,962	.....	353,016
17. Lumberton Township	90,982	.....	.....	11,953	1,109,349	.....	1,212,284
18. Mansfield Township	30,529	.....	.....	.....	346,637	.....	377,166
19. Maple Shade Twp.	114,045	.....	.....	47,766	971,921	.....	1,133,732
20. Medford Township	87,656	.....	.....	27,938	1,354,724	.....	1,470,318
21. Medford Lakes Boro	6,493	.....	.....	21,132	191,069	.....	218,694
22. Moorestown Township	469,750	.....	164,737	15,736	1,281,507	.....	1,931,730
23. Mount Holly Township	157,668	.....	.....	87,462	696,225	.....	941,355
24. Mount Laurel Twp.	153,216	.....	17,341	.....	1,832,600	.....	2,003,157
25. New Hanover Twp.	3,831	.....	.....	23,888	295,762	.....	323,481

## BURLINGTON COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax		
			Local Assistance Fund	Gross Receipts & Franchise			
26. North Hanover Twp. ....	21,776	.....	.....	482,350	.....	504,126	
27. Palmyra Borough .....	51,528	.....	48,330	336,934	.....	436,792	
28. Pemberton Borough .....	10,292	.....	12,405	37,597	.....	60,294	
29. Pemberton Township .....	50,811	.....	340,201	1,409,143	.....	1,800,155	
30. Riverside Township .....	177,823	6,949	22,299	482,264	.....	689,335	
31. Riverton Borough .....	15,292	.....	14,084	155,820	.....	185,196	
32. Shamong Township .....	12,908	.....	.....	241,612	.....	254,520	
33. Southampton Twp. ....	40,674	.....	.....	750,389	.....	791,063	
34. Springfield Twp. ....	40,111	.....	5,288	311,643	.....	357,042	
35. Tabernacle Township .....	14,853	.....	.....	454,301	.....	469,154	
36. Washington Township .....	23,295	.....	.....	53,456	.....	76,751	
37. Westampton Twp. ....	45,081	.....	11,695	500,128	.....	556,904	
38. Willingboro Township .....	146,373	.....	315,212	1,603,808	.....	2,065,393	
39. Woodland Township .....	6,643	.....	6,165	94,167	.....	106,975	
40. Wrightstown Borough .....	17,947	2,086	41,966	64,821	.....	126,820	
Totals .....	\$3,926,242	\$290,814	\$1,353,129	\$32,148,170	.....	\$37,718,355	

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	
			Local Assistance Fund	Gross Receipts & Franchise		
1. Audubon Borough .....	\$ 149,537	.....	\$ 63,529	\$ 573,811	.....	\$ 786,877
2. Audubon Park .....	8,900	.....	33,247	16,849	.....	58,996
3. Barrington Borough .....	241,286	.....	47,844	377,985	.....	667,115
4. Bellmawr Borough .....	104,441	.....	95,508	729,425	.....	929,374
5. Berlin Borough .....	60,669	\$ 38,595	11,355	361,211	.....	471,830
6. Berlin Township .....	14,137	.....	12,557	1,201,769	.....	1,228,463
7. Brooklawn Borough .....	28,529	.....	13,062	130,499	.....	172,090
8. Camden City .....	3,052,370	.....	1,942,397	5,431,408	.....	10,426,175
9. Cherry Hill Township .....	1,206,985	133,808	97,897	4,844,508	\$ 237,809	6,521,007
10. Chesilhurst Borough .....	5,740	.....	17,229	81,031	.....	104,000
11. Clementon Borough .....	37,522	5,296	58,892	206,827	.....	308,537
12. Collingswood Borough ..	115,852	3,799	126,204	624,930	.....	870,785
13. Gibbsboro Borough .....	58,587	.....	4,361	199,122	.....	262,070
14. Gloucester City .....	392,858	.....	130,352	1,568,231	.....	2,091,441
15. Gloucester Township .....	156,115	.....	464,371	2,616,163	.....	3,236,649
16. Haddon Township .....	111,168	.....	33,530	765,343	.....	910,041
17. Haddonfield Borough .....	109,678	432,169	14,000	702,875	.....	1,258,722
18. Haddon Heights Boro ..	45,423	16,884	43,665	555,583	.....	661,555
19. Hi-Nella Borough .....	4,457	.....	11,766	52,642	.....	68,865
20. Lauren Springs Boro .....	10,871	69,878	17,460	146,746	.....	244,955
21. Lawnside Borough .....	43,644	.....	23,499	388,953	.....	456,096
22. Lindenwold Borough .....	25,768	.....	187,257	588,650	.....	801,675
23. Magnolia Borough .....	34,776	.....	43,300	260,309	.....	338,385
24. Merchantville Borough ..	29,519	.....	26,101	292,328	.....	347,948
25. Mt. Ephraim Borough .....	32,157	.....	32,983	252,980	.....	318,120

## CAMDEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax		
			Local Assistance Fund	Gross Receipts & Franchise			
26. Oaklyn Borough .....	26,707	.....	33,128	204,196	.....	.....	264,031
27. Pennsauken Township ..	1,142,006	28,921	199,650	3,666,462	.....	.....	5,037,039
28. Pine Hill Borough .....	9,757	.....	134,607	435,932	.....	.....	580,296
29. Pine Valley .....	949	.....	.....	1,751	.....	.....	2,700
30. Runnemede Borough .....	69,972	.....	70,954	533,576	.....	.....	674,502
31. Somerdale Borough .....	41,002	.....	39,295	313,736	.....	.....	394,033
32. Stratford Borough .....	59,598	.....	18,784	459,491	.....	.....	537,873
33. Tavistock Borough .....	2,316	.....	37	1,002	.....	.....	3,355
34. Voorhees Township .....	150,478	1,343	33,247	1,474,501	.....	.....	1,659,569
35. Waterford Township .....	28,736	.....	88,216	746,199	.....	.....	863,151
36. Winslow Township .....	197,908	.....	262,016	5,342,704	.....	.....	5,802,628
37. Woodlynne Borough .....	9,410	.....	33,651	85,838	.....	.....	128,899
Totals .....	\$7,819,824	\$730,693	\$4,465,951	\$36,235,566	\$237,809		\$49,489,843

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	
			Local Assistance Fund	Gross Receipts & Franchise		
1. Avalon Borough	\$ 31,033			\$ 429,876		\$ 460,909
2. Cape May City	108,826			309,269		418,095
3. Cape May Point Boro	236			21,982		22,218
4. Dennis Township	16,927		\$ 11,061	975,135		1,003,123
5. Lower Township	149,040		92,140	974,581		1,215,761
6. Middle Township	96,299		31,183	3,235,392		3,362,874
7. North Wildwood City	98,179		3,767	396,016		497,962
8. Ocean City	223,828	\$ 22,950		2,230,147		2,476,925
9. Sea Isle City	18,817			305,562		324,379
10. Stone Harbor Borough	20,604			230,736		251,340
11. Upper Township	9,436			4,217,732		4,227,168
12. West Cape May Boro	4,804		1,072	80,266		86,142
13. West Wildwood Boro	2,567		385	38,493		41,445
14. Wildwood City	267,082		3,396	881,527		1,152,005
15. Wildwood Crest Boro	124,308			337,895		462,203
16. Woodbine Borough	24,099		40,487	80,895		145,481
Totals	\$1,196,085	\$22,950	\$183,491	\$14,745,504		\$16,148,030

## CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	
			Local Assistance Fund	Gross Receipts & Franchise		
1. Bridgeton City .....	\$ 579,481	\$ 29	\$ 287,092	\$ 818,209	.....	\$ 1,684,811
2. Commercial Township .....	39,468	.....	63,181	268,743	.....	371,392
3. Deerfield Township .....	26,042	.....	.....	178,172	.....	204,214
4. Downe Township .....	33,870	.....	4,762	170,480	.....	209,112
5. Fairfield Township .....	20,645	.....	32,909	255,976	.....	309,530
6. Greenwich Township .....	19,910	.....	.....	48,747	.....	68,657
7. Hopewell Township .....	36,495	.....	.....	156,006	.....	192,501
8. Lawrence Township .....	29,219	.....	20,657	139,821	.....	189,697
9. Maurice River Twp. ....	59,276	.....	104,699	383,755	.....	547,730
10. Millville City .....	478,330	27	232,097	2,082,467	.....	2,792,921
11. Shiloh Borough .....	4,598	.....	1,260	19,093	.....	24,951
12. Slow Creek Township .....	20,760	.....	.....	72,633	.....	93,393
13. Upper Deerfield Twp. ....	109,659	.....	.....	1,000,087	.....	1,109,746
14. Vineland City .....	867,623	36,464	480,173	2,252,904	.....	3,637,164
Totals .....	\$2,325,375	\$36,520	\$1,226,830	\$7,847,093	.....	\$11,435,818

## ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax		
			Local Assistance Fund	Gross Receipts & Franchise			
1. Belleville Town .....	\$ 910,854	.....	\$ 174,600	\$ 1,923,975	.....	\$ 3,009,429	
2. Bloomfield Town .....	1,039,063	\$ 3,877	198,137	2,158,938	.....	3,400,015	
3. Caldwell Borough .....	123,074	.....	10,432	498,807	.....	632,313	
4. Cedar Grove Twp. ....	169,251	.....	12,487	792,908	.....	974,646	
5. East Orange City .....	1,418,777	.....	1,033,548	2,895,788	\$ 80,995	5,429,108	
6. Essex Fells Township .....	6,004	1,296	.....	196,537	.....	203,837	
7. Fairfield Township .....	507,852	3	.....	873,136	.....	1,380,991	
8. Glen Ridge Boro Twp. ....	42,030	.....	7,610	281,232	.....	330,872	
9. Irvington Township .....	724,901	1,444	678,573	1,999,356	.....	3,404,274	
10. Livingston Township .....	406,901	4,711	.....	2,184,995	277,898	2,874,505	
11. Maplewood Township .....	296,572	239	28,232	1,173,030	.....	1,498,073	
12. Millburn Township .....	437,625	285	.....	2,132,732	.....	2,570,642	
13. Montclair Township .....	393,966	.....	43,875	1,983,599	.....	2,421,440	
14. Newark City .....	19,172,987	86,090	2,918,357	25,193,491	11,400,718	58,771,643	
15. North Caldwell Twp. ....	26,802	.....	5,562	396,870	.....	429,234	
16. Nutley Township .....	600,199	6	34,837	1,572,530	.....	2,207,572	
17. Orange City Township .....	799,989	4,227	359,120	1,854,717	.....	3,018,053	
18. Roseland Borough .....	162,787	446	.....	732,090	.....	895,323	
19. S. Orange Vige. Twp. ....	164,009	3,417	21,219	1,165,358	.....	1,354,003	
20. Verona Township .....	174,455	.....	14,728	718,319	.....	907,502	
21. West Caldwell Twp. ....	242,160	.....	8,742	1,053,333	.....	1,304,235	
22. West Orange Twp. ....	686,421	594,737	46,939	3,266,018	.....	4,594,115	
Totals .....	\$28,506,680	\$700,778	\$5,596,998	\$55,047,759	\$11,759,611	\$101,611,826	

## GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	
			Local Assistance Fund	Gross Receipts & Franchise		
1. Clayton Borough .....	\$ 45,148	.....	\$ 62,698	\$ 330,209	.....	\$ 438,055
2. Deptford Township .....	169,201	\$ 1,212	175,751	1,427,990	.....	1,774,154
3. East Greenwich Twp. ....	33,032	.....	.....	1,142,786	.....	1,175,818
4. Elk Township .....	19,123	.....	32,791	289,201	.....	341,115
5. Franklin Township .....	56,009	.....	120,947	1,045,960	.....	1,222,916
6. Glassboro Borough .....	245,855	3,368	148,031	1,155,709	.....	1,552,963
7. Greenwich Township .....	393,108	.....	4,397	420,171	.....	817,676
8. Harrison Township .....	38,490	.....	11,245	332,140	.....	381,875
9. Logan Township .....	66,548	.....	.....	498,816	.....	565,364
10. Mantua Township .....	60,696	.....	70,793	576,892	.....	708,381
11. Monroe Township .....	126,176	.....	234,802	3,199,126	.....	3,560,104
12. National Park Boro .....	6,747	.....	41,494	350,654	.....	398,895
13. Newfield Borough .....	20,446	.....	12,270	77,430	.....	110,146
14. Paulsboro Borough .....	122,362	.....	54,118	192,548	.....	369,028
15. Pitman Borough .....	120,457	.....	71,133	315,330	.....	506,920
16. South Harrison Twp. ....	20,757	.....	.....	80,447	.....	101,204
17. Swedesboro Borough .....	86,783	.....	18,629	110,750	.....	216,162
18. Washington Township .....	106,320	32,914	97,783	1,855,978	.....	2,092,995
19. Wenonah Borough .....	3,976	.....	4,887	99,630	.....	108,493
20. West Deptford Twp. ....	407,630	.....	36,117	1,182,649	.....	1,626,396
21. Westville Borough .....	45,409	2,099	39,240	235,796	.....	322,544
22. Woodbury City .....	161,160	4,551	83,523	729,133	.....	978,367
23. Woodbury Hts. Boro .....	41,968	.....	22,161	198,610	.....	262,739
24. Woolwich Township .....	59,528	.....	6,315	256,680	.....	322,523
Totals .....	\$2,456,932	\$44,144	\$1,349,125	\$16,104,635	.....	\$19,954,836

## HUDSON COUNTY

## COLLECTIONS FOR DISTRIBUTION LOCALLY

Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax			Insurance Tax	Total
			Local Assistance Fund	Gross Receipts & Franchise			
1. Bayonne City .....	\$ 2,816,890	\$ 4,646	\$ 340,714	\$ 2,964,066	.....	\$ 6,126,316	
2. East Newark Borough ..	223,317	.....	11,861	90,031	.....	325,209	
3. Guttenburg Town .....	104,817	2,761	35,062	199,227	.....	341,867	
4. Harrison Town .....	1,109,919	.....	63,357	7,108,751	.....	8,282,027	
5. Hoboken City .....	1,963,236	.....	59,812	1,842,140	.....	3,865,188	
6. Jersey City City .....	6,978,226	41,913	1,656,745	30,447,859	\$ 63	39,124,806	
7. Kearny Town .....	2,268,537	.....	46,700	14,714,835	.....	17,030,072	
8. North Bergen Twp. ....	1,176,441	.....	230,553	2,796,455	.....	4,203,449	
9. Secaucus Town .....	646,635	.....	.....	1,373,971	.....	2,020,606	
10. Union City City .....	1,163,791	4,989	548,414	1,528,096	.....	3,245,290	
11. Weehawken Township ...	504,136	.....	15,893	479,239	.....	999,268	
12. West New York Town ...	963,046	6	284,869	1,112,853	.....	2,360,774	
Totals .....	\$19,918,991	\$54,315	\$3,293,980	\$64,657,523	\$63	\$87,924,872	

# HUNTERDON COUNTY

## COLLECTIONS FOR DISTRIBUTION LOCALLY

Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	Total
			Local Assistance Fund	Gross Receipts & Franchise		
1. Alexandria Township	\$ 45,779			\$ 194,615		\$ 240,394
2. Bethlehem Township	30,934			195,755		226,689
3. Bloomsbury Borough	13,544		\$ 1,213	29,396		44,153
4. Calton Borough	13,530		1,312	69,570		84,412
5. Clinton Town	42,364	\$ 11,876	2,259	86,998		143,497
6. Clinton Township	100,233			724,154		824,387
7. Delaware Township	72,078			234,151		306,229
8. East Amwell Township	59,095	11		178,916		238,022
9. Flemington Borough	108,091	19,195	4,457	217,755		349,498
10. Franklin Township	53,402			195,293		248,695
11. Frenchtown Borough	45,749		2,390	50,966		99,105
12. Glen Gardner Boro	6,240		2,698	71,675		80,613
13. Hampton Borough	7,717		8,138	38,776		54,631
14. High Bridge Borough	84,678		6,339	114,238		205,255
15. Holland Township	51,415			2,632,547	\$ 9	2,683,971
16. Kingwood Township	53,838			216,689		270,527
17. Lambertville City	76,856		5,081	179,595		261,532
18. Lebanon Borough	11,313			76,080		87,393
19. Lebanon Township	48,263			2,485,676		2,533,939
20. Milford Borough	192,499			146,092		338,591
21. Raritan Township	318,031		16,381	1,656,259		1,990,671
22. Readington Township	109,472		13,195	1,084,483		1,207,150
23. Stockton Borough	5,690		1,056	33,349		40,095
24. Tewksbury Township	84,970			396,236		481,206
25. Union Township	49,485	169		184,176		233,830
26. West Amwell Twp.	30,142			168,803		198,945
Totals	\$1,715,408	\$31,251	\$64,519	\$11,662,243	\$9	\$13,473,430

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax		
			Local Assistance Fund	Gross Receipts & Franchise			
1. East Windsor Twp. ....	\$ 283,940	\$ 20,073	\$ 36,302	\$ 2,545,132	.....	\$ 2,885,447	
2. Ewing Township .....	1,268,158	213	61,793	2,171,753	\$ 1,128,053	4,629,970	
3. Hamilton Township .....	977,727	38,844	449,040	15,036,713	.....	16,502,324	
4. Hightstown Borough .....	86,806	2,131	25,288	255,766	.....	369,991	
5. Hopewell Borough .....	32,916	.....	2,438	108,217	.....	143,571	
6. Hopewell Township .....	277,737	.....	.....	1,230,172	.....	1,507,909	
7. Lawrence Township .....	596,204	438,581	26,949	2,751,817	1,657	3,815,208	
8. Pennington Borough .....	22,639	.....	.....	144,138	.....	166,777	
9. Princeton Borough .....	190,926	.....	13,451	725,712	.....	930,089	
10. Princeton Township .....	142,513	36,391	.....	1,144,621	.....	1,323,525	
11. Trenton City .....	3,282,238	1,899	1,037,374	3,979,055	.....	8,300,566	
12. Washington Township .....	63,682	.....	7,618	1,180,404	.....	1,251,704	
13. West Windsor Twp. ....	258,156	.....	12,384	1,860,056	.....	2,130,596	
Totals .....	\$7,483,643	\$538,132	\$1,672,637	\$33,133,556	\$1,129,710	\$43,957,678	

## MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	
			Local Assistance Fund	Gross Receipts & Franchise		
1. Carteret Borough	\$ 893,876	.....	\$ 25,441	\$1,229,079	.....	\$ 2,148,396
2. Cranbury Township	140,506	.....	.....	377,709	.....	518,215
3. Dunellen Borough	213,462	.....	10,518	323,827	.....	547,807
4. East Brunswick Twp.	587,009	\$ 28,246	49,845	2,794,437	.....	3,459,537
5. Edison Township	1,328,231	31,775	94,811	14,974,631	.....	16,429,448
6. Helmetta Borough	68,541	.....	5,031	71,601	.....	145,173
7. Highland Park Boro	133,207	.....	58,474	516,071	.....	707,752
8. Jamesburg Borough	36,796	.....	11,066	228,323	.....	276,185
9. Metuchen Borough	296,771	5,285	14,078	953,020	.....	1,269,154
10. Middlesex Borough	259,445	.....	17,931	1,009,638	.....	1,287,014
11. Milltown Borough	98,343	.....	8,571	186,490	.....	293,404
12. Monroe Township	157,211	.....	23,319	1,685,847	.....	1,866,377
13. New Brunswick City	1,138,600	2,974	301,233	2,095,376	.....	3,538,183
14. North Brunswick Twp.	1,104,157	88,283	36,562	2,523,740	.....	3,752,742
15. Old Bridge Township	296,258	3,270	246,710	2,988,758	.....	3,534,996
16. Perth Amboy City	1,672,439	3,401	211,140	1,625,573	.....	3,512,553
17. Piscataway Township	829,027	869	56,020	3,323,732	.....	4,209,648
18. Plainsboro Township	74,379	16,215	12,255	1,091,494	.....	1,194,343
19. Sayreville Borough	1,449,162	1,121	47,619	9,084,597	.....	10,582,499
20. South Amboy City	57,453	.....	.....	3,551,865	.....	3,609,318
21. South Brunswick Twp.	607,979	.....	.....	4,438,659	.....	5,046,638
22. South Plainfield Boro	583,461	.....	18,104	1,728,111	.....	2,329,676
23. South River Borough	126,011	.....	65,904	276,033	.....	467,948
24. Spotswood Borough	236,687	.....	13,792	389,405	.....	639,884
25. Woodbridge Township	2,407,549	518,811	106,321	17,822,093	.....	20,854,774
Totals	\$14,796,561	\$700,250	\$1,434,745	\$75,290,109	.....	\$92,221,665

MONMOUTH COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY

Taxing Districts	Personal Property Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	Total
			Local Assistance Fund	Gross Receipts & Franchise		
1. Aberdeen Township	\$ 11,771		\$ 26,971	\$ 671,600		\$ 710,342
2. Allentown Township	7,196			173,191		180,387
3. Allentown Borough	466,926		9,808	71,375		548,109
4. Asbury Park City	33,875	\$ 240	148,726	929,832		1,112,673
5. Atlantic Highlands	13,967	1,038	5,823	225,587		246,415
6. Avon-By-the-Sea	57,040		1,976	127,884		186,900
7. Belmar Borough	37,155		6,787	308,568		352,510
8. Bradley Beach Boro	35,275		5,749	259,188		300,212
9. Brielle Borough	62,269		3,120	237,802		303,191
10. Colts Neck Township	7,825			1,095,466		1,103,291
11. Deal Borough	250,472			379,741		630,213
12. Eatontown Borough	20,624	568	16,595	895,652		933,439
13. Englishtown Borough	24,922		6,432	70,130		101,484
14. Fair Haven Borough	22,077		4,969	350,751		377,797
15. Farmingdale Borough	187,868		2,500	62,646		253,014
16. Freehold Borough	240,291	27,130	51,864	522,241		841,236
17. Freehold Township	180,214		30,560	4,142,012		4,352,786
18. Hazlet Township	27,389	8	41,186	1,007,145		1,075,728
19. Highlands Borough	411,621		6,719	179,082		597,422
20. Holmdel Township	240,647	2		1,480,197		1,720,846
21. Howell Township	14			6,187,374		6,187,988
22. Interlaken Borough	61,827		622	96,815		159,264
23. Keansburg Borough	100,635		90,057	323,000		513,692
24. Keyport Borough	47,269		42,712	380,573		470,554
25. Little Silver Borough	4,101		4,984	450,219		459,304
26. Loch Arbour Village	245,226		344	22,287		267,857
27. Long Branch City	110,137		131,232	1,663,621		1,904,990
28. Manalapan Township	44,154	240	33,861	2,129,914		2,208,169
29. Manasquan Borough	97,438	127	4,315	329,211		431,091
30. Marlboro Township	50,303		32,660	1,610,058		1,693,021

MONMOUTH COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	
			Local Assistance Fund	Gross Receipts & Franchise		
31. Matawan Borough .....	223,552	.....	44,966	1,447,076	.....	1,715,594
32. Middletown Township .....	269,326	991	82,634	4,570,375	.....	4,923,326
33. Millstone Township .....	45,521	.....	.....	644,975	.....	690,496
34. Monmouth Bch. Boro .....	7,947	280,555	2,382	248,658	.....	539,542
35. Neptune Township .....	286,123	3,251	125,166	2,273,105	.....	2,687,645
36. Neptune City Borough .....	70,462	.....	25,105	301,557	.....	397,124
37. Ocean Township .....	152,846	.....	30,653	1,639,337	.....	1,822,836
38. Oceanport Borough .....	80,208	.....	6,902	385,146	.....	472,256
39. Red Bank Borough .....	327,193	7,132	13,062	1,527,598	\$ 41,642	1,916,627
40. Roosevelt Borough .....	4,604	.....	1,602	54,729	.....	60,935
41. Rumson Borough .....	28,282	.....	.....	566,801	.....	595,083
42. Sea Bright Borough .....	34,872	.....	.....	131,179	.....	166,051
43. Sea Girt Borough .....	9,699	8	.....	150,090	.....	159,797
44. Shrewsbury Borough .....	88,330	.....	.....	301,314	.....	389,644
45. Shrewsbury Township .....	749	212	8,432	35,842	.....	45,235
46. South Belmar Boro .....	9,068	.....	1,661	80,012	.....	90,741
47. Spring Lake Borough .....	26,137	.....	.....	274,017	.....	300,154
48. Spring Lake Hts. Boro .....	27,561	.....	5,799	320,519	.....	353,879
49. Tinton Falls Borough .....	178,046	43,155	.....	1,041,475	.....	1,262,676
50. Union Beach Borough .....	86,820	.....	32,251	329,332	.....	448,403
51. Upper Freehold Twp. ....	61,730	.....	.....	290,242	.....	351,972
52. Wall Township .....	199,122	.....	20,692	3,160,714	.....	3,380,528
53. W. Long Branch Boro .....	125,631	3,309	9,691	525,812	.....	664,443
Totals .....	\$5,444,365	\$367,966	\$1,121,370	\$46,683,667	\$41,642	\$53,659,010

MORRIS COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY

Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax			Insurance Tax	Total
			Local Assistance Fund	Gross Receipts & Franchise			
1. Boonton Town .....	\$ 324,739	.....	\$ 11,025	\$ 458,895	.....	\$ 794,659	
2. Boonton Township .....	45,277	.....	2,719	162,816	.....	210,812	
3. Butler Borough .....	173,768	.....	10,509	891,810	.....	1,076,087	
4. Chatham Borough .....	120,077	\$ 8	6,486	447,471	.....	574,042	
5. Chatham Township .....	32,064	.....	7,264	726,354	.....	765,682	
6. Chester Borough .....	34,838	.....	.....	108,179	.....	143,017	
7. Chester Township .....	49,410	.....	4,657	778,085	.....	832,152	
8. Denville Township .....	226,250	2,557	13,208	1,251,624	.....	1,493,639	
9. Dover Town .....	299,009	2,795	67,394	542,990	.....	912,188	
10. East Hanover Twp. ....	279,512	.....	.....	2,467,262	\$ 2,195	2,748,969	
11. Florham Park Borough ..	229,768	38,815	.....	774,219	.....	1,042,802	
12. Hanover Township .....	906,912	13	.....	1,439,526	.....	2,346,451	
13. Harding Township .....	18,701	.....	.....	412,118	.....	430,819	
14. Jefferson Township .....	63,153	.....	24,162	1,769,299	.....	1,856,614	
15. Kinnelon Borough .....	32,556	.....	6,150	428,453	.....	467,159	
16. Lincoln Park Borough ..	87,068	.....	14,424	507,391	.....	608,883	
17. Madison Borough .....	169,544	.....	14,604	487,186	.....	671,334	
18. Mendham Borough .....	47,002	.....	.....	382,150	.....	429,152	
19. Mendham Township .....	14,448	.....	.....	404,209	.....	418,657	
20. Mine Hill Township .....	57,790	.....	4,140	174,969	.....	236,899	

MORRIS COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax		
			Local Assistance Fund	Gross Receipts & Franchise			
21. Montville Township .....	184,356	.....	.....	.....	2,237,852	.....	2,422,208
22. Morris Township .....	441,264	.....	.....	.....	1,604,796	1,312,733	3,358,793
23. Morris Plains Borough ..	244,214	2	.....	.....	459,234	.....	703,450
24. Morristown Town .....	510,829	42,938	15,349	.....	2,062,494	.....	2,631,610
25. Mountain Lakes Boro .....	35,963	.....	.....	.....	365,652	.....	401,615
26. Mount Arlington Boro .....	18,031	.....	5,106	.....	189,567	.....	212,704
27. Mount Olive Township ..	89,290	.....	29,148	.....	1,189,302	.....	1,307,740
28. Netcong Borough .....	51,878	.....	5,348	.....	234,455	.....	291,681
29. Par-Troy Hills Twp. ....	487,670	349,506	37,249	.....	2,394,986	2,157,614	5,427,025
30. Passaic Township .....	107,171	.....	7,239	.....	1,249,311	.....	1,363,721
31. Pequannock Township ..	125,831	.....	14,190	.....	799,423	.....	939,444
32. Randolph Township .....	197,440	.....	20,065	.....	1,211,784	.....	1,429,289
33. Riverdale Borough .....	78,425	.....	1,971	.....	318,451	.....	398,847
34. Rockaway Borough .....	182,949	.....	7,508	.....	300,442	.....	490,899
35. Rockaway Township .....	287,109	.....	18,400	.....	845,165	.....	1,151,274
36. Roxbury Township .....	388,507	600	22,981	.....	1,272,508	.....	1,683,996
37. Victory Gardens Boro .....	4,352	.....	3,150	.....	23,579	.....	31,081
38. Washington Township .....	107,998	.....	17,406	.....	902,899	.....	1,028,303
39. Wharton Borough .....	113,062	.....	7,992	.....	264,763	.....	385,817
Totals .....	\$6,868,224	\$437,234	\$399,844	\$32,541,669	\$3,472,542	\$43,719,513	

OCEAN COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY

Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax			Insurance Tax	Total
			Local Assistance Fund	Gross Receipts & Franchise			
1. Barnegat Township	\$ 14,786		\$ 23,458	\$ 635,763		\$ 674,007	
2. Barnegat Light Boro	5,979			74,970		80,949	
3. Bay Head Borough	8,388			142,798		151,186	
4. Beach Haven Borough	25,667			209,250		234,917	
5. Beachwood Borough	10,926		53,681	413,445		478,052	
6. Berkeley Township	94,592			3,384,102		3,478,694	
7. Brick Township	199,357	\$ 161,966	82,752	3,261,783		3,705,858	
8. Dover Township	714,101	17,451	87,376	5,887,700		6,706,628	
9. Eagleswood Township	4,649			124,334		128,983	
10. Harvey Cedars Boro	2,974			99,490		102,464	
11. Island Heights Boro	5,715		1,486	86,524		93,725	
12. Jackson Township	128,909		161,138	1,883,328		2,173,375	
13. Lacey Township	40,864			10,150,746		10,191,610	
14. Lakerhurst Borough	9,725		31,196	122,359		163,280	
15. Lakewood Township	247,480		244,890	2,978,446		3,470,816	
16. Lavallette Borough	10,780			173,064		183,844	
17. Little Egg Harbor Twp.	23,648		17,886	932,927		974,461	
18. Long Beach Township	26,800			640,650		667,450	
19. Manchester Township	39,041		178,180	1,971,621		2,188,842	
20. Mantoloking Borough	1,129			120,145		121,274	
21. Ocean Township	12,629	1,400	6,389	496,750		517,168	
22. Ocean Gate Borough	2,976		9,342	95,795		108,103	
23. Pine Beach Borough	3,012		2,803	163,673		169,488	
24. Plumsted Township	20,169			293,378		313,547	
25. Pt. Pleasant Borough	75,688		21,678	834,990		932,356	
26. Pt. Pleasant Bch. Boro	102,743			500,402		603,145	
27. Seaside Heights Boro	47,689			124,526		172,215	
28. Seaside Park Borough	19,667			192,513		212,180	
29. Ship Bottom Borough	23,692			237,433		261,125	
30. S. Toms River Boro	19,093	1,590	33,946	169,811		224,440	
31. Stafford Township	32,873	14,633	11,944	2,355,234		2,414,684	
32. Surf City Borough	10,952			157,121		168,073	
33. Tuckerton Borough	17,108		4,636	245,190		266,934	
<b>Totals</b>	<b>\$2,003,801</b>	<b>\$197,040</b>	<b>\$972,781</b>	<b>\$39,160,251</b>		<b>\$42,333,873</b>	

## PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax		
			Local Assistance Fund	Gross Receipts & Franchise			
1. Bloomingdale Borough ..	\$ 66,232	.....	\$ 34,099	\$ 322,562	.....	\$ 422,913	
2. Clifton City .....	3,161,018	\$ 6,171	95,189	5,527,764	.....	8,790,142	
3. Haledon Borough .....	76,348	.....	29,532	401,506	.....	507,386	
4. Hawthorne Borough .....	278,340	.....	22,439	1,027,915	.....	1,328,694	
5. Little Falls Township .....	218,459	.....	.....	892,266	.....	1,110,725	
6. North Haledon Boro .....	40,458	.....	10,837	389,321	.....	440,616	
7. Passaic City .....	2,280,207	1,960	502,463	2,103,298	\$ 166	4,888,094	
8. Paterson City .....	2,698,544	622	1,624,303	5,015,866	.....	9,339,335	
9. Pompton Lakes Boro .....	268,451	.....	15,972	574,584	.....	859,007	
10. Prospect Park Boro .....	52,736	.....	29,409	149,202	.....	231,347	
11. Ringwood Borough .....	20,146	.....	18,203	1,314,133	.....	1,352,482	
12. Totowa Borough .....	275,537	477,783	8,686	1,043,852	.....	1,805,858	
13. Wanauque Borough .....	114,261	.....	48,227	515,620	.....	678,108	
14. Wayne Township .....	862,875	159,554	49,519	3,130,667	.....	4,202,615	
15. West Milford Twp. ....	126,111	.....	35,782	1,602,079	.....	1,763,972	
16. West Paterson Boro .....	217,274	.....	14,320	461,040	.....	692,634	
Totals .....	\$10,756,997	\$646,090	\$2,538,980	\$24,471,695	\$166	\$38,413,928	

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	
			Local Assistance Fund	Gross Receipts & Franchise		
1. Alloway Township .....	\$ 29,018	.....	.....	\$ 230,955	.....	\$ 259,973
2. Carneys Point Twp. ....	276,992	.....	.....	443,246	.....	720,238
3. Elmer Borough .....	17,679	.....	\$ 4,795	59,768	.....	82,242
4. Elsinboro Township .....	8,729	.....	2,960	91,657	.....	103,346
5. Lower Alloways Creek ...	14,891	.....	.....	6,637,067	.....	6,651,958
6. Mannington Township ...	94,583	.....	.....	178,039	.....	272,622
7. Oldman's Township .....	42,074	.....	.....	163,210	.....	205,284
8. Penns Grove Borough ...	64,364	\$ 17,283	90,084	211,320	.....	383,051
9. Pennsville Township .....	1,951,243	3,944	.....	3,123,358	.....	5,078,545
10. Pilesgrove Township .....	45,058	.....	.....	378,487	.....	423,545
11. Pittsgrove Township .....	49,139	.....	.....	372,985	.....	422,124
12. Quinton Township .....	30,754	.....	.....	188,404	.....	219,158
13. Salem City .....	237,465	119	110,171	438,272	.....	786,027
14. Upper Pittsgrove Twp. ..	52,124	.....	.....	313,775	.....	365,899
15. Woodstown Borough .....	21,687	.....	24,788	126,139	.....	172,614
Totals .....	\$2,935,797	\$21,346	\$232,798	\$12,956,682	.....	\$16,146,623

## SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	
			Local Assistance Fund	Gross Receipts & Franchise		
1. Bedminster Township .....	\$ 59,577	.....	.....	\$ 613,758	.....	\$ 673,335
2. Bernards Township .....	127,450	.....	.....	1,452,927	.....	1,580,377
3. Bernardsville Borough .....	84,377	.....	.....	572,938	.....	657,315
4. Bound Brook Borough .....	94,516	.....	\$ 42,902	510,686	.....	648,104
5. Branchburg Township .....	105,478	.....	.....	2,022,891	.....	2,128,369
6. Bridgewater Township .....	2,083,809	\$ 13	.....	4,105,924	.....	6,189,746
7. Far Hills Borough .....	10,591	.....	.....	51,192	.....	61,783
8. Franklin Township .....	283,131	583,440	.....	3,085,017	.....	3,931,588
9. Green Brook Twp. ....	75,136	.....	.....	565,003	.....	640,139
10. Hillsborough Township ..	202,536	26,831	.....	2,255,508	.....	2,484,875
11. Manville Borough .....	608,076	.....	17,300	448,329	.....	1,073,705
12. Millstone Borough .....	2,412	.....	565	57,543	.....	60,520
13. Montgomery Township ..	124,742	.....	7,491	1,074,614	.....	1,206,847
14. North Plainfield Boro ..	142,671	.....	96,739	824,404	.....	1,063,814
15. Peapack-Gladstone .....	28,649	13	.....	200,214	.....	228,876
16. Raritan Borough .....	248,034	1,420	5,978	392,558	.....	647,990
17. Rocky Hill Borough .....	26,014	.....	732	53,005	.....	79,751
18. Somerville Borough .....	252,385	33,461	47,591	987,181	.....	1,320,618
19. S. Bound Brook Boro ..	77,440	.....	22,574	232,116	.....	332,130
20. Warren Township .....	130,156	.....	.....	1,057,080	.....	1,187,236
21. Watchung Borough .....	229,597	.....	.....	572,055	.....	801,652
Totals .....	\$4,996,777	\$645,178	\$241,872	\$21,114,943	.....	\$26,998,770

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	
			Local Assistance Fund	Gross Receipts & Franchise		
1. Andover Borough	\$ 12,634	.....	\$ 1,022	\$ 107,119	.....	\$ 120,775
2. Andover Township	62,434	.....	7,941	248,878	.....	319,253
3. Branchville Borough	32,684	\$ 10,872	.....	26,443	\$ 591,389	661,388
4. Byram Township	31,667	.....	11,642	328,813	.....	372,122
5. Frankford Township	61,590	.....	24,871	328,454	.....	390,044
6. Franklin Borough	68,316	.....	.....	462,167	.....	555,354
7. Fredon Township	35,776	.....	.....	173,230	.....	209,006
8. Green Township	25,218	.....	3,391	113,597	.....	142,206
9. Hamburg Borough	38,493	.....	4,086	116,306	.....	158,885
10. Hampton Township	46,064	.....	5,271	274,298	.....	325,633
11. Hardyston Township	43,947	.....	7,457	335,098	.....	386,502
12. Hopatcong Borough	21,248	.....	67,874	440,437	.....	529,559
13. Lafayette Township	43,295	.....	.....	101,166	.....	144,461
14. Montague Township	12,412	.....	3,571	215,431	.....	231,414
15. Newton Town	246,691	2,008	14,465	516,215	.....	779,379
16. Ogdensburg Borough	68,394	.....	15,407	60,780	.....	144,581
17. Sandyston Township	14,603	.....	.....	114,055	.....	128,658
18. Sparta Township	122,245	660	16,179	766,997	.....	906,081
19. Stanhope Borough	40,217	.....	14,372	103,889	.....	158,478
20. Stillwater Township	21,578	.....	5,981	191,888	.....	219,447
21. Sussex Borough	38,013	.....	13,834	93,361	.....	145,208
22. Vernon Township	112,514	.....	28,337	1,392,066	.....	1,532,917
23. Walpack Township	2,851	.....	.....	38,639	.....	41,490
24. Wantage Township	99,519	.....	.....	449,442	.....	548,961
<b>Totals</b>	<b>\$1,302,403</b>	<b>\$13,540</b>	<b>\$245,701</b>	<b>\$6,998,769</b>	<b>\$591,389</b>	<b>\$9,151,802</b>

## UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	
			Local Assistance Fund	Gross Receipts & Franchise		
1. Berkeley Heights Twp. ..	\$ 745,522	\$ 6	.....	\$ 869,244	.....	\$ 1,614,772
2. Clark Township .....	560,244	2,984	\$ 16,027	1,049,267	.....	1,628,522
3. Cranford Township .....	385,464	1,947	25,191	2,335,292	\$ 3,075	2,750,969
4. Elizabeth City .....	2,867,349	6,011	861,156	12,022,498	80,629	15,837,643
5. Fanwood Borough .....	40,123	.....	9,589	636,096	.....	685,808
6. Garwood Borough .....	232,744	.....	5,113	270,866	.....	508,723
7. Hillside Township .....	974,390	.....	104,225	1,501,828	.....	2,580,443
8. Kenilworth Borough .....	451,695	.....	6,589	697,902	.....	1,156,186
9. Linden City .....	2,739,156	2,627	35,054	18,377,061	.....	21,153,898
10. Mountainside Borough ..	253,331	.....	.....	638,835	.....	892,166
11. New Providence Boro ..	215,949	13	9,858	953,631	.....	1,179,451
12. Plainfield City .....	836,729	3,039	340,302	2,261,713	.....	3,441,783
13. Rahway City .....	832,774	3,732	103,908	1,453,676	.....	2,394,090
14. Roselle Borough .....	216,995	.....	115,325	1,061,245	.....	1,393,565
15. Roselle Park Borough ..	115,096	.....	63,611	558,218	.....	736,925
16. Scotch Plains Twp. ....	134,130	.....	23,406	1,574,197	.....	1,731,733
17. Springfield Township ..	450,546	.....	11,145	1,169,450	.....	1,670,730
18. Summit City .....	429,230	.....	.....	2,735,136	.....	3,164,366
19. Union Township .....	1,419,562	2,707	62,269	3,764,496	10,734	5,259,768
20. Westfield Town .....	338,766	1,562	27,619	2,025,620	.....	2,393,567
21. Winfield Township .....	4,649	.....	59,704	38,806	.....	103,159
Totals .....	\$14,244,444	\$64,217	\$1,880,091	\$55,995,077	\$94,438	\$72,278,267

## WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					Total
	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax		Insurance Tax	
			Local Assistance Fund	Gross Receipts & Franchise		
1. Allamuchy Township	\$ 39,597	.....	.....	\$ 203,942	.....	\$ 243,539
2. Alpha Borough	32,495	.....	\$ 14,243	125,083	.....	171,821
3. Belvidere Town	98,083	.....	4,289	385,127	.....	487,499
4. Blarstown Township	31,835	.....	.....	2,861,372	.....	2,893,207
5. Franklin Township	67,476	.....	.....	172,303	.....	239,779
6. Frelinghuysen Twp.	32,251	.....	.....	115,501	.....	147,752
7. Greenwich Township	29,662	.....	.....	188,508	.....	218,170
8. Hackettstown Town	211,689	\$ 2,804	12,148	412,683	.....	639,324
9. Hardwick Township	8,735	.....	.....	93,720	.....	102,455
10. Harmony Township	60,062	.....	.....	166,524	.....	226,586
11. Hope Township	20,176	.....	2,118	151,757	.....	174,051
12. Independence Twp.	29,052	.....	5,264	180,521	.....	214,837
13. Knowlton Township	35,546	.....	.....	204,738	.....	240,284
14. Liberty Township	12,509	.....	3,481	110,268	.....	126,258
15. Lopatcong Township	73,631	.....	8,112	564,693	.....	646,436
16. Mansfield Township	48,309	.....	.....	691,900	.....	740,209
17. Oxford Township	36,663	.....	8,792	108,174	.....	153,629
18. Panauquarry Township	450	.....	176	11,488	.....	12,114
19. Phillipsburg Town	484,959	2,016	109,520	697,803	.....	1,294,298
20. Pohatcong Township	55,287	.....	5,202	210,809	.....	271,298
21. Washington Borough	121,519	.....	33,264	353,468	.....	508,251
22. Washington Township	63,024	.....	.....	368,049	.....	431,073
23. White Township	65,819	.....	.....	192,702	.....	258,521
Totals	\$1,658,829	\$4,820	\$206,609	\$8,571,133	.....	\$10,441,391

## **APPENDIX 3**

# **PROPERTY TAX AND VETERAN DEDUCTIONS**

## STATE REVENUE SHARING, AND PROPERTY TAX AND VETERAN DEDUCTIONS—1991

COUNTIES	*Property Tax Deductions	Veteran Deductions	Taxes
Atlantic .....	\$ 1,373,087	\$ 550,150	\$ 1,923,237
Bergen .....	4,534,167	2,520,450	7,054,617
Burlington .....	1,714,721	1,222,158	2,936,879
Camden .....	3,450,754	1,363,000	4,813,754
Cape May .....	834,839	348,150	1,182,989
Cumberland .....	1,201,838	325,500	1,527,338
Essex .....	2,304,570	1,124,550	3,429,120
Gloucester .....	1,389,539	677,450	2,066,989
Hudson .....	1,924,936	589,150	2,514,086
Hunterdon .....	368,643	267,700	636,343
Mercer .....	1,836,117	827,450	2,663,567
Middlesex .....	3,564,042	1,910,150	5,474,192
Monmouth .....	1,927,996	1,436,500	3,364,496
Morris .....	1,224,704	1,100,300	2,325,004
Ocean .....	4,780,648	1,884,657	6,665,305
Passaic .....	2,174,681	942,400	3,117,081
Salem .....	461,538	195,700	657,238
Somerset .....	910,914	606,950	1,519,464
Sussex .....	541,393	333,291	874,684
Union .....	2,664,657	1,340,550	4,005,207
Warren .....	566,970	264,550	831,520
Total .....	\$39,750,754	\$19,832,356	\$59,583,110

Difference in totals due to rounding

\*Property Tax Deductions include Three Categories—Citizens 65 or More, Citizens Less Than 65 Who Are Permanently And Totally Disabled, And Citizens Who Are Surviving Spouses in Certain Cases.

**STATE REVENUE SHARING, AND PROPERTY TAX  
AND VETERAN DEDUCTIONS—1991**

ATLANTIC COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Absecon City .....	\$ 42,383	\$ 30,750	\$ 73,133
Atlantic City .....	195,673	49,800	245,473
Brigantine City .....	65,540	33,000	98,540
Buena Borough .....	45,438	10,350	55,788
Buena Vista Township .....	73,558	14,600	88,158
Corbin City .....	4,625	1,300	5,925
Egg Harbor City .....	50,742	15,850	66,592
Egg Harbor Township .....	77,750	45,500	123,250
Estelle Manor City .....	8,500	3,850	12,350
Folsom Borough .....	12,759	6,850	19,609
Galloway Township .....	83,500	41,550	125,050
Hamilton Township .....	98,976	32,800	131,776
Hammoncton Town .....	132,901	34,650	167,551
Linwood City .....	24,600	26,400	51,000
Longport Borough .....	11,500	7,550	19,050
Margate City .....	61,588	39,950	101,538
Mullica Township .....	38,613	14,950	53,563
Northfield City .....	50,494	36,250	86,744
Pleasantville City .....	111,845	31,600	143,445
Port Republic City .....	7,000	3,450	10,450
Somers Point City .....	78,375	31,500	109,875
Ventnor City .....	81,477	33,800	115,277
Weymouth Township .....	15,250	3,850	19,100
Total .....	\$1,373,087	\$550,150	\$1,923,237

Difference in totals due to rounding

BERGEN COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Allendale Borough .....	\$ 7,260	\$ 15,800	\$ 23,060
Alpine Borough .....	2,250	3,100	5,350
Bergenfield Borough .....	117,621	84,850	202,471
Bogota Borough .....	46,453	25,000	71,453
Carlstadt Borough .....	58,778	20,500	79,278
Cliffside Park Borough .....	118,000	41,400	159,400
Closter Borough .....	31,000	29,600	60,600
Cresskill Borough .....	34,750	32,300	67,050
Demarest Borough .....	16,250	15,800	32,050
Dumont Borough .....	103,750	64,350	168,100
Elmwood Park Boro .....	216,937	59,450	276,387
East Rutherford Boro .....	56,000	21,300	77,300
Edgewater Borough .....	21,750	9,400	31,150
Emerson Borough .....	34,024	29,700	63,724
Englewood City .....	92,510	37,450	129,960
Englewood Cliffs Boro .....	13,500	16,550	30,050
Fairlawn Borough .....	301,777	135,600	437,377
Fairview Borough .....	136,500	22,100	158,600
Fort Lee Borough .....	100,508	37,050	137,558
Franklin Lakes Boro .....	14,416	26,100	40,516
Garfield City .....	297,500	55,050	352,550
Glen Rock Borough .....	29,466	40,600	70,066
Hackensack City .....	157,751	42,200	199,951
Harrington Park Boro .....	10,320	14,700	25,020
Hasbrouck Hts Boro .....	73,673	45,150	118,823
Haworth Borough .....	7,500	11,600	19,100
Hillsdale Borough .....	67,657	40,250	107,907
Honokus Borough .....	3,000	15,400	18,400
Leonia Borough .....	25,358	18,400	43,758
Little Ferry Borough .....	53,750	24,800	78,550
Lodi Borough .....	289,750	58,150	347,900
Lyndhurst Township .....	161,213	70,350	231,563
Mahwah Township .....	50,984	39,400	90,384
Maywood Borough .....	57,760	37,200	94,960
Midland Park Borough .....	38,310	26,000	64,310
Montvale Borough .....	12,250	21,500	33,750
Moonachie Borough .....	24,249	8,100	32,349
New Milford Borough .....	88,281	61,500	149,781
North Arlington Boro .....	116,028	49,950	165,978

BERGEN COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Northvale Borough .....	26,750	17,300	44,050
Norwood Borough .....	23,250	14,850	38,100
Oakland Borough .....	31,654	44,400	76,054
Old Tappan Borough .....	6,727	12,800	19,527
Oradell Borough .....	20,053	32,850	52,903
Palisades Park Boro .....	69,073	24,500	93,573
Paramus Borough .....	136,197	111,150	247,347
Park Ridge Borough .....	20,750	30,000	50,750
Ramsey Borough .....	27,178	64,628	64,628
Ridgefield Borough .....	72,131	28,150	100,281
Ridgefield Park Village .....	55,213	34,650	89,863
Ridgewood Village .....	42,895	64,500	107,395
River Edge Borough .....	49,000	46,750	95,750
River Vale Township .....	30,484	33,950	64,434
Rochelle Park Twp .....	68,529	25,100	93,629
Rockleigh Borough .....	900	600	1,500
Rutherford Borough .....	101,500	58,900	160,400
Saddle Brook Twp .....	136,714	63,300	200,014
Saddle River Borough .....	645	7,800	8,445
S Hackensack Twp .....	24,021	6,900	30,921
Teaneck Township .....	129,295	108,050	237,345
Tenafly Borough .....	30,622	40,250	70,872
Teterboro Borough .....	.....	.....	.....
U Saddle River Boro .....	8,207	22,650	30,857
Waldwick Borough .....	45,258	43,800	89,058
Washington Borough .....	113,163	27,600	140,763
Washington Township .....	29,514	39,650	69,164
Westwood Borough .....	34,514	31,600	66,114
Woodcliff Lake Boro .....	7,264	15,850	23,114
Wood-Ridge Borough .....	66,950	30,550	97,500
Wyckoff Township .....	36,884	56,850	93,734
Total .....	\$4,534,169	\$2,520,450	\$7,054,619

BURLINGTON COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Bass River Township .....	\$ 15,250	\$ 4,500	\$ 19,750
Beverly City .....	20,836	8,350	29,186
Bordentown City .....	25,764	10,400	36,164
Bordentown Township .....	38,077	29,750	67,827
Burlington City .....	110,953	35,150	146,103
Burlington Township .....	43,236	38,900	82,136
Chesterfield Township .....	11,388	9,550	20,938
Cinnaminson Twp. ....	64,213	70,650	134,863
Delanco Township .....	29,809	15,700	45,509
Delran Township .....	61,353	47,250	108,603
Eastampton Township .....	8,500	11,100	19,600
Edgewater Park Twp. ....	37,144	26,300	63,444
Evesham Township .....	72,815	71,350	144,165
Fieldsboro Borough .....	3,750	1,900	5,650
Florence Township .....	107,414	39,100	146,514
Hainesport Township .....	30,585	13,750	44,335
Lumberton Township .....	15,205	16,446	31,651
Mansfield Township .....	29,347	27,850	57,197
Maple Shade Twp. ....	183,067	60,950	244,017
Medford Township .....	36,790	53,190	89,940
Medford Lakes Boro .....	11,577	15,750	27,327
Moorestown Township .....	72,354	52,150	124,504
Mount Holly Township .....	51,459	34,100	85,559
Mount Laurel Twp. ....	96,487	87,500	183,987
New Hanover Twp. ....	3,250	2,000	5,250
North Hanover Twp. ....	7,250	9,500	16,750
Palmira Borough .....	55,500	25,050	80,550
Pemberton Borough .....	2,958	2,650	5,608
Pemberton Township .....	87,090	105,650	192,740
Riverside Township .....	94,580	27,450	122,030
Riverton Borough .....	15,500	10,500	26,000
Shamong Township .....	9,000	10,900	19,900
Southampton Twp. ....	130,290	60,212	190,502
Springfield Twp. ....	13,250	9,950	23,200
Tabernacle Township .....	19,000	18,500	37,500
Washington Township .....	8,800	3,200	12,000
Westampton Twp. ....	8,859	20,800	29,659
Willingboro Township .....	75,522	128,650	204,172
Woodland Township .....	5,250	4,150	9,400
Wrightstown Borough .....	1,250	1,400	2,650
<b>Total .....</b>	<b>\$1,714,722</b>	<b>\$1,222,158</b>	<b>\$2,936,880</b>

CAMDEN COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Audubon Borough .....	\$ 88,061	\$ 36,150	\$ 124,211
Audubon Park .....	27,500	2,400	29,900
Barrington Borough .....	59,216	31,300	90,516
Bellmawr Borough .....	160,500	57,150	217,650
Berlin Borough .....	37,250	18,600	55,850
Berlin Township .....	52,977	16,500	69,477
Brooklawn Borough .....	34,906	9,200	44,106
Camden City .....	574,132	79,200	653,332
Cherry Hill Township .....	257,574	224,650	482,224
Cheshurst Borough .....	12,750	2,850	15,600
Clementon Borough .....	48,000	13,750	61,750
Collingswood Borough .....	108,271	43,250	151,521
Gibbsboro Borough .....	16,250	9,600	25,850
Gloucester City .....	155,085	42,600	197,685
Gloucester Township .....	275,098	140,100	415,198
Haddon Township .....	136,436	61,000	197,436
Haddonfield Borough .....	56,814	43,550	100,364
Haddon Heights Boro .....	73,764	34,350	108,114
Hi-Nella Borough .....	4,000	2,400	6,400
Lauren Springs Boro .....	18,383	8,250	26,633
Lawnside Borough .....	25,136	8,250	33,386
Lindenwold Borough .....	88,000	36,300	124,300
Magnolia Borough .....	53,682	17,000	70,682
Merchantville Borough .....	21,142	9,900	31,042
Mt. Ephriam Borough .....	78,250	22,350	100,600
Oaklyn Borough .....	51,732	18,050	69,782
Pennsauken Township .....	366,500	126,650	493,150
Pine Hill Borough .....	43,800	18,800	62,600
Pine Valley .....	.....	.....	.....
Runnemede Borough .....	115,350	39,350	154,700
Somerdale Borough .....	61,919	23,250	85,169
Stratford Borough .....	47,439	33,600	81,039
Tavistock Borough .....	.....	.....	.....
Voorhees Township .....	49,854	39,200	89,054
Waterford Township .....	70,220	29,500	99,720
Winslow Township .....	145,000	57,100	202,100
Woodlyne Borough .....	35,762	6,850	42,612
<b>Total .....</b>	<b>\$3,450,753</b>	<b>\$1,363,000</b>	<b>\$4,813,753</b>

CAPE MAY COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Avalon Borough .....	\$ 12,249	\$ 10,800	\$ 23,049
Cape May City .....	31,953	17,250	49,203
Cape May Point Boro .....	4,225	1,850	6,075
Dennis Township .....	36,000	16,700	52,700
Lower Township .....	303,013	96,350	399,363
Middle Township .....	113,219	40,650	153,869
North Wildwood City .....	69,468	19,400	88,868
Ocean City .....	69,456	53,750	123,206
Sea Isle City .....	23,672	13,050	36,722
Stone Harbor Borough .....	12,269	7,100	19,369
Upper Township .....	42,695	33,250	75,945
West Cape May Boro .....	9,250	2,900	12,150
West Wildwood Boro .....	10,111	2,100	12,211
Wildwood City .....	42,805	11,800	54,605
Wildwood Crest Boro .....	34,672	17,350	52,022
Woodbine Borough .....	19,762	3,850	23,632
Total .....	\$834,839	\$348,150	\$1,182,989

CUMBERLAND COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Bridgeton City .....	\$ 150,424	\$ 37,250	\$ 187,674
Commercial Township .....	77,250	16,600	93,850
Deerfield Township .....	31,688	6,150	37,838
Downe Township .....	31,649	7,300	38,949
Fairfield Township .....	54,750	10,300	65,050
Greenwich Township .....	10,500	2,600	13,100
Hopewell Township .....	33,797	13,200	46,997
Lawrence Township .....	30,250	6,300	36,550
Maurice River Twp. ....	42,328	12,550	54,878
Millville City .....	225,459	72,200	297,659
Shiloh Borough .....	7,000	1,800	8,800
Stow Creek Township .....	10,250	3,800	14,050
Upper Deerfield Twp. ....	59,028	21,650	80,678
Vineland City .....	437,466	113,800	551,266
Total .....	\$1,201,839	\$325,500	\$1,527,339

ESSEX COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Belleville Town .....	\$ 281,042	\$ 82,300	\$ 363,342
Bloomfield Town .....	259,400	116,100	375,500
Caldwell Borough .....	23,423	15,550	38,973
Cedar Grove Twp. ....	31,296	42,700	73,996
East Orange City .....	181,436	46,150	227,586
Essex Fells Township .....	1,920	5,050	6,970
Fairfield Township .....	37,750	26,400	64,150
Glen Ridge Boro Twp. ....	12,260	20,200	32,460
Ivington Township .....	127,271	35,700	162,971
Livingston Township .....	75,000	87,600	162,600
Maplewood Township .....	90,093	60,550	150,643
Millburn Township .....	19,865	50,100	69,965
Montclair Township .....	90,324	66,600	156,924
Newark City .....	577,750	110,450	688,200
North Caldwell Twp. ....	6,000	17,900	23,900
Nutley Township .....	198,593	91,500	290,093
Orange City Township .....	63,500	19,150	82,650
Roseland Borough .....	13,412	16,650	30,062
S. Orange Vige. Twp. ....	23,036	30,100	53,136
Verona Township .....	46,733	46,200	92,933
West Caldwell Twp. ....	27,365	35,150	62,515
West Orange Twp. ....	117,100	102,450	219,550
<b>Total .....</b>	<b>\$2,304,569</b>	<b>\$1,124,550</b>	<b>\$3,429,119</b>

GLOUCESTER COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Clayton Borough .....	\$ 50,500	\$ 16,350	\$ 66,850
Deptford Township .....	177,986	89,400	267,386
East Greenwich Twp. ....	16,350	16,350	35,937
Elk Township .....	27,750	10,250	38,000
Franklin Township .....	112,984	37,600	150,584
Glassboro Borough .....	80,146	37,450	117,596
Greenwich Township .....	63,504	26,500	90,004
Harrison Township .....	16,908	12,100	29,008
Logan Township .....	20,250	10,800	31,050
Mantua Township .....	63,500	38,550	102,050
Monroe Township .....	187,750	68,000	255,750
National Park Boro .....	36,647	14,400	51,047
Newfield Borough .....	17,500	3,550	21,050
Paulsboro Borough .....	65,140	21,450	86,590
Pitman Borough .....	59,321	30,900	90,221
South Harrison Twp. ....	8,000	4,250	12,250
Swedesboro Borough .....	15,250	4,400	19,650
Washington Township .....	116,662	102,650	219,312
Wenonah Borough .....	6,500	8,600	15,100
West Deptford Twp. ....	89,015	62,800	151,815
Westville Borough .....	67,750	16,000	83,750
Woodbury City .....	62,354	30,600	92,954
Woodbury Hts. Boro .....	19,786	11,950	31,736
Woolwich Township .....	4,750	2,500	7,300
<b>Total .....</b>	<b>\$1,389,540</b>	<b>\$677,450</b>	<b>\$2,066,990</b>

HUDSON COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Bayonne City .....	\$ 311,181	\$ 138,000	\$ 449,181
East Newark Borough .....	11,750	2,400	14,150
Guttenburg Town .....	19,814	4,600	24,414
Harrison Town .....	51,159	17,500	68,659
Hoboken City .....	72,500	15,800	88,300
Jersey City City .....	738,910	197,950	936,860
Kearny Town .....	165,437	69,300	234,737
North Bergen Twp. ....	247,525	53,200	300,725
Secaucus Town .....	94,419	40,650	135,069
Union City City .....	105,118	20,700	125,818
Weehawken Township .....	26,599	12,200	38,799
West New York Town .....	80,523	16,850	97,373
Total .....	\$1,924,935	\$589,150	\$2,514,085

HUNTERDON COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Alexandria Township .....	\$ 11,250	\$ 8,950	\$ 20,200
Bethlehem Township .....	6,318	8,900	15,218
Bloomsbury Borough .....	3,980	2,450	6,430
Califon Borough .....	7,891	2,950	10,841
Clinton Town .....	2,947	4,850	7,797
Clinton Township .....	17,250	25,800	43,050
Delaware Township .....	18,889	11,950	30,839
East Amwell Township .....	14,188	12,000	26,188
Flemington Borough .....	14,250	6,550	20,800
Franklin Township .....	9,750	7,500	17,250
Frenchtown Borough .....	8,000	3,550	11,550
Glen Gardner Boro .....	6,000	1,850	7,850
Hampton Borough .....	5,040	3,050	8,090
High Bridge Borough .....	14,750	9,250	24,000
Holland Township .....	31,000	19,550	50,550
Kingwood Township .....	13,125	7,500	20,625
Lambertville City .....	39,250	10,450	49,700
Lebanon Borough .....	2,750	1,950	4,700
Lebanon Township .....	25,489	15,050	40,539
Millford Borough .....	11,250	4,500	15,750
Raritan Township .....	26,000	32,000	58,000
Readington Township .....	43,500	35,450	78,950
Stockton Borough .....	5,475	2,500	7,975
Tewksbury Township .....	6,300	12,050	18,350
Union Township .....	11,000	8,550	19,550
West Amwell Twp. ....	13,000	8,550	21,550
Total .....	\$368,642	\$267,700	\$636,342

MERCER COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
East Windsor Twp. ....	\$ 28,412	\$ 27,400	\$ 55,812
Ewing Township .....	186,606	123,450	310,056
Hamilton Township .....	692,680	342,950	1,035,640
Highstown Borough .....	21,906	9,750	31,656
Hopewell Borough .....	6,313	4,850	13,163
Hopewell Township .....	37,526	39,600	77,126
Lawrence Township .....	101,266	61,450	162,716
Pennington Borough .....	3,250	6,350	9,600
Princeton Borough .....	16,500	10,100	26,600
Princeton Township .....	17,298	27,950	45,248
Trenton City .....	683,816	139,750	823,566
Washington Township .....	17,181	12,800	29,981
West Windsor Twp. ....	21,353	21,050	42,403
Total .....	\$1,836,117	\$827,450	\$2,663,567

MIDDLESEX COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Carteret Borough .....	\$ 258,608	\$ 79,050	\$ 337,658
Cranbury Township .....	7,464	5,200	12,664
Dunellen Borough .....	43,092	21,700	64,792
East Brunswick Twp. ....	102,513	131,750	234,263
Edison Township .....	317,713	223,550	541,263
Helmetta Borough .....	8,313	2,150	10,463
Highland Park Boro .....	32,237	24,700	56,937
Jamesburg Borough .....	22,500	11,100	33,600
Metuchen Borough .....	63,447	47,650	111,097
Middlesex Borough .....	81,954	52,300	134,254
Milltown Borough .....	50,550	30,950	81,500
Monroe Township .....	69,114	133,500	202,614
New Brunswick City .....	138,750	38,300	177,050
North Brunswick Twp. ....	86,631	56,800	143,431
Old Bridge Township .....	246,000	153,700	399,700
Perth Amboy City .....	249,801	60,400	310,201
Piscataway Township .....	163,501	96,900	260,401
Plainsboro Township .....	3,500	7,650	11,150
Sayreville Borough .....	211,721	138,500	350,221
South Amboy City .....	89,563	25,250	114,813
South Brunswick Twp. ....	63,229	51,650	114,879
South Plainfield Boro .....	137,351	89,750	227,101
South River Borough .....	170,285	50,300	220,585
Spotswood Borough .....	27,099	28,800	55,899
Woodbridge Township .....	919,106	348,550	1,267,656
Total .....	\$3,564,042	\$1,910,150	\$5,474,192

MONMOUTH COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Aberdeen Township .....	\$ 80,281	\$ 45,500	\$ 125,781
Allenhurst Township .....	2,250	2,150	4,400
Allentown Borough .....	8,250	5,200	13,450
Asbury Park City .....	39,604	10,500	50,104
Atlantic Highlands .....	20,200	14,950	35,150
Avon-By-the-Sea .....	4,000	8,150	12,150
Belmar Borough .....	32,750	15,400	48,150
Bradley Beach Boro .....	23,500	8,450	31,950
Brielle Borough .....	12,083	15,800	27,883
Colts Neck Township .....	7,293	18,450	25,743
Deal Borough .....	2,500	4,150	6,650
Eatontown Borough .....	28,145	28,050	56,195
Englishtown Borough .....	5,292	1,600	6,892
Fair Haven Borough .....	16,750	18,550	35,300
Farmingdale Borough .....	6,250	3,700	9,950
Freehold Borough .....	49,605	24,900	74,505
Freehold Township .....	46,999	57,350	104,349
Hazlet Township .....	84,145	79,200	163,345
Highlands Borough .....	36,056	11,500	47,556
Holmdel Township .....	15,000	22,650	37,650
Howell Township .....	152,345	82,150	234,495
Interlaken Borough .....	2,612	5,700	8,312
Kearnsburg Borough .....	66,500	17,950	84,450
Keyport Borough .....	37,802	16,500	54,302
Little Silver Borough .....	8,750	21,500	30,300
Loch Arbour Village .....	1,250	900	2,150
Long Branch City .....	92,753	51,800	144,553

MONMOUTH COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Manalapan Township .....	99,427	67,950	167,377
Manasquan Borough .....	33,111	21,450	54,561
Marlboro Township .....	31,706	51,450	83,156
Matawan Borough .....	29,813	22,100	51,913
Middletown Township .....	218,613	215,150	433,763
Millstone Township .....	16,404	10,150	26,554
Monmouth Bch. Boro .....	5,250	10,350	15,600
Neptune Township .....	131,712	83,650	215,362
Neptune City Borough .....	35,750	14,850	50,600
Ocean Township .....	58,428	68,450	127,878
Oceanport Borough .....	8,250	20,200	28,450
Red Bank Borough .....	61,000	20,000	81,000
Roosevelt Borough .....	4,000	2,100	6,100
Rumson Borough .....	28,782	22,050	50,832
Sea Bright Borough .....	8,250	3,700	11,950
Sea Girt Borough .....	3,250	11,150	14,400
Shrewsbury Borough .....	10,000	11,500	21,500
Shrewsbury Township .....	4,500	700	5,200
South Belmar Boro .....	16,500	5,250	21,750
Spring Lake Borough .....	11,500	14,950	26,450
Spring Lake Hts. Boro .....	26,500	19,800	46,300
Tinton Falls Borough .....	25,778	27,150	52,928
Union Beach Borough .....	59,150	20,550	79,700
Upper Freehold Twp. ....	17,250	8,700	25,950
Wall Township .....	80,604	62,900	143,504
W. Long Branch Boro .....	19,500	26,500	46,000
Total .....	\$1,927,993	\$1,436,500	\$3,364,493

MORRIS COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Boonton Town .....	\$ 47,166	\$ 22,300	\$ 69,466
Boonton Township .....	12,500	11,500	24,000
Butler Borough .....	38,514	23,250	61,764
Chatham Borough .....	19,401	26,750	46,151
Chatham Township .....	11,250	26,500	37,750
Chester Borough .....	4,750	3,600	8,350
Chester Township .....	6,680	12,500	19,180
Denville Township .....	68,221	46,200	114,421
Dover Town .....	58,316	27,300	85,616
East Hanover Twp. ....	33,997	30,500	64,497
Floham Park Borough .....	18,500	33,350	51,850
Hanover Township .....	54,250	44,400	98,650
Harding Township .....	5,005	11,300	16,305
Jefferson Township .....	70,585	46,550	117,135
Kinnelon Borough .....	11,000	22,600	33,600
Lincoln Park Borough .....	33,955	25,200	59,155
Madison Borough .....	47,250	38,800	86,050
Mendham Borough .....	7,500	14,850	22,350
Mendham Township .....	4,250	11,500	15,750
Mine Hill Township .....	27,500	13,550	41,050
Montville Township .....	38,500	43,750	82,250
Morris Township .....	31,135	50,850	81,985
Morris Plains Borough .....	18,418	20,600	39,018
Morristown Town .....	27,495	19,500	46,995
Mountain Lakes Boro .....	1,750	8,600	10,350
Mount Arlington Boro .....	12,659	8,350	21,009
Mount Olive Township .....	55,250	32,100	87,350
Netcong Borough .....	25,750	9,050	34,800
Par-Troy Hills Twp. ....	116,635	106,650	223,285
Passaic Township .....	33,296	24,900	58,196
Pequanmock Township .....	60,309	51,500	111,809
Randolph Township .....	22,750	41,800	64,550
Riverdale Borough .....	16,250	10,000	26,250
Rockaway Borough .....	38,500	21,950	60,450
Rockaway Township .....	38,916	49,350	88,266
Roxbury Township .....	53,108	60,950	114,058
Victory Gardens Boro .....	5,000	1,600	6,600
Washington Township .....	22,393	30,450	52,843
Wharton Borough .....	26,000	15,850	41,850
Total .....	\$1,224,704	\$1,100,300	\$2,325,004

OCEAN COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Barnegat Township .....	\$ 70,913	\$ 41,750	\$ 112,663
Barnegat Light Boro .....	7,500	5,050	12,550
Bay Head Borough .....	5,542	5,050	10,592
Beach Haven Borough .....	16,638	9,200	25,838
Beachwood Borough .....	64,292	29,150	93,442
Berkeley Township .....	1,130,407	324,200	1,454,607
Brick Township .....	455,050	253,250	708,300
Dover Township .....	579,461	264,624	844,085
Eagleswood Township .....	13,585	4,850	18,435
Harvey Cedars Boro .....	3,000	3,000	6,000
Island Heights Boro .....	13,053	6,300	19,953
Jackson Township .....	109,500	77,488	186,988
Lacey Township .....	270,500	109,750	380,250
Lakehurst Borough .....	11,750	6,850	18,600
Lakewood Township .....	331,447	104,180	435,627
Lavallette Borough .....	27,155	13,600	40,755
Little Egg Harbor Twp. ....	139,582	62,000	201,582
Long Beach Township .....	39,942	26,800	66,742
Manchester Township .....	845,808	261,000	1,106,808
Mantoloking Borough .....	250	2,150	2,400
Ocean Township .....	70,351	26,150	96,501
Ocean Gate Borough .....	22,994	7,100	30,094
Pine Beach Borough .....	17,859	8,200	26,059
Plumsted Township .....	29,750	17,664	47,414
Pl. Pleasant Borough .....	188,196	74,700	262,896
Pl. Pleasant Bch. Boro .....	33,473	18,050	51,523
Seaside Heights Boro .....	17,395	5,100	22,495
Seaside Park Borough .....	17,884	10,250	28,134
Ship Bottom Borough .....	22,405	8,550	30,955
S. Toms River Boro .....	20,750	8,600	29,350
Stafford Township .....	153,467	68,200	221,667
Surf City Borough .....	18,750	9,850	28,600
Tuckerton Borough .....	31,999	11,400	43,399
Total .....	\$4,780,648	\$1,884,656	\$6,665,304

PASSAIC COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Bloomingdale Borough .....	\$ 38,296	\$ 25,200	\$ 63,496
Clifton City .....	622,485	260,100	882,585
Haledon Borough .....	44,566	14,300	58,866
Hawthorne Borough .....	143,679	56,950	200,629
Little Falls Township .....	74,234	36,900	111,134
North Haledon Boro .....	72,007	26,750	98,757
Passaic City .....	126,294	36,750	163,044
Paterson City .....	413,000	85,650	498,650
Pompton Lakes Boro .....	59,250	36,900	96,150
Prospect Park Boro .....	28,449	8,500	36,949
Ringwood Borough .....	36,153	31,350	67,503
Totowa Borough .....	126,931	45,650	172,581
Wanaque Borough .....	63,000	28,500	91,500
Wayne Township .....	155,087	148,650	303,737
West Milford Twp. ....	86,250	65,200	151,450
West Paterson Boro .....	85,000	35,050	120,050
Total .....	\$2,174,681	\$942,400	\$3,117,081

SALEM COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Alloway Township .....	\$ 29,000	\$ 9,750	\$ 38,750
Carneys Point Twp. ....	55,681	25,500	81,181
Elmer Borough .....	16,285	4,350	20,635
Elsinboro Township .....	14,600	6,350	20,950
Lower Alloways Creek .....	10,580	4,900	15,480
Mannington Township .....	14,250	5,400	19,650
Oldman's Township .....	7,750	4,900	12,650
Penns Grove Borough .....	38,000	7,750	45,750
Pennsville Township .....	90,753	56,350	147,103
Pilesgrove Township .....	14,000	9,850	23,850
Pittsgrove Township .....	51,749	19,850	71,599
Quinton Township .....	27,375	9,150	36,525
Salem City .....	50,251	14,000	64,251
Upper Pittsgrove Twp. ....	20,250	8,450	28,700
Woodstown Borough .....	21,014	9,150	30,164
Total .....	\$461,538	\$195,700	\$657,238

SOMERSET COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Bedminster Township .....	\$ 13,044	\$ 11,000	\$ 24,044
Bernards Township .....	16,488	38,800	55,288
Bernardsville Borough .....	16,578	18,750	35,328
Bound Brook Borough .....	71,000	21,150	92,150
Branchburg Borough .....	17,412	28,750	46,162
Bridgewater Township .....	138,336	95,000	233,336
Far Hills Borough .....	1,750	1,450	3,200
Franklin Township .....	119,079	87,050	206,129
Green Brook Twp. ....	22,860	17,100	39,960
Hillsborough Township .....	49,154	54,200	103,354
Manville Borough .....	139,591	48,350	187,941
Millstone Borough .....	2,750	1,750	4,500
Montgomery Township .....	12,680	19,000	31,680
North Plainfield Boro .....	91,000	46,250	137,250
Peapack-Gladstone .....	4,250	6,050	10,300
Raritan Borough .....	80,284	20,650	100,934
Rocky Hill Borough .....	2,500	1,800	4,300
Somerville Borough .....	58,321	28,100	86,421
S. Bound Brook Boro .....	28,338	13,200	41,538
Warren Township .....	20,250	32,100	52,350
Watchung Borough .....	5,250	18,050	23,300
Total .....	\$910,915	\$608,550	\$1,519,465

SUSSEX COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Andover Borough .....	\$ 3,000	\$ 1,250	\$ 4,250
Andover Township .....	13,250	14,250	27,500
Branchville Borough .....	7,000	2,950	9,950
Byram Township .....	24,750	20,800	45,550
Frankford Township .....	24,000	15,150	39,150
Franklin Borough .....	37,000	10,900	47,900
Fredon Township .....	5,195	6,750	11,945
Green Township .....	5,000	6,500	11,500
Hamburg Borough .....	14,750	4,900	19,650
Hampton Township .....	21,000	12,550	33,550
Hardyston Township .....	21,750	12,500	34,250
Hopatcong Borough .....	75,718	43,100	118,818
Lafayette Township .....	8,000	4,450	12,450
Montague Township .....	15,750	8,750	24,500
Newton Town .....	44,375	17,900	62,275
Ogdensburg Borough .....	15,544	8,050	23,594
Sandyston Township .....	16,250	6,050	22,300
Sparta Township .....	25,500	39,150	64,650
Stanhope Borough .....	14,310	8,450	22,760
Stillwater Township .....	20,314	13,200	33,514
Sussex Borough .....	13,165	4,200	17,365
Vernon Township .....	68,021	48,600	116,621
Walpack Township .....	.....	191	191
Wantage Township .....	47,750	22,700	70,450
<b>Total .....</b>	<b>\$541,392</b>	<b>\$334,291</b>	<b>\$874,683</b>

UNION COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Berkeley Heights Twp. ....	\$ 28,066	\$ 40,550	\$ 68,616
Clark Township .....	109,959	79,500	189,459
Cranford Township .....	103,870	92,800	196,670
Elizabeth City .....	385,307	99,800	485,107
Fanwood Borough .....	21,192	27,100	48,292
Garwood Borough .....	38,841	18,050	56,891
Hillside Township .....	115,447	47,300	162,747
Kenilworth Borough .....	83,579	33,100	116,679
Linden City .....	352,196	127,400	479,596
Mountainside Borough .....	22,500	30,150	52,650
New Providence Boro .....	31,106	41,300	72,406
Plainfield City .....	154,750	56,100	210,850
Rahway City .....	223,048	94,200	317,248
Roselle Borough .....	172,500	57,400	229,900
Roselle Park Borough .....	90,715	39,350	130,065
Scotch Plains Twp. ....	73,232	77,350	150,582
Springfield Township .....	54,818	51,700	106,518
Summit City .....	57,776	50,450	108,226
Union Township .....	433,253	182,500	615,753
Westfield Town .....	74,800	88,600	163,400
Winfield Township .....	37,701	5,850	43,551
<b>Total .....</b>	<b>\$2,664,656</b>	<b>\$1,340,550</b>	<b>\$4,005,206</b>

WARREN COUNTY	*Property Tax Deductions	Veteran Deductions	Taxes
Allamuchy Township .....	\$ 7,000	\$ 10,200	\$ 17,200
Alpha Borough .....	43,000	10,950	53,950
Belvidere Town .....	12,892	8,750	21,642
Blairstown Township .....	30,351	16,000	46,351
Franklin Township .....	12,412	6,150	18,562
Frelinghuysen Twp. ....	4,750	4,000	8,750
Greenwich Township .....	11,000	5,250	16,250
Hackettstown Town .....	32,000	22,300	54,300
Hardwick Township .....	4,750	3,200	7,950
Harmony Township .....	19,100	9,550	28,650
Hope Township .....	8,000	4,150	12,150
Independence Twp. ....	13,158	9,700	22,858
Knowlton Township .....	14,000	6,650	20,650
Liberty Township .....	13,517	5,850	19,367
Lopatcong Township .....	28,859	18,200	47,059
Mansfield Township .....	22,250	12,150	34,400
.....	19,527	4,950	24,477
.....	.....	.....	.....
.....	158,716	50,900	209,616
Phillipsburg Town .....	33,489	16,100	49,589
Pohatcong Township .....	38,849	13,650	52,499
Washington Borough .....	24,350	16,950	41,300
Washington Township .....	15,000	8,950	23,950
White Township .....	.....	.....	.....
Total .....	\$566,970	\$264,550	\$831,520



## APPENDIX 4

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1991

COUNTY	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value, Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone, Telegraph and Messenger Systems, Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
1. Atlantic	\$ 5,979,302,796	\$ 9,908,170,849	\$ 15,887,473,645	\$ 11,080,100	\$ 15,876,393,545	\$ 120,438,893	\$ 15,996,832,438
2. Bergen	30,896,667,650	36,454,739,552	67,351,407,202	6,849,500	67,344,557,702	294,730,927	67,639,288,629
3. Burlington	5,084,520,109	11,686,883,316	16,771,403,425	9,658,060	16,761,745,365	158,631,590	16,920,376,955
4. Camden	2,352,678,868	7,065,304,360	9,417,983,228	16,486,968	9,401,496,260	98,017,709	9,499,513,969
5. Cape May	6,540,587,210	5,289,145,998	11,829,733,208	127,100	11,829,606,108	62,163,141	11,891,769,249
6. Cumberland	787,273,839	2,482,299,024	3,269,572,863	66,485,940	3,203,086,923	44,649,908	3,247,736,831
7. Essex	11,489,797,100	10,501,530,500	16,376,416,300	13,883,800	16,362,532,500	131,726,400	16,494,258,900
8. Gloucester	2,034,807,300	5,175,478,170	7,210,285,470	18,193,625	7,192,091,845	68,129,504	7,260,221,349
9. Hudson	6,527,640,723	11,440,614,653	17,968,255,376	39,419,900	17,928,835,476	108,680,865	18,037,516,341
10. Hunterdon	4,009,378,008	5,264,778,758	9,274,156,766	.....	9,274,156,766	39,305,004	9,313,461,770
11. Mercer	1,744,298,248	4,796,547,324	6,540,845,572	18,474,730	6,522,370,842	56,722,646	6,579,093,488
12. Middlesex	14,940,438,959	20,960,556,900	32,420,294,000	46,946,100	32,373,347,900	289,656,677	32,662,994,577
13. Monmouth	9,830,127,150	19,611,632,546	16,152,071,505	61,123,600	34,490,947,905	301,955,769	34,792,903,674
14. Morris	11,535,224,689	16,216,913,729	26,046,440,879	4,460,000	26,042,000,879	205,530,614	26,247,531,493
15. Ocean	6,783,742,616	13,066,723,433	24,621,948,132	74,684,100	24,547,264,032	141,746,800	24,689,010,832
16. Passaic	315,637,200	9,303,020,102	16,086,762,718	2,807,152	16,083,955,566	84,821,306	16,168,776,872
17. Salem	5,933,305,178	10,355,406,673	1,477,630,492	76,900	1,477,553,592	21,192,600	1,498,746,192
18. Somerset	2,293,835,634	3,884,510,448	16,288,711,851	3,383,500	16,285,328,351	106,647,636	16,391,975,987
19. Sussex	7,176,360,680	11,387,148,400	6,178,346,082	447,744	6,177,893,338	27,421,213	6,205,319,551
20. Union	2,068,966,053	3,343,458,823	18,563,509,080	136,200	18,563,372,880	106,311,728	18,671,684,608
21. Warren	.....	.....	5,410,524,876	4,826,508	5,405,698,368	38,028,405	5,443,726,773
Totals	\$144,167,405,820	\$219,376,056,850	\$363,543,462,670	\$395,551,527	\$363,147,911,143	\$2,508,509,305	\$365,656,420,478

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1991 (Continued)

COUNTY	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table—Average Ratio of Assessed Value of Real Property to R.S. 54:3-19	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES	
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7		Section A County Taxes	
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From County Equalization Table Appeals (R.S. 54:2-37)
1. Atlantic	.....	.....	\$ 85,771	\$ 145,961,140	\$ 2,822,351,362	\$ 18,673,408,431	\$ 81,786,066.82	.....
2. Bergen	.....	.....	183,049	310,746,265	17,915,027,437	85,243,732,850	201,373,149.59	.....
3. Burlington	.....	.....	.....	244,588,712	1,989,545,825	18,675,334,068	102,500,636.12	.....
4. Camden	.....	.....	26,899	167,987,772	9,564,267,800	18,895,820,896	160,398,474.50	.....
5. Cape May	.....	.....	.....	499,763,473	1,301,895,304	12,693,901,080	49,727,727.13	.....
6. Cumberland	.....	.....	.....	14,677,586	568,707,487	3,801,766,732	34,499,481.85	.....
7. Essex	.....	.....	1,808,223	19,094,251	23,697,927,556	40,174,900,428	235,551,730.49	.....
8. Gloucester	.....	.....	.....	179,515,822	2,309,741,799	9,390,447,326	58,990,073.06	.....
9. Hudson	.....	.....	11,142,882	7,241,343,803	7,241,343,803	25,223,226,420	132,653,005.82	.....
10. Hunterdon	.....	.....	.....	219,154,030	108,785,977	9,203,093,717	27,711,409.85	.....
11. Mercer	.....	.....	549,486	12,266,401,227	12,266,401,227	18,846,044,201	90,055,385.68	.....
12. Middlesex	.....	.....	1,388,028	529,098,716	14,121,646,074	46,256,929,963	189,209,153.55	.....
13. Monmouth	.....	.....	189,867	538,427,183	7,364,365,617	41,619,031,975	164,306,586.74	.....
14. Morris	.....	.....	726,509	109,948,316	15,533,207,071	41,675,196,757	111,976,898.63	.....
15. Ocean	.....	.....	409,163	45,224,990	9,681,654,528	34,325,849,533	124,567,925.68	.....
16. Passaic	.....	.....	544,390	112,991,144	9,300,295,734	25,356,625,852	111,773,562.36	.....
17. Salem	.....	.....	.....	29,777,554	1,058,591,602	2,527,560,240	18,600,307.40	.....
18. Somerset	.....	.....	338,311	108,589,623	7,001,651,961	23,285,376,636	96,689,564.99	.....
19. Sussex	.....	.....	.....	43,025,864	2,575,472,172	8,737,765,859	29,836,629.03	.....
20. Union	.....	.....	900,701	14,070,183	14,925,896,514	33,584,351,640	132,683,663.65	.....
21. Warren	.....	.....	.....	267,274,304	454,644,629	5,631,097,098	33,646,536.34	.....
Totals	.....	.....	\$18,293,279	\$3,666,593,534	\$161,813,361,479	\$523,821,481,702	\$2,188,537,969.28	\$1,105,039.98

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1991 (Continued)

COUNTY	APPORTIONMENT OF TAXES											Section C Local Taxes to Be Raised for
	Section A County Taxes				Section B				Section C Local Taxes to Be Raised for			
	II ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. All-IV)	(a) County Taxes	(b) Local Health Service Taxes (R.S. 26: 3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)				
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)	Add Underpayment										
1. Atlantic	\$ 580,569.79	\$ 15,058.57	\$ 81,220,555.60	.....	\$ 81,220,555.60	\$ 3,030,928.00	\$ 2,325,000.00	\$ 933,670.43	\$ 115,279,772.24			
2. Bergen	2,436,274.95	.....	186,936,874.64	.....	186,936,874.64	4,580,000.00	.....	.....	651,110,652.28			
3. Burlington	800,773.97	2,100.75	101,701,962.90	\$ 673,443.03	101,028,519.87	2,127,134.00	.....	.....	175,580,579.68			
4. Camden	640,443.00	27,763.00	139,785,794.50	.....	139,785,794.50	2,364,234.63	.....	1,269,390.11	209,659,685.53			
5. Cape May	385,760.13	.....	49,341,967.00	242,779.00	49,099,188.00	.....	.....	.....	55,099,981.72			
6. Cumberland	397,501.54	.....	34,101,980.31	296,129.00	33,805,851.31	.....	1,180,201.00	.....	34,396,416.99			
7. Essex	5,053,176.96	.....	230,498,553.53	.....	230,498,553.53	.....	.....	.....	355,792,205.87			
8. Gloucester	327,531.18	.....	58,662,541.88	32,775.12	58,629,766.76	861,686.00	.....	.....	89,431,200.48			
9. Hudson	4,005,090.64	76,333.82	128,724,299.00	.....	128,724,299.00	.....	.....	.....	233,445,748.00			
10. Hunterdon	256,409.85	.....	27,455,000.00	.....	27,455,000.00	2,002,530.00	.....	.....	66,671,435.78			
11. Mercer	745,606.68	.....	89,309,779.00	.....	89,309,779.00	4,128,999.00	.....	1,884,604.42	124,411,534.00			
12. Middlesex	7,600,770.55	.....	181,608,383.00	.....	181,608,383.00	.....	.....	.....	503,149,229.46			
13. Monmouth	1,673,429.30	346.56	162,633,504.00	.....	162,633,504.00	4,171,653.00	727,106.00	4,000,000.00	316,297,052.55			
14. Morris	1,098,002.14	7,334.84	110,886,231.33	.....	110,886,231.33	.....	.....	.....	324,785,780.98			
15. Ocean	1,081,255.68	.....	123,486,670.00	.....	123,486,670.00	9,253,000.00	3,000,000.00	.....	178,847,929.64			
16. Passaic	1,031,032.76	.....	110,742,529.60	*579,312.42	110,163,217.18	.....	.....	.....	222,624,094.26			
17. Salem	167,975.33	14,221.13	18,446,553.20	364,370.00	18,082,183.20	.....	.....	.....	18,442,181.75			
18. Somerset	1,189,564.99	.....	95,500,000.00	.....	95,500,000.00	3,504,364.00	.....	3,492,000.00	167,734,490.65			
19. Sussex	140,489.37	.....	29,696,139.66	20,866.00	29,675,273.66	1,948,739.00	1,051,546.00	.....	74,681,550.84			
20. Union	832,548.65	.....	131,851,015.00	.....	131,851,015.00	.....	.....	.....	289,897,333.46			
21. Warren	242,897.15	.....	33,403,639.19	121,174.00	33,282,465.19	1,850,508.00	.....	.....	46,681,318.56			
Totals	\$30,687,204.61	\$143,208.67	\$2,157,993,973.34	\$2,330,848.57	\$2,155,663,124.77	\$39,843,575.63	\$8,283,853.00	\$11,579,664.96	\$4,254,019,774.72			

\*Paterson City Bond adjustment

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1991 (Continued)

	12 APPORTIONMENT OF TAXES				13 Total Amount of Real Property Exempt from Taxation	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET				15 Total Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34	
	Section C Local Taxes to be Raised for					Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AV + B(a), (b), (c) + Cla., b, c + CII)	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens		(d) Total of Miscellaneous Revenues (a + b + c)
	Section C Local Taxes to be Raised for										
	SCHOOL PURPOSES										
(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	II Local Municipal Purposes									
1.	\$ 23,062,409.22	\$ 2,428,050.20	\$ 139,101,922.98	\$ 367,382,108.67	\$ 2,419,252.515	\$ 21,375,060.99	\$ 74,085,148.42	\$ 18,403,455.00	\$ 113,863,664.41	\$ 18,491,641,792	
2.	89,171,640.89	1,845,421.50	402,882,958.07	1,345,482,088.38	9,540,077,293	56,034,753.02	210,496,791.92	23,939,683.36	290,471,228.30	83,323,405,199	
3.	36,551,693.97	78,810.00	56,965,548.72	374,785,152.24	2,885,747,187	26,812,855.59	81,275,067.11	14,610,463.92	122,698,386.62	18,497,521,486	
4.	30,936,835.44	.....	99,071,663.51	501,581,112.98	1,584,389,889	19,778,655.84	75,738,597.76	17,365,471.23	112,882,724.83	18,681,722,512	
5.	8,009,624.94	148,020.00	65,086,454.95	181,096,294.35	934,104,970	13,475,650.93	43,783,764.28	12,786,630.00	70,315,765.21	12,600,166,435	
6.	2,344,193.17	647,379.71	21,361,342.01	93,735,384.19	583,844,995	3,385,669.54	13,659,544.34	5,002,496.71	22,047,710.59	3,726,359,015	
7.	64,132,919.31	2,618,529.33	310,568,721.18	963,610,929.22	4,660,683,480	24,797,022.33	389,056,545.54	34,224,024.18	448,099,307.64	39,090,137,114	
8.	13,343,663.83	.....	42,069,354.65	204,335,671.72	806,468,800	11,468,860.66	48,823,964.41	10,826,124.60	71,118,949.67	9,275,203,010	
9.	37,442,144.18	.....	232,313,772.68	601,112,289.43	5,870,782,339	2,355,000.00	52,872,182.90	13,782,000.00	69,009,182.90	24,817,683,446	
10.	.....	.....	14,624,953.20	148,196,063.16	953,711,259	19,110,165.07	25,472,788.29	7,670,813.77	52,253,767.13	9,453,736,804	
11.	83,807,260.85	783,979.00	85,388,212.62	387,714,388.89	1,756,010,383	11,251,077.91	53,269,135.22	11,013,811.09	75,534,024.22	18,596,719,354	
12.	16,487,361.59	4,346,367.59	170,574,649.01	976,176,030.65	4,611,603,800	31,282,812.49	184,964,131.46	22,484,024.18	238,730,968.13	49,303,640,409	
13.	105,791,359.51	21,000.00	155,155,346.42	748,797,021.48	4,117,343,625	48,411,353.40	130,353,268.47	30,581,604.00	208,925,869.87	41,269,943,353	
14.	104,300,553.55	.....	170,013,321.08	698,990,866.94	3,031,391,890	28,066,578.80	105,609,570.93	15,289,400.93	148,963,650.68	40,201,969,310	
15.	100,592,945.07	3,358,595.00	108,403,586.10	526,942,725.81	2,653,699,420	43,462,612.66	86,935,348.49	25,796,204.03	156,196,165.18	34,225,701,302	
16.	19,328,775.13	802,106.00	165,075,334.49	517,993,527.06	2,236,825,561	13,964,739.00	69,618,903.12	11,593,186.77	95,176,828.89	23,973,066,614	
17.	7,934,329.09	43,911.55	3,767,232.20	48,269,837.79	241,424,560	4,871,401.54	30,444,645.50	4,622,870.00	39,938,917.04	2,404,727,996	
18.	50,189,958.02	.....	66,700,095.94	387,120,908.61	1,483,590,474	17,658,136.29	49,359,053.94	10,250,500.00	77,267,690.23	22,851,519,635	
19.	31,130,163.67	.....	32,091,214.61	170,578,487.78	691,454,409	8,846,108.00	21,193,963.81	8,165,037.00	38,205,110.81	6,682,364,247	
20.	57,802,993.04	2,344,003.00	184,839,369.78	666,734,654.28	3,041,572,130	35,684,594.41	90,387,332.30	10,610,644.00	136,682,470.71	33,346,231,988	
21.	10,054,141.00	.....	9,084,364.94	100,952,797.69	537,206,072	12,235,870.45	21,038,338.05	6,802,982.32	40,077,190.82	5,624,474,956	
	\$892,424,925.47	\$26,094,662.63	\$2,533,144,419.14	\$9,922,588,261.32	\$54,861,485,141	\$454,598,738.92	\$1,858,417,288.26	\$315,545,142.70	\$2,628,561,169.88	\$514,636,934,977	

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implement & Equipment of Telephone and Messenger System Companies (C. 136, L. 1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (includes Partial Exemptions & Abatements)					
1. Absecon City .....	\$ 84,263,100	\$ 179,557,600	\$ 263,820,700	.....	\$ 263,820,700	\$ 1,406,168	\$ 265,226,868
2. Atlantic City .....	2,280,801,350	4,038,470,242	6,319,271,592	\$ 7,200	6,319,271,592	19,853,625	6,339,118,107
3. Brigantine City .....	399,724,500	621,004,500	1,020,729,000	.....	1,020,729,000	4,797,763	1,025,526,763
4. Buena Borough .....	13,711,200	79,930,600	93,641,800	296,800	93,345,000	2,362,097	95,707,097
5. Buena Vista Township .....	73,065,000	146,431,900	219,496,900	.....	219,496,900	1,503,611	221,000,511
6. Corbin City .....	6,449,000	7,753,600	14,202,600	.....	14,202,600	91,917	14,294,517
7. Egg Harbor City .....	28,495,400	93,630,300	122,125,700	.....	122,125,700	4,334,282	126,459,982
8. Egg Harbor Township .....	319,015,400	658,198,900	977,214,300	.....	977,214,300	10,623,255	987,837,555
9. Estelle Manor City .....	47,214,175	43,757,400	90,971,575	.....	90,971,575	617,749	91,589,324
10. Folsom Borough .....	19,954,300	52,435,700	72,390,000	.....	72,390,000	1,258,287	73,648,287
11. Galloway Township .....	261,279,800	532,195,600	793,475,400	.....	793,475,400	11,138,348	804,613,748
12. Hamilton Township .....	274,165,900	500,111,800	774,277,700	.....	774,277,700	782,388,924	1,556,666,624
13. Hampton Town .....	108,576,100	318,249,700	426,825,800	.....	426,825,800	9,288,434	436,094,234
14. Linwood City .....	227,561,500	273,368,300	500,929,800	.....	500,929,800	1,436,700	502,366,500
15. Longport Borough .....	177,813,550	107,861,550	285,675,100	.....	285,675,100	1,73,363	287,408,463
16. Margate City .....	659,185,900	642,187,600	1,301,373,500	.....	1,301,373,500	1,907,881	1,303,281,381
17. Mullica Township .....	61,056,600	97,022,000	158,078,600	.....	158,078,600	1,591,730	159,670,330
18. Norfield City .....	119,160,200	214,527,300	333,687,500	.....	333,687,500	1,286,871	334,974,371
19. Pleasantville City .....	142,435,200	359,652,017	501,087,217	10,408,500	490,678,717	24,594,679	515,273,396
20. Port Republic City .....	16,066,421	23,954,000	40,020,421	.....	40,020,421	817,072	40,837,493
21. Somers Point City .....	147,633,600	337,039,000	484,672,600	.....	484,672,600	6,381,890	491,054,490
22. Ventnor City .....	492,805,600	549,491,240	1,042,296,840	.....	1,042,296,840	1,048,607,415	2,090,904,255
23. Weymouth Township .....	18,869,000	32,540,000	51,409,000	367,600	51,041,400	571,372	51,612,772
Totals .....	\$5,979,302,796	\$9,908,170,849	\$15,887,473,645	\$11,080,100	\$15,876,393,545	\$120,438,893	\$15,996,832,438

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table - Average Ratio of Assessed to True Value of Property Real (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES	
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7		Section A County Taxes	
							I Total County Taxes Apportioned Total Net Adjustments	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)
1. Absecon City .....	3.367	70.73	\$ 85,771	\$ 110,466,759	\$ 375,693,627	\$ 1,645,468.43	.....	.....
2. Atlantic City .....	2.328	90.36	.....	761,018,644	7,100,222,632	31,097,658.72	.....	.....
3. Brigantine City .....	2.091	84.59	.....	187,698,071	1,213,224,834	5,313,699.84	.....	.....
4. Buena Borough .....	3.024	78.41	.....	27,498,219	123,205,316	539,616.44	.....	.....
5. Buena Vista Township .....	1.990	87.85	.....	32,866,196	253,668,707	1,111,985.46	.....	.....
6. Corbin City .....	1.803	76.67	.....	4,438,627	18,733,144	82,047.70	.....	.....
7. Egg Harbor City .....	3.262	95.65	.....	7,495,853	133,955,835	586,701.72	.....	.....
8. Egg Harbor Township .....	2.539	69.60	.....	432,759,299	1,420,596,854	6,221,950.84	.....	.....
9. Estelle Manor City .....	1.493	118.18	.....	\$ 13,596,800	77,982,524	341,592.80	.....	.....
10. Folsom Borough .....	2.305	92.20	.....	6,943,263	80,591,550	352,976.05	.....	.....
11. Galloway Township .....	2.701	72.95	.....	299,772,368	1,004,386,116	4,837,006.43	.....	.....
12. Hamilton Township .....	2.542	74.83	.....	268,025,688	1,050,414,612	4,600,621.25	.....	.....
13. Hammoniton Town .....	2.726	80.09	.....	114,178,530	550,272,764	2,410,092.68	.....	.....
14. Linwood City .....	2.073	104.88	.....	21,490,489	480,876,011	2,106,147.77	.....	.....
15. Longport Borough .....	1.827	54.66	.....	.....	523,070,871	2,290,953.44	.....	.....
16. Margate City .....	1.381	106.55	.....	76,514,287	1,226,767,094	5,373,012.43	.....	.....
17. Mullica Township .....	2.842	69.97	.....	69,363,761	229,034,091	1,003,126.85	.....	.....
18. Northfield City .....	3.285	76.37	.....	103,436,736	438,411,107	1,920,159.37	.....	.....
19. Pleasantville City .....	2.510	108.64	.....	34,259,564	481,013,832	2,106,751.40	.....	.....
20. Port Republic City .....	2.640	62.44	.....	.....	65,199,048	285,559.74	.....	.....
21. Somers Point City .....	2.724	82.57	.....	106,003,410	597,057,900	2,615,002.91	.....	.....
22. Ventnor City .....	1.754	99.05	.....	13,641,615	1,062,249,030	4,652,453.81	.....	.....
23. Weymouth Township .....	2.360	77.82	.....	14,938,160	66,550,932	291,480.74	.....	.....
Totals .....	.....	.....	\$ 85,771	\$145,861,140	\$2,822,351,362	\$81,786,066.82	.....	.....

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1991 (Continued)

TAXING DISTRICTS	APPORTIONMENT OF TAXES										Section C Local Taxes to Be Reliefed for
	Section A County Taxes			Section B				(c) County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)	(e) As Required by District School Budget		
	II ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. All-I-IV)	(e) County Library Taxes	(b) Local Health Service Taxes (R.S. 26: 3A2-19)				
	Deduct Overpayment	Add Underpayment								Section C Local Taxes to Be Reliefed for	
1. Absecon City .....	\$ 349.65	.....	\$ 1,645,118.78	.....	\$ 1,645,118.78	\$ 120,781.72	\$ 75,475.13	\$ 18,784.68	\$ 4,293,240.00		
2. Atlantic City .....	239,218.00	.....	30,858,440.72	.....	30,858,440.72	.....	.....	355,011.13	32,816,440.50		
3. Brigantine City .....	53,394.69	.....	5,260,305.15	.....	5,260,305.15	390,039.58	243,731.31	60,661.24	6,156,339.50		
4. Buena Borough .....	.....	.....	539,616.44	.....	539,616.44	39,609.27	24,751.38	6,160.27	.....		
5. Buena Vista Township .....	.....	\$ 5,211.22	1,117,196.68	.....	1,117,196.68	81,622.67	51,005.08	12,694.44	.....		
6. Corbin City .....	.....	.....	82,047.70	.....	82,047.70	6,022.52	3,763.40	936.66	110,000.00		
7. Egg Harbor City .....	671.07	.....	586,030.65	.....	586,030.65	43,065.45	26,911.11	6,697.79	1,078,813.10		
8. Egg Harbor Township .....	28,808.42	.....	6,193,142.42	.....	6,193,142.42	456,707.60	285,391.40	71,029.84	14,959,402.00		
9. Estelle Manor City .....	495.80	.....	341,097.00	.....	341,097.00	25,073.81	15,668.34	3,899.63	893,017.00		
10. Folsom Borough .....	163.49	.....	353,139.54	.....	353,139.54	25,909.37	16,190.47	4,029.58	924,638.00		
11. Galloway Township .....	5,368.55	.....	4,631,637.88	.....	4,631,637.88	355,049.03	221,866.11	55,219.31	9,347,521.15		
12. Hamilton Township .....	71,488.63	.....	4,529,132.62	.....	4,529,132.62	337,697.73	211,023.48	25,920.73	8,173,339.00		
13. Hammonctown .....	4,266.94	.....	2,405,823.74	.....	2,405,823.74	176,907.16	110,347.28	27,513.64	4,461,740.00		
14. Linwood City .....	.....	9,683.86	2,115,831.63	.....	2,115,831.63	.....	96,085.74	24,043.80	3,460,948.00		
15. Longport Borough .....	8,901.88	.....	2,287,051.56	.....	2,287,051.56	168,162.03	105,065.54	26,153.34	506,712.00		
16. Margate City .....	57,460.48	.....	5,315,551.95	.....	5,315,551.95	.....	246,451.89	61,338.35	4,582,244.50		
17. Mullica Township .....	546.65	.....	1,002,580.20	.....	1,002,580.20	73,632.16	46,011.90	11,451.70	1,417,258.50		
18. Northfield City .....	52,800.68	.....	1,867,358.69	.....	1,867,358.69	.....	88,074.78	21,920.56	3,694,781.00		
19. Pleasantville City .....	1,734.69	.....	2,105,016.71	.....	2,105,016.71	154,641.11	96,633.48	24,050.69	5,737,110.52		
20. Port Republic City .....	333.06	.....	285,226.68	.....	285,226.68	20,960.84	13,098.84	3,259.95	669,748.00		
21. Somers Point City .....	13,478.39	.....	2,601,524.52	.....	2,601,524.52	191,948.11	119,946.20	29,852.90	4,438,906.47		
22. Ventnor City .....	45,148.65	.....	4,607,305.16	.....	4,607,305.16	341,502.38	213,400.96	53,112.45	4,776,282.00		
23. Weymouth Township .....	1,101.56	.....	290,379.18	.....	290,379.18	21,395.46	13,369.78	3,327.55	767,360.00		
Totals .....	\$560,569.79	\$15,058.57	\$81,220,555.60	.....	\$81,220,555.60	\$3,030,728.00	\$2,325,000.00	\$933,670.43	\$115,279,772.24		

Abstract of Rates and Exemptions in the County of Atlantic, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET				
	Section C					Total Amount of Real Property Exempt from Taxation	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
	Local Taxes to be Raised for									
	Section D		Section E							
SCHOOL PURPOSES		II Local Municipal Purposes		Total Tax Levy on Which Tax Rate is Computed (Cols. AV + B(e), (b), (c) + C(a), b, c + C(ii))	Total					
(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(c) Local Municipal Purposes	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AV + B(e), (b), (c) + C(a), b, c + C(ii))	Total	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	
1. Absecon City	\$ 37,844.25	\$ 2,738,886.35	\$ 8,930,130.91	\$ 8,930,130.91	\$ 42,705.200	\$ 1,008,570.25	\$ 1,531,782.96	\$ 475,000.00	\$ 3,015,353.21	
2. Atlantic City		83,528,762.16	147,558,654.51	147,558,654.51	1,357,389.800	5,000,000.00	31,649,903.32	6,300,000.00	42,949,903.32	
3. Brigantine City		8,557,310.63	21,440,873.36	21,440,873.36	25,756.100	670,000.00	1,741,931.64	1,250,000.00	3,661,931.64	
4. Buena Borough		994,573.04	2,893,980.22	2,893,980.22	11,894.500	120,000.00	921,784.32	242,000.00	1,283,784.32	
5. Buena Vista Township		468,252.75	4,395,961.78	4,395,961.78	22,305.800	145,000.00	1,103,650.62	380,000.00	1,628,650.62	
6. Corbin City		54,886.00	257,656.28	257,656.28	4,379.900	90,000.00	145,129.00	23,000.00	248,129.00	
7. Egg Harbor City		1,591,107.00	4,124,747.98	4,124,747.98	19,754.600	177,111.00	1,101,611.00	260,000.00	1,538,722.00	
8. Egg Harbor Township		31,186.00	25,077,560.56	25,077,560.56	187,102.800	2,948,619.00	7,791,534.00	1,782,351.00	12,522,504.00	
9. Estelle Manor City		98,396.00	1,867,353.78	1,867,353.78	10,109.800	290,000.00	319,302.00	60,000.00	669,302.00	
10. Folsom Borough		373,194.00	1,697,100.96	1,697,100.96	3,316.500	230,000.00	325,441.00	150,000.00	705,441.00	
11. Hamilton Township		2,060,000.00	21,726,627.62	21,726,627.62	165,150.500	1,810,000.00	4,443,152.00	1,200,000.00	7,453,152.00	
12. Hamilton Township		1,607,312.94	19,883,127.50	19,883,127.50	138,080.400	2,614,557.28	4,371,042.72	1,050,000.00	6,035,600.00	
13. Hammoncton Town		2,713,927.22	11,886,490.04	11,886,490.04	56,999.900	368,000.00	2,484,068.36	823,000.00	3,675,068.36	
14. Linwood City		2,260,787.02	10,413,078.57	10,413,078.57	484,934.000	2,142,545.86	2,142,545.86	278,104.00	2,905,583.86	
15. Longport Borough		2,120,782.76	5,215,944.43	5,215,944.43	12,320.000	266,885.00	434,284.27	300,000.00	1,001,169.27	
16. Margate City		634,485.00	7,155,287.99	7,155,287.99	84,542.600	1,500,000.00	2,009,456.01	300,000.00	3,809,456.01	
17. Mullica Township		1,130,683.98	855,514.95	4,537,133.39	7,988.900	450,000.00	861,469.40	525,000.00	1,836,469.40	
18. Northfield City		2,235,327.52	3,086,463.91	11,001,901.46	53,070.900	435,384.46	2,263,195.60	410,000.00	3,108,580.06	
19. Pleasantville City		48,750.00	4,810,968.00	12,928,420.51	74,456.215	1,250,000.00	3,866,395.00	900,000.00	6,016,395.00	
20. Port Republic City		49,750.00	35,750.32	1,077,793.98	3,429.300	170,000.00	291,129.48	95,000.00	556,129.48	
21. Somers Point City		28,446.00	3,052,243.45	13,371,753.04	47,777.000	400,000.00	1,748,682.02	840,000.00	2,988,682.02	
22. Ventnor City		675,500.00	7,713,864.29	18,382,967.24	37,749.200	756,000.00	2,216,708.92	650,000.00	3,622,708.92	
23. Weymouth Township			121,859.20	1,217,891.17	2,704.700	200,000.00	321,948.92	110,000.00	631,948.92	
Totals	\$23,062,409.22	\$2,428,050.20	\$199,101,922.98	\$367,382,108.67	\$2,419,252.515	\$21,375,060.99	\$74,085,148.42	\$18,403,455.00	\$113,863,664.41	

B - Buena Reg G - Great. Egg H. Reg. M - Mainland Reg

Total Amount of Miscellaneous Revenues (including Surplus Revenues Apportioned) for the support of the County Budget  
 Rate per \$100 to be applied to Column 11 for apportionment of County Taxes ..... \$43,096,170.21  
 Rate per \$100 to be applied to Column 11 for apportionment of County Library Taxes ..... 0.4379814596  
 Rate per \$100 to be applied to Column 11 for apportionment of Local Health Services Taxes ..... 0.0321489943  
 Rate per \$100 to be applied to Column 11 for apportionment of Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted. .... 0.0200895418

Rate per \$100 to be applied to Column 11 for apportionment of County Open Space Preservation Trust Fund Tax ..... 0.0050000000  
 Net County Taxes Apportioned (12A III) ..... \$81,220,555.60  
 \*Adjustments (Net Total 12A I) b) - ..... \$ + 565,511.22  
 Total County Taxes Apportioned (including Adjustments - Total 12A I) ..... \$81,786,066.82

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone Messenger System Companies (C. 130, L. 1986)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
1. Atlendale Borough	\$ 211,304,200	\$ 273,714,300	\$ 485,018,500	.....	\$ 485,018,500	\$ 960,698	\$ 485,979,198
2. Alpine Borough	504,041,400	272,001,900	776,043,300	.....	776,043,300	513,597	776,556,897
3. Bergenfield Borough	867,492,000	522,426,800	1,389,918,800	.....	1,389,918,800	2,777,329	1,392,696,129
4. Borgata Borough	189,158,600	137,896,600	327,055,200	\$ 247,200	326,808,000	430,497	327,238,497
5. Carlstadt Borough	529,566,110	552,721,350	1,082,287,460	.....	1,082,060,360	2,271,974	1,084,332,334
6. Clifstone Park Borough	637,890,200	897,953,766	1,535,843,966	.....	1,535,843,966	6,963,005	1,542,806,971
7. Closter Borough	135,026,200	218,555,400	353,581,600	.....	353,581,600	3,568,074	357,149,674
8. Cresskill Borough	354,526,591	339,435,943	693,962,534	.....	693,962,534	847,933	694,810,467
9. Demarest Borough	236,116,900	201,198,340	437,315,240	.....	437,315,240	308,036	437,623,276
10. Dumont Borough	369,571,900	717,364,700	1,086,936,600	.....	1,086,936,600	1,086,936	1,089,023,536
11. Elmwood Park Boro	669,340,950	553,073,450	1,222,414,400	.....	1,222,414,400	3,315,904	1,225,730,304
12. East Rutherford Boro	178,780,200	332,729,900	511,509,200	.....	511,509,200	3,479,096	514,988,296
13. Edgewater Boro	264,738,800	384,698,910	649,437,710	37,700	649,598,910	837,287	650,436,197
14. Emerson Borough	232,310,800	194,913,500	427,224,300	.....	427,224,300	1,031,956	448,256,256
15. Englewood City	986,220,700	1,110,384,300	2,096,605,000	333,500	2,096,272,100	18,433,734	2,114,705,834
16. Englewood Cliffs Boro	720,865,800	530,108,000	1,250,973,800	.....	1,250,973,800	1,671,861	1,252,645,661
17. Fairview Borough	1,148,585,500	1,233,866,300	2,382,451,800	.....	2,382,451,800	14,286,779	2,396,738,579
18. Fairview Borough	286,931,100	256,537,150	543,468,250	81,600	543,386,650	541,530	543,928,180
19. Fort Lee Borough	876,215,500	2,052,171,344	2,928,386,844	12,500	2,928,374,344	11,443,754	2,939,818,098
20. Franklin Lakes Boro	970,084,800	1,063,306,900	2,033,391,700	.....	2,033,391,700	2,199,759	2,035,591,459
21. Garfield City	583,385,300	858,809,200	1,442,194,500	.....	1,442,194,500	2,357,193	1,444,551,693
22. Glen Rock Borough	315,458,400	579,214,800	894,673,200	.....	894,673,200	1,286,485	895,959,685
23. Hackensack City	1,114,250,000	1,374,269,300	2,488,519,300	.....	2,488,519,300	24,860,729	2,513,380,029
24. Harrington Park Boro	232,664,200	207,017,000	439,681,200	.....	439,681,200	506,718	440,187,918
25. Hasbrouck Hts. Boro	248,295,980	453,320,880	701,616,860	.....	701,616,860	1,324,243	702,941,103
26. Hawthorth Borough	217,756,700	176,601,800	394,358,500	.....	394,358,500	358,569	394,717,069
27. Hillsdale Borough	314,335,020	408,593,700	722,928,720	.....	722,928,720	9,258,931	732,187,651
28. Hohokus Borough	110,324,500	86,563,400	196,887,900	.....	196,887,900	428,187	197,316,087
29. Leonia Borough	172,713,900	226,243,000	398,956,900	518,000	398,438,900	589,437	399,028,337
30. Little Ferry Borough	211,166,700	269,868,800	481,155,500	.....	481,155,500	7,666,668	488,822,168
31. Lyndhurst Township	469,667,600	509,345,000	979,012,600	450,000	978,562,600	1,752,023	980,314,623
32. Lodi Borough	884,989,775	798,462,100	1,683,451,875	.....	1,683,451,875	4,113,592	1,687,565,467
33. Mahwah Township	966,592,900	967,020,150	1,953,613,050	.....	1,953,613,050	14,879,086	1,968,492,136
34. Maywood Borough	368,076,400	314,031,700	682,108,100	.....	682,108,100	1,230,371	683,338,471
35. Midland Park Borough	239,271,100	291,291,900	530,563,000	.....	530,563,000	2,632,326	533,195,326
36. Montvale Borough	223,019,750	387,036,450	610,056,200	.....	610,056,200	1,396,638	611,452,838
37. Moonachie Borough	112,180,400	193,672,800	305,853,200	.....	305,853,200	667,490	306,520,690
38. New Milford Borough	494,454,900	467,658,200	962,113,100	.....	962,113,100	967,682	963,080,782
39. North Arlington Boro	289,881,800	494,511,400	784,393,200	.....	784,393,200	792,462	785,185,662
40. Northvale Borough	145,903,624	207,053,276	352,956,900	.....	352,956,900	639,171	353,596,071

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1991 (Continued)

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery Implements & Equipment of Telephone and Telegraph and Messenger Systems Companies (C. 138, L.1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
41. Norwood Borough	177,981,395	170,092,000	348,073,395	.....	348,073,395	791,054	348,864,449
42. Oakland Borough	482,973,600	576,963,855	1,059,937,455	.....	1,059,937,455	4,765,055	1,064,702,510
43. Old Tappan Borough	152,397,600	186,098,100	338,495,700	.....	338,495,700	641,017	339,136,717
44. Oradell Borough	341,784,000	307,561,840	649,345,840	.....	649,345,140	1,552,567	650,898,707
45. Palisades Park Boro	453,803,000	402,125,500	855,928,500	.....	855,928,500	556,771	856,485,271
46. Paramus Borough	776,105,400	2,238,481,400	3,016,586,800	.....	3,016,586,800	7,564,495	3,024,151,295
47. Park Ridge Borough	386,110,800	458,653,100	844,763,900	.....	844,763,900	2,869,295	847,633,195
48. Ramsey Borough	535,839,700	855,186,300	1,391,026,000	.....	1,391,026,000	13,811,805	1,404,837,805
49. Ridgely Borough	387,796,800	353,291,250	741,088,050	.....	741,088,050	1,115,698	742,203,748
50. Ridgely Park Village	209,053,800	209,533,300	418,587,100	1,369,400	417,217,700	865,896	418,083,596
51. Ridgewood Village	1,256,233,400	1,336,837,000	2,593,070,400	.....	2,593,070,400	13,949,349	2,607,019,749
52. River Edge Borough	434,762,300	374,710,600	809,472,900	.....	809,472,900	13,080,361	822,553,261
53. River Vale Township	247,841,100	328,544,500	576,385,600	.....	576,385,600	581,068	576,966,668
54. Rochelle Park Twp.	167,154,500	231,670,200	398,824,700	.....	398,824,700	22,596,759	421,421,459
55. Rockleigh Borough	76,219,800	94,659,500	170,879,300	.....	170,879,300	578,521	171,457,821
56. Rutherford Borough	703,084,240	551,656,880	1,254,741,120	3,329,200	1,251,411,920	19,201,634	1,270,613,554
57. Saddle Brook Twp.	624,172,000	822,354,750	1,446,526,750	.....	1,446,526,750	2,087,791	1,448,614,541
58. Saddle River Borough	602,758,600	476,512,500	1,079,271,100	.....	1,079,271,100	1,274,975	1,080,546,075
59. S. Hackensack Twp.	166,041,580	188,620,000	354,661,580	.....	354,661,580	767,994	355,429,574
60. Teaneck Township	1,426,376,900	1,455,319,200	2,881,696,100	.....	2,881,696,100	6,403,755	2,888,099,855
61. Tenafly Borough	357,829,900	465,359,240	823,189,140	.....	823,189,140	1,047,124	824,236,264
62. Teterboro Borough	106,133,300	199,482,300	305,615,600	.....	305,615,600	1,403,289	307,018,889
63. U. Saddle River Boro	524,259,650	667,925,400	1,192,185,050	.....	1,192,185,050	3,115,320	1,195,300,370
64. Walwick Borough	279,509,400	388,729,700	668,239,100	.....	668,239,100	834,324	669,073,424
65. Wallington Borough	300,744,100	333,525,225	634,269,325	243,300	634,026,025	1,370,934	635,396,959
66. Washington Township	332,242,800	312,339,500	644,582,300	.....	644,582,300	634,240	645,216,540
67. Westwood Borough	177,075,000	323,903,300	500,978,300	.....	500,978,300	1,191,454	502,169,754
68. Woodcliff Lake Boro	166,949,450	280,672,150	447,621,600	.....	447,621,600	1,443,722	449,065,322
69. Wood-Ridge Borough	191,176,735	191,180,663	382,357,398	.....	382,357,398	638,148	383,000,546
70. Wyckoff Township	653,999,800	578,285,200	1,232,285,000	.....	1,232,285,000	5,479,270	1,237,764,270
Totals	\$30,896,667,650	\$36,454,739,552	\$67,351,407,202	\$6,849,500	\$67,344,557,702	\$294,730,927	\$67,639,288,629

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1991 (Continued)

TAXING DISTRICTS	APPORTIONMENT OF TAXES							
	7			10		11	12	
	Section A County Taxes			EQUALIZATION		County Taxes	County Taxes	
	7	8	9	(a)	(b)	11	I	
	General Tax Rate to Apply to \$100 Valuation	County Equalization Table— Average Ratio of Assessed Value to True Value of Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value Class II Property (C 139, L 1966)	Amounts Deducted to R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7	Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	
							II	
							Adjustments Resulting From	
							(a)	
							County Equalization	
							Table Appeals	
							(R.S. 54:2-37)	
							Deduct	
							Overpayment	
							Add	
							Underpayment	
1. Allendale Borough	2.71	64.00	.....	\$ 26,849,029	\$ 275,641,194	\$ 761,620,392	\$ 1,799,192,22	\$ 7,618.34
2. Alpine Borough	.....	103.91	.....	.....	211,463,869	749,707,868	1,771,051.01	4,193.80
3. Bergenfield Borough	2.51	87.32	.....	.....	1,604,159,988	3,789,541,64	3,789,541.64	18,810.03
4. Bogota Borough	2.80	75.02	.....	.....	120,662,759	447,901,256	1,058,086.76	6,078.07
5. Carlstadt Borough	1.48	65.10	.....	.....	617,268,158	1,701,600,492	4,019,727.42	17,133.85
6. Cliffside Park Borough	1.54	82.12	.....	.....	141,244,154	1,684,051,125	3,978,270.17	17,446.64
7. Closter Borough	4.37	39.17	.....	.....	554,717,099	911,866,773	2,154,122.48	9,343.74
8. Coxsackie Borough	2.12	74.66	.....	.....	239,554,818	934,365,285	2,207,271.20	8,222.12
9. Demarest Borough	2.44	72.45	.....	.....	167,148,784	604,773,060	1,428,668.40	5,522.12
10. Dumont Borough	2.03	106.44	.....	62,764,150	.....	1,933,208,288	2,440,770.15	13,025.70
11. Elmwood Park Boro	1.53	97.78	.....	.....	56,342,764	1,282,073,068	3,028,688.77	17,715.85
12. East Rutherford Boro	1.73	54.83	.....	.....	460,255,223	975,243,519	2,303,838.73	10,069.09
13. Edgewater Boro	1.39	88.06	.....	.....	151,889,407	802,325,604	1,895,351.02	7,553.09
14. Emerson Borough	2.58	74.42	.....	.....	157,314,061	605,570,317	1,430,551.76	7,661.69
15. Englewood City	2.18	88.60	.....	.....	303,832,480	2,418,536,314	5,713,365.04	23,175.93
16. Englewood Cliffs Boro	1.01	84.03	.....	.....	272,760,503	1,525,406,164	3,603,499.77	16,187.82
17. Fairlawm Borough	1.94	91.64	\$ 51,151	.....	259,785,265	2,656,574,995	6,275,684.21	34,164.17
18. Fairview Borough	2.25	82.27	.....	.....	129,066,814	672,994,984	1,589,830.54	7,658.55
19. Fort Lee Borough	1.75	60.93	.....	.....	1,889,125,089	4,828,943,187	11,407,516.28	34,264.13
20. Franklin Lakes Boro	1.31	87.11	.....	.....	307,769,788	2,343,361,247	5,535,772.64	17,303.16
21. Garfield City	1.76	104.41	.....	35,118,167	.....	1,409,433,526	3,329,535.11	17,525.36
22. Glen Rock Borough	2.33	80.58	.....	.....	291,457,777	2,639,725,119	13,149.81	.....
23. Hackensack City	2.34	87.05	.....	.....	458,216,673	2,951,554,702	6,972,521.11	31,495.44
24. Harrington Park Boro	2.10	72.50	.....	.....	25,680,755	365,868,673	1,100,531.58	5,385.98
25. Hasbrouck Hts. Boro	2.54	.....	.....	.....	272,132,950	975,074,053	2,303,438.39	11,532.54
26. Haworth Borough	1.89	88.50	.....	.....	52,488,854	447,205,923	1,056,444.16	4,659.06
27. Hillside Borough	2.56	71.77	.....	.....	249,541,727	881,431,468	2,082,224.50	10,727.83
28. Hohokus Borough	2.70	48.85	.....	.....	291,535,958	567,852,045	1,341,449.09	6,798.62
29. Leonia Borough	3.40	50.55	.....	.....	382,743,284	791,771,621	1,870,419.12	6,971.66
30. Little Ferry Borough	2.30	88.57	.....	.....	297,363,975	716,186,143	1,691,861.92	8,665.47
31. Lodi Borough	2.78	75.44	.....	.....	335,776,209	3,116,080,832	3,109,029.66	15,479.19
32. Lyndhurst Township	1.41	105.55	80,187	58,732,665	.....	1,628,912,989	3,848,016.17	21,564.43
33. Mahwah Township	1.64	82.54	.....	.....	444,835,015	2,413,327,153	5,701,054.61	20,935.50
34. Maywood Borough	1.85	92.38	.....	.....	65,886,167	749,224,636	1,769,909.46	9,299.60
35. Midland Park Borough	1.99	88.99	.....	.....	73,531,311	606,726,637	1,433,283.38	7,298.93
36. Montvale Borough	2.89	46.97	.....	.....	689,685,692	1,311,138,530	3,097,330.73	13,232.13
37. Moonachie Borough	1.88	53.44	.....	.....	282,509,617	588,030,526	1,091,740.43	7,056.33
38. New Milford Borough	1.97	99.76	.....	.....	3,685,753	2,288,349.02	2,288,349.02	12,344.50
39. North Arlington Boro	1.66	87.83	.....	.....	118,897,731	904,384,413	2,136,446.74	11,417.79
40. Northvale Borough	2.81	72.47	.....	.....	143,807,411	499,404,082	1,179,753.00	6,796.13

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table - Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES			
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7		Section A County Taxes		Deduct Overpayment	Add Underpayment
							Total County Taxes Apportioned (Including Total Net Adjustments)	Adjustments Resulting From		
41. Norwood Borough	2.82	55.84		279,542,198		628,406,647	1,484,498.53		5,705.24	
42. Oakland Borough	2.21	96.11		47,717,974		1,114,420,484	2,632,619.46		12,986.65	
43. Cld Tappan Borough	2.54	55.22		277,368,511		616,505,228	1,456,383.55		5,458.51	
44. Oradell Borough	2.41	68.49		302,583,980		953,482,687	2,252,432.65		11,455.25	
45. Palisades Park Boro	1.81	82.78		187,514,074		1,043,999,345	2,466,262.09		10,414.36	
46. Paramus Borough	1.78	79.53		868,111,665		3,892,262,960	9,194,776.45		46,115.86	
47. Park Ridge Borough	1.76	100.60		69,301	69,301	847,563,894	2,002,218.40		8,448.48	
48. Ramsey Borough	2.03	87.93		204,425,117		1,609,262,922	3,801,596.39		16,826.67	
49. Ridgfield Borough	1.47	76.23		251,276,213		993,479,961	2,346,919.07		14,627.43	
50. Ridgfield Park Village	3.79	47.10		479,024,245		897,107,841	2,119,257.13		8,723.90	
51. Ridgewood Village	2.17	91.48		254,742,852		2,861,762,601	6,760,403.30		31,318.29	
52. River Edge Borough	3.05	95.84		39,734,419		862,287,680	2,037,000.72		10,770.07	
53. River Vale Township	2.06	61.29		367,442,987		944,409,655	2,230,999.23		10,224.89	
54. Rochelle Park Twp.	2.03	72.37		158,698,657		580,120,116	1,370,430.22		8,878.67	
55. Rockleigh Borough	.62	109.39		8,859,336	8,859,336	162,598,485	384,109.90		3,342.48	
56. Rutherford Borough	2.06	92.21		113,634,416		1,384,247,970	3,270,038.73		15,618.59	
57. Saddle Brook Twp.	1.73	100.98	51,711	13,994,954		1,462,600,606	3,455,132.85		15,862.79	
58. Saddle River Borough	.73	94.53		63,191,997		1,143,738,072	2,701,877.03		7,916.98	
59. S. Hackensack Twp.	1.79	92.71		48,108,777		403,538,351	953,287.32		5,123.57	
60. Teaneck Township	2.06	100.16		13,608,172		2,591,708,575	6,894,768.54		31,146.80	
61. Tenafly Borough	3.91	42.45		1,125,102,596		1,949,338,860	4,604,965.09		19,102.81	
62. Teledoro Borough	8.7	141.92		75,582,016		546,728.30	5,245.18		24.51	
63. U. Saddle River Boro	1.55	91.02		124,737,461		1,320,037,831	3,118,353.74		14,224.43	
64. Waldwick Borough	2.27	87.64		98,832,962		1,814,041,776	767,906.386		9,405.64	
65. Wallington Borough	1.47	108.56		42,771,601		592,625,358	1,399,971.62		7,998.84	
66. Washington Township	2.20	74.95		216,988,392		862,204,932	2,036,805.24		9,635.24	
67. Westwood Borough	2.36	72.80		250,160,411		892,330,165	2,107,970.73		10,598.95	
68. Woodcliff Lake Boro	3.24	47.77		492,811,568		941,876,890	2,225,016.02		8,675.97	
69. Wood-Ridge Borough	3.35	49.95		340,723,973		656,619,519	1,551,146.40		10,256.20	
70. Wyckoff Township	2.31	66.28		633,089,916		1,870,854,386	4,419,559.53		21,505.46	
Totals			\$183,049	\$310,746,265	\$17,917,027,437	\$85,243,752,850	\$201,373,149.59	\$923,119.61	\$923,119.61	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1991 (Continued)

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APPORTIONMENT OF TAXES

TAXING DISTRICTS	Section A County Taxes						Section B			Section C Local Taxes to Be Raised for
	II ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. AIII-IV)	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 20: 3A2-1b)	(c) County Open Space Preservation Trust Fund Tax (C. 30: L. 1986)		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)									
	Deduct Overpayment	Add Underpayment								
1. Allendale Borough	\$ 7,578.78		\$ 1,799,231.78		\$ 1,799,231.78				\$ 5,283,774.00	
2. Alpine Borough	13,368.10		1,761,876.71		1,761,876.71				2,163,165.00	
3. Bergenfield Borough	11,359.57		3,796,982.10		3,796,982.10				20,969,023.50	
4. Bogota Borough	2,185.59		1,061,979.24		1,061,979.24				5,454,479.00	
5. Carlstadt Borough	370,253.91		3,666,607.36		3,666,607.36				3,856,621.00	
6. Cliffside Park Borough	28,213.33		3,967,503.48		3,967,503.48				11,167,314.50	
7. Closter Borough	3,735.32		2,159,730.90		2,159,730.90				5,956,796.00	
8. Cresskill Borough	9,654.16		2,206,838.38		2,206,838.38				8,845,344.00	
9. Demarest Borough	3,279.80		1,430,910.72		1,430,910.72				4,013,289.00	
10. Dumont Borough	38,431.97		2,415,363.88		2,415,363.88				14,255,733.00	
11. Elmwood Park Boro	17,658.46		3,300,678.18		3,300,678.18				9,619,982.00	
12. East Rutherford Boro	13,229.64		3,028,726.16		3,028,726.16				4,316,330.00	
13. Edgewater Boro	197,164.45		1,705,739.66		1,705,739.66				2,817,105.50	
14. Emerson Borough	3,162.00		1,435,051.47		1,435,051.47				8,007,316.00	
15. Englewood City	67,539.57		5,669,001.40		5,669,001.40				19,309,195.50	
16. Englewood Cliffs Boro	227,388.65		3,392,298.94		3,392,298.94				4,609,891.00	
17. Fairlawn Borough	31,419.29		6,278,429.09		6,278,429.09				28,183,661.50	
18. Fairview Borough	18,831.70		1,578,657.39		1,578,657.39				6,353,896.50	
19. Fort Lee Borough	505,615.52		10,936,164.89		10,936,164.89				21,736,867.00	
20. Franklin Lakes Boro	13,963.04		5,539,112.76		5,539,112.76				8,067,376.50	
21. Garfield City	39,159.42		3,308,901.05		3,308,901.05				13,680,228.00	
22. Glen Rock Borough	11,387.01		2,641,484.99		2,641,484.99				12,790,133.00	
23. Hackensack City	71,519.18		6,932,497.37		6,932,497.37				26,569,923.50	
24. Harrington Park Boro	819.19		1,050,098.37		1,050,098.37				3,858,730.00	
25. Hasbrouck Hts. Boro	16,027.97		2,298,942.96		2,298,942.96				9,261,125.50	
26. Haworth Borough	665.87		1,060,437.35		1,060,437.35				2,510,599.50	
27. Hillsdale Borough	7,497.34		2,085,454.99		2,085,454.99				6,780,197.00	
28. Honokus Borough	879.39		1,347,368.32		1,347,368.32				3,535,225.00	
29. Leonia Borough	4,479.18		1,872,911.60		1,872,911.60				7,093,763.66	
30. Little Ferry Borough	374.36		1,700,173.03		1,700,173.03				5,220,518.00	
31. Lodi Borough	76,981.47		3,047,527.38		3,047,527.38				14,465,908.00	
32. Lyndhurst Township	42,767.23		3,826,813.37		3,826,813.37				11,896,960.50	
33. Mahwah Township	78,934.84		4,719,935.66		4,719,935.66				18,012,932.75	
34. Maywood Borough	13,450.53		1,765,758.53		1,765,758.53				6,215,801.00	
35. Midland Park Borough	3,109.84		1,437,472.47		1,437,472.47				6,563,919.42	
36. Montvale Borough	569.11		3,109,993.75		3,109,993.75				5,441,681.00	
37. Moonachie Borough	1,986.35		1,396,549.41		1,396,549.41				2,897,537.00	
38. New Milford Borough	14,559.07		2,286,134.45		2,286,134.45				11,512,955.50	
39. North Arlington Boro	4,090.37		2,143,774.16		2,143,774.16				8,676,582.00	
40. Northvale Borough	378.05		1,186,171.08		1,186,171.08				3,234,928.50	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1991 (Continued)

APPORTIONMENT OF TAXES

TAXING DISTRICTS	Section A County Taxes										Section B			Section C Local Taxes to Be Raised for
	ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Appropriated Less Municipal Budget State Aid (Col. All-Aid)	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26: 3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)	DISTRICT SCHOOL PURPOSES					
	(a) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 64:4-53)	(b) Add Underpayment							As Required by District School Budget					
	Deduct Overpayment													
41. Norwood Borough	1,134.34		1,489,069.43		1,489,069.43				3,546,147.50					
42. Oakland Borough	8,936.32		2,636,769.79		2,636,769.79				10,582,156.50					
43. Old Tappan Borough	1,110.96		1,460,731.10		1,460,731.10				3,912,904.00					
44. Oradell Borough	5,669.99		2,258,217.91		2,258,217.91				4,473,039.00					
45. Palisades Park Boro	18,183.89		2,456,492.36		2,456,492.36				8,024,796.00					
46. Paramus Borough	16,173.16		9,224,719.15		9,224,719.15				28,530,675.11					
47. Park Ridge Borough	20,882.49		1,989,784.39		1,989,784.39				8,360,347.50					
48. Ramsey Borough	14,333.60		3,804,089.46		3,804,089.46				16,743,184.81					
49. Ridgefield Borough	3,210.16		2,358,336.34		2,358,336.34				8,014,952.00					
50. Ridgefield Park Village	72,696.71		2,055,284.32		2,055,284.32				8,007,879.00					
51. Ridgewood Village	9,679.71		6,782,041.88		6,782,041.88				33,918,761.00					
52. River Edge Borough	17,299.45		2,030,471.34		2,030,471.34				4,382,807.92					
53. River Vale Township	4,812.54		2,236,411.58		2,236,411.58				7,525,333.00					
54. Rochelle Park Twp.	10,419.72		1,368,889.17		1,368,889.17				3,813,941.00					
55. Rockleigh Borough	46,958.45		340,493.93		340,493.93				92,796.00					
56. Rutherford Borough	76,486.65		3,209,170.67		3,209,170.67				13,338,758.00					
57. Saddle Brook Twp.	26,246.30		3,444,749.34		3,444,749.34				9,918,769.50					
58. Saddle River Borough	15,480.46		2,694,313.55		2,694,313.55				2,674,006.11					
59. S. Hackensack Twp.	5,205.05		953,207.84		953,207.84				2,286,944.00					
60. Teaneck Township	42,335.96		6,843,579.38		6,843,579.38				34,394,000.00					
61. Tenafly Borough	1,290.41		4,622,777.49		4,622,777.49				17,823,444.50					
62. Teledoro Borough	3,652.33		548,321.15		548,321.15				8,900.00					
63. U. Saddle River Boro	3,988.05		3,128,690.12		3,128,690.12				7,569,063.00					
64. Waldwick Borough	766.65		1,822,680.75		1,822,680.75				10,242,412.50					
65. Wallingford Borough	16,447.79		1,391,522.67		1,391,522.67				5,312,217.00					
66. Washington Township	817.39		2,045,623.09		2,045,623.09				.....					
67. Westwood Borough	3,012.72		2,115,556.96		2,115,556.96				.....					
68. Woodcliff Lake Boro	7,211.87		2,226,480.12		2,226,480.12				5,003,091.00					
69. Wood-Ridge Borough	6,717.09		1,554,685.51		1,554,685.51				5,249,840.00					
70. Wyckoff Township	3,646.12		4,437,418.87		4,437,418.87				12,831,396.00					
Totals	\$2,436,274.95		\$198,936,874.64		\$198,936,874.64				\$651,110,852.28					

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13 Total Amount of Real Property Exempt from Taxation	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C Local Taxes to be Raised for			Section D Total Tax Levy on Which Tax Computed (Cols. A, V + B(e), (b), (c) + C(a, b, c + C))		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
	SCHOOL PURPOSES		II Local Municipal Purposes						
	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget							
1. Alendale Borough	NH	\$2,762,114.63	\$ 3,292,715.16	\$ 13,137,835.57	\$ 46,846,700	\$ 400,000.00	\$ 335,870.00	\$ 2,666,595.54	
2. Alpine Borough			1,311,607.00	5,236,648.71	980,790,800	167,700.00	200,000.00	1,164,632.00	
3. Bergenfield Borough			10,175,710.54	34,941,726.14	21,645,000	135,000.00	129,000.00	5,669,601.54	
4. Borgata Borough			2,615,881.00	9,132,339.24	21,338,600	150,000.00	165,000.00	2,387,565.00	
5. Carlstadt Borough	CE	3,072,649.49	5,946,290.00	15,942,167.85	29,484,900	1,049,000.00	200,000.00	3,440,171.00	
6. Cliffside Park Borough			8,595,438.00	23,730,255.98	92,286,800	1,000,000.00	225,000.00	7,469,354.00	
7. Closter Borough	N	3,672,814.66	4,142,638.00	15,931,979.56	26,940,200	610,000.00	319,000.00	3,210,402.00	
8. Cresskill Borough			3,635,006.00	14,687,188.38	51,233,900	1,694,818.00	176,000.00	3,407,354.00	
9. Demarest Borough	N	2,393,401.72	2,800,474.92	10,638,076.36	72,513,600	225,000.00	238,000.00	1,221,751.14	
10. Dumont Borough			5,550,012.97	22,221,109.85	62,052,500	447,000.00	360,000.00	4,606,381.91	
11. Elmwood Park Boro			6,072,342.00	18,721,050.16	65,074,600	400,000.00	500,000.00	10,322,962.00	
12. East Rutherford Boro	CE	1,591,087.01	670,789.95	8,878,885.14	552,153,400	1,400,000.00	312,000.00	7,773,400.68	
13. Edgewater Boro			4,477,837.48	9,000,662.64	38,417,400	1,404,150.00	272,000.00	5,041,589.72	
14. Emerson Borough			2,088,543.00	11,530,910.47	52,303,500	1,378,179.00	220,000.00	3,004,641.00	
15. Englewood City			\$ 1,000,543.00	46,030,947.14	301,876,700	1,800,000.00	1,100,000.00	8,702,317.25	
16. Englewood Cliffs Boro			4,636,781.31	12,637,971.25	660,634,100	150,822.96	610,000.00	2,272,446.86	
17. Fairview Borough			12,013,298.01	46,480,386.60	179,958,300	2,535,000.00	450,000.00	9,587,418.50	
18. Fairview Borough			4,268,188.00	12,192,741.89	84,514,000	2,709,401.00	467,000.00	3,176,401.00	
19. Fort Lee Borough			18,606,159.73	5,279,185.82	848,831,800	800,000.00	1,989,000.00	11,438,742.28	
20. Franklin Lakes Boro	R	8,431,675.66	2,998,938.00	26,591,363.92	130,141,550	180,000.00	894,000.00	3,137,420.00	
21. Garfield City			8,372,544.14	25,361,673.19	148,469,500	850,000.00	600,000.00	14,283,763.07	
22. Glen Rock Borough			5,438,411.00	20,870,028.99	111,625,500	1,083,000.00	175,000.00	3,409,975.00	
23. Hackensack City			844,878.50	58,635,481.26	315,611,000	3,525,000.00	800,000.00	14,024,595.00	
24. Harrington Park Boro	N	1,764,915.05	2,514,785.00	9,243,528.46	18,590,200	545,000.00	130,000.00	1,411,661.00	
25. Hasbrouck Hts. Boro			6,264,254.00	17,824,322.46	37,417,900	325,000.00	273,000.00	2,932,979.00	
26. Haworth Borough	N	1,729,903.01	2,134,930.00	7,435,869.86	33,562,900	380,000.00	30,000.00	1,317,223.00	
27. Hillside Borough	P	3,561,129.64	3,703,546.16	16,130,327.79	52,363,200	1,702,214.38	280,000.00	4,067,416.31	
28. Hohokus Borough			2,551,615.10	7,434,208.42	18,714,400	780,000.00	120,000.00	1,685,097.86	
29. Leonia Borough			4,571,616.77	13,538,292.03	57,463,700	340,000.00	240,000.00	2,548,792.68	
30. Little Ferry Borough			4,301,877.00	11,222,568.03	266,940,500	525,000.00	175,000.00	2,392,082.00	
31. Lodi Borough			+ 9,646,343.67	27,159,780.05	143,886,100	1,000,000.00	300,000.00	895,852.29	
32. Lyndhurst Township			8,357,641.00	23,781,434.87	188,133,800	1,000,000.00	400,000.00	5,329,895.92	
33. Mahwah Township			9,435,235.46	32,167,963.87	167,944,500	1,500,000.00	480,000.00	6,237,297.24	
34. Maywood Borough			4,629,773.11	12,611,332.64	44,705,100	283,793.10	139,000.00	2,888,447.14	
35. Midland Park Borough			2,782,899.00	10,584,290.89	54,178,200	710,000.00	200,000.00	2,280,801.00	
36. Montvale Borough	P	5,364,299.92	1,490,250.01	18,206,224.68	34,979,800	936,400.00	115,553.08	3,107,903.07	
37. Moonachie Borough			4,272,159.00	7,766,245.41	96,025,000	689,758.00	46,200.00	1,656,121.00	
38. New Milford Borough			5,152,334.04	18,951,423.99	68,206,200	407,000.00	375,000.00	4,400,093.27	
39. North Arlington Boro			2,211,671.65	13,032,027.81	35,289,100	2,472,920.00	180,000.00	8,480,266.45	
40. Northvale Borough	N	1,225,909.88	3,360,425.87	9,907,435.33	15,002,900	.....	190,000.00	1,147,211.62	

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				Section D Total Tax Levy on Real Property is Computed (Cols. A, V + B) (b), (c) + (d) + (e)	13	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C Local Taxes to be Raised for						(a) Surplus Revenue Appropriated	(b) Miscellaneous Anticipated	(c) Receipts from Delinquent Taxes and Loans	(d) Total of Miscellaneous Revenues (a + b + c)
	Section C SCHOOL PURPOSES		II Local Municipal Purposes							
	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget								
41. Norwood Borough	N	2,427,845.15	2,362,370.00	8,925,432.08	48,938,500	500,000.00	889,776.11	80,000.00	1,469,776.11	
42. Oakland Borough	N	2,197,729.18	6,110,620.00	28,475,077.67	23,629,500	650,000.00	2,555,076.00	300,000.00	3,505,076.00	
43. Oradell Borough	N	2,917,261.50	3,432,220.00	15,678,141.12	52,871,500	1,511,165.00	2,106,891.00	275,000.00	3,895,056.00	
44. Palisades Park Boro	RD 55.14	6,654,211.00	4,985,652.70	15,468,941.26	67,251,700	184,000.00	3,038,489.74	608,000.00	3,850,489.74	
46. Paramus Borough	N	16,036,951.96	16,036,951.96	53,732,346.12	561,489,100	2,260,000.00	6,905,313.14	800,000.00	10,065,313.14	
47. Park Ridge Borough	N	4,522,509.00	4,522,509.00	14,872,640.89	50,281,600	285,200.00	1,963,448.00	280,000.00	2,528,648.00	
48. Ramsey Borough	N	7,928,358.10	7,928,358.10	28,475,632.37	107,902,700	700,000.00	2,712,892.56	900,000.00	4,312,892.56	
49. Ridgefield Borough	N	10,845,633.34	5,712,345.00	10,845,633.34	61,723,900	700,000.00	522,919.08	100,000.00	622,919.08	
50. Ridgefield Park Village	N	5,750,763.00		15,913,956.32	35,103,900		2,876,366.00	345,000.00	3,923,366.00	
51. Ridgewood Village	RD 4.929	6,825,720.00	15,764,548.59	56,465,541.47	454,044,036	4,750,000.00	5,739,738.57	700,000.00	11,188,738.57	
52. River Vale Township	P	3,168,580.25	4,007,469.97	16,858,065.00	13,965,400	300,000.00	1,454,219.56	200,000.00	2,109,281.57	
53. Rochelle Park Twp	N	3,335,419.60	3,335,419.60	9,518,249.77	22,584,400	500,000.00	1,067,562.79	75,000.00	1,642,952.79	
55. Rockleigh Borough	N	627,529.00		1,060,818.93	81,371,020	63,193.00	223,984.00	20,000.00	307,177.08	
56. Rutherford Borough	N	9,581,199.00		26,129,127.67	120,906,900		3,945,676.00	474,000.00	4,419,676.00	
57. Saddle Brook Twp.	N	5,535,421.00		18,898,939.84	135,175,300	650,000.00	2,588,278.00	150,000.00	3,388,278.00	
58. Saddle River Borough	N	2,492,225.83		7,860,545.49	31,346,600	834,198.59	1,986,198.59	160,000.00	1,894,198.59	
59. S. Hackensack Twp.	N	3,078,661.66		6,330,813.50	22,631,400	160,000.00	1,092,884.61	40,000.00	1,292,884.61	
60. Teaneck Township	N	16,160,743.00		59,418,352.38	305,494,700	1,046,000.00	3,756,682.00	700,000.00	1,464,682.00	
61. Tenafly Borough	NH 4.463	752.36	9,717,186.45	32,163,408.44	93,641,036	900,000.00	2,371,627.96	173,168.28	3,444,794.24	
62. U.S. 46 Borough	N	2,278,234.39	2,278,234.39	16,429,739.87	136,943,800	600,000.00	1,541,637.82	500,000.00	2,643,637.82	
63. U.S. Saddle River Boro	N	3,068,338.00		15,133,431.25	59,206,250	465,000.00	3,525,782.00	212,600.00	4,203,382.00	
64. Waldwick Borough	N	2,587,474.82		9,291,214.49	45,914,400		2,053,839.36	220,000.00	2,273,839.36	
65. Wallington Borough	N	4,240,289.00		14,193,534.80	99,479,100	606,248.00	1,471,465.00	150,000.00	2,227,713.00	
66. Washington Township	N	8,028,925.29		15,388,743.25	93,881,000	360,100.00	2,037,716.00	160,000.00	2,713,816.00	
67. Westwood Borough	P	3,421,851.59		14,528,715.12	21,142,000	356,919.78	1,034,136.00	435,000.00	1,826,065.78	
68. Woodcliff Lake Boro	N	5,773,510.97		20,576,036.38	20,576,937		2,097,072.13	181,964.00	2,579,066.13	
69. Wood-Ridge Borough	N	5,303,446.92		29,511,887.45	84,253,500	1,700,000.00	2,429,500.26	400,000.00	4,529,500.26	
70. Wycoff Township	N	\$89,171,640.89	\$1,845,421.50	\$402,882,958.07	\$1,345,482,008.38	\$9,540,077.293	\$56,034,753.02	\$23,939,683.36	\$290,471,228.30	
+ State Fiscal Year Budget (1990)										
CE Carlsbad-East Rutherford Regional High School District				Net County Taxes Apportioned (12A III)			\$198,936,874.64			
Amount to be Apportioned			\$ 4,663,736.50	Adjustments (Net Total 12A I) (+)			\$ 2,436,274.95			
NH Northern Highlands Regional High School District				Total County Taxes Apportioned			\$201,373,149.59			
Amount to be Apportioned			\$ 7,225,866.99	Total Amount of Miscellaneous Revenues (including Surplus Revenue Appropriated) for the support of the County Budget			\$163,785,144.14			
N Northern Valley Regional High School District				Rate per \$100 to be applied to Col. 11 for Apportionment of County Taxes			2362221494			
Amount to be Apportioned			\$16,432,054.00	*Net Overpayments are Added to the Net Taxes Apportioned and Net Underpayments are Deducted						
P Pascack Valley Regional High School District				Special Garbage District						
Amount to be Apportioned			\$16,115,831.40	Franklin Lakes Borough			\$2,035,591,459			
R Ramapo Indian Hills Regional High School District				Total Tax Levy			\$1,534,261.00			
Amount to be Apportioned			\$18,453,080.00	Tax Rate			.076			
RD River Dell Regional High School District										
Amount to be Apportioned			\$10,344,524.00							
W Westwood Regional School District										
Amount to be Apportioned			\$15,936,548.00							

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1991

	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements, Equipment of Telephone and Telegraph and Messenger System Companies (C. 138, L1866)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
1. Bass River Township .....	\$ 13,794,000	\$ 31,119,000	\$ 44,913,000	.....	\$ 44,913,000	\$ 875,402	\$ 45,788,402
2. Beverly City .....	8,971,925	31,271,980	40,243,905	\$ 341,100	39,902,805	110,815	40,013,620
3. Bordentown City* .....	53,462,930	147,027,630	200,490,560	.....	200,490,560	503,059	200,993,619
4. Bordentown Township .....	70,129,390	193,231,700	263,361,090	1,233,300	262,127,790	4,197,196	266,324,986
5. Burlington City .....	110,832,400	322,298,300	433,130,700	.....	433,130,700	6,865,086	439,995,786
6. Burlington Township + .....	208,237,058	477,836,400	686,073,458	.....	686,073,458	3,958,555	690,032,013
7. Chesterfield Township* .....	71,900,500	107,288,600	179,189,100	.....	179,189,100	1,115,968	180,305,068
8. Cinnaminson Township* .....	273,184,600	586,453,750	859,638,350	.....	859,638,350	6,643,310	866,281,660
9. Delanco Township* .....	58,975,700	95,449,400	154,425,100	.....	154,425,100	567,256	154,992,356
10. Delran Township + .....	153,461,500	495,666,000	649,127,500	980,800	648,146,700	2,403,745	650,550,445
11. Eastampton Township + .....	58,277,810	133,707,650	191,985,460	.....	191,985,460	1,365,133	193,350,593
12. Edgewater Park Twp. ....	40,564,700	134,815,064	175,379,764	50,000	175,329,764	175,847,656	175,847,656
13. Evesham Township .....	589,781,200	1,398,657,500	1,988,438,700	.....	1,988,438,700	24,115,842	2,012,554,542
14. Fieldsboro Borough .....	3,695,200	15,691,400	19,386,600	.....	19,386,600	26,169	19,412,769
15. Florence Township .....	63,980,920	199,148,660	263,129,580	884,960	262,244,620	1,830,107	264,074,727
16. Hainesport Township .....	59,235,500	130,886,600	190,121,500	29,300	190,092,200	1,499,195	191,591,395
17. Lumberton Township* .....	146,278,400	255,583,500	401,861,900	107,400	401,754,500	2,000,724	403,755,224
18. Mansfield Township .....	100,721,100	168,130,200	268,851,300	.....	268,851,300	2,369,427	271,220,727
19. Maple Shade Twp. ....	159,424,500	526,446,000	685,870,500	.....	685,870,500	2,270,688	688,141,188
20. Medford Township .....	505,196,500	830,589,550	1,335,786,050	.....	1,335,786,050	8,109,046	1,343,895,096
21. Medford Lakes Boro .....	38,320,950	92,766,500	131,087,450	.....	131,087,450	353,067	131,440,517
22. Moorestown Township .....	407,645,800	948,956,900	1,356,602,700	5,626,100	1,350,976,600	23,544,522	1,374,521,122
23. Mount Holly Township + .....	96,362,800	225,615,800	321,978,600	.....	321,978,600	10,857,369	332,835,969
24. Mount Laurel Township .....	497,894,140	1,171,172,005	1,669,066,145	.....	1,669,066,145	11,330,102	1,680,396,247
25. New Hanover Township + .....	11,464,700	19,710,600	31,175,300	.....	31,175,300	2,124,231	33,299,531

TAXING DISTRICTS

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1991 (Continued)

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements, & Equipment of Telephone and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
26. North Hanover Twp. ....	66,073,500	100,985,700	167,069,200	.....	167,069,200	1,167,362	168,236,562
27. Palmyra Borough .....	34,467,450	122,282,600	156,750,050	.....	156,750,050	540,356	157,290,406
28. Pemberton Borough .....	6,758,000	21,989,600	28,747,600	.....	28,747,600	924,041	29,671,641
29. Pemberton Township .....	232,307,950	574,329,500	806,637,450	.....	806,637,450	7,960,359	814,617,809
30. Riverside Township* .....	88,243,760	174,100,600	262,344,360	.....	262,344,360	3,630,682	265,975,042
31. Riverton Borough .....	58,478,400	72,424,300	130,902,700	.....	130,902,700	361,063	131,263,763
32. Shamong Township .....	122,821,500	172,791,900	295,613,400	.....	295,613,400	2,537,170	298,150,570
33. Southampton Twp. ....	129,569,150	332,964,400	462,533,550	.....	462,533,550	4,752,759	467,286,309
34. Springfield Twp. ....	79,584,096	95,426,607	175,010,703	.....	175,010,703	1,759,320	176,770,023
35. Tabernacle Township .....	127,372,050	216,481,000	343,853,050	.....	343,853,050	1,236,963	345,090,013
36. Washington Township .....	20,525,700	24,818,550	45,344,250	.....	45,344,250	894,335	46,238,585
37. Westampton Township + .....	88,679,400	207,068,600	295,738,000	.....	295,738,000	2,432,537	298,170,537
38. Willingboro Township .....	189,606,750	782,972,620	972,579,370	405,100	972,174,270	6,557,543	978,731,813
39. Woodland Township .....	32,871,830	32,750,600	65,622,430	.....	65,622,430	831,212	66,453,642
40. Wrightstown Borough .....	5,366,350	15,976,650	21,343,000	.....	21,343,000	3,471,982	24,814,982
Totals .....	\$5,084,520,109	\$11,686,883,316	\$16,771,403,425	\$9,658,060	\$16,761,745,365	\$158,631,590	\$16,920,376,955

\* = Re-Valued District  
+ = Re-Assessed District

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table - Average Ratio of Assessed Value to True Value of Property (R.S. 84:3-17 to R.S. 84:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES			
				Section A County Taxes			I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From County Equalization Table Appeals (R.S. 84:2-37)		
				(a) Amounts Deducted Under R.S. 84:3-17 to R.S. 84:3-19	(b) Amounts Added Under R.S. 84:3-17 to R.S. 84:3-19 and N.J.S.A. 84:11 D-7				Deduct Overpayment	Add Underpayment
1. Bass River Township	3.284	56.65			\$ 35,344,895	\$ 81,133,297	\$ 445,304.73			
2. Beverly City	4.403	54.12			34,704,345	74,717,965	410,083.81			
3. Bordentown City	2.497	102.45		1,843,511		199,150,108	1,093,046.72			
4. Bordentown Township	3.769	61.00			172,748,442	439,073,428	2,409,879.54			
5. Burlington City	1.758	108.54		27,400,754		412,595,032	2,264,551.35			
6. Burlington Township	2.000	101.95			1,186,707	691,218,720	3,793,793.34			
7. Chesterfield Township	1.752	102.60		2,731,280		177,573,788	974,623.86			
8. Cinnaminson Twp.	1.976	97.91			37,650,489	903,932,149	4,961,283.12			
9. Delanco Township	2.152	96.84			12,142,287	167,134,643	917,328.01			
10. Delran Township	2.073	98.84			17,855,553	668,405,998	3,668,584.42			
11. Eastampton Township	2.125	100.15			411,255	193,761,843	1,063,472.92			
12. Edgewater Park Twp.	3.453	59.64			123,061,264	298,908,920	1,640,578.65			
13. Evesham Township	1.793	104.26		76,290,119		1,936,264,423	10,627,297.65			
14. Fieldsboro Borough	2.471	82.96			6,536,290	25,949,059	142,422.89			
15. Florence Township	3.419	60.65			189,341,995	453,416,722	2,488,603.52			
16. Hainesport Township	2.410	93.98			14,250,730	205,842,125	1,129,776.24			
17. Lumberton Township	1.972	111.54		37,359,382		366,395,842	2,010,984.46			
18. Mansfield Township	1.786	95.78			13,522,834	284,743,561	1,562,831.26			
19. Maple Shade Twp.	2.243	99.86			5,989,491	694,130,679	3,809,775.80			
20. Medford Township	1.931	95.48			67,467,264	1,411,362,360	7,746,342.76			
21. Medford Lakes Boro	3.880	55.94			109,518,561	234,959,078	1,289,596.29			
22. Moorestown Township	2.298	88.86			192,452,617	1,566,973,739	8,600,434.68			
23. Mount Holly Township	2.850	96.75			16,508,815	349,344,784	17,368.76			
24. Mount Laurel Twp.	2.491	71.86			661,592,399	2,341,988,646	12,854,138.18			
25. New Hanover Twp.	0.711	110.99		2,908,588		30,390,943	186,802.42			

Abstract of Rates and Exemptions in the County of Burlington, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES			
				EQUALIZATION			Section A County Taxes			
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7		I Total County Taxes Appointed (Including Total Net Adjustments)	II Adjustments Resulting From		
								County Equalization Table Appeals (R.S. 54:2-37)	Deduct Overpayment	Add Underpayment
26. North Hanover Twp. ....	1.327	92.14	.....	15,488,348	183,724,910	1,008,384.64	.....			
27. Palmyra Borough .....	3.590	58.30	.....	114,287,199	271,577,605	1,490,569.16	.....	.....	.....	
28. Pemberton Borough .....	2.956	79.87	.....	7,670,784	37,342,425	204,956.03	.....	.....	.....	
29. Pemberton Township .....	2.129	111.81	.....	83,283,276	731,334,533	4,013,971.27	.....	.....	.....	
30. Riverside Township .....	1.927	100.15	.....	7,752,270	273,727,312	1,502,367.95	.....	.....	.....	
31. Riverton Borough .....	2.376	93.71	.....	9,457,608	140,721,371	772,357.27	.....	.....	.....	
32. Shamong Township .....	1.779	100.67	.....	1,348,549	296,802,021	1,629,014.81	.....	.....	.....	
33. Southampton Twp. ....	1.720	94.11	.....	31,106,469	498,392,778	2,738,457.17	.....	.....	.....	
34. Springfield Twp. ....	1.849	99.80	.....	2,023,217	178,795,240	961,327.67	.....	.....	.....	
35. Tabernacle Township .....	1.689	96.87	.....	4,675,076	349,765,069	1,919,705.63	.....	.....	.....	
36. Washington Township .....	1.738	120.12	.....	6,606,091	39,632,494	217,525.20	.....	.....	.....	
37. Westampton Twp. ....	2.908	102.06	.....	4,209,010	293,961,527	1,613,424.60	.....	.....	.....	
38. Willingboro Township .....	2.958	91.27	.....	98,188,733	1,076,920,546	5,910,739.80	.....	.....	.....	
39. Woodland Township .....	2.105	96.60	.....	2,607,893	69,061,535	379,048.17	.....	.....	.....	
40. Wrightstown Borough .....	0.886	106.41	.....	608,152	24,206,830	132,861.17	.....	.....	.....	
Totals .....				\$2,44,588,712	\$1,999,545,825	\$18,675,334,068				

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES											
	Section A County Taxes				Section B				Section C Local Taxes to Be Raised for			
	II ADJUSTMENTS RESULTING FROM		III	IV	V	(a)	(b)	(c)	(e)		As Required by District School Budget	
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned (R.S. 52:27D-118.40)	Net County Taxes Apportioned Less Municipal Budget State Aid (Col. All-IV)	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	County Open Space Preservation Trust Fund Tax (C. 30, L. 1099)	DISTRICT SCHOOL PURPOSES				
1. Bass River Township	\$ 270.22		\$ 445,034.51		\$ 445,034.51	\$ 27,144.30			\$ 555,779.00			
2. Beverly City	1,183.43		408,910.38		408,910.38	24,997.96			890,836.50			
3. Bordertown City	246.36		1,082,800.36		1,082,800.36	66,628.50			1,950,235.22			
4. Bordertown Township	24,133.06		2,385,746.48		2,385,746.48	146,898.25			3,918,399.41			
5. Burlington City	7,657.80		2,256,893.55		2,256,893.55	138,039.53			3,451,832.64			
6. Burlington Township	3,758.29		3,790,035.05		3,790,035.05	231,257.04			5,022,092.09			
7. Chesterfield Township	1,111.80		973,512.06		973,512.06	59,409.83			1,278,468.00			
8. Cinnaminson Twp.	2,521.61		4,958,761.51	\$ 21,774.25	4,958,761.51	302,423.34			6,283,947.11			
9. Delanco Township	12,255.87		905,072.14		905,072.14	55,917.27			1,902,463.00			
10. Delran Township	142,656.80		3,525,927.62		3,525,927.62	223,624.72			5,275,580.14			
11. Eastampton Township		\$ 2,100.75	1,065,573.67		1,065,573.67	64,825.78			1,461,975.00			
12. Edgewater Park Twp.	8,525.20		1,632,053.45		1,632,053.45	100,004.22			2,371,931.78			
13. Evesham Township	76,621.68		10,550,675.97		10,550,675.97	647,804.76			15,001,687.50			
14. Fieldsboro Borough			142,422.89		142,422.89	8,681.63			218,781.50			
15. Florence Township	2,649.17		2,485,954.35		2,485,954.35	151,697.00			3,359,005.00			
16. Hainesport Township	3,907.36		1,125,868.88		1,125,868.88	68,867.41			1,682,152.00			
17. Lumberton Township	9,836.65		2,001,145.81		2,001,145.81	123,582.93			3,235,943.00			
18. Mansfield Township	17,093.15		1,545,776.11	123,309.00	1,422,467.11	96,266.00			2,641,816.11			
19. Maple Shade Twp.	87,014.40		3,722,761.40		3,722,761.40	232,231.28			5,783,754.08			
20. Medford Township	9,338.85		7,737,003.91		7,737,003.91	472,191.32			10,901,645.00			
21. Medford Lakes Boro			1,289,586.29		1,289,586.29	78,608.90			1,958,608.00			
22. Moorestown Township	49,821.11		8,550,603.57		8,550,603.57	116,878.26			18,029,236.00			
23. Mount Holly Township	662.02		1,916,736.74		1,916,736.74	116,878.26			3,717,567.00			
24. Mount Laurel Twp.	190,625.54		12,663,512.64		12,663,512.64	10,167.72			18,725,541.00			
25. New Hanover Twp.	4,371.21		162,431.21		162,431.21	10,167.72			279,070.13			

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1991 (Continued)

TAXING DISTRICTS		APPORTIONMENT OF TAXES										Section C Local Taxes to Be Raised for
		Section A County Taxes					Section B			Section C Local Taxes to Be Raised for		
		II ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. A.III-A.V)	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26: 3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)			
(b) Appeals and Corrected Errors (R.S. 54:4-48; R.S. 54:4-53)		Add Underpayment	Deduct Overpayment	Net County Taxes Apportioned	Municipal Budget State Aid (R.S. 52:27D- 118.40)	Net County Taxes Apportioned Less Municipal Budget State Aid (Col. A.III-A.V)	County Library Taxes	Local Health Service Taxes (R.S. 26: 3A2-19)	County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)	DISTRICT SCHOOL PURPOSES (a) As Required by District School Budget		
26	North Hanover Twp. ....										1,933.14	.....
27	Palmyra Borough ....	1,461.79	.....	1,489,107.37	.....	1,489,107.37	90,860.14	.....	.....	2,812,372.00		
28	Pemberton Borough ....	40.55	.....	204,915.48	.....	204,915.48	12,493.44	.....	.....	479,593.00		
29	Pemberton Township ....	54,575.18	.....	3,959,396.09	.....	3,959,396.09	244,678.35	.....	.....	9,110,454.48		
30	Riverside Township ....	5,020.33	.....	1,497,347.62	.....	1,497,347.62	91,579.36	.....	.....	2,831,126.25		
31	Riverton Borough ....	3,652.61	.....	768,704.66	.....	768,704.66	47,080.33	.....	.....	1,755,516.00		
32	Shamong Township ....	24,276.13	.....	1,604,738.68	.....	1,604,738.68	99,299.33	.....	.....	2,805,158.00		
33	Southampton Twp. ....	13,094.67	.....	2,722,362.50	.....	2,722,362.50	166,744.38	.....	.....	3,849,275.00		
34	Springfield Twp. ....	11,756.14	.....	969,571.73	.....	969,571.73	59,818.49	.....	.....	1,010,272.00		
35	Tabernacle Township ....	11,790.75	.....	1,907,914.88	.....	1,907,914.88	117,018.88	.....	.....	2,665,485.00		
36	Washington Township ....	5,689.49	.....	211,855.71	.....	211,855.71	13,259.61	.....	.....	578,393.42		
37	Westampton Twp. ....	7,789.02	.....	1,605,655.58	.....	1,605,655.58	98,349.00	.....	.....	2,698,608.00		
38	Willingsboro Township ....	2,880.57	.....	5,907,859.23	.....	5,907,859.23	23,105.52	.....	.....	15,411,060.00		
39	Woodland Township ....	146.42	.....	378,901.75	.....	378,901.75	8,098.44	.....	.....	878,811.00		
40	Wrightstown Borough ....	481.60	.....	132,379.57	132,379.57	.....	.....	.....	.....	.....		
Totals .....		\$800,773.97	\$2,100.75	\$101,701,962.90	\$673,443.03	\$101,028,519.87	\$4,580,000.00	.....	.....	\$175,580,579.68		

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13		14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C Local Taxes to be Raised for				Section D Total Tax Levy on Which Tax Rate is Computed (Cols. A, V + B(a), (b), (c) + Cla, b, c + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
	Section C SCHOOL PURPOSES		II Local Municipal Purposes							
	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget								
1. Bass River Township	P \$ 475,489.86	.....	\$ 437,045.00	\$ 1,503,447.67	\$ 12,430,400	\$ 301,755.00	\$ 285,645.00	\$ 170,000.00	\$ 757,400.00	
2. Beverly City	.....	.....	1,761,789.84	1,761,789.84	5,122,300	180,000.00	415,536.00	145,000.00	740,536.00	
3. Bordentown City	B 2,530,462.40	.....	5,017,891.26	5,017,891.26	29,180,800	140,000.00	713,718.00	218,574.00	1,072,292.00	
4. Bordentown Township	B 5,595,515.10	.....	1,908,552.00	10,036,711.83	45,797,600	700,000.00	1,885,448.00	225,000.00	2,810,448.00	
5. Burlington City	.....	\$ 78,810.00	440,720.00	7,731,108.08	122,043,600	1,290,000.00	7,404,658.00	250,000.00	8,944,658.00	
6. Burlington Township	.....	.....	2,365,591.00	13,798,554.09	61,506,500	1,388,851.00	5,878,073.00	500,000.00	7,766,924.00	
7. Chesterfield Township	N 868,017.84	.....	3,157,633.48	156,434,200	563,000.00	737,930.00	737,930.00	450,000.00	1,500,930.00	
8. Cinnaminson Twp.	.....	.....	1,405,181.68	17,142,094.53	54,034,100	700,000.00	2,820,739.44	200,000.00	3,970,739.44	
9. Delanco Township	.....	.....	470,936.00	3,334,388.41	6,330,300	356,263.00	735,890.00	150,000.00	1,242,173.00	
10. Delran Township	.....	.....	2,310,640.00	13,481,488.34	46,578,800	584,866.59	2,929,860.00	400,000.00	3,329,860.00	
11. Eastampton Township	RV 692,818.43	.....	823,324.00	4,108,516.88	10,792,300	478,000.00	836,763.00	110,000.00	1,424,763.00	
12. Edgewater Park Twp.	.....	.....	948,243.00	6,071,592.45	9,930,300	400,000.00	1,251,875.00	190,000.00	1,841,875.00	
13. Evesham Township	L 5,093,657.87	.....	4,772,026.00	36,085,852.10	136,335,900	1,397,608.00	5,848,425.00	1,049,148.50	8,295,181.50	
14. Fieldsboro Borough	.....	.....	109,653.00	479,539.02	940,900	584,866.59	139,601.00	60,000.00	224,601.00	
15. Florence Township	.....	.....	2,029,788.00	9,026,444.35	30,676,600	584,866.59	2,363,702.00	365,000.00	3,313,568.59	
16. Hainesport Township	RV 768,942.85	.....	970,601.00	4,616,432.14	13,088,700	1,306,843.00	707,702.00	350,000.00	1,057,702.00	
17. Lumberton Township	RV 1,437,477.17	.....	1,164,236.00	7,961,384.91	26,985,500	484,000.00	1,613,194.00	100,000.00	3,020,037.00	
18. Mansfield Township	N 1,457,610.81	.....	2,873,547.00	4,842,213.92	46,789,200	1,397,608.00	1,477,227.00	235,000.00	2,196,227.00	
19. Maple Shade Twp.	.....	.....	2,873,547.00	15,430,303.93	40,987,200	584,866.59	3,455,628.58	401,641.42	3,857,270.00	
20. Medford Township	L 4,008,535.57	.....	2,819,957.00	25,939,032.80	121,175,800	2,423,850.00	3,624,305.00	1,000,000.00	7,048,155.00	
21. Medford Lakes Boro	L 620,478.82	.....	1,151,516.65	5,088,798.66	5,029,800	328,825.00	580,647.76	100,000.00	1,009,472.76	
22. Moorestown Township	RV 1,558,454.60	.....	5,003,948.00	31,583,687.57	106,028,500	1,436,758.00	3,997,804.00	1,100,000.00	6,534,562.00	
23. Mount Holly Township	RV 1,558,454.60	.....	2,175,472.00	9,485,108.60	114,218,100	579,150.00	2,223,373.00	220,000.00	3,024,523.00	
24. Mount Laurel Twp.	L 5,563,743.51	.....	4,900,000.00	41,852,797.15	50,628,963	3,475,000.00	4,925,000.00	1,800,000.00	10,198,000.00	
25. New Hanover Twp.	NHW 226,565.18	.....	236,732.90	1,035,320,999	513,000.00	825,676.00	65,000.00	65,000.00	1,403,676.00	

Abstract of Rates and Exemptions in the County of Burlington, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C Local Taxes to be Raised for					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. A, V + B) (b), (c) + C, D, C		II Local Municipal Purposes						
	(b) Regional Consolidated Joint School Budgets	(c) As Required by Local Municipal Budget							
26. North Hanover Twp. ....	N 607,589.89	.....	.....	2,231,461.17	509,000.00	1,256,739.00	157,000.00	1,922,739.00	
27. Palmira Borough .....	.....	1,254,167.16	.....	5,646,506.67	515,331.00	1,065,512.91	286,000.00	1,860,843.91	
28. Pemberton Borough .....	.....	180,000.00	.....	877,001.92	110,000.00	215,000.00	60,000.00	385,000.00	
29. Pemberton Township .....	.....	4,028,037.00	.....	17,342,565.92	500,000.00	6,914,091.00	1,500,000.00	8,914,091.00	
30. Riverside Township .....	.....	703,309.00	.....	5,123,362.23	608,802.00	1,505,983.00	214,000.00	2,328,785.00	
31. Riverton Borough .....	.....	546,665.23	.....	3,117,966.22	309,307.00	747,496.92	71,800.00	1,128,603.92	
32. Sharon Township .....	L 793,147.54	.....	.....	41,394.20	275,836.00	737,414.00	255,000.00	1,268,250.00	
33. Southampton Twp. ....	L 1,179,971.18	.....	.....	8,036,623.06	700,000.00	1,378,779.00	400,000.00	2,478,779.00	
34. Springfield Twp. ....	N 880,615.46	.....	.....	3,268,251.68	281,769.00	693,109.00	200,000.00	1,174,878.00	
35. Tabernacle Township .....	L 902,973.51	.....	.....	5,826,150.27	993,718.00	869,422.00	325,000.00	2,188,140.00	
36. Washington Township .....	.....	.....	.....	803,508.74	135,486.00	166,314.00	69,300.00	371,100.00	
37. Westampton Twp. ....	RV 1,077,866.05	.....	1,399,846.00	6,880,324.63	599,787.00	1,364,682.00	190,000.00	2,154,469.00	
38. Willingboro Township .....	.....	.....	7,628,100.00	28,947,019.23	1,810,400.00	5,780,600.00	932,000.00	8,523,000.00	
39. Woodland Township .....	.....	.....	.....	1,398,663.27	345,000.00	341,793.00	60,000.00	746,793.00	
40. Wrightstown Borough .....	NHW 211,760.33	.....	.....	219,858.77	65,650.00	559,710.50	42,000.00	667,360.50	
Totals .....	\$36,551,693.97	\$78,810.00	\$56,965,548.72	\$374,785,152.24	\$26,812,855.59	\$81,275,067.11	\$14,610,463.92	\$122,698,386.62	

REGIONAL SCHOOL DISTRICTS

B—Bordentown Regional High School .....	\$ 8,125,977.50
L—Lenape Regional High School .....	\$18,162,508.00
N—Northern Burlington County Regional High School .....	\$ 3,813,834.00

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

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

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

(County Percentage level of Taxable Value of Real Property in Effect—100%).

NHW—New Hanover-Wrightstown School District .....	\$ 438,325.51
P—Pinelands Regional High School .....	\$ 475,489.86
RV—Rancocas Valley Regional High School .....	\$ 5,535,559.10

Net County Taxes apportioned (13.A.III) .....

\*Adjustments (Net Total—12.A.I) .....

Total County Taxes apportioned .....

(including adjustments—Total 12.A.I) .....

\*Net Overpayments are added to the Net Taxes Apportioned

Net Underpayments are deducted from the Net Taxes Apportioned

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implement & Equipment of Telephone and Messenger System Companies (C. 130, L.1006)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Exemptions & Abatements)					
1. Audubon Borough	\$ 63,141,930	\$ 162,030,450	\$ 225,172,380	\$ 137,300	\$ 225,035,080	\$ 434,259	\$ 225,469,339
2. Audubon Park	3,742,500	5,395,000	9,267,500		9,267,500	42,194	9,309,694
3. Barrington Borough	36,982,650	130,143,700	167,086,350	1,105,900	165,980,450	554,455	166,544,905
* 4. Belmar Borough	90,286,300	339,966,100	438,272,400		438,272,400	1,451,589	439,723,989
5. Berlin Borough	24,058,568	79,396,165	103,652,733	349,550	103,303,183	3,103,997	106,407,180
* 6. Berlin Township	116,016,100	194,856,100	310,872,200	645,500	310,226,700	1,437,600	311,664,300
* 7. Brooklawn Borough	59,580,400	59,580,400	75,986,450	112,450	75,874,000	520,975	76,507,425
8. Camden City	35,143,613	187,376,227	222,519,840	3,621,018	218,898,822	15,878,577	234,777,399
9. Cherry Hill Township	337,532,105	1,102,121,205	1,439,653,310	1,104,400	1,438,548,910	7,837,907	1,446,386,817
10. Cheslunhurst Borough	4,328,450	11,133,849	15,462,299	13,200	15,449,099	130,900	15,579,999
* 11. Clementon Borough	54,829,500	126,561,300	181,390,800	614,650	180,776,150	1,023,296	181,799,446
12. Collingswood Borough	53,467,550	207,114,250	260,581,800	824,000	259,757,800	4,859,811	264,617,611
13. Gibbsboro Borough	23,957,150	67,519,000	91,476,150		91,476,150	870,799	92,346,949
14. Gloucester City	32,766,600	95,556,900	128,323,500	32,000	128,291,500	3,799,384	132,090,884
15. Gloucester Township	140,672,175	504,538,055	645,210,230		645,210,230	6,051,131	651,261,361
16. Haddon Township	54,013,450	182,303,150	236,316,600	2,431,400	233,885,200	628,664	234,513,864
17. Haddonfield Borough	124,209,400	318,690,000	442,899,400		442,899,400	6,848,306	449,747,706
18. Haddon Heights Boro	6,940,100	183,219,400	230,159,500	607,700	229,551,800	763,571	230,315,371
19. Hi-Nella Borough	2,995,900	11,291,200	14,287,100	82,600	14,204,500	103,500	14,308,000
20. Lauren Springs Boro	9,118,150	36,515,400	45,633,550	424,550	45,209,000	8,057,775	53,266,775
21. Lawnside Borough	7,306,050	36,920,658	44,226,708	151,900	44,074,808	145,959	44,220,767
22. Lindenwald Borough	68,089,500	222,974,400	291,062,900	717,400	290,345,500	1,633,579	291,979,079
23. Magnolia Borough	13,948,143	39,806,707	53,754,850		53,754,850	137,071	53,891,921
24. Merchantville Borough	21,965,100	69,630,250	90,596,350	24,900	90,571,450	8,471,407	99,042,857
25. Mt. Ephraim Borough	21,150,100	78,610,370	105,760,470	218,000	105,542,470	611,034	106,153,504
26. Oaklyn Borough	60,865,000	100,881,300	161,746,300	381,700	161,364,600	448,870	161,813,470
27. Pennsauken Township	132,032,400	436,762,600	568,795,000		568,795,000	2,937,107	571,732,107
28. Pine Hill Borough	24,229,650	69,729,050	93,958,700		93,958,700	519,234	94,477,934
29. Pine Valley	1,730,900	5,144,980	6,875,880		6,875,880	26,955	6,902,835
30. Runnemede Borough	95,981,300	224,229,700	320,211,000		320,211,000	3,210,006	323,421,006
31. Somerdale Borough	27,868,000	104,781,150	132,649,150	938,700	131,710,450	629,748	132,340,198
32. Stratford Borough	87,859,801	208,789,701	296,649,502		296,649,502	1,938,200	298,587,702
33. Tavistock Borough	959,500	1,947,900	2,906,400		2,906,400	5,075	2,911,475
34. Voorhees Township	351,357,258	998,359,393	1,349,716,651	295,000	1,349,421,651	7,696,542	1,357,118,193
35. Waterford Township	42,704,975	122,755,850	165,460,825	694,650	164,766,175	1,193,468	165,959,643
36. Winslow Township	102,917,100	311,614,300	414,531,400	948,500	413,582,900	3,958,952	417,541,852
37. Woodlyme Borough	5,996,400	26,738,200	34,734,600	10,000	34,724,600	54,503	34,779,103
Totals	\$2,352,678,868	\$7,065,304,360	\$9,417,983,228	\$16,486,968	\$9,401,496,260	\$98,017,709	\$9,499,513,969

\*Re-Valuations

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES	
				Section A County Taxes			I Total County Taxes Apportioned Total Net Adjustments	II Adjustments Resulting From County Equalization Table Appeals (R.S. 54:2-37)
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7			
1. Audubon Borough	3.764	63.87	.....	\$ 132,725,240	\$ 358,194,479	\$ 3,040,559.29	.....	
2. Audubon Park	3.067	100.00	.....	229,130	9,538,824	80,970.96	.....	
3. Barrington Borough	4.295	66.69	.....	91,022,208	257,567,113	2,186,376.13	.....	
4. Bellmar Borough	2.791	105.02	.....	185,796,746	422,130,356	3,583,282.53	.....	
5. Berlin Borough	6.264	36.02	.....	.....	292,203,926	2,480,393.10	.....	
6. Berlin Township	2.005	125.28	.....	.....	249,588,956	2,118,653.00	.....	
7. Brooklawn Borough	2.454	116.43	.....	735,479,949	66,701,619	566,201.28	.....	
8. Camden City	18.101	24.60	\$ 26,999	3,198,740,985	970,284,247	8,236,324.49	.....	
9. Cherry Hill Township	8.017	31.34	.....	17,194,214	6,445,127,802	39,430,486.47	.....	
10. Chesilhurst Borough	6.154	47.59	.....	.....	32,774,213	278,206.16	.....	
11. Clementon Borough	2.207	127.86	.....	38,250,428	143,549,018	1,218,525.70	.....	
12. Collingswood Borough	4.605	54.14	.....	224,098,871	488,716,482	4,148,503.43	.....	
13. Gibbsboro Borough	3.379	74.41	.....	33,579,296	125,926,245	1,068,953.58	.....	
14. Gloucester City	6.724	41.60	.....	192,757,656	324,848,540	2,757,489.15	.....	
15. Gloucester Township	6.866	39.29	.....	1,002,216,645	1,653,476,206	14,035,663.35	.....	
16. Haddon Township	6.834	36.87	.....	404,808,939	639,322,803	5,426,935.53	.....	
17. Haddonfield Borough	4.740	47.64	.....	491,119,327	940,867,033	7,986,614.45	.....	
18. Haddon Heights Boro	4.151	61.10	.....	147,858,070	378,173,441	3,210,151.23	.....	
19. Hi-Nella Borough	3.877	63.00	.....	6,512,932	22,822,241	193,728.16	.....	
20. Lauren Springs Boro	4.222	62.52	.....	27,463,950	80,730,725	685,288.31	.....	
21. Lawnside Borough	6.776	48.07	.....	48,884,602	93,105,369	790,331.32	.....	
22. Lindenwold Borough	4.629	64.09	.....	163,542,113	455,521,192	3,866,722.93	.....	
23. Magnolia Borough	7.586	39.12	.....	84,824,047	138,715,968	1,177,500.02	.....	
24. Merchantville Borough	4.761	58.88	.....	64,253,727	136,296,584	1,386,154.27	.....	
25. Mt. Ephraim Borough	3.965	65.76	.....	56,126,479	163,279,983	1,377,524.78	.....	
26. Oaklyn Borough	2.512	104.86	.....	6,531,995	155,281,475	1,318,117.47	.....	
27. Pennsauken Township	7.296	37.16	.....	1,001,797,235	1,573,529,342	13,357,011.92	.....	
28. Pine Hill Borough	6.265	49.08	.....	97,743,758	192,221,692	1,631,687.04	.....	
29. Pine Valley	2.709	66.67	.....	3,487,834	10,390,669	88,201.91	.....	
30. Runnemede Borough	2.508	107.52	.....	19,972,461	303,448,545	2,575,843.82	.....	
31. Somerdale Borough	4.111	69.41	.....	59,497,168	191,837,366	1,628,424.66	.....	
32. Stratford Borough	2.516	105.69	.....	128,191	284,829,597	2,417,795.60	.....	
33. Tavistock Borough	1.828	100.00	.....	377,913,041	3,039,666	25,802.41	.....	
34. Voorhees Township	2.947	78.42	.....	180,347,487	1,734,631,234	14,722,838.69	.....	
35. Waterford Township	6.082	47.87	.....	.....	346,307,130	2,939,651.88	.....	
36. Winslow Township	5.390	44.74	.....	517,930,307	935,472,159	7,940,819.69	.....	
37. Woodlyne Borough	4.564	70.50	.....	14,787,453	49,566,556	420,749.81	.....	
Totals	.....	.....	\$26,999	\$9,564,267,800	\$18,895,820,896	\$160,398,474.50	.....	

Abstract of Rates and Exemptions in the County of Camden, for the Year 1991 (Continued)

12

APPORTIONMENT OF TAXES

TAXING DISTRICTS	Section A County Taxes										Section B			Section C Local Taxes to Be Raised for
	II ADJUSTMENTS RESULTING FROM			III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Appointed Less Municipal Budget State Aid (Col. AIII-AIV)	(e) County Library Taxes	(b) Local Health Service Taxes (R.S. 26 3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)	(a) DISTRICT SCHOOL PURPOSES				
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Add Underpayment								As Required by District School Budget			
	Deduct Overpayment													
1. Audubon Borough	\$ 1,907.00			\$ 3,038,652.29		\$ 3,038,652.29				\$ 3,940,227.00				
2. Audubon Park				80,970.96		80,970.96				75,103.00				
3. Barrington Borough	951.00			2,185,425.13		2,185,425.13				3,028,309.91				
4. Bellmawr Borough	508.00			3,582,774.53		3,582,774.53				4,230,855.50				
5. Berlin Borough		\$ 8,232.00		2,488,625.10		2,488,625.10				1,942,184.58				
6. Berlin Township	335.00			2,118,318.00		2,118,318.00				1,616,669.00				
7. Brooklawn Borough				586,282.26		586,282.26				833,670.00				
8. Camden City	90,436.00			8,145,888.49		8,145,888.49				17,247,313.23				
9. Cherry Hill Township	230,963.00			39,139,503.47		39,139,503.47				62,931,373.00				
10. Cheslhurst Borough				278,206.16		278,206.16				359,455.98				
11. Clementon Borough	5,738.00			1,212,787.70		1,212,787.70				872,911.50				
12. Collingswood Borough	5,524.00			4,142,979.43		4,142,979.43				5,377,690.50				
13. Gibbsboro Borough		8,390.00		1,077,323.58		1,077,323.58				989,407.40				
14. Gloucester City	1,521.00			2,755,978.15		2,755,978.15				3,286,570.00				
15. Gloucester Township	30,389.00			14,005,274.35		14,005,274.35				14,071,005.50				
16. Haddon Township	16,870.00			5,410,065.53		5,410,065.53				7,659,278.00				
17. Haddonfield Borough	5,761.00			7,980,853.45		7,980,853.45				11,644,263.00				
18. Haddon Heights Boro	190.00			3,209,961.23		3,209,961.23				4,326,297.50				
19. Hi-Nella Borough	618.00			193,110.16		193,110.16				245,635.06				
20. Lauren Springs Boro	7,890.00			677,398.31		677,398.31				1,001,956.00				
21. Lawnside Borough				790,331.32		790,331.32				1,444,128.30				
22. Lindenwold Borough	2,016.00			3,864,706.93		3,864,706.93				3,879,034.19				
23. Magnolia Borough	2,202.00			1,175,298.02		1,175,298.02				1,338,484.50				
24. Merchantville Borough	291.00			1,385,863.27		1,385,863.27				2,094,546.50				
25. Mt. Ephraim Borough	682.00			1,376,862.78		1,376,862.78				1,727,293.54				
26. Oaklyn Borough	26,413.00			1,291,704.47		1,291,704.47				1,976,782.00				
27. Pennsauken Township	58,593.00			13,298,418.92		13,298,418.92				18,550,417.00				
28. Pine Hill Borough	430.00			1,631,257.04		1,631,257.04				1,600,335.50				
29. Pine Valley				88,201.91		88,201.91								
30. Rinnemede Borough	17,961.00			2,557,882.82		2,557,882.82				2,715,376.50				
31. Somerdale Borough	18,064.00			1,610,360.66		1,610,360.66				1,456,919.47				
32. Stratford Borough	32,822.00			2,384,973.60		2,384,973.60				2,592,600.50				
33. Tavistock Borough				25,802.41		25,802.41				3,600.00				
34. Voorhees Borough				14,642,563.69		14,642,563.69				14,819,221.50				
35. Waterford Township	978.00			2,938,673.86		2,938,673.86				3,314,535.00				
36. Winslow Township		11,141.00		7,951,960.69		7,951,960.69				5,882,722.37				
37. Woodlynne Borough		115.00		420,634.81		420,634.81				583,513.00				
Totals	\$640,443.00	\$27,763.00		\$159,785,794.50		\$159,785,794.50	\$2,127,134.00			\$209,659,685.53				

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPOINTMENT OF TAXES												14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C											13	(a)	(b)	(c)	(d)
	Local Taxes to be Raised for															
	SCHOOL PURPOSES			Section D												
(b)	(c)	(c)	II	Total Tax Levy on	Rate is	Computed	Total	Surplus	Miscellaneous	Receipts	Total of					
Regional Consolidated and Joint School Budgets	As Reported by Local Municipal Budget	Local Purposes	Local Purposes	Levy on	Computed	Real Property Taxation	Revenue Appropriated	Revenue Anticipated	from District Taxes and Loans	Miscellaneous Revenues (a + b + c)						
1. Audubon Borough			\$ 1,505,151.00	\$ 8,484,030.29	\$ 15,614,850	\$ 1,070,664.00	\$ 1,567,935.00	\$ 221,300.00	\$ 2,859,899.00							
2. Audubon Park			126,826.00	285,350.04	484,600	40,063.71	210,049.79		250,113.50							
3. Barrington Borough			1,869,039.10	7,148,931.26	35,472,300	345,500.00	1,299,130.43	140,000.00	1,614,630.43							
4. Bellmawr Borough	B \$	1,227,237.48	2,614,331.00	12,663,624.34	45,077,600	120,000.00	2,045,953.00	450,000.00	2,615,953.00							
5. Berlin Borough	E	1,050,860.00	1,105,732.00	6,662,455.40	18,515,670	543,734.00	1,211,011.00	262,700.00	2,017,445.00							
6. Berlin Township	L	1,424,264.86	1,022,112.00	6,245,471.76	14,773,600	145,000.00	1,844,950.76	205,900.24	2,198,851.00							
7. Brooklawn Borough			17,098,987.07	1,876,003.85	10,562,900	264,500.00	1,709,500.00	70,000.00	1,440,000.00							
8. Camden City			13,810,990.98	42,492,188.79	282,822,106	3,100,000.00	1,817,302.50	2,473,046.99	4,290,349.49							
9. Cherry Hill Township			115,941,857.45	311,357,073	1,772,821,02	177,500.00	12,969,013.02	3,100,000.00	19,189,013.02							
10. Cheslhurst Borough	L	223,365.61	88,678.98	956,324.91	2,886,140	177,500.00	772,621.02	175,000.00	1,125,121.02							
11. Clementon Borough	L	734,051.16	1,149,703.00	4,006,324.49	20,685,900	525,000.00	699,997.00	244,300.00	1,469,297.00							
12. Collingswood Borough			2,662,000.00	12,182,669.93	33,395,900	500,000.00	1,978,000.00	275,000.00	2,753,000.00							
13. Gibbstown Borough	E	455,240.00	563,590.00	3,117,895.63	9,118,700	159,020.00	610,000.00	83,000.00	852,020.00							
14. Gloucester City			2,836,538.17	9,679,106.32	41,088,000	200,000.00	3,623,943.00	370,000.00	4,364,366.00							
15. Gloucester Township	B	5,501,673.11	10,889,541.00	44,702,196.25	115,183,229	540,000.00	6,422,863.00	1,013,619.00	1,658,466.00							
16. Haddon Township			2,786,025.00	16,019,581.09	34,463,650	2,882,207.00	540,000.00	310,611.00	3,013,825.00							
17. Haddonfield Borough			1,684,332.00	21,309,448.45	66,517,600	347,240.00	1,935,325.47	250,000.00	5,037,532.47							
18. Haddon Heights Boro			2,019,950.00	9,556,208.73	44,709,800	1,464,860.00	1,464,860.00	140,000.00	1,952,120.00							
19. Haddon Park Borough			1,000,000.00	4,000,000.00	16,000,000	1,000,000.00	1,000,000.00	50,000.00	1,050,000.00							
20. Lauren Springs Boro			548,000.00	2,448,090.31	2,611,350	277,000.00	410,000.00	50,000.00	737,000.00							
21. Lawnsdale Borough			736,757.00	2,995,131.10	4,636,450	303,115.00	39,726.00	125,000.00	467,841.00							
22. Lindenwald Borough	L	2,550,223.59	3,097,802.00	13,508,759.10	26,738,400	500,000.00	2,411,000.00	840,000.00	3,751,000.00							
23. Magnolia Borough			1,673,048.44	4,086,855.70	16,800,000	1,000,000.00	1,000,000.00	160,000.00	1,160,000.00							
24. Marlton Borough			1,060,000.00	4,205,838.57	7,539,900	395,000.00	803,350.00	70,000.00	1,243,350.00							
25. Mt. Ephraim Borough			1,675,000.00	8,106,525.21	41,508,300	290,900.00	1,455,000.00	420,000.00	1,875,000.00							
26. Oaklyn Borough			753,100.00	4,061,471.12	10,073,100	290,900.00	794,100.00	101,000.00	1,186,000.00							
27. Pennsauken Township			9,860,890.00	41,709,715.92	57,365,400	500,000.00	5,000,000.00	1,400,000.00	1,250,000.00							
28. Pine Valley	L	1,048,196.84	96,043.00	5,946,913.79	23,580,400	23,580,400	1,626,377.46	353,000.00	2,198,377.46							
29. Pine Valley			1,675,000.00	8,106,525.21	41,508,300	6,227.00	100,560.00	100,560.00	1,106,127.00							
30. Rummedale Borough	B	1,156,265.89	1,675,000.00	8,106,525.21	41,508,300	1,455,000.00	1,455,000.00	420,000.00	1,875,000.00							
31. Somerdale Borough	S	954,456.00	1,365,894.00	5,436,904.31	10,564,687	90,000.00	885,000.00	210,000.00	1,185,000.00							
32. Stratford Borough	S	1,337,489.00	2,971,000.00	7,595,168.10	70,000.00	190,000.00	1,000,000.00	140,000.00	1,280,000.00							
33. Tuckahoe Borough	S	5,408,942.00	2,666,420.00	109,585,700	312,500	2,225.00	4,652.00	140,000.00	6,877.00							
34. Voorhees Township	S	1,836,071.96	2,000,940.77	10,990,221.59	26,848,600	594,000.00	2,479,708.13	1,100,000.00	8,311,399.00							
35. Waterford Township	S	1,836,071.96	2,000,940.77	10,990,221.59	26,848,600	594,000.00	1,798,475.98	390,000.00	2,782,475.98							
36. Winslow Township	L	4,862,113.94	3,559,748.00	22,486,825.67	94,366,250	2,200,000.00	8,654,251.00	1,575,000.00	12,439,251.00							
37. Woodlynne Borough			970,000.00	1,586,879.09	3,772,700	115,000.00	306,000.00	75,000.00	498,000.00							
Totals			\$30,936,835.44	\$99,071,663.51	\$501,581,112.98	\$1,584,389,889	\$19,778,655.84	\$75,738,597.76	\$17,182,822.83	\$2,956,320.00	\$30,936,835.44					

B - Black Horse Pike Reg ..... \$ 8,987,176.48  
 E - Evesboro Reg ..... 6,915,042.00  
 L - Lower County ..... 12,721,317.00  
 Less Cal. Yr. .... -43,029.04  
 Total ..... 26,680,506.48

S - Sterling Reg  
 Total ..... \$17,865,471.23

Total County Taxes Appointed 12,678,287.96  
 Total County Taxes Appointed (including Adjustments - Total 12A 1) \$160,398,474.50  
 Rate per \$100 to be applied to the County Budget ..... \$ 67.913,913.43  
 Net Overpayments are added to the Net Taxes Appointed.  
 Net Underpayments are deducted from the Net Taxes Appointed.  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... 0.84895687  
 Net County Taxes Appointed (12A 11) ..... \$159,765,794.50

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1991

	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(e) + (b))	3 Total Taxable Value, Partial Exemptions & Abate-ments (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone, Telegraph and Messenger System Companies (C. 136, L. 1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (includes Partial Exemptions & Abate-ments)					
TAXING DISTRICTS							
1. Avalon Borough	\$ 1,244,207.500	\$ 430,796.400	\$ 1,675,003.900		\$ 1,675,003.900	\$ 3,839,248	\$ 1,678,843.148
2. Cape May City	263,427.000	333,699.800	597,126.800		597,126.800	1,474,046	598,600.846
3. Cape May Point Boro	57,204.000	30,931.200	88,135.200		88,135.200	34,805	88,170.005
4. Dennis Township	151,084.900	148,500.200	299,585.100	\$ 1,000	299,584.100	3,674,258	303,258.358
5. Lower Township	227,346.350	577,769.900	805,116.250		805,116.250	7,464,801	812,581.051
6. Middle Township	162,779.150	327,199.600	489,978.750		489,978.750	7,551,712	497,530.462
7. North Wildwood City	251,255.825	430,029.489	681,285.314		681,285.314	1,484,128	682,769.442
8. Ocean City	2,126,253.300	1,234,887.100	3,361,140.400		3,361,140.400	8,776,252	3,369,916.652
9. Sea Isle City	464,429.900	314,464.100	778,894.000		778,894.000	2,684,900	781,578.900
10. Stone Harbor Borough	586,268.100	275,656.500	861,924.600		861,924.600	738,943	862,663.543
11. Upper Township (R)	349,718.100	386,167.000	735,885.100		735,885.100	14,358,345	750,243.445
12. West Cape May Boro	38,923.790	52,479.250	91,403.040		91,403.040	548,391	91,943.431
13. West Wildwood Boro	19,209.300	30,890.700	50,100.000		50,100.000	52,926	50,152.926
14. Wildwood City	182,195.995	247,803.759	429,999.754	126.100	429,873.654	6,506,794	436,380.448
15. Wildwood Crest Boro	406,395.000	443,007.500	849,402.500		849,402.500	1,282,674	850,685.174
16. Woodbine Borough	9,889.000	24,863.500	34,752.500		34,752.500	1,692,918	36,445.418
Totals	\$6,540,587.210	\$5,289,145.998	\$11,829,733.208	\$127,100	\$11,829,606.108	\$62,163,141	\$11,891,769.249

(R) Revalued District

# Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1991 (Continued)

	12	APPORTIONMENT OF TAXES		11	10		9	8	7	
	Section A		I		EQUALIZATION					II
	County Taxes				Total County Taxes Apportioned (Including Total Net Adjustments)	(a)				
TAXING DISTRICTS			Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D.7	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	True Value of Class II Railroad Property (C. 139, L. 1966)	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	General Tax Rate to Apply per \$100 Valuation		
1. Avalon Borough			\$ 1,486,592,734	\$ 177,299,503	\$ 192,250,414		113.21	.760		
2. Cape May City			775,900,349	46,636,972			77.83	1.810		
3. Cape May Point Boro			134,806,977	833,463			65.41	1.170		
4. Dennis Township			304,091,821	463,505,203			100.01	1.510		
5. Lower Township			1,276,086,254				63.85	2.730		
6. Middle Township			728,177,915	230,647,453			68.46	2.560		
7. North Wildwood City			673,019,466	9,749,976	9,749,976		102.13	2.040		
8. Ocean City			3,156,962,547	128,715,603	212,954,105		107.27	1.350		
9. Sea Isle City			910,294,503	98,516,707			85.95	1.540		
10. Stone Harbor Borough			961,180,250				89.97	.990		
11. Upper Township			760,748,676	10,505,231			98.69	.980		
12. West Cape May Boro			96,425,070	4,475,639			95.59	1.450		
13. West Wildwood Boro			55,170,495	5,017,569			91.13	1.840		
14. Wildwood City			560,777,321	124,396,873			78.92	3.470		
15. Wildwood Crest Boro			765,876,196	84,908,978			112.17	1.390		
16. Woodbine Borough			47,790,506	11,345,088			77.00	2.910		
Totals			\$12,693,901,080	\$1,301,895,304	\$499,763,473					
			\$49,727,727.13							

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1991 (Continued)

TAXING DISTRICTS	APPORTIONMENT OF TAXES										Section C Local Taxes to Be Raised for DISTRICT SCHOOL PURPOSES (a) As Required by District School Budget	
	Section A. County Taxes			Section B			Section C					
	II ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. §2-27D- 118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. All--AIV)	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26: 3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)				
	Deduct Overpayment	Add Underpayment										
1. Avalon Borough	\$ 238,717.94		\$ 5,584,935.21		\$ 5,584,935.21	\$ 361,240.10		\$ 143,505.10		\$ 1,313,601.50		
2. Cape May City	8,796.94		3,030,754.11		3,030,754.11	195,009.63		77,953.42		1,539,919.00		
3. Cape May Point Boro	125.54		527,974.09		527,974.09	33,957.78		13,577.84		68,054.00		
4. Dennis Township	4,621.83		1,186,642.77		1,186,642.77	76,368.65		30,507.62		2,702,630.00		
5. Lower Township	10,768.86		4,988,235.62		4,988,235.62	320,937.70		128,315.73		6,525,131.57		
6. Middle Township	5,055.05		2,847,545.74		2,847,545.74	183,194.91		73,244.02		7,919,534.00		
7. North Wildwood City	26,384.83		2,610,135.48		2,610,135.48	168,214.39		67,440.75		3,966,499.38		
8. Ocean City	47,999.52		12,319,244.36		12,319,244.36	283,114.66		316,979.10		13,936,311.00		
9. Sea Isle City	610.55		3,565,422.92		3,565,422.92	229,314.66		91,690.80		2,243,685.00		
10. Stone Harbor Borough	13,387.94		3,751,987.92		3,751,987.92	241,456.25		96,478.46		878,473.00		
11. Upper Township	1,210.44		2,978,984.69	\$ 242,779	2,736,205.69	191,606.39		76,609.20		4,345,262.75		
12. West Cape May Boro	1,645.73		376,094.69		376,094.69	24,207.39		5,673.05		253,946.00		
13. West Wildwood Boro	121.52		216,006.15		216,006.15	13,893.94		5,355.64		253,945.18		
14. Wildwood City	7,591.72		2,189,225.56		2,189,225.56	140,901.93		56,442.37		4,622,325.00		
15. Wildwood Crest Boro	18,678.56		2,981,603.37		2,981,603.37	191,892.22		76,603.61		3,530,197.84		
16. Woodbine Borough	43.16		187,174.32		187,174.32	12,038.69		4,813.40		599,970.00		
Totals	\$385,760.13		\$49,341,967.00	\$242,779	\$49,099,188.00	\$2,384,234.63		\$1,269,390.11		\$55,099,381.72		

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES			13	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C				(a)	(b)	(c)	(d)
	Local Taxes to be Raised for							
	Section D		Total Tax Levy on Which Tax Rate is Computed (Cols. AV + B(a), (b), (c) + Cla., b, c + CII)					
(b)	(c)	Total Amount of Real Property Exempt from Taxation						
SCHOOL PURPOSES		II	Total Tax Levy on Which Tax Rate is Computed (Cols. AV + B(a), (b), (c) + Cla., b, c + CII)	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	
(b)	(c)	Local Municipal Purposes						
(b)	(c)	As Required by Local Municipal Budget						
1. Avalon Borough			\$ 12,641,281.91	\$ 130,000.00	\$ 2,576,000.00	\$ 500,000	\$ 3,206,000.00	
2. Cape May City	\$ 2,787,681.69		10,779,015.01	543,000.00	2,820,880.84	775,000	4,138,880.84	
3. Cape May Point Boro			1,027,070.55	79,500.00	1,067,392	45,000	231,173.92	
4. Dennis Township			4,572,060.64	800,000.00	1,106,801.52	525,000	2,431,801.52	
5. Lower Township	4,840,400.27		22,151,598.32	1,092,000.00	3,149,217.61	2,267,000	6,508,217.61	
6. Middle Township			12,720,198.67	1,452,658.00	5,100,823.00	1,375,000	7,928,481.00	
7. North Wildwood City			13,926,139.70	763,770.25	4,224,645.98	1,500,000	6,488,416.23	
8. Ocean City		\$ 107,600	115,853,910	1,920,000.00	6,544,167.42	1,521,630	9,985,797.42	
9. Sea Isle City		18,695	29,620,700	1,075,000.00	1,444,232.53	350,000	2,869,232.53	
10. Stone Harbor Borough			8,498,827.02	1,018,000.00	1,483,865.44	300,000	2,803,259.73	
11. Upper Township			7,349,684.03	2,861,529.51	4,834,865.44	400,000	8,096,394.95	
12. West Cape May Boro	381,542.98		1,325,295.80	351,027.00	407,037.48	155,000	913,064.48	
13. West Wildwood Boro			921,266.91	100,000.00	87,000.00	77,000	284,000.00	
14. Wildwood City		21,725	15,115,956.08	185,000.00	5,271,264.12	2,206,000	7,662,264.12	
15. Wildwood Crest Boro			11,747,147.23	1,093,886.17	4,190,689.61	600,000	5,884,585.78	
16. Woodbine Borough			253,493.84	280,000.00	434,195.08	190,000	904,195.08	
Totals	\$8,009,624.94	\$148,020	\$181,096,294.35	\$13,745,370.93	\$43,783,764.28	\$12,786,630	\$70,315,765.21	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$20,960,067.00  
 Rate per \$100 to be applied to Column 11 for apportionment of County Taxes ..... 39174503  
 County Percentage Level of Taxable Value of Real Property ..... 100%

Net, County Taxes Apportioned (12A III) ..... \$49,341,967.00  
 Adjustments (Net Total 12A IIB) ± ..... \$ + 385,760.13  
 Total County Taxes Apportioned ..... \$49,727,727.13  
 (including Adjustments—Total 12A I) .....  
 Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land Improvements and (a) + (b)	3 Total Taxable Value, Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone, Telegraph and Messenger System Companies (C. 138, L.1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
1. Bridgeton City .....	\$ 23,259,900	\$ 143,295,350	\$ 166,555,250	\$ 4,264,740	\$ 162,290,510	\$ 4,219,437	\$ 166,509,947
2. Commercial Township .....	27,193,800	76,823,525	104,017,325	13,500	104,003,825	3,120,125	107,123,950
3. Deerfield Township .....	21,492,700	58,414,900	79,907,600	.....	79,907,600	1,115,469	81,023,069
4. Downe Township .....	38,164,300	35,779,400	73,943,700	.....	73,943,700	850,337	74,794,037
5. Fairfield Township .....	22,649,900	70,576,100	93,226,000	.....	93,226,000	1,130,987	94,356,987
6. Greenwich Township .....	9,151,200	25,088,100	34,239,300	.....	34,239,300	392,548	34,631,848
7. Hopewell Township .....	30,401,500	102,286,600	132,688,100	.....	132,688,100	1,415,869	134,103,969
8. Lawrence Township .....	35,983,300	47,870,700	83,854,000	.....	83,854,000	2,123,922	85,977,922
9. Maurice River Twp. ....	29,994,473	37,491,549	67,486,022	.....	67,486,022	1,057,031	68,543,053
10. Millville City .....	127,700,800	542,805,200	670,506,000	15,528,600	654,977,400	7,225,703	662,203,103
11. Shiloh Borough .....	2,018,566	8,585,300	10,603,866	.....	10,603,866	122,751	10,726,617
12. Slow Creek Township .....	8,226,400	33,224,000	41,450,400	.....	41,450,400	666,667	42,117,067
13. Upper Deerfield Twp. ....	35,056,400	141,886,500	176,942,900	.....	176,942,900	1,426,806	178,369,706
14. Vineland City .....	375,980,600	1,158,171,800	1,534,152,400	46,679,100	1,487,473,300	19,782,256	1,507,255,556
Totals .....	\$787,273,839	\$2,482,299,024	\$3,269,572,863	\$66,485,940	\$3,203,086,923	\$44,649,908	\$3,247,736,831

Abstract of Rates and Exemptions in the County of Cumberland, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES	
				Section A County Taxes			I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From  County Equalization Table Appeals (R.S. 54:2-37)
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7			
1. Bridgeton City .....	6.06	52.10	.....	.....	.....	\$ 3,006,702.23	.....	.....
2. Commercial Township .....	2.63	92.68	.....	.....	.....	1,056,687.13	.....	.....
3. Deerfield Township .....	2.14	94.67	.....	.....	.....	786,073.35	.....	.....
4. Downe Township .....	1.59	121.14	.....	.....	.....	572,243.63	.....	.....
5. Fairfield Township .....	2.11	94.27	.....	.....	.....	913,817.19	.....	.....
6. Greenwich Township .....	2.65	92.68	.....	.....	.....	344,913.52	.....	.....
7. Hopewell Township .....	2.13	96.91	.....	.....	.....	1,268,847.80	.....	.....
8. Lawrence Township .....	2.39	104.82	.....	.....	.....	753,503.20	.....	.....
9. Maurice River Twp. ....	3.75	61.08	.....	.....	.....	1,029,645.64	.....	.....
10. Millville City .....	3.26	86.38	.....	.....	.....	7,080,435.66	.....	.....
11. Shiloh Borough .....	2.99	78.79	.....	.....	.....	124,655.67	.....	.....
12. Stow Creek Township .....	2.19	88.74	.....	.....	.....	437,995.84	.....	.....
13. Upper Deerfield Twp. ....	2.76	67.21	.....	.....	.....	2,447,757.36	.....	.....
14. Vineland City .....	2.65	94.89	.....	.....	.....	14,676,203.63	.....	.....
Totals .....	.....	.....	.....	\$14,677,586	\$568,707,487	\$3,801,766,732	.....	\$34,499,481.85

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1991 (Continued)

TAXING DISTRICTS	APPORTIONMENT OF TAXES										Section C Local Taxes to Be Raised for
	Section A County Taxes					Section B			Section C		
	II ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. All-IV)	(a) County Library Taxes	(b) Local Health Service (R.S. 26: 3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)	I		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)								DISTRICT SCHOOL PURPOSES		
Deduct Overpayment	Add Underpayment							As Required by District School Budget			
1. Bidgeton City .....	\$ 9,983.09	.....	\$ 2,996,719.14	.....	.....	\$ 179,007.37	.....	.....	\$ 3,647,019.00		
2. Commercial Township .....	10,052.20	.....	1,046,634.93	.....	.....	62,911.05	.....	.....	1,045,613.00		
3. Deerfield Township .....	2,166.15	.....	783,907.20	.....	.....	46,799.75	.....	.....	545,896.00		
4. Devone Township .....	186.48	.....	572,057.15	.....	.....	34,069.16	.....	.....	569,026.00		
5. Fairfield Township .....	750.07	.....	913,067.12	.....	.....	54,405.13	.....	.....	551,090.00		
6. Greenwich Township .....	419.68	.....	344,493.84	.....	.....	20,534.81	.....	.....	345,851.17		
7. Hopewell Township .....	803.25	.....	1,268,044.55	.....	.....	75,542.27	.....	.....	961,162.00		
8. Lawrence Township .....	1,411.69	.....	752,091.51	.....	.....	44,860.66	.....	.....	796,966.50		
9. Maurice River Twp. ....	26,372.72	.....	1,003,272.92	.....	.....	61,301.10	.....	.....	1,275,107.00		
10. Millville City .....	80,631.83	.....	6,995,803.83	.....	.....	421,541.64	.....	.....	6,492,042.00		
11. Shiloh Borough .....	.....	.....	124,655.67	.....	.....	7,421.52	.....	.....	118,638.00		
12. Stow Creek Township .....	.....	.....	437,995.84	.....	.....	26,076.57	.....	.....	291,112.00		
13. Upper Deerfield Twp. ....	.....	.....	2,447,757.36	\$296,129.00	.....	145,729.97	.....	.....	1,718,842.32		
14. Vineland City .....	264,724.38	.....	14,411,479.25	.....	.....	.....	.....	.....	16,045,852.00		
Totals .....	\$397,501.54	.....	\$34,101,980.31	\$296,129.00	.....	\$1,180,201.00	.....	.....	\$34,396,416.99		

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13 Total Amount of Real Property Exempt from Taxation	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C. Local Taxes to be Raised for			Section D Total Tax Levy on Which Tax Rate is Computed (Cols. A, V + B(a), (b), (c) + C(a, b, c + C(d))		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
	Section C. PURPOSES		II Local Municipal Purposes						
	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget							
1. Bridgeton City .....			\$ 3,260,000.00	\$ 10,082,745.51	\$ 136,973.00	\$ 956,798.39	\$ 433,071.71	\$ 1,389,870.10	
2. Commercial Township .....			660,717.00	2,815,875.98	1,030,314.00	1,030,314.00	480,000.00	1,647,287.00	
3. Deerfield Township .....	\$ 269,909.59		80,000.00	1,726,512.54	188,000.00	544,000.00	188,000.00	920,000.00	
4. Downing Township .....			10,424.76	1,185,577.07	206,850.00	372,030.96	166,000.00	744,880.96	
5. Fairfield Township .....	337,805.51		134,211.06	1,990,578.82	293,862.00	1,109,690.23	450,000.00	1,853,552.23	
6. Greenwch Township .....	151,113.97		53,505.00	915,498.79	121,544.00	133,966.00	83,000.00	338,510.00	
7. Hopewell Township .....	476,632.91		71,948.16	2,853,329.89	23,452,600	442,533.25	220,000.00	1,113,187.84	
8. Lawrence Township .....			460,240.00	2,054,158.67	25,000.00	486,000.00	370,000.00	881,000.00	
9. Maurice River Twp. ....			225,941.84	2,565,622.86	274,000.00	1,165,575.90	417,425.00	1,857,000.90	
10. Millville City .....			7,234,990.83	21,557,408.01		1,469,583.44	550,000.00	2,019,583.44	
11. Shiloh Borough .....	45,826.31		31,966.36	320,707.86	30,500.00	72,435.85	35,000.00	137,935.85	
12. Slow Creek Township .....	163,480.92			918,665.33	2,267,000	162,612.00	110,000.00	483,520.00	
13. Upper Deerfield Twp. ....	899,423.96			4,915,624.61	210,908.00	1,924,685.16	300,000.00	3,672,063.11	
14. Vineland City .....			9,137,397.00	39,833,078.25	1,447,377.95	3,789,319.16	1,200,000.00	4,989,319.16	
Totals .....	\$2,344,193.17		\$21,361,342.01	\$93,735,384.19	\$3,385,669.54	\$13,659,544.34	\$5,002,496.71	\$22,047,710.59	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$27,747,425.45  
 Rate per \$100 to be applied to Column 11 for apportionment ..... 907459196  
 Net County Taxes Apportioned (12A III) ..... \$34,101,980.31  
 †Adjustments (Net Total 12A IIb) ± ..... \$ 397,301.34  
 Total County Taxes Apportioned ..... \$34,499,481.85  
 (Including Adjustments—Total 12A I)

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.  
 Total amount to be raised by Taxation for County Board of Health Purposes ..... \$ 1,180,201.00  
 Rate per \$100 to be applied to Col. 11 for apportionment of Local Health Service Taxes ..... 0540265964

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1991

	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
1. Belleville Twp. ....	\$ 148,305,600	\$ 316,812,400	\$ 465,118,000	.....	\$ 465,118,000	\$ 2,184,200	\$ 467,302,200
2. Bloomfield Twp. ....	149,991,100	284,535,100	434,526,200	.....	434,526,200	2,618,500	437,144,700
3. Caldwell Borough Twp. ....	37,394,400	69,619,100	107,013,500	.....	107,013,500	1,851,600	108,865,100
4. Cedar Grove Twp. ....	96,880,700	190,680,900	287,561,600	.....	287,561,600	535,300	288,096,900
5. East Orange City .....	99,294,300	268,784,500	368,078,800	\$ 2,330,100	365,748,700	7,232,000	372,980,700
6. Essex Falls Township .....	25,081,800	45,067,600	70,149,400	.....	70,149,400	89,200	70,238,600
7. Fairfield Township .....	583,551,800	1,050,028,700	1,633,580,500	.....	1,633,580,500	17,240,700	1,650,821,200
8. Glen Ridge Twp. ....	62,686,500	178,627,200	241,323,700	.....	241,323,700	770,600	242,094,300
9. Irvington Township .....	82,962,700	210,827,500	293,810,200	.....	293,810,200	4,193,700	298,003,900
10. Livingston Township .....	293,670,900	586,473,300	880,144,200	.....	880,144,200	4,949,200	885,093,400
11. Maplewood Township .....	201,235,500	351,500,000	552,735,700	.....	552,735,700	1,333,200	554,068,900
12. Millburn Township .....	560,671,300	1,105,270,400	1,665,941,700	.....	1,665,941,700	7,468,900	1,673,410,600
13. Montclair Township .....	1,528,907,900	1,417,332,800	2,946,240,700	.....	2,946,240,700	17,236,000	2,963,476,700
14. Newark City .....	249,319,500	738,742,800	988,062,300	8,493,800	979,568,500	36,773,800	1,016,342,300
15. North Caldwell Twp. ....	109,429,100	199,166,700	308,595,800	.....	308,595,800	336,200	308,932,000
16. Nutley Township .....	139,721,300	356,714,700	496,436,000	.....	496,436,000	2,987,000	499,423,000
17. Orange City Township .....	28,088,000	91,845,500	119,933,500	14,100	119,919,400	511,100	120,430,500
18. Roseland Borough .....	56,984,700	201,308,500	258,293,200	.....	258,293,200	656,400	258,949,600
19. S. Orange Vige. Twp. ....	376,987,500	713,488,200	1,090,475,700	3,045,800	1,087,429,900	12,188,700	1,099,618,600
20. Verona Township .....	169,650,800	633,259,900	802,910,700	.....	802,910,700	928,000	803,838,700
21. West Caldwell Twp. ....	431,797,900	748,325,500	1,180,123,400	.....	1,180,123,400	1,891,500	1,182,014,900
22. West Orange Twp. ....	442,242,300	1,013,120,100	1,455,362,400	.....	1,455,362,400	7,750,400	1,463,112,800
Totals .....	\$5,874,885,800	\$10,501,530,500	\$16,376,416,300	\$13,883,800	\$16,362,532,500	\$131,726,400	\$16,494,258,900

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES	
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7		Section A County Taxes	
							I Total County Taxes Apportioned Including Total Net Adjustments	II Adjustments Resulting From County Equalization Table Appeals (R.S. 54:2-37)
1. Belleville Twp. ....	\$ 9.49	28.07	\$ 47,399	\$ 1,224,857.075	\$ 1,692,159.275	\$ 9,921,394.73		
2. Bloomfield Twp. ....	14.09	17.69	.....	2,063,918.745	2,501,110.844	14,664,404.42	N	N
3. Caldwell Borough Twp. ....	9.59	22.45	.....	375,575.960	484,441.060	2,840,353.79		
4. Cedar Grove Twp. ....	5.73	28.18	.....	742,979.151	1,031,076.051	6,045,360.30		
5. East Orange City ....	15.92	26.09	430,382	1,066,964.796	1,440,375.878	8,445,149.26		
6. Essex Fells Township ....	7.41	17.89	.....	322,404.600	392,643.200	2,302,128.55		
7. Fairfield Township ....	1.62	97.92	.....	66,697.932	1,717,519.132	10,070,083.55		
8. Glen Ridge Twp. ....	6.94	40.07	.....	362,476.294	604,570.794	3,544,693.22		
9. Irvington Township ....	14.54	21.94	.....	1,068,171.741	1,366,175.641	8,010,101.66		
10. Livingston Township ....	7.44	27.12	.....	2,386,696.845	3,271,790.245	19,183,018.39	O	O
11. Maplewood Township ....	6.82	36.41	27,325	977,489.372	1,531,585.597	8,979,926.12		
12. Millburn Township ....	3.16	48.59	.....	1,791,744.131	3,465,154.731	20,316,744.64		
13. Montclair Township ....	2.41	100.66	102,078	\$ 3,389,844	2,960,188.934	17,356,051.12	N	N
14. Newark City ....	19.96	15.75	901,229	5,923,244.047	6,940,487.576	40,693,165.13		
15. North Caldwell Twp. ....	4.32	41.27	.....	440,677.308	749,609.308	4,395,076.73		
16. Nutley Township ....	8.97	26.44	.....	1,407,478.637	1,906,901.637	11,180,462.82		
17. Orange City Township ....	19.37	18.02	227,270	567,383.212	698,040.982	4,034,092.00		
18. Roseland Borough ....	6.24	26.94	.....	725,777.641	984,727.541	5,273,611.74		
19. S. Orange Vige. Twp. ....	2.77	95.15	72,540	611,758.674	1,161,449.814	6,909,762.09	E	E
20. Verona Township ....	4.41	46.70	.....	616,744.317	1,150,582.117	6,746,043.08		
21. West Caldwell Twp. ....	2.05	102.38	.....	15,704.407	1,166,310.493	6,838,261.00		
22. West Orange Twp. ....	5.02	49.66	.....	.....	2,967,999.578	17,401,846.15		
Totals	.....	.....	\$1,808,223	\$23,697,927,556	\$40,174,900,428	\$235,551,730.49		



# Abstract of Rates and Exemptions in the County of Essex, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13		14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C Local Taxes to be Raised for				Total Amount of Real Property Exempt from Taxation	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	
	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. A, V + B(a), (b), (c) + C(a, b, c + C(d))		Section D Total Tax Levy on Which Tax Rate is Computed (Cols. A, V + B(a), (b), (c) + C(a, b, c + C(d))							
	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	II Local Municipal Purposes	Local Taxes to be Raised for						
1. Belleville Twp. ....	.....	.....	\$ 15,011,396.40	\$ 44,335,333.94	\$ 67,493,700	\$ 2,250,000.00	\$ 7,942,543.91	\$ 1,400,000.00	\$ 11,592,543.91	
2. Bloomfield Twp. ....	.....	.....	19,329,506.80	61,578,407.06	73,316,300	575,000.00	9,845,493.20	650,000.00	11,070,493.20	
3. Caldwell Borough Twp. ....	.....	.....	2,678,969.00	10,430,703.11	52,265,300	247,150.00	2,420,133.00	199,272.00	2,665,555.00	
4. Cedar Grove Twp. ....	.....	.....	1,498,470.15	16,483,567.75	78,281,900	1,782,733.00	2,297,526.34	525,000.00	4,805,259.34	
5. East Orange City .....	.....	\$ 488,620.00	34,303,877.91	59,346,864.76	202,542,400	.....	4,810,691.00	2,600,000.00	7,410,691.00	
6. Essex Falls Township .....	R	1,048,425.26	827,472.00	5,202,963.90	10,683,600	665,811.00	794,418.00	71,562.00	1,591,811.00	
7. Fairfield Township .....	.....	4,965,787.14	4,685,359.00	26,608,104.40	92,137,400	300,000.00	2,660,878.00	860,000.00	3,820,878.00	
8. Glen Ridge Twp. ....	.....	.....	4,397,269.65	16,780,366.62	62,646,600	805,000.00	1,204,952.92	218,635.00	2,226,687.92	
9. Irvington Township .....	.....	.....	22,808,039.36	43,305,903.88	85,214,400	.....	2,977,781.73	1,000,000.00	3,977,781.73	
10. Livingston Township .....	.....	.....	8,481,496.36	65,785,005.03	124,808,500	5,120,000.00	7,459,236.68	1,500,000.00	14,079,236.68	
11. Maplewood Township .....	C	18,646,382.18	10,134,203.74	37,752,624.88	96,328,700	828,842.00	4,440,523.60	587,394.00	5,856,759.60	
12. Millburn Township .....	.....	.....	13,979,187.00	52,874,390.41	152,900,300	840,000.00	5,731,873.00	500,000.00	7,071,873.00	
13. Montclair Township .....	.....	1,988,937.53	17,978,636.59	71,224,295.36	438,209,000	2,771,722.88	10,685,772.63	2,113,564.65	15,771,060.16	
14. Newark City .....	.....	.....	81,704,578.50	202,789,825.35	2,420,646,780	.....	295,739,323.14	17,764,200.00	313,503,523.14	
15. North Caldwell Twp. ....	R	2,875,693.38	2,248,518.82	13,328,475.39	57,870,600	950,948.45	1,211,368.30	173,500.00	2,335,816.75	
16. Nutley Township .....	.....	.....	12,883,132.55	44,775,641.64	41,496,600	1,500,000.00	6,805,417.21	425,000.00	8,730,417.21	
17. Orange City Township .....	.....	140,971.80	10,521,355.09	23,315,484.43	83,080,200	.....	2,210,898.15	1,063,572.12	3,274,470.27	
18. Roseland Borough .....	R	4,050,345.03	4,220,523.68	16,140,306.05	17,901,900	100,000.00	1,509,224.74	119,000.00	1,728,224.74	
19. S. Orange Vige. Twp. ....	C	14,047,138.32	9,604,829.65	30,407,124.40	185,860,600	1,970,000.00	3,688,253.00	465,000.00	6,123,253.00	
20. Verona Township .....	.....	.....	4,962,109.23	23,527,252.17	61,515,900	1,225,000.00	2,300,824.23	410,000.00	3,985,824.23	
21. West Caldwell Twp. ....	C	11,563,150.48	5,904,210.00	24,210,060.36	81,745,500	1,378,000.00	2,887,739.56	300,000.00	4,565,739.56	
22. West Orange Twp. ....	.....	.....	23,105,580.00	73,408,228.33	173,737,100	1,486,815.00	9,181,673.00	1,300,000.00	11,968,488.00	
Totals .....			\$64,132,919.31	\$2,618,529.33	\$963,610,929.22	\$4,660,683,480	\$24,797,022.33	\$389,056,545.54	\$34,245,739.77	\$448,099,307.64

R-REGIONAL; FAIRFIELD, ESSEX FIELDS, NORTH CALDWELL, ROSELAND  
 J-JOINT; MAPLEWOOD, SOUTH ORANGE  
 C-CONSOLIDATED; CALDWELL, WEST CALDWELL

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$263,422,911.67  
 Rate per \$100 to be applied to Col. 11 for apportionment ..... \$563,165,546  
 Net County Taxes Apportioned (12A III) ..... \$230,498,553.53  
 Net County Taxes Apportioned and Net Underpayments are deducted.  
 †Adjustments (Net Total 12A IIb) + ..... \$ 5,053,176.96  
 ‡Total County Taxes Apportioned (including Adjustments - Total 12A II) ..... \$235,551,730.49

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Adjusted Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone, Telegraph, and Messenger System Companies (C. 136, L. 1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
1. Clayton Borough	\$ 26,876,000	\$ 81,209,625	\$ 108,085,625	\$ 327,025	\$ 107,758,600	\$ 1,179,460	\$ 108,938,060
2. Deptford Township	164,002,200	382,765,700	546,767,900	.....	546,767,900	2,705,609	549,473,509
3. East Greenwich Twp.	29,948,100	108,040,000	137,988,100	.....	137,988,100	648,075	138,636,175
4. Elk Township	17,058,400	57,314,400	74,372,800	.....	74,372,800	645,064	75,017,864
5. Franklin Township	94,537,700	251,659,600	346,197,300	60,100	346,137,200	3,431,362	349,568,562
6. Glassboro Borough	181,435,500	344,397,700	525,833,200	1,725,900	524,107,300	14,502,550	538,609,850
7. Greenwich Township	53,707,200	267,103,700	320,810,900	22,100	320,788,800	336,218	321,125,018
8. Harrison Township	37,770,600	109,365,800	147,136,400	.....	147,136,400	2,156,056	149,292,456
9. Logan Township	81,997,300	243,337,800	325,335,100	.....	325,335,100	2,163,672	327,498,772
10. Mantua Township	201,012,500	201,012,500	276,063,400	59,800	276,003,600	3,745,930	279,749,530
11. Monroe Township	129,772,600	390,182,600	519,955,200	.....	519,955,200	7,301,207	527,256,407
12. National Park Boro	9,541,300	41,219,300	50,760,600	.....	50,760,600	137,175	50,897,775
13. Newfield Borough	12,283,500	43,584,700	55,868,200	.....	55,868,200	333,915	56,202,115
14. Paulsboro Borough	39,195,800	148,040,300	187,236,100	.....	187,236,100	3,448,461	190,684,561
15. Pitman Borough	106,495,700	257,110,900	363,606,600	483,600	363,123,000	1,042,100	364,165,100
16. South Harrison Twp	13,560,100	42,126,345	55,686,445	.....	55,686,445	422,521	56,108,966
17. Swedesboro Borough	3,184,000	25,651,700	28,835,700	.....	28,835,700	1,536,328	27,922,028
18. Washington Township	619,164,900	1,829,363,800	2,448,528,700	59,800	2,448,468,900	10,070,376	2,458,539,276
19. Wenonah Borough	47,882,800	76,743,800	124,626,600	.....	124,626,600	450,884	125,077,484
20. West Deptford Twp	141,337,800	500,250,400	641,588,200	14,860,700	626,727,500	2,396,942	629,124,442
21. Westville Borough	24,238,500	80,123,700	104,362,200	.....	104,362,200	574,245	104,936,445
22. Woodbury City	60,032,900	155,596,100	215,629,000	594,600	215,034,400	6,327,185	221,361,585
23. Woodbury Hts. Boro	29,745,500	96,532,000	126,277,500	.....	126,277,500	939,500	127,217,000
24. Woolwich Township	38,448,000	60,870,600	99,318,600	.....	99,318,600	1,634,669	100,953,269
Totals	\$2,034,807,300	\$5,175,478,170	\$7,210,285,470	\$18,193,625	\$7,192,091,845	\$68,129,504	\$7,260,221,349

R - REVALUED DISTRICTS

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1991 (Continued)

TAXING DISTRICTS	12													
	7							10			11		APPORTIONMENT OF TAXES	
	8							EQUALIZATION			Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))		Section A County Taxes	
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table - Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a)	(b)	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:1 D-7		Total County Taxes Apportioned (Including Total Net Adjustments)	Adjustments Resulting From		Deduct	Add		
1. Clayton Borough	3.72	67.50	.....	\$ 53,312,471	278,897,484	.....	\$ 162,250,531	\$ 1,019,245.45	.....	.....	.....	.....		
2. Deptford Township	4.07	55.87	.....	438,264,702	85,036,315	.....	987,738,211	6,204,896.02	.....	.....	.....	.....		
3. East Greenwich Twp.	3.44	57.59	.....	103,209,661	37,164,056	.....	241,845,836	1,519,257.07	.....	.....	.....	.....		
4. Elk Township	3.94	65.82	.....	39,261,304	133,898,904	.....	114,279,168	717,893.01	.....	.....	.....	.....		
5. Franklin Township	3.20	72.87	.....	130,901,976	.....	.....	480,470,538	3,018,279.23	.....	.....	.....	.....		
6. Glassboro Borough	2.31	115.13	.....	\$ 60,630,250	.....	.....	477,979,600	3,002,631.35	.....	.....	.....	.....		
7. Greenwich Township	3.53	55.27	.....	.....	278,897,484	.....	600,022,502	3,769,295.54	.....	.....	.....	.....		
8. Harrison Township	3.24	62.97	.....	.....	85,036,315	.....	237,328,771	1,490,861.22	.....	.....	.....	.....		
9. Logan Township	1.97	90.51	.....	.....	37,164,056	.....	364,662,828	2,290,784.04	.....	.....	.....	.....		
10. Mantua Township	3.75	67.69	.....	.....	133,898,904	.....	413,648,434	2,598,507.88	.....	.....	.....	.....		
11. Monroe Township	3.19	69.55	.....	.....	303,501,176	.....	830,757,583	5,218,755.69	.....	.....	.....	.....		
12. National Park Boro	3.60	67.28	.....	.....	24,913,583	.....	476,241.16	.....	.....	.....	.....	.....		
13. Newfield Borough	2.47	100.72	.....	.....	276,344	.....	75,811,358	476,241.16	.....	.....	.....	.....		
14. Paulsboro Borough	2.95	91.34	.....	.....	216,344	.....	56,478,459	354,793.37	.....	.....	.....	.....		
15. Pitman Borough	2.04	111.00	.....	.....	21,746,367	.....	212,430,923	1,334,474.87	.....	.....	.....	.....		
16. South Harrison Twp.	2.86	69.16	.....	.....	31,027,763	.....	333,137,337	2,092,743.31	.....	.....	.....	.....		
17. Swedesboro Borough	4.85	46.38	.....	.....	.....	.....	81,840,859	514,118.03	.....	.....	.....	.....		
18. Washington Township	1.94	104.09	.....	.....	.....	.....	61,568,439	386,768.23	.....	.....	.....	.....		
19. Weymouth Borough	1.90	117.09	.....	.....	.....	.....	1,771,228,021	11,126,719.18	.....	.....	.....	.....		
20. West Deptford Twp.	3.36	62.48	.....	.....	.....	.....	108,760,255	683,223.62	.....	.....	.....	.....		
21. Westville Borough	3.36	73.87	.....	.....	.....	.....	1,023,820,398	6,431,561.56	.....	.....	.....	.....		
22. Woodbury City	4.19	60.11	.....	.....	.....	.....	143,454,228	901,168.51	.....	.....	.....	.....		
23. Woodbury Hls. Boro	2.71	90.30	.....	.....	.....	.....	370,060,092	2,324,689.24	.....	.....	.....	.....		
24. Woolwich Township	2.25	104.73	.....	.....	.....	.....	142,323,906	894,067.91	.....	.....	.....	.....		
Totals	.....	.....	.....	.....	.....	.....	\$9,390,447,326	\$56,990,073.06	.....	.....	.....	.....		

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1991 (Continued)

TAXING DISTRICTS	APPORTIONMENT OF TAXES										Section C Local Taxes To Be Raised for
	Section A County Taxes					Section B			(c) County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)	(a) As Required by District School Budget	
	II ADJUSTMENTS RESULTING FROM		III	IV	V	(a)	(b)				
	(b) Appeals and Corrected Errors (R.S. 54:4-6; R.S. 54:4-53)		Net County Taxes Apportioned	Municipal Budget State Aid (R.S. 52:27D- 118.40)	Net County Taxes Apportioned Less Municipal State Aid (Col. All-IV)	County Library Taxes	Local Health Service Taxes (R.S. 26: 3A2-19)				
Deduct Overpayment	Add Underpayment										
1. Clayton Borough .....	\$ 1,740.24	.....	\$ 1,017,505.21	.....	\$ 1,017,505.21	\$ 40,493.89	.....	.....	.....	\$ 1,849,609.25	
2. Deepford Township .....	31,688.13	.....	6,173,227.89	.....	6,173,227.89	.....	.....	.....	.....	11,429,048.38	
3. East Greenwich Twp. ....	2,930.30	.....	1,516,326.77	.....	1,516,326.77	60,362.68	.....	.....	.....	1,753,383.50	
4. Elk Township .....	3,249.63	.....	7,114,643.38	.....	7,114,643.38	28,445.52	.....	.....	.....	7,254,660.00	
5. Franklin Township .....	4,054.69	.....	3,014,224.54	.....	3,014,224.54	.....	.....	.....	.....	2,609,277.23	
6. Glassboro Borough .....	13,541.32	.....	2,989,090.03	.....	2,989,090.03	118,987.34	.....	.....	.....	5,056,557.50	
7. Greenwich Township .....	30,644.95	.....	3,738,650.59	.....	3,738,650.59	149,057.46	.....	.....	.....	4,493,307.50	
8. Harrison Township .....	3,947.28	.....	1,486,933.94	.....	1,486,933.94	59,177.67	.....	.....	.....	1,255,772.87	
9. Logan Township .....	11,389.49	.....	2,279,394.55	.....	2,279,394.55	90,648.00	.....	.....	.....	4,070,876.00	
10. Mantua Township .....	15,083.80	.....	2,583,424.08	.....	2,583,424.08	102,772.22	.....	.....	.....	2,854,325.50	
11. Monroe Township .....	7,705.70	.....	5,211,049.99	.....	5,211,049.99	.....	.....	.....	.....	7,169,437.87	
12. National Park Boro .....	5,301.00	.....	476,241.16	.....	476,241.16	18,954.94	.....	.....	.....	488,638.33	
13. Newfield Borough .....	527.04	.....	349,492.37	.....	349,492.37	13,864.68	.....	.....	.....	647,208.00	
14. Paulsboro Borough .....	1,123.14	.....	1,333,947.83	.....	1,333,947.83	83,248.29	.....	.....	.....	2,383,236.98	
15. Pitman Borough .....	.....	.....	2,091,620.17	.....	2,091,620.17	.....	.....	.....	.....	3,445,833.75	
16. South Harrison Twp. ....	.....	.....	514,118.03	\$ 32,775.12	481,342.91	20,462.48	.....	.....	.....	701,152.00	
17. Swedesboro Borough .....	113.40	.....	386,654.83	.....	386,654.83	15,369.61	.....	.....	.....	* 437,481.12	
18. Washington Township .....	161,259.35	.....	10,965,459.83	.....	10,965,459.83	.....	.....	.....	.....	20,361,668.17	
19. Wernonah Borough .....	219.62	.....	683,004.00	.....	683,004.00	.....	.....	.....	.....	609,565.00	
20. West Deptford Twp. ....	7,836.97	.....	6,423,724.59	.....	6,423,724.59	.....	.....	.....	.....	11,029,929.50	
21. Westville Borough .....	13,798.79	.....	901,168.51	.....	901,168.51	.....	.....	.....	.....	753,720.00	
22. Woodbury City .....	457.47	.....	2,310,890.45	.....	2,310,890.45	35,565.04	.....	.....	.....	3,828,929.97	
23. Woodbury Hts Boro .....	10,938.87	.....	893,610.44	.....	893,610.44	24,256.18	.....	.....	.....	770,303.50	
24. Woolwich Township .....	.....	.....	608,138.70	.....	608,138.70	.....	.....	.....	.....	* 706,499.96	
Totals .....	\$327,531.18	.....	\$58,662,541.88	\$32,775.12	\$58,629,766.76	\$861,686.00	.....	.....	.....	\$89,431,200.48	

\*CONSOLIDATED SCHOOLS

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13 Total Amount of Real Property Exempt from Taxation	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C Local Taxes to be Raised for					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (e + b + c)
	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. A, V + B(e), (b), (c) + CII)		II Local Municipal Purposes						
	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget					
1. Clayton Borough			\$ 1,137,312.77	\$ 4,044,921.12	\$ 21,148,100	\$ 350,000.00	\$ 1,052,193.12	\$ 375,000.00	\$ 1,777,133.12
2. Deptford Township			4,712,077.26	22,314,353.53	66,805,600	1,108,000.00	4,422,806.39	1,358,000.00	6,888,806.39
3. East Greenwch Twp.	(K)		309,881.30	4,759,009.56	9,711,600	151,616.00	1,743,357.48	150,000.00	2,044,973.48
4. Elk Township	(S)		767,327.21	718,489.25	3,972,600	210,650.00	563,478.16	301,800.00	1,075,928.16
5. Franklin Township	(S)		3,131,330.97	2,408,500.82	40,881,900	538,000.00	2,794,224.42	1,300,000.00	4,632,224.42
6. Glassboro Borough			2,461,471.06	12,426,105.93	187,775,300	544,996.17	3,484,236.70	889,000.00	4,928,232.87
7. Greenwch Township			2,935,167.00	11,316,182.55	13,203,200	245,000.00	1,823,600.00	75,000.00	2,146,180.00
8. Harrison Township	(C)		522,091.30	4,831,719.20	14,943,900	535,000.00	852,632.67	270,000.00	1,664,632.67
9. Logan Township			.....	6,440,916.55	8,128,200	1,360,271.00	2,195,422.00	280,000.00	3,795,693.00
10. Mantua Township	(C)		2,170,636.00	10,468,601.38	16,297,700	875,000.00	1,715,427.00	490,000.00	3,060,427.00
11. Monroe Township			4,436,312.41	16,816,800.27	31,331,600	1,400,000.00	6,620,191.60	1,100,000.00	9,120,191.60
12. National Park Boro	(G)		403,000.00	1,831,958.49	11,695,000	200,101.81	696,377.35	157,500.00	1,053,989.16
13. Newfield Borough			375,938.71	1,386,503.76	4,253,400	200,000.00	216,377.39	45,000.00	461,377.39
14. Paulsboro Borough			1,906,753.78	5,623,938.59	20,724,900	340,000.00	1,121,461.06	399,454.00	1,860,915.06
15. Pitman Borough			1,801,443.20	7,422,145.41	59,181,800	200,000.00	1,523,114.67	240,000.00	1,963,114.67
16. South Harrison Twp.	(K)		400,240.64	1,603,198.03	2,221,200	404,500.00	539,936.16	150,000.00	1,094,436.16
17. Swedesboro Borough	(K)		207,215.34	1,351,577.89	2,908,700	92,677.09	436,244.27	220,000.00	748,921.36
18. Washington Township			4,222,378.09	35,549,464.69	109,359,100	1,701,766.72	5,517,883.00	1,606,265.00	8,255,914.72
19. Wenonah Borough	(G)		460,584.75	2,402,606.08	11,672,100	176,175.68	363,179.42	22,691.00	562,046.10
20. West Deptford Twp.			3,673,691.90	21,127,345.99	47,665,400	.....	6,484,522.17	441,414.60	6,925,936.77
21. Westville Borough	(G)		1,042,222.46	3,522,925.20	8,024,600	240,000.00	1,193,050.05	125,000.00	1,558,050.05
22. Woodbury City	(G)		3,126,585.25	9,266,405.67	78,651,300	187,500.00	3,568,814.52	550,000.00	3,094,314.52
23. Woodbury Hts. Boro	(G)		744,392.00	3,442,481.02	23,979,300	248,000.00	601,968.88	90,000.00	939,968.88
24. Woolwich Township	(K)		483,000.00	2,268,799.89	9,930,000	159,606.19	535,955.93	180,000.00	875,562.12
Totals			\$42,069,354.65	\$204,335,671.72	\$806,468,800	\$11,468,860.66	\$48,823,964.41	\$10,826,124.60	\$71,116,949.67
	(C)	Cleanview Regional High School	.....	.....	.....	.....	\$ 4,264,987.00	.....	.....
	(G)	Gateway Regional High School	.....	.....	.....	.....	2,918,980.66	.....	.....
	(K)	Kingsway Regional High School	.....	.....	.....	.....	2,261,037.98	.....	.....
	(S)	Southern Regional High School	.....	.....	.....	.....	3,898,658.18	.....	.....

Net County Taxes Apportioned (12A III) ..... \$58,662,541.88  
 Adjustments (Net Total 12A IIB) ..... + 327,531.18  
 Total County Taxes Apportioned ..... \$58,990,073.06  
 (Including Adjustments - Total 12A I)  
 Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted. .... 025002776

County Percentage Level of Taxable Value of Real Property - 100%  
 Total Amount of Miscellaneous Revenues (including Surplus Revenues Apportioned) for the support of the County Budget ..... \$24,308,904.00  
 Rate per \$100 to be applied to Column 11 for apportionment ..... 628192364  
 of County Taxes .....  
 Rate per \$100 to be applied to Column 11 for apportionment of County Library Taxes .....

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone and Messenger System Companies (C. 136, L.1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
1. Bayonne City .....	\$ 1,132,610,100	\$ 1,433,142,600	\$ 2,565,752,700	.....	\$ 2,565,752,700	\$ 12,673,108	\$ 2,578,425,808
2. East Newark Borough .....	9,982,700	29,557,000	39,539,700	.....	39,539,700	764,205	40,303,905
3. Guttenburg Town .....	40,567,500	169,312,100	239,879,600	\$ 66,800	239,812,800	379,843	240,192,643
4. Harrison Town .....	174,803,550	364,941,046	539,744,596	.....	539,744,596	2,248,751	541,993,347
5. Hoboken City .....	740,463,100	999,597,100	1,740,060,200	980,000	1,739,080,200	3,164,985	1,742,245,085
6. Jersey City City .....	1,783,781,120	4,208,467,583	5,992,248,703	35,515,700	5,956,733,003	60,429,776	6,017,162,779
7. Kearny Town .....	365,309,080	726,624,720	1,091,933,800	.....	1,091,933,800	7,010,360	1,098,944,160
8. North Bergen Twp. ....	221,898,942	513,994,166	735,893,108	.....	735,893,108	4,617,252	740,510,360
9. Secaucus Town .....	914,925,800	1,685,325,700	2,600,251,500	2,017,400	2,598,234,100	8,908,307	2,607,142,407
10. Union City City .....	79,010,431	207,755,938	286,766,369	300,000	286,466,369	4,777,730	291,244,099
11. Weehawken Township .....	492,852,800	488,480,200	981,333,000	.....	981,333,000	1,957,982	983,290,982
12. West New York Town .....	571,435,600	583,416,500	1,154,852,100	540,000	1,154,312,100	1,748,666	1,156,060,766
Totals .....	\$6,527,640,723	\$11,440,614,653	\$17,966,255,376	\$39,419,900	\$17,926,835,476	\$108,680,865	\$18,037,516,341

Abstract of Rates and Exemptions in the County of Hudson, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table - Average Ratio of Assessed Value of Real Property to R.S. 54:3-19	9 True Value of Class II Railroad Property (C. 139, L. 1996)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19			(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7	Section A County Taxes	
				I Total County Taxes Apportioned (Including Total Net Adjustments)				II Adjustments Resulting From County Equalization Table Appeals (R.S. 54:2-37)	
						Deduct Overpayment	Add Underpayment		
1. Bayonne City .....	2,699	86,840	.....	\$ 495,976,767	\$ 3,074,402,575	\$ 16,168,777,77	.....	.....	
2. East Newark Borough .....	5,533	43,380	.....	59,927,923	100,231,828	527,135,31	.....	.....	
3. Littenburg Town .....	3,773	59,750	.....	166,646,665	406,839,308	2,139,633,38	.....	.....	
4. Harrison Town .....	2,524	87,300	.....	128,096,989	670,090,346	3,524,112,94	.....	.....	
5. Hoboken City .....	2,256	109,280	\$ 6,701,903	.....	1,682,170,382	8,846,804,68	.....	.....	
6. Jersey City City .....	3,679	79,230	3,154,454	1,791,343,315	7,811,660,548	41,082,779,61	.....	.....	
7. Kearny Town .....	3,897	50,280	909,060	1,188,282,451	2,288,135,671	12,033,673,62	.....	.....	
8. North Bergen Twp. ....	8,314	29,570	.....	1,777,562,527	2,518,072,887	13,242,950,44	.....	.....	
9. Secaucus Town .....	1,698	96,860	377,465	119,013,232	2,726,533,104	14,339,276,26	.....	.....	
10. Union City City .....	15,441	18,780	.....	1,275,266,223	1,566,510,322	8,238,529,81	.....	.....	
11. Weehawken Township .....	1,816	90,790	.....	124,030,250	1,107,321,232	5,823,580,51	.....	.....	
12. West New York Town .....	2,982	93,380	.....	115,197,451	1,271,258,217	6,685,751,49	.....	.....	
Totals .....	.....	.....	\$11,142,882	\$7,241,343,803	\$25,223,226,420	\$132,853,005,82	.....	.....	

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1991 (Continued)

TAXING DISTRICTS	APPORTIONMENT OF TAXES										Section C Local Taxes Raised for DISTRICT SCHOOL PURPOSES  (a)  As Required by District School Budget
	Section A County Taxes					Section B			County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)	As Required by District School Budget	
	II ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. AIII-AIV)	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26 3A2-19)				
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)	Deduct Overpayment						Add Underpayment			
1. Bayonne City .....		\$ 138,001.33	\$ 16,030,776.44	\$ 16,030,776.44	.....	.....	.....	.....	.....	\$ 27,671,197.50	
2. East Newark Borough .....		729.17	526,406.14	526,406.14	.....	.....	.....	.....	.....	797,227.00	
3. Guttenburg Town .....		52,668.09	2,086,965.29	2,086,965.29	.....	.....	.....	.....	.....	3,680,222.64	
4. Harrison Town .....		291,790.13	3,232,322.81	3,232,322.81	.....	.....	.....	.....	.....	5,928,429.00	
5. Hoboken City .....		271,990.91	8,574,813.77	8,574,813.77	.....	.....	.....	.....	.....	22,975,256.50	
6. Jersey City City .....		1,811,098.65	39,348,064.78	39,348,064.78	.....	.....	.....	.....	.....	76,256,411.00	
7. Kearny Town .....		570,221.18	11,463,452.44	11,463,452.44	.....	.....	.....	.....	.....	23,891,236.96	
8. North Bergen Twp. ....		260,499.24	12,962,451.20	12,962,451.20	.....	.....	.....	.....	.....	26,042,775.00	
9. Secaucus Town .....		160,303.96	14,178,972.68	14,178,972.68	.....	.....	.....	.....	.....	1,501,456.50	
10. Union City City .....		89,709.91	8,148,820.50	8,148,820.50	.....	.....	.....	.....	.....	15,740,237.50	
11. Weehawken Township .....		151,849.71	5,671,730.80	5,671,730.80	.....	.....	.....	.....	.....	6,457,283.50	
12. West New York Town .....		206,229.94	6,479,522.15	6,479,522.15	.....	.....	.....	.....	.....	12,504,014.90	
Totals .....		\$4,005,090.64	\$128,724,299.00	\$128,724,299.00	.....	.....	.....	.....	.....	\$233,445,748.00	

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET				
	Section C Local Taxes to be Raised for					Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AV + B(a), (b), (c) + C(a, b, c + CII))		II Local Municipal Purposes							
	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(b) As Required by Local Municipal Purposes	(c) As Required by Local Municipal Purposes						
1. Bayonne City .....	\$ 1,478,059.00	\$ 24,408,507.99	\$ 69,588,540.93	\$ 1,252,227.900	\$ 500,000.00	\$ 2,610,574.07	\$ 800,000.00	\$ 3,910,574.07		
2. East Newark Borough .....	.....	906,132.18	2,229,765.32	2,520,000.00	180,000.00	781,794.98	60,000.00	1,021,794.98		
3. Guttenburg Town .....	18,042.00	3,275,538.49	9,060,768.42	10,773,600.00	.....	109,729.00	285,000.00	374,729.00		
4. Harrison Town .....	517,261.25	4,000,868.12	13,678,881.18	54,826,100.00	375,000.00	13,315,741.48	300,000.00	13,990,741.48		
5. Hoboken City .....	452,385.00	7,295,057.00	39,297,512.27	861,820,300.00	.....	2,416,774.00	500,000.00	2,916,774.00		
6. Jersey City City .....	3,094,113.00	102,642,489.00	221,341,077.78	2,517,726,599.00	.....	21,239,860.00	7,500,000.00	28,739,860.00		
7. Kearny Town .....	346,981.00	7,114,809.00	42,816,479.40	389,300,610.00	.....	1,803,128.00	499,000.00	2,302,128.00		
8. North Bergen Twp. ....	422,920.00	22,114,818.00	61,562,964.20	164,193,500.00	.....	1,353,204.00	833,000.00	2,426,204.00		
9. Secaucus Town .....	41,950.00	18,534,402.38	44,256,781.56	292,650,100.00	1,300,000.00	4,628,163.47	735,000.00	6,663,163.47		
10. Union City City .....	.....	21,080,467.00	44,969,525.00	50,169,950.00	.....	2,525,740.92	1,500,000.00	4,025,740.92		
11. Weehawken Township .....	.....	5,717,917.66	17,846,931.96	42,476,780.00	.....	326,400.00	160,000.00	486,400.00		
12. West New York Town .....	.....	256,758.50	15,222,765.86	232,096,900.00	.....	1,521,072.98	700,000.00	2,221,072.98		
Totals .....	\$6,628,469.75	\$232,313,772.68	\$601,112,289.43	\$5,870,782,339	\$2,355,000.00	\$52,872,182.90	\$13,782,000.00	\$69,009,182.90		

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$121,461,414.21  
 Rate per \$100 to be applied to Col. 11 for apportionment .....

Net County Taxes Apportioned (12A III) ..... \$128,724,299.00  
 †Adjustments (Net Total 12A IIB) ..... \$ 3,928,706.82

Total County Taxes Apportioned (including Adjustments—Total 12A I) ..... \$132,653,005.82  
 †Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L.1966)	6 Net Valuation of Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
1. Alexandria Township .....	\$ 126,509,227	\$ 156,587,700	\$ 283,096,927	.....	\$ 283,096,927	\$ 1,079,650	\$ 284,176,577
2. Bethlehem Township .....	109,047,886	147,579,549	256,627,435	.....	256,627,435	692,384	257,319,819
3. Bloomsbury Borough .....	21,845,850	32,936,800	54,782,650	.....	54,782,650	150,173	54,932,823
4. Calton Borough .....	29,199,095	43,354,500	72,553,595	.....	72,553,595	758,972	73,312,567
5. Clinton Town .....	72,554,000	89,499,700	162,053,700	.....	162,053,700	805,308	162,859,008
6. Clinton Township .....	495,108,275	657,401,214	1,152,509,489	.....	1,152,509,489	6,814,165	1,159,323,654
7. Delaware Township .....	151,094,700	189,263,300	340,358,000	.....	340,358,000	1,386,536	341,744,536
8. East Amwell Township .....	124,988,713	207,938,717	332,927,430	.....	332,927,430	1,115,149	334,042,579
9. Flemington Borough .....	138,639,200	192,889,200	331,528,400	.....	331,528,400	2,970,700	334,499,100
10. Franklin Township .....	131,848,083	153,481,200	285,329,283	.....	285,329,283	1,035,129	286,364,412
11. Frenchtown Borough .....	26,516,555	52,914,700	79,431,255	.....	79,431,255	706,185	80,137,440
12. Glen Gardner Boro .....	31,715,236	57,203,920	88,919,156	.....	88,919,156	259,404	89,178,560
13. Hampton Borough .....	18,793,891	40,014,800	58,808,691	.....	58,808,691	486,665	59,275,356
14. High Bridge Borough .....	87,200,173	116,717,800	203,917,973	.....	203,917,973	2,046,711	204,671,708
15. Holland Township .....	157,659,279	204,706,450	362,365,729	.....	362,365,729	2,509,111	364,874,840
16. Kingwood Township .....	134,906,500	141,013,875	275,920,375	.....	275,920,375	997,560	276,917,935
17. Lambertville City .....	120,018,836	149,855,300	269,874,136	.....	269,874,136	2,474,385	272,348,521
18. Lebanon Borough .....	44,702,607	64,963,800	109,666,407	.....	109,666,407	777,050	110,443,457
19. Lebanon Township .....	233,414,577	225,739,600	459,154,277	.....	459,154,277	1,238,618	460,392,895
20. Milford Borough .....	25,270,291	55,042,900	80,313,191	.....	80,313,191	625,737	80,938,928
21. Raritan Township .....	540,491,200	821,112,800	1,361,604,000	.....	1,361,604,000	3,733,000	1,365,337,000
22. Readington Township .....	606,777,437	735,362,833	1,342,140,270	.....	1,342,140,270	4,085,928	1,346,226,198
23. Stockton Borough .....	16,076,400	24,209,900	40,286,300	.....	40,286,300	174,381	40,460,681
24. Tewksbury Township .....	328,471,500	348,974,800	678,446,300	.....	678,446,300	1,656,550	680,102,850
25. Union Township .....	136,213,755	239,303,200	375,516,955	.....	375,516,955	1,486,515	377,003,470
26. West Amwell Twp. ....	100,314,642	115,710,095	216,024,742	.....	216,024,742	552,014	216,576,756
Totals .....	\$4,009,378,008	\$5,264,778,758	\$9,274,156,766	.....	\$9,274,156,766	\$39,305,004	\$9,313,461,770

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table - Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES	
				Section A County Taxes			I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From  (a) County Equalization Table Appeals (R.S. 54:2-37)
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-19 to R.S. 54:3-17 and N.J.S.A. 54:11 D-7			
1. Alexandria Township	1.600	98.83	.....	\$ 3,990,504	\$ 6,146,175	\$ 290,322,752	\$ 874,190.03	.....
2. Bethlehem Township	1.690	102.27	.....	1,661,609	.....	253,329,315	762,799.19	.....
3. Bloomsbury Borough	1.600	104.57	.....	4,709,065	.....	53,271,214	160,404.80	.....
4. Calton Borough	2.110	107.99	.....	.....	1,467,557	68,603,602	206,572.11	.....
5. Clinton Town	2.050	100.35	.....	.....	.....	164,326,565	494,803.26	.....
6. Clinton Township	1.460	105.23	.....	51,067,249	.....	1,108,256,405	3,337,067.76	.....
7. Delaware Township	1.360	101.46	.....	363,139	.....	341,381,397	1,027,932.57	.....
8. East Amwell Township	1.540	109.09	.....	24,339,189	.....	309,703,390	932,547.01	.....
9. Flemington Borough	1.740	110.16	.....	24,420,677	.....	310,078,423	933,676.27	.....
10. Franklin Township	1.540	105.39	.....	11,542,712	.....	274,821,700	827,514.85	.....
11. Frenchtown Borough	1.850	95.74	.....	.....	5,875,975	86,013,415	258,994.75	.....
12. Glen Gardner Boro	1.920	97.53	.....	.....	2,549,572	91,728,132	276,202.32	.....
13. Hampton Borough	2.370	93.12	.....	.....	4,670,580	63,948,936	192,547.43	.....
14. High Bridge Borough	2.050	110.40	.....	15,172,992	.....	189,496,716	570,589.05	.....
15. Holland Township	1.100	100.08	.....	.....	4,661,515	369,536,355	1,112,709.88	.....
16. Kingwood Township	1.250	108.35	.....	18,045,982	.....	258,871,953	779,488.61	.....
17. Lambertville City	1.840	96.79	.....	.....	13,451,150	860,570,59	860,570.59	.....
18. Lebanon Borough	1.660	100.41	.....	.....	148,208	110,591,665	333,002.25	.....
19. Lebanon Township	1.340	109.21	.....	35,273,513	.....	425,119,382	1,280,075.78	.....
20. Milford Borough	1.780	100.48	.....	.....	9,743,423	90,682,351	273,053.37	.....
21. Raritan Township	1.860	101.40	.....	1,302,000	.....	1,364,035,000	4,107,241.97	.....
22. Readington Township	1.590	98.73	.....	.....	23,847,016	1,370,073,214	4,125,423.62	.....
23. Stockton Borough	1.830	98.91	.....	.....	732,500	41,191,181	124,036.67	.....
24. Tewksbury Township	1.470	95.83	.....	.....	15,492,306	715,595,156	2,154,726.57	.....
25. Union Township	1.380	108.50	.....	26,634,129	.....	350,369,341	1,054,996.14	.....
26. West Amwell Twp.	1.590	101.19	.....	631,270	.....	215,945,486	650,233.00	.....
Totals	.....	.....	.....	\$219,154,030	\$108,785,977	\$9,203,093,717	\$27,711,409.85	.....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1991 (Continued)

TAXING DISTRICTS	APPORTIONMENT OF TAXES										Section C Local Taxes to Be Raised for DISTRICT SCHOOL PURPOSES (a) As Required by District School Budget
	Section A County Taxes					Section B					
	II ADJUSTMENTS RESULTING FROM		III	IV	V	(a)	(b)	(c)	As Required by District School Budget		
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	Municipal Budget State Aid (R.S. 52:27D- 118.40)	Net County Taxes Apportioned Less Municipal Budget State Aid (Col. All-IV)	County Library Taxes	Local Health Service Taxes (R.S. 26: 3A2-19)	County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)			
1. Alexandria Township .....	\$ 6,277.84	.....	\$ 867,912.19	.....	\$ 867,912.19	\$ 69,757.12	.....	.....	\$ 2,475,775.00		
2. Bethlehem Township .....	1,367.79	.....	761,431.40	.....	761,431.40	61,135.51	.....	.....	2,463,110.50		
3. Bloomsbury Borough .....	8,043.59	.....	152,361.21	.....	152,361.21	12,331.84	.....	.....	614,064.00		
4. Clifton Borough .....	139.43	.....	206,432.68	.....	206,432.68	16,571.59	.....	.....	771,519.48		
5. Clinton Town .....	3,045.50	.....	491,757.76	.....	491,757.76	39,508.96	.....	.....	1,120,743.50		
6. Clinton Township .....	53,757.21	.....	3,283,310.55	.....	3,283,310.55	264,154.82	.....	.....	8,447,263.75		
7. Delaware Township .....	6,387.34	.....	1,021,545.23	.....	1,021,545.23	82,087.75	.....	.....	2,217,971.00		
8. East Amwell Township .....	4,527.52	.....	928,019.49	.....	928,019.49	74,531.46	.....	.....	2,935,360.00		
9. Flemington Borough .....	4,688.86	.....	928,987.41	.....	928,987.41	816,816.05	.....	.....	2,625,692.81		
10. Franklin Township .....	9,165.64	.....	818,349.21	.....	818,349.21	65,816.05	.....	.....	1,883,021.50		
11. Frenchtown Borough .....	3,219.12	.....	255,775.63	.....	255,775.63	20,580.22	.....	.....	686,098.00		
12. Glen Gardner Boro .....	1,310.18	.....	274,892.14	.....	274,892.14	22,083.51	.....	.....	962,976.00		
13. Hamorton Borough .....	1,163	.....	192,545.80	.....	192,545.80	15,454.94	.....	.....	677,749.00		
14. High Bridge Borough .....	4,184.45	.....	566,414.60	.....	566,414.60	45,541.95	.....	.....	2,323,621.00		
15. Holland Township .....	992.72	.....	1,111,717.16	.....	1,111,717.16	89,247.63	.....	.....	1,180,000.00		
16. Kingwood Township .....	19,526.86	.....	759,961.75	.....	759,961.75	61,222.96	.....	.....	1,830,652.50		
17. Lambertville City .....	7,460.96	.....	853,109.63	.....	853,109.63	52,968.87	.....	.....	1,484,063.00		
18. Lebanon Borough .....	11,481.41	.....	321,520.84	.....	321,520.84	25,960.91	.....	.....	1,170,909.00		
19. Lebanon Township .....	6,071.53	.....	1,274,004.25	.....	1,274,004.25	62,968.87	.....	.....	2,775,342.00		
20. Milford Borough .....	72.21	.....	272,981.16	.....	272,981.16	.....	.....	.....	797,280.00		
21. Raritan Township .....	25,850.84	.....	4,081,391.13	.....	4,081,391.13	328,055.45	.....	.....	10,933,596.24		
22. Readington Township .....	37,621.01	.....	4,087,802.61	.....	4,087,802.61	328,552.35	.....	.....	8,203,593.50		
23. Stockton Borough .....	103.48	.....	123,933.19	.....	123,933.19	9,949.00	.....	.....	261,872.00		
24. Tewksbury Township .....	31,518.80	.....	2,123,207.77	.....	2,123,207.77	170,889.57	.....	.....	3,908,197.00		
25. Union Township .....	4,870.02	.....	1,050,126.12	.....	1,050,126.12	84,342.85	.....	.....	2,724,052.00		
26. West Amwell Twp. ....	4,723.91	.....	645,509.09	.....	645,509.09	51,884.89	.....	.....	1,196,913.00		
Totals .....	\$256,409.85	.....	\$27,455,009.00	.....	\$27,455,009.00	\$2,002,530.00	.....	.....	\$66,671,435.78		

Abstract of Rates and Exemptions in the County of Hunterdon, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				Section D Total Tax Levy on Which Tax Rate is Computed (Col. A + B), (b), (c) + Col. b, c & CII)	13 Total Amount of Real Property Exempt from Taxation	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C Local Taxes to be Raised for		II Local Municipal Purposes	(a) Surplus Revenue Appropriated			(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c + d)	
	SCHOOL PURPOSES									
	(b) Regional Consolidated and Joint School Districts Budgets	(c) As Required by Local Municipal Budget								
1. Alexandria Township	\$ 1,129,279.52	.....	.....	\$ 4,542,717.83	\$ 10,556,800	\$ 300,000.00	\$ 1,475,793.97			
2. Bethlehem Township	1,037,995.75	.....	.....	4,323,673.16	9,533,897	379,940.18	1,694,981.91			
3. Bloomsbury Borough	341,445.42	98,683.74	.....	1,877,440.79	8,818,300	22,000.00	345,736.43			
4. Calton Borough	835,932.92	207,845.26	.....	1,543,814.43	5,323,200	38,000.00	316,110.27			
5. Clinton Town	.....	635,517.71	.....	3,323,460.85	15,766,282	101,716.00	956,321.16			
6. Clinton Township	4,570,282.23	350,733.89	.....	16,915,745.24	24,309,083.00	800,000.00	5,556,404.08			
7. Delaware Township	1,301,731.55	7,321.47	.....	4,630,657.00	13,238,700	300,000.00	2,058,981.58			
8. East Amwell Township	1,126,056.57	69,616.58	.....	5,133,584.10	10,401,900	269,000.00	1,418,241.00			
9. Flemington Borough	1,179,817.65	1,081,020.60	.....	5,815,518.47	43,232,500	236,629.56	1,363,936.76			
10. Franklin Township	1,209,073.86	405,896.49	.....	4,382,157.11	13,389,800	260,000.00	1,261,937.57			
11. Frenchtown Borough	316,348.76	196,225.24	.....	1,475,027.85	5,293,000	100,000.00	584,390.66			
12. Glen Gardner Boro	242,713.99	207,868.63	.....	1,710,534.27	4,597,700	122,000.00	574,743.69			
13. Hampton Borough	242,516.21	274,052.73	.....	1,402,318.68	8,062,100	141,000.00	531,055.03			
14. High Bridge Borough	785,484.87	460,201.02	.....	4,181,263.44	11,895,300	226,973.37	1,511,767.67			
15. Holland Township	1,627,324.79	.....	.....	4,008,289.58	11,445,600	98,610.03	7,397,104.51			
16. Kingwood Township	700,314.29	3,442,151.50	.....	3,442,151.50	9,198,200	365,000.00	1,473,418.21			
17. Lambertville City	1,690,568.14	4,999,975.71	.....	4,999,975.71	25,986,000	300,000.00	1,393,287.57			
18. Lebanon Borough	2,550,576.21	1,828,971.05	.....	2,213,400	2,213,400	270,000.00	922,437.59			
19. Lebanon Township	2,552,535.78	6,164,743.84	.....	6,164,743.84	162,850,400	484,660.13	4,652,423.00			
20. Milford Borough	369,427.64	1,439,688.80	.....	1,439,688.80	11,830,200	60,000.00	845,802.00			
21. Baritan Township	5,035,357.65	4,942,669.22	.....	25,321,059.69	106,643,200	875,000.00	5,291,812.67			
22. Readington Township	5,636,965.72	3,140,816.16	.....	21,397,730.34	52,979,786	900,000.00	4,198,897.00			
23. Stockton Borough	201,247.70	139,924.00	.....	736,925.89	2,836,500	34,800.00	147,711.00			
24. Tewksbury Township	2,822,616.19	953,926.16	.....	9,979,836.69	24,956,194	450,000.00	2,571,466.24			
25. West Amwell Twp.	1,329,770.57	286,399.36	.....	5,188,291.54	13,321,950	250,484.50	1,899,152.50			
Totals	\$37,442,144.18	\$14,624,953.20	.....	\$3,430,475.31	\$953,711,259	\$24,000,000	\$1,810,438.86			

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$13,695,293.00  
 Rate per \$100 to be applied to Column 11 for apportionment of County Taxes ..... \$ 0.02416893  
 Net County Taxes Apportioned (12A I) ..... \$ 2,002,530.00  
 Total County Taxes Apportioned (12A II) ..... \$ 55,825.39  
 \*Adjustments (Net Total 12A II) ..... \$ 2,058,355.39  
 Total County Taxes Apportioned (including Adjustments - Total 12A I) ..... \$ 2,058,355.39  
 Rate per \$100 to be applied to Column 11 for apportionment of County Library Taxes ..... \$ 0.02416893  
 Net County Library Taxes Apportioned ..... \$ 2,002,530.00  
 Total County Library Taxes ..... \$ 55,825.39  
 \*Net Overpayments are deducted from the Net Taxes Apportioned  
 \*Net Underpayments are added to the Net Taxes Apportioned

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone and Telegraph and Messenger System Companies (C. 136, L. 1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
1. East Windsor Twp. ....	\$ 350,736,340	\$ 790,158,400	\$ 1,140,894,740	\$ 295,160	\$ 1,140,894,740	\$ 4,779,320	\$ 1,145,674,060
2. Ewing Township .....	37,490,723	196,678,795	234,169,518	.....	234,169,518	3,439,707	237,609,225
3. Hamilton Township .....	278,534,100	1,017,574,200	1,296,108,300	.....	1,296,108,300	14,133,977	1,310,242,277
4. Hightstown Borough .....	12,019,600	36,942,600	48,962,200	.....	48,962,200	1,603,972	50,566,172
5. Hopewell Borough .....	14,111,500	50,349,650	64,461,150	.....	64,461,150	1,205,020	65,666,170
6. Hopewell Township .....	178,523,100	458,278,080	636,801,180	.....	636,801,180	2,323,048	639,124,228
7. Lawrence Township .....	126,119,650	437,968,094	564,087,744	100,600	563,987,144	2,089,957	566,077,101
8. Pennington Borough .....	25,137,970	72,033,455	97,171,425	.....	97,171,425	1,522,652	98,694,077
9. Princeton Borough .....	142,669,800	291,091,400	433,761,200	.....	433,761,200	5,286,647	439,047,847
10. Princeton Township .....	239,902,900	529,086,900	768,989,800	.....	768,989,800	1,757,537	770,747,337
11. Trenton City .....	62,065,365	251,796,900	313,862,265	18,016,170	295,846,095	6,099,575	301,945,670
12. Washington Township .....	28,406,600	77,054,050	105,460,650	.....	105,460,650	778,036	106,238,686
13. West Windsor Twp. ....	248,580,600	587,534,800	836,115,400	62,800	836,052,600	11,703,198	847,755,798
Totals .....	\$1,744,298,248	\$4,796,547,324	\$6,540,845,572	\$18,474,730	\$6,522,370,842	\$56,722,646	\$6,579,093,488

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1991 (Continued)

TAXING DISTRICTS	12						
	APPORTIONMENT OF TAXES						
	Section A County Taxes			Section B County Taxes		Section C County Taxes	
7	8	9	10		11	12	
General Tax Rate to Apply per \$100 Valuation	County Equalization Table— Average Ratio of Assessed Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	EQUALIZATION		Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)
			(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7			
1. East Windsor Twp. ....	94.54	\$ 47,917	\$ 77,039,033	\$ 1,222,713,093	\$ 5,842,706.15	.....	.....
2. Ewing Township .....	12.89	.....	1,640,394,622	1,877,756,604	8,972,816.37	.....	.....
3. Hamilton Township .....	31.59	.....	2,849,587,120	4,159,829,397	19,877,648.27	.....	.....
4. Hightstown Borough .....	20.23	.....	196,216,708	246,782,880	1,179,246.27	.....	.....
5. Hopewell Borough .....	46.52	.....	75,830,166	141,496,336	676,136.96	.....	.....
6. Hopewell Township .....	51.78	.....	608,866,455	1,247,990,683	5,963,494.53	.....	.....
7. Lawrence Township .....	22.09	.....	2,020,586,335	2,586,663,436	12,360,311.22	.....	.....
8. Pennington Borough .....	44.15	.....	124,207,248	222,901,325	1,065,128.81	.....	.....
9. Princeton Borough .....	3.57	64,931	495,874,961	934,987,739	4,467,817.22	.....	.....
10. Princeton Township .....	42.38	.....	1,054,744,336	1,825,491,673	8,723,069.61	.....	.....
11. Trenton City .....	15.95	436,638	1,660,558,437	1,962,940,745	9,379,866.81	.....	.....
12. Washington Township .....	25.69	.....	309,024,123	415,262,809	1,984,323.70	.....	.....
13. West Windsor Twp. ....	4.27	42.33	1,153,471,683	2,001,227,481	9,562,819.76	.....	.....
Totals .....	.....	\$549,486	\$12,266,401,227	\$18,846,044,201	\$90,055,385.68	.....	.....

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1991 (Continued)

TAXING DISTRICTS		APPORTIONMENT OF TAXES										Section C Local Taxes to Be Raised for	
		Section A County Taxes					Section B					Section C Local Taxes to Be Raised for	
		II ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. All-IV)	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26: 3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)	(a) DISTRICT SCHOOL PURPOSES	As Required by District School Budget		
(b) Appeals and Corrected Errors (R.S. 54:4-48; R.S. 54:4-53)	Deduct Overpayment	Add Underpayment											
1.	East Windsor Twp. ....	\$ 149,695.16		\$ 5,693,010.99		\$ 5,693,010.99		\$ 518,659.82		\$ 122,271.31		\$ 22,386,143.00	
2.	Ewing Township ....	25,231.91		8,947,584.46		8,947,584.46		814,695.81		187,775.66		50,914,494.50	
3.	Hamilton Township ....	52,597.69		19,825,050.58		19,825,050.58		107,028.65		415,982.94			
4.	Hightstown Borough ....	3,747.51		1,175,498.76		1,175,498.76				24,678.29			
5.	Hopewell Borough ....	55.62		676,081.34		676,081.34				14,149.63			
6.	Hopewell Township ....	49,920.35		5,913,574.18		5,913,574.18		538,432.75		124,799.07			
7.	Lawrence Township ....	249,391.48		12,110,919.74		12,110,919.74		1,102,708.44		258,666.34			
8.	Princeton Borough ....	408.41		1,064,720.40		1,064,720.40				22,290.13			
9.	Princeton Borough ....	6,963.55		4,460,853.67		4,460,853.67				93,498.77			
10.	Princeton Township ....	4,782.05		8,718,287.56		8,718,287.56				182,549.17			
11.	Trenton City ....	160,052.70		9,219,814.11		9,219,814.11				196,294.07			
12.	Washington Township ....			1,984,323.70		1,984,323.70		180,667.77		41,526.28			
13.	West Windsor Twp. ....	42,760.25		9,520,059.51		9,520,059.51		866,805.76		200,122.76			
Totals .....		\$745,606.68		\$89,309,779.00		\$89,309,779.00		\$4,128,999.00		\$1,884,604.42		\$124,411,534.00	

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13 Total Amount of Real Property Exempt from Taxation	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C Local Taxes to be Raised for					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
	Section D Total Tax Levy on Which Tax Rate is Computed (Col. A, V + B(a), (b), (c) + C(a, b, c + Cl))		Section E Total Amount of Real Property Exempt from Taxation						
	SCHOOL PURPOSES		II Local Municipal Purposes						
(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget								
* East Windsor Twp. ....	\$ 20,195,183.00	.....	\$ 4,859,409.00	\$ 31,388,534.12	\$ 82,935,700	\$ 1,071,300.00	\$ 3,914,291.00	\$ 715,000.00	\$ 5,700,591.00
2. Ewing Township .....	.....	.....	5,673,806.44	38,010,005.37	137,883,390	.....	3,140,059.53	342,576.85	3,482,636.38
3. Hamilton Township .....	.....	.....	20,644,859.00	91,800,387.02	145,554,730	500,000.00	1,354,614.00	1,001,621.60	2,856,235.60
4. Hightstown Borough .....	** 4,076,410.00	.....	1,736,065.45	7,119,681.15	22,549,438	39,600.00	1,006,807.50	427,900.00	1,474,307.50
5. Hopewell Borough .....	** 1,513,232.30	.....	478,503.47	2,681,966.74	4,210,950	125,000.00	507,288.68	88,000.00	720,288.68
6. Hopewell Township .....	** 12,902,708.39	.....	2,132,298.91	21,611,813.30	37,599,900	1,302,529.91	2,914,209.37	750,000.00	4,966,739.28
7. Lawrence Township .....	.....	.....	9,099,453.12	45,422,648.39	101,754,250	995,000.00	9,426,044.42	1,200,000.00	11,621,044.42
8. Pennington Borough .....	** 2,346,328.31	.....	453,164.44	3,866,503.28	13,335,800	.....	708,412.47	80,112.64	788,525.11
9. Princeton Borough .....	*** 7,592,172.62	.....	3,500,084.79	15,646,609.85	390,167,000	909,000.00	7,740,239.00	640,000.00	9,269,239.00
10. Princeton Township .....	*** 14,344,008.26	.....	5,700,221.00	28,945,065.99	210,041,800	1,458,648.00	6,891,198.53	588,600.00	8,938,446.53
11. Trenton City .....	.....	.....	\$ 783,979.00	\$ 23,317,695.00	592,373,335	.....	8,355,717.00	2,800,000.00	11,155,717.00
12. Washington Township .....	.....	.....	.....	1,061,695.00	5,706,290	350,000.00	2,150,205.72	280,000.00	3,160,205.72
13. West Windsor Twp. ....	**** 20,637,217.97	.....	4,710,957.00	36,135,163.00	8,189,780	4,500,000.00	4,780,048.00	2,100,000.00	11,380,048.00
Totals .....	\$83,807,260.85	\$783,979.00	\$83,388,212.62	\$387,714,368.99	\$1,756,010,383	\$11,251,077.91	\$53,269,135.22	\$11,013,811.09	\$75,534,024.22

\*East Windsor-Hightstown Regional School District  
 \*\*Hopewell Valley Regional School District  
 \*\*\*Princeton Regional School District  
 \*\*\*\*West Windsor-Plainsboro (Middlesex Co.)  
 Regional School District

Total County Open Space Taxes Apportioned ..... \$ 1,884,604.42  
 Total Adjustments ..... \$ 745,606.68  
 Net County Open Space Taxes Apportioned (12B c) ..... \$ 1,884,604.42  
 County Open Space Apportioned Tax Rate ..... .01000000  
 Total Amount of Miscellaneous Revenues (including Surplus Revenues  
 Appropriated) for the support of the County Budget ..... \$54,712,101.00  
 Rate per \$100 to be applied to Col. 11 for apportionment  
 of County Taxes ..... .47784768

Net County Taxes Apportioned (12A III) ..... \$89,309,779.00  
 Total Adjustments ..... \$ 745,606.68  
 Total County Taxes Apportioned (12A I)  
 (including Adjustments) ..... \$90,055,385.68  
 Net Overpayments are added to the Net Taxes Apportioned and Net  
 Underpayments are deducted.

Abstract of Rates and Exemptions in the County of Middlesex, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone Telegraph and Messenger System Companies (C. 136, L.1906)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
	1. Carteret Borough	\$ 432,682.700					
2. Cranbury Township	131,709.200	200,795.800	332,505.000	.....	332,505.000	1,358,325	383,863,325
3. Dumlilien Borough	51,354.300	52,477.000	143,831.300	.....	143,831.300	3,302,165	147,133,465
4. East Brunswick Twp.	515,749.400	1,326,631.000	1,842,380.400	346,200	1,842,284,200	13,021,280	1,855,295,480
5. Edison Township	3,198,352.200	3,973,395.800	7,171,748.000	5,249,400	7,166,498,600	34,959,371	7,201,457,971
6. Helmetta Borough	10,109.500	35,003.600	45,113.100	.....	45,113.100	240,513	45,353,613
7. Highland Park Boro	251,087.500	283,174.300	534,261.800	1,656,200	532,605,600	534,331,397	534,331,397
8. Jamesburg Borough	34,598.700	91,300.000	125,898.700	.....	125,898.700	1,747,276	127,645,976
9. Metuchen Borough	180,729.900	274,105.700	454,835.600	142,800	454,692,800	8,683,189	463,375,989
10. Middlesex Borough	163,180.500	329,471.700	492,652.200	963,800	491,688,400	1,436,414	493,124,814
11. Milltown Borough	80,329.300	164,715.600	245,044.900	.....	245,044,900	485,391	245,530,291
12. Monroe Township	84,296.100	391,740.400	476,036.500	.....	476,036,500	2,973,513	479,010,013
13. New Brunswick City	403,125.900	878,971.600	1,282,097.500	3,892,400	1,278,205,100	84,533,730	1,362,738,830
14. North Brunswick Twp.	300,759.600	884,771.500	1,185,531.100	.....	1,185,531,100	4,628,247	1,190,159,347
15. Old Bridge Township	1,333,601.700	1,589,102.700	2,922,704.400	23,721,400	2,898,983,000	14,617,732	2,913,600,732
16. Perth Amboy City	609,088.400	1,034,081.200	1,643,169.600	500	1,643,169,100	8,025,630	1,651,194,730
17. Piscataway Township	565,269.900	1,741,573.900	2,306,843.800	131,000	2,306,652,800	41,534,852	2,348,187,652
18. Plainsboro Township	211,247.000	697,002.400	908,249.400	2,310,800	905,938,600	5,534,161	911,472,761
19. Sayreville Borough	180,778.500	548,114.500	728,893.000	2,229,000	726,664,000	7,300,246	730,463,246
20. South Amboy City	1,508.500	124,633.300	126,141.800	.....	126,141,800	877,103	177,018,903
21. South Brunswick Twp.	1,107,297.900	1,926,202.400	3,033,500.300	4,907,800	3,028,592,500	18,504,064	3,047,096,564
22. South Plainfield Boro	410,459.700	971,418.900	1,381,878.600	1,294,000	1,380,584,600	9,248,597	1,389,833,197
23. South River Borough	102,793.300	258,839.300	361,632.600	91,700	361,540,900	1,944,444	362,312,849
24. Spotswood Borough	56,154.200	133,995.900	189,750.100	.....	189,750,100	2,201,079	191,951,179
25. Woodbridge Township	993,463.200	2,382,520.100	3,375,983.300	.....	3,375,783,300	20,307,103	3,396,090,403
Totals	\$11,459,727,100	\$20,960,556,900	\$32,420,284,000	\$46,946,100	\$32,373,337,900	\$289,656,677	\$32,662,994,577

Abstract of Rates and Exemptions in the County of Middlesex, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Property (C. 139, L. 1906)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Col. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19			I Total County Taxes Apportioned Total Net Adjustments	Section A County Taxes	
				(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7				II Adjustments Resulting From County Equalization Table Appraisals (R.S. 54:2-37)	
						Deduct Overpayment	Add Underpayment		
1. Carteret Borough	2.28	100.00	.....	\$ 44,457,637	\$ 1,109,249,547	\$ 4,537,269.72	.....	.....	
2. Cranbury Township	2.25	73.62	.....	128,114,612	461,977,937	1,889,672.63	.....	.....	
3. Dunellen Borough	5.03	44.69	\$ 89,654	188,245,722	335,468,781	1,372,200.10	.....	.....	
4. East Brunswick Twp.	3.75	55.88	.....	1,483,619,420	3,338,874,900	13,657,319.98	.....	.....	
5. Edison Township	1.63	105.25	.....	.....	6,924,976,679	28,325,895.74	.....	.....	
6. Helmetta Borough	2.75	50.86	.....	46,898,074	92,251,687	377,345.92	.....	.....	
7. Highland Park Boro	3.16	82.76	.....	116,486,896	650,818,293	2,662,104.43	.....	.....	
8. Jamesburg Borough	3.53	57.33	.....	95,534,632	223,180,608	912,897.03	.....	.....	
9. Metuchen Borough	4.21	45.88	.....	552,878,321	1,016,254,310	4,156,882.39	.....	.....	
10. Middlesex Borough	3.59	60.11	.....	338,226,306	831,351,120	3,400,555.15	.....	.....	
11. Milltown Borough	3.60	53.73	.....	216,597,372	462,127,663	1,890,285.07	.....	.....	
12. Monroe Township	5.94	28.41	.....	1,210,156,813	1,689,166,826	6,909,360.95	.....	.....	
13. New Brunswick City	2.65	90.64	.....	174,763,825	1,537,502,655	6,288,994.46	.....	.....	
14. North Brunswick Twp.	3.31	50.97	.....	1,205,908,522	2,396,067,869	9,800,866.03	.....	.....	
15. Old Bridge Township	2.53	104.01	.....	99,150,453	2,814,450,279	11,512,215.69	.....	.....	
16. Perth Amboy City	2.28	83.77	319,330	395,222,668	2,046,736,728	8,371,963.39	.....	.....	
17. Piscataway Township	2.66	69.56	.....	1,105,486,338	3,453,673,990	14,126,893.70	.....	.....	
18. Plainsboro Township	2.78	67.16	.....	446,823,737	1,358,296,498	5,155,970.33	.....	.....	
19. Sayreville Borough	4.75	33.93	.....	1,504,267,695	2,234,731,141	9,140,934.95	.....	.....	
20. South Amboy City	3.88	47.37	701,207	199,154,081	376,874,191	1,541,564.62	.....	.....	
21. South Brunswick Twp	1.66	106.78	.....	153,466,971	2,893,629,593	11,836,090.43	.....	.....	
22. South Plainfield Boro	2.85	70.14	.....	618,802,075	2,008,635,272	8,216,113.35	.....	.....	
23. South River Borough	4.14	53.28	.....	322,711,946	685,024,795	2,802,022.56	.....	.....	
24. Spotswood Borough	51.01	4.38	195,200	194,036,305	386,182,684	1,579,640.04	.....	.....	
25. Woodbridge Township	3.67	49.82	82,637	3,533,252,877	6,929,425,917	28,344,094.89	.....	.....	
Totals	.....	.....	\$1,388,028	\$529,098,716	\$46,256,929,963	\$189,209,153.55	.....	.....	

Abstract of Rates and Exemptions in the County of Middlesex, for the Year 1991 (Continued)

TAXING DISTRICTS	APPORTIONMENT OF TAXES											
	Section A County Taxes				Section B				Section C Local Taxes to Be Raised for			
	II ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. AIII-AIV)	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26: 3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)	DISTRICT SCHOOL PURPOSES (a)	As Required by District School Budget		
	Deduct Overpayment	Add Underpayment										
1. Careret Borough .....	\$ 151,779.07		\$ 4,385,490.65		\$ 4,385,490.65				\$ 12,681,417.50			
2. Cranbury Township .....	9,531.59		1,880,141.04		1,880,141.04				3,607,163.00			
3. Dunellen Borough .....	594.13		1,371,605.97		1,371,605.97				4,482,491.00			
4. East Brunswick Twp. ....	89,975.33		13,567,344.65		13,567,344.65				41,452,876.00			
5. Edison Township .....	829,311.94		27,496,583.80		27,496,583.80				69,836,506.50			
6. Helmetta Borough .....	49.07		377,296.85		377,296.85				575,000.00			
7. Highland Park Boro .....	87,387.99		2,574,716.44		2,574,716.44				10,456,433.00			
8. Jamesburg Borough .....	1,863.08		911,033.95		911,033.95				2,695,762.00			
9. Metuchen Borough .....	9,958.77		4,146,923.62		4,146,923.62				11,029,573.78			
10. Middlesex Borough .....	8,985.12		3,391,570.03		3,391,570.03				9,939,070.25			
11. Milltown Borough .....	31,671.98		1,858,613.09		1,858,613.09				5,587,257.00			
12. Monroe Township .....	25,454.85		6,883,906.10		6,883,906.10				16,209,341.00			
13. New Brunswick City* .....	239,257.77		6,049,736.69		6,049,736.69				19,946,186.00			
14. North Brunswick Twp. ....	147,842.87		9,653,023.16		9,653,023.16				23,023,263.00			
15. Old Bridge Township .....	169,192.77		11,343,022.92		11,343,022.92				44,112,104.50			
16. Perth Amboy City .....	4,631,171.77		3,540,791.62		3,540,791.62				18,637,505.00			
17. Piscataway Township .....	106,885.48		14,020,008.22		14,020,008.22				39,243,432.50			
18. Plainsboro Township .....	374,363.76		5,181,608.57		5,181,608.57				20,450,641.00			
19. Sayreville Borough .....	28,160.78		9,112,774.17		9,112,774.17				4,395,502.00			
20. South Amboy City .....	489.94		1,541,075.28		1,541,075.28				31,078,872.43			
21. South Brunswick Twp. ....	49,294.46		11,786,795.97		11,786,795.97				24,739,551.00			
22. South Plainfield Boro .....	20,374.05		8,195,739.30		8,195,739.30				8,437,557.00			
23. South River Borough .....	5,948.10		2,796,074.46		2,796,074.46				4,892,246.50			
24. Spotswood Borough .....			1,579,640.04		1,579,640.04				75,685,487.50			
25. Woodbridge Township .....	381,226.48		27,962,868.41		27,962,868.41				\$503,149,228.46			
Totals .....	\$7,600,770.55		\$181,606,383.00		\$181,606,383.00							

\*New Brunswick includes \$1,000,000. added 90-91 budget.

# Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET				
	Section C Local Taxes to be Raised for				Section D Total Tax Levy on Which Tax Rate is Computed (Cols. A, V + B(ii), (b), (c) + C(i), b, c + C(ii))				
	SCHOOL PURPOSES		II Local Municipal Purposes		Total Amount of Real Property Exempt from Taxation	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (e + b + c)
	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget							
1. Carteret Borough			\$ 1,151,450.51	\$ 24,218,358.66	\$ 90,461,900	\$ 8,545,204.21	\$ 1,187,000.00	\$ 10,632,204.21	
2. Cranbury Township			1,998,722.00	7,486,026.04	14,642,000	1,141,105.42	160,000.00	2,271,605.80	
3. Dunellen Borough			1,544,229.00	7,398,325.97	13,219,800	1,282,284.00	240,000.00	1,522,284.00	
4. East Brunswick Twp.			14,545,229.00	69,565,449.65	15,127,100	1,500,000.00	1,500,000.00	16,820,463.00	
5. Edison Township		\$ 3,593,562.00	15,843,207.53	116,769,859.83	765,607,900	6,318,746.95	2,500,000.00	36,710,835.16	
6. Helmetta Borough			292,722.17	1,245,019.02	3,220,200	159,004.00	65,000.00	507,449.64	
7. Highland Park Boro			3,635,044.34	16,866,193.78	90,212,400	525,000.00	2,511,728.52	3,142,228.52	
8. Jamesburg Borough			897,000.00	4,503,795.95	13,747,600	452,329.00	612,823.67	1,525,152.67	
9. Metuchen Borough			4,311,658.00	19,466,155.40	52,453,300	225,000.00	3,090,205.00	3,765,205.00	
10. Middlesex Borough			4,360,482.00	17,691,122.28	27,929,800	960,000.00	2,634,197.42	4,054,197.42	
11. Milltown Borough			1,426,945.01	8,822,815.10	20,976,200	850,000.00	1,361,857.61	2,425,117.61	
12. Monroe Township			5,343,234.00	28,436,481.10	50,009,800	287,000.00	3,432,716.24	4,591,716.24	
13. New Brunswick City		752,825.59	9,338,068.48	36,086,786.75	1,012,547,700	780,000.00	29,359,110.69	32,889,110.69	
14. North Brunswick Twp.			6,663,622.45	39,341,928.61	81,972,100	2,050,000.00	8,067,669.71	11,953,932.71	
15. Old Bridge Township			18,117,577.82	73,572,705.25	316,782,900	.....	1,313,966.00	1,993,966.00	
16. Perth Amboy City			15,412,311.00	37,590,607.62	287,757,000	1,242,082.00	2,438,436.00	3,158,436.00	
17. Piscataway Township			9,034,157.00	62,297,597.72	726,456,400	1,609,450.00	8,515,491.00	11,487,573.00	
18. Plainsboro Township	\$16,497,381.59		5,312,967.00	25,312,967.16	112,828,200	4,800,000.00	2,516,169.00	4,325,619.00	
19. Sayreville Borough			5,100,120.00	34,663,535.17	121,207,700	1,400,000.00	16,123,191.00	21,398,191.00	
20. South Amboy City			915,467.00	6,852,044.28	33,346,400	.....	410,353.96	577,353.96	
21. South Brunswick Twp.			7,585,843.20	50,451,511.60	197,361,000	1,400,000.00	9,220,208.00	11,920,208.00	
22. South Plainfield Boro			6,625,337.00	39,560,667.30	80,028,500	1,780,000.00	5,300,045.00	7,770,045.00	
23. South River Borough			3,750,679.56	14,984,311.02	39,886,300	900,000.00	1,694,809.44	2,869,809.44	
24. Spotswood Borough			1,922,666.12	8,394,552.66	21,088,200	250,000.00	1,474,649.74	1,894,649.74	
25. Woodbridge Township			20,926,856.82	124,575,212.73	306,188,400	3,303,700.54	32,021,912.98	39,425,613.52	
<b>Totals</b>	\$16,497,381.59	\$4,346,387.59	\$170,574,649.01	\$876,176,030.65	\$4,631,203,800	\$31,282,812.49	\$184,964,131.46	\$28,730,968.13	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$ 85,765,807.00

Rate per \$100 to be applied to Column 11 for apportionment of County Taxes ..... 409039583

Net County Taxes Apportioned (12A iii) ..... \$181,608,383.00

\*Adjustments (Net Total 12A iib) + Total County Taxes Apportioned (including Adjustments - Total 12A i) ..... \$ 7,600,770.55

\*Net Overpayments are added to the Net Taxes Apportioned and Underpayments are deducted. ..... \$189,209,153.55

Net

Abstract of Rates and Exemptions in the County of Monmouth, for the Year 1991

	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone and Messenger System Companies (C. 136, L.1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
<b>TAXING DISTRICTS</b>							
1. Aberdeen Township .....	\$ 333,502,600	\$ 528,618,800	\$ 862,121,400	.....	\$ 862,121,400	\$ 3,030,500	\$ 865,151,900
2. Allentown Boro .....	50,087,100	61,653,600	111,740,700	.....	111,740,700	277,140	112,017,840
3. Allentown Borough .....	19,170,050	43,886,150	63,056,200	\$ 245,050	62,811,150	2,018,202	64,829,352
4. Asbury Park City .....	94,052,600	312,607,350	406,659,950	10,023,500	396,636,450	11,898,482	408,534,932
5. Atlantic Highlands Boro ..	153,834,227	173,899,217	327,733,444	285,900	327,447,544	3,679,482	331,127,026
6. Avon-By-the-Sea Boro .....	149,743,700	103,945,992	253,689,692	.....	253,689,692	319,983	254,009,675
7. Belmar Borough .....	265,933,000	239,713,900	505,646,900	.....	505,646,900	796,493	506,443,393
8. Bradley Beach Boro .....	169,306,400	165,194,280	334,500,680	.....	334,500,680	520,616	335,021,296
9. Brielle Borough .....	354,792,700	240,239,400	595,032,100	.....	595,032,100	702,684	595,734,784
10. Colts Neck Township .....	412,561,750	526,135,750	938,697,500	.....	938,697,500	4,377,645	943,075,145
11. Deal Borough .....	318,442,200	196,636,600	515,078,800	.....	515,078,800	589,134	515,667,934
12. Eatontown Borough .....	323,609,700	586,641,700	919,251,400	174,900	919,076,500	12,495,676	931,572,176
13. Englishtown Borough .....	28,403,872	68,517,372	96,921,244	.....	96,921,244	3,791,838	100,713,082
14. Fair Haven Borough .....	155,644,200	160,451,100	316,095,300	.....	316,095,300	403,033	316,498,333
15. Farmingdale Borough .....	23,154,800	45,745,500	68,900,300	.....	68,900,300	1,250,843	70,151,143
16. Freehold Borough .....	134,317,000	331,083,200	465,400,200	1,022,700	464,377,500	21,746,906	486,124,406
17. Freehold Township .....	549,821,200	1,042,218,700	1,592,039,900	.....	1,592,039,900	88,691,964	1,680,731,864
18. Hazlet Township .....	227,648,550	379,209,825	606,858,375	.....	606,858,375	1,595,456	608,453,831
19. Highlands Borough .....	153,303,200	156,157,800	309,461,000	227,200	309,233,800	514,793	309,748,593
20. Holmdel Township .....	266,149,145	695,821,672	961,670,817	.....	961,670,817	8,022,277	969,693,094
21. Howell Township .....	987,932,650	1,262,725,790	2,250,658,440	14,900	2,250,643,540	13,213,363	2,263,856,903
22. Interlaken Borough .....	50,952,400	55,151,300	106,103,700	.....	106,103,700	161,800	106,265,500
23. Keansburg Borough .....	158,864,350	201,797,870	360,662,220	268,200	360,394,020	636,086	361,030,106
24. Keyport Borough .....	132,732,900	190,303,900	323,036,800	.....	323,036,800	10,317,599	332,243,999
25. Little Silver Borough .....	279,177,500	287,778,100	566,955,600	1,110,400	566,955,600	2,781,087	569,736,687
26. Loch Arbour Village .....	14,956,800	16,595,700	31,552,500	.....	31,552,500	79,442	31,631,942
27. Long Branch City .....	626,686,000	736,519,575	1,363,205,575	33,646,600	1,329,558,975	10,782,009	1,340,340,984
28. Manalapan Township .....	263,138,550	653,182,250	916,320,800	.....	916,320,800	3,488,323	919,799,325
29. Manasquan Borough .....	302,905,125	270,451,200	573,356,325	.....	573,356,325	868,614	574,224,939
30. Marlboro Township .....	224,450,500	181,195,969	405,646,469	.....	405,646,469	5,431,956	411,078,425

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1991 (Continued)

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total, Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net, Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implement & Equipment of Telephone and Messenger System Companies (C. 136, L. 1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
31. Matawan Borough .....	213,574,400	280,067,206	493,641,606	725,000	492,916,606	1,667,560	494,584,166
32. Middletown Township .....	2,004,467,100	2,578,775,200	4,583,242,300	11,700,900	4,571,541,400	23,766,757	4,595,308,157
33. Millstone Township .....	333,691,485	258,674,550	592,366,035	985,700	592,366,035	3,004,832	595,370,867
34. Monmouth Bch. Boro .....	172,843,900	213,437,900	386,281,800	963,700	385,318,100	648,643	385,966,743
35. Neptune Township .....	702,517,300	814,128,200	1,516,645,500	.....	1,516,645,500	10,118,600	1,526,764,100
36. Neptune City Borough .....	100,653,500	141,459,900	242,113,400	.....	242,113,400	591,048	242,704,448
37. Ocean Township .....	268,180,700	622,140,200	890,320,900	.....	890,320,900	2,347,824	892,668,724
38. Oceanport Borough .....	194,791,000	262,282,600	457,073,600	.....	457,073,600	892,801	457,966,401
39. Red Bank Borough .....	427,291,150	413,177,150	840,468,300	222,000	840,246,300	16,338,895	856,585,195
40. Roosevelt Borough .....	5,923,690	18,052,800	23,976,490	.....	23,976,490	70,845	24,047,335
41. Rumson Borough .....	243,045,000	281,128,200	524,173,200	.....	524,173,200	654,595	524,827,795
42. Sea Bright Borough .....	67,261,900	179,725,100	246,987,000	.....	246,987,000	433,930	247,420,930
43. Sea Girl Borough .....	384,869,300	179,550,000	564,419,300	.....	564,419,300	491,236	564,910,536
44. Shrewsbury Borough .....	200,252,800	231,390,600	431,643,400	.....	431,643,400	3,302,460	434,945,860
45. Shrewsbury Township .....	13,044,600	19,053,100	32,097,700	.....	32,097,700	67,112	32,164,812
46. South Belmar Boro .....	69,601,800	61,371,930	124,973,730	.....	124,973,730	303,180	125,276,910
47. Spring Lake Borough .....	526,742,200	392,303,300	919,045,500	.....	919,045,500	5,830,846	924,876,346
48. Spring Lake His. Boro .....	89,582,440	162,497,100	252,079,540	.....	252,079,540	412,530	252,492,070
49. Tinton Falls Borough .....	379,124,500	547,924,900	927,049,400	.....	927,049,400	3,661,469	930,710,869
50. Union Beach Borough .....	129,692,250	158,827,900	288,520,150	492,650	288,027,500	463,622	288,491,122
51. Upper Freehold Twp. ....	131,187,875	139,403,720	270,591,595	.....	270,591,595	2,066,063	272,657,658
52. Wall Township .....	847,407,400	1,084,285,000	1,931,692,400	.....	1,931,692,400	9,019,946	1,940,712,346
53. W. Long Branch Boro .....	206,416,900	352,600,300	559,017,200	.....	559,017,200	1,337,347	560,354,547
Totals .....	\$14,940,438,959	\$19,611,632,546	\$34,552,071,505	\$61,123,600	\$34,490,947,905	\$301,955,769	\$34,792,903,674

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table - Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139 L. 1966)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7		Section A County Taxes		Add Underpayment
							Total County Taxes Apportioned Including Total Net Adjustments	Adjustments Resulting From	
1. Aberdeen Township .....	2.506	91.97	.....	\$ 85,604,110	\$ 950,756,010	\$ 3,753,462.87	.....	.....	.....
2. Allenhurst Boro .....	1.272	91.31	.....	11,614,068	123,631,908	488,082.87	.....	.....	.....
3. Allentown Borough .....	2.917	73.15	.....	23,366,700	88,196,052	348,186.67	.....	.....	.....
4. Asbury Park City .....	3.686	89.97	.....	57,527,596	466,062,528	1,839,954.93	.....	.....	.....
5. Atlantic Highlands Boro ..	2.001	102.22	.....	\$ 5,406,750	325,720,276	1,285,901.77	.....	.....	.....
6. Avon-By-the-Sea Boro .....	1.493	107.34	.....	16,572,712	237,436,963	937,370.60	.....	.....	.....
7. Belmar Borough .....	1.871	111.35	.....	48,836,379	457,607,014	1,806,573.65	.....	.....	.....
8. Bradley Beach Boro .....	1.936	109.34	.....	26,934,300	308,086,996	1,216,287.85	.....	.....	.....
9. Brielle Borough .....	1.343	108.84	.....	45,892,180	549,842,604	2,170,707.90	.....	.....	.....
10. Colls Neck Township .....	1.248	98.36	.....	20,095,871	963,171,016	3,802,475.32	.....	.....	.....
11. Deal Borough .....	0.951	79.31	.....	135,310,645	650,978,579	2,569,979.72	.....	.....	.....
12. Eatontown Borough .....	2.963	94.45	.....	66,395,092	997,967,268	3,939,846.45	.....	.....	.....
13. Englishtown Borough .....	1.922	108.15	.....	4,249,700	68,059,510	268,690.19	.....	.....	.....
14. Fair Haven Borough .....	3.079	63.18	.....	185,562,939	502,081,272	1,982,073.34	.....	.....	.....
15. Farmingdale Borough .....	2.120	85.42	.....	12,898,890	83,050,033	327,870.85	.....	.....	.....
16. Freehold Borough .....	2.180	93.46	.....	41,705,252	572,829,658	2,083,803.62	.....	.....	.....
17. Freehold Township .....	1.907	86.88	.....	252,645,530	1,933,377,394	7,632,725.35	.....	.....	.....
18. Hazlet Township .....	3.729	58.10	.....	446,564,244	1,055,018,075	4,165,075.70	.....	.....	.....
19. Highlands Borough .....	2.949	102.12	.....	5,265,286	304,483,307	1,202,060.94	.....	.....	.....
20. Holmdel Township .....	2.858	55.34	.....	802,923,521	1,772,616,615	6,998,062.47	.....	.....	.....
21. Howell Township .....	1.621	99.55	.....	23,817,755	2,287,674,658	9,031,445.40	.....	.....	.....
22. Interlaken Borough .....	1.259	93.47	.....	7,413,846	113,679,346	448,791.44	.....	.....	.....
23. Keansburg Borough .....	2.882	105.55	.....	16,858,774	344,171,332	1,358,744.16	.....	.....	.....
24. Keyport Borough .....	2.246	104.81	.....	10,371,664	321,872,335	1,270,710.59	.....	.....	.....
25. Little Silver Borough .....	1.956	97.20	.....	18,767,213	588,503,900	2,323,337.72	.....	.....	.....
26. Loch Arbour Village .....	2.681	81.12	.....	7,525,812	39,157,754	154,589.78	.....	.....	.....
27. Long Branch City .....	2.625	87.40	.....	201,761,962	1,542,212,851	6,088,456.04	.....	.....	.....
28. Manalapan Township .....	3.819	47.19	.....	1,031,415,851	1,951,196,176	7,703,071.62	.....	.....	.....
29. Manasquan Borough .....	1.943	96.01	.....	14,378,097	588,603,036	2,323,729.10	.....	.....	.....
30. Marlboro Borough .....	4.149	40.96	.....	1,310,635,051	2,221,713,476	8,771,039.13	.....	.....	.....

Abstract of Rates and Exemptions in the County of Monmouth, for the Year 1991 (Continued)

TAXING DISTRICTS	10 EQUALIZATION				9 True Value of Class II Railroad Property (C. 139, L. 1996)	8 County Equalization Table - Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	7 General Tax Rate to Apply per \$100 Valuation	11			12 APPORTIONMENT OF TAXES		
	(e)		(b)					Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(e) + 10(b))	Section A County Taxes		Adjustments Resulting From County Equalization Table Appraisals (R.S. 54:2-37)	Deduct Overpayment	Add Underpayment
	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19		Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7						Total County Taxes Apportioned (Including Total Net Adjustments)	Total County Taxes Apportioned			
	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7									
31. Matawan Borough	2,248	25,412,927	543,365,911	469,171,239	1,852,227.72	1,852,227.72	.....	.....	.....	.....	.....		
32. Middletown Township	1,976	38,833,025	33,084,064	5,138,674,068	20,286,824.49	20,286,824.49	.....	.....	.....	.....	.....		
33. Millstone Township	1,398	32,553,295	13,174,436	1,494,210,805	2,197,139.84	2,197,139.84	.....	.....	.....	.....	.....		
34. Monmouth Bch. Boro	1,576	13,174,436	968,540,224	229,530,012	1,654,358.70	1,654,358.70	.....	.....	.....	.....	.....		
35. Neptune Township	2,121	109,962	24,773,202	1,861,208,948	5,898,952.13	5,898,952.13	.....	.....	.....	.....	.....		
36. Neptune City Borough	2,127	83,994,446	21,048,387	45,095,722	906,154.97	906,154.97	.....	.....	.....	.....	.....		
37. Ocean Township	3,943	109,962	678,810,887	1,203,638,682	7,347,813.61	7,347,813.61	.....	.....	.....	.....	.....		
38. Oceanport Borough	1,781	109,962	86,700,628	482,739,603	1,905,793.88	1,905,793.88	.....	.....	.....	.....	.....		
39. Red Bank Borough	2,166	109,962	86,700,628	772,700,711	3,050,523.05	3,050,523.05	.....	.....	.....	.....	.....		
40. Roosevelt Borough	4,510	109,962	203,197	45,095,722	178,032.11	178,032.11	.....	.....	.....	.....	.....		
41. Rumson Borough	3,373	109,962	194,842,052	1,203,638,682	4,751,810.75	4,751,810.75	.....	.....	.....	.....	.....		
42. Sea Bright Borough	2,677	109,962	194,842,052	228,121,558	900,594.58	900,594.58	.....	.....	.....	.....	.....		
43. Sea Girt Borough	0,955	109,962	194,842,052	419,830,175	2,145,002.27	2,145,002.27	.....	.....	.....	.....	.....		
44. Shrewsbury Borough	1,819	109,962	194,842,052	419,830,175	1,657,435.55	1,657,435.55	.....	.....	.....	.....	.....		
45. Shrewsbury Township	2,756	109,962	194,842,052	32,368,009	127,784.74	127,784.74	.....	.....	.....	.....	.....		
46. South Belmar Boro	1,694	109,962	194,842,052	112,531,185	444,268.65	444,268.65	.....	.....	.....	.....	.....		
47. Spring Lake Borough	0,949	109,962	194,842,052	806,754,010	3,184,961.10	3,184,961.10	.....	.....	.....	.....	.....		
48. Spring Lake Hts. Boro	2,608	109,962	194,842,052	447,334,122	3,766,017.59	3,766,017.59	.....	.....	.....	.....	.....		
49. Tinton Falls Borough	1,864	109,962	194,842,052	863,685,808	3,469,467.52	3,469,467.52	.....	.....	.....	.....	.....		
50. Union Beach Borough	2,119	109,962	194,842,052	278,607,816	1,100,697.41	1,100,697.41	.....	.....	.....	.....	.....		
51. Upper Freehold Twp.	1,721	109,962	194,842,052	274,700,543	1,084,482.42	1,084,482.42	.....	.....	.....	.....	.....		
52. Wall Township	1,664	109,962	194,842,052	1,958,096,372	7,730,312.70	7,730,312.70	.....	.....	.....	.....	.....		
53. W. Long Branch Boro	1,997	109,962	194,842,052	595,974,656	2,352,831.31	2,352,831.31	.....	.....	.....	.....	.....		
Totals	.....	\$538,427,183	\$7,364,365,617	\$41,619,031,975	\$164,306,586.74	\$164,306,586.74	.....	.....	.....	.....	.....		

Abstract of Rates and Exemptions in the County of Monmouth, for the Year 1991 (Continued)

TAXING DISTRICTS	APPORTIONMENT OF TAXES											
	Section A County Taxes				Section B				Section C Local Taxes to Be Raised for			
	ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. AIII-IV)	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26: 3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)	DISTRICT SCHOOL PURPOSES			
	Deduct Overpayment	Add Underpayment							(a) As Required by District School Budget			
1. Aberdeen Township .....	\$ 96,192.79	\$ 3,657,269.69	\$ 3,657,269.69	\$ 3,657,269.69	\$ 18,428.89	.....	\$ 89,906.42	\$ 11,967.92	\$ 118,945.00			
2. Allenhurst Boro .....	1,499.30	486,583.57	486,583.57	486,583.57	13,183.43	5,826.57	8,563.89	8,563.89	6,053,003.25			
3. Allentown Borough .....	.....	348,186.67	348,186.67	348,186.67	.....	30,544.48	44,869.28	44,869.28	1,807,103.00			
4. Asbury Park City .....	15,291.07	1,824,663.86	1,824,663.86	1,824,663.86	47,823.33	21,052.63	30,962.31	30,962.31	.....			
5. Atlantic Highlands Boro ..	26,146.90	1,259,754.87	1,259,754.87	1,259,754.87	.....	15,504.57	22,764.98	22,764.98	1,252,351.00			
6. Avon-By-the-Sea Boro .....	11,902.05	925,468.55	925,468.55	925,468.55	.....	29,849.23	43,959.77	43,959.77	2,855,270.50			
7. Belmar Borough .....	22,783.61	1,785,790.04	1,785,790.04	1,785,790.04	81,401.61	.....	28,736.53	28,736.53	2,927,209.00			
8. Bradley Beach Boro .....	45,960.70	1,170,626.46	1,170,626.46	1,170,626.46	143,607.77	.....	52,841.87	52,841.87	3,654,846.00			
9. Brielle Borough .....	22,642.99	2,148,064.91	2,148,064.91	2,148,064.91	.....	.....	93,243.10	93,243.10	4,689,821.00			
10. Colts Neck Township .....	11,029.51	3,791,445.81	3,791,445.81	3,791,445.81	.....	.....	.....	.....	.....			
11. Deal Borough .....	1,634.40	2,568,345.32	2,568,345.32	2,568,345.32	97,251.88	63,170.73	63,170.73	63,170.73	914,934.00			
12. Eatontown Borough .....	81,961.97	3,857,884.48	3,857,884.48	3,857,884.48	146,408.51	94,867.17	94,867.17	94,867.17	6,388,902.00			
13. Englishtown Borough .....	4,311.19	264,373.00	264,373.00	264,373.00	10,030.41	6,504.59	6,504.59	6,504.59	549,261.72			
14. Fair Haven Borough .....	231.91	1,981,841.43	1,981,841.43	1,981,841.43	75,039.56	48,744.71	48,744.71	48,744.71	3,747,639.00			
15. Farmingdale Borough .....	7,166.65	320,704.20	320,704.20	320,704.20	12,173.77	5,370.26	7,885.82	7,885.82	787,497.50			
16. Freehold Borough .....	34,124.04	2,049,679.58	2,049,679.58	2,049,679.58	.....	.....	50,377.59	3,329,077.75	.....			
17. Freehold Township .....	69,416.81	7,563,308.54	7,563,308.54	7,563,308.54	286,646.29	186,118.94	186,118.94	186,118.94	16,433,646.25			
18. Hazlet Township .....	10,369.14	4,154,706.56	4,154,706.56	4,154,706.56	157,349.73	102,192.84	102,192.84	102,192.84	14,630,224.00			
19. Highlands Borough .....	28,429.39	1,173,631.55	1,173,631.55	1,173,631.55	44,583.22	28,858.71	28,858.71	28,858.71	1,510,389.00			
20. Holmdel Township .....	17,041.52	6,981,020.95	6,981,020.95	6,981,020.95	264,386.94	171,697.20	171,697.20	171,697.20	16,925,539.00			
21. Howell Township .....	165,329.33	8,866,116.07	8,866,116.07	8,866,116.07	336,382.36	148,341.70	218,108.27	218,108.27	18,466,475.50			
22. Interlaken Borough .....	784.97	448,006.47	448,006.47	448,006.47	16,966.70	.....	11,019.31	11,019.31	124,995.00			
23. Keansburg Borough .....	15,799.97	1,342,944.19	1,342,944.19	1,342,944.19	50,919.61	.....	33,024.24	33,024.24	5,642,971.50			
24. Keyport Borough .....	26,726.25	1,243,984.34	1,243,984.34	1,243,984.34	.....	.....	30,590.76	30,590.76	4,035,701.50			
25. Little Silver Borough .....	7,948.45	2,315,436.52	2,315,436.52	2,315,436.52	87,701.58	.....	56,950.73	56,950.73	4,054,912.00			
26. Loch Arbour Village .....	1,064.18	153,525.60	153,525.60	153,525.60	5,817.86	.....	3,775.06	3,775.06	.....			
27. Long Branch City .....	129,854.67	5,959,603.37	5,959,603.37	5,959,603.37	291,206.11	146,576.42	146,576.42	146,576.42	18,312,051.50			
28. Manalapan Township .....	13,492.19	7,889,579.43	7,889,579.43	7,889,579.43	87,770.32	38,778.76	189,125.61	189,125.61	15,096,015.22			
29. Manasquan Borough .....	6,413.07	2,317,313.03	2,317,313.03	2,317,313.03	.....	.....	57,001.35	57,001.35	4,668,073.00			
30. Marlboro Township .....	98,407.48	3,672,631.65	3,672,631.65	3,672,631.65	328,615.15	145,133.26	213,369.39	213,369.39	16,971,971.00			

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1991 (Continued)

12

APPORTIONMENT OF TAXES

TAXING DISTRICTS	Section A County Taxes				Section B			Section C Local Taxes to Be Raised for DISTRICT SCHOOL PURPOSES  (a) As Required by District School Budget	
	ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. AIII-AIV)	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26: 3A2-19)		(c) County Open Space Preservation Trust Fund Tax (C. 30, L. 1986)
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)								
	Deduct Overpayment	Add Underpayment							
31. Malawan Borough	33,046.86	1,819,180.86	1,819,180.86	20,182,857.43	81,953.47	44,730.05	52,461,154.00		
32. Middletown Township	103,967.06	2,160,629.05	2,160,629.05	1,653,847.21	62,621.41	496,477.38	5,645,300.00		
33. Millstone Township	36,510.79	1,653,847.21	1,653,847.21	5,818,004.44	97,298.19	53,313.10	1,532,885.50		
34. Monmouth Bch. Boro	511.49	892,188.72	892,188.72	7,343,935.69	33,845.74	40,677.06	18,232,807.00		
35. Neptune Township	80,947.69	7,343,935.69	7,343,935.69	1,900,202.40	278,082.72	143,031.74	2,779,441.00		
36. Neptune City Borough	13,966.25	1,900,202.40	1,900,202.40	2,973,487.35	71,965.22	21,929.70	3,429,393.00		
37. Ocean Township	3,877.92	2,973,487.35	2,973,487.35	178,032.11	6,740.85	180,626.07	6,543,959.00		
38. Oceanport Borough	5,991.46	178,032.11	178,032.11	4,745,956.33	116,731.34	46,731.87	829,605.00		
39. Red Bank Borough	77,035.70	4,745,956.33	4,745,956.33	899,507.57	34,062.33	73,054.58	4,637,001.40		
40. Roosevelt Borough	5,854.42	899,507.57	899,507.57	2,137,595.73	80,963.24	52,567.88	2,669,054.75		
41. Rumson Borough	1,087.01	1,634,443.91	1,634,443.91	127,784.74	61,986.64	40,204.22	317,595.28		
42. Sea Bright Borough	7,406.54	127,784.74	127,784.74	441,463.50	4,838.33	3,142.95	947,395.00		
43. Sea Girl Borough	22,991.64	441,463.50	441,463.50	3,160,944.68	16,725.39	10,860.65	2,069,400.50		
44. Shrewsbury Borough	2,795.15	3,160,944.68	3,160,944.68	1,764,854.85	66,827.50	77,735.30	2,820,931.00		
45. Shrewsbury Township	24,016.42	1,764,854.85	1,764,854.85	3,372,335.61	128,298.69	43,408.49	9,111,564.34		
46. South Belmar Boro	1,162.74	1,095,175.83	1,095,175.83	1,037,912.80	39,516.92	25,570.04	2,824,288.00		
47. Spring Lake Borough	117,131.91	1,037,912.80	1,037,912.80	2,639,854.56	289,661.97	187,812.64	4,005,373.09		
48. Spring Lake Hts. Boro	5,521.58	2,639,854.56	2,639,854.56	3,333,815.92	88,450.99	57,373.70	4,005,373.09		
49. Tinton Falls Borough	46,569.62	3,333,815.92	3,333,815.92	\$162,633,504.00	\$4,171,653.00	\$727,106.00	\$316,297,062.55		
50. Union Beach Borough	90,458.14	\$162,633,504.00	\$162,633,504.00						
51. Upper Freehold Twp.	19,015.39								
52. Wall Township									
53. W. Long Branch Boro									
Totals	\$1,673,429.30	\$346.56	\$162,633,504.00						

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13 Total Amount of Real Property Exempt from Taxation	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C Local Taxes to be Raised for					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. A, V + B(a), (b), (c) + C(a, b, c + C(d)))		II Local Municipal Purposes						
	(b) Regional Consolidated and School Joint Municipal Budgets	(c) As Required by Local Municipal Budget							
1. Aberdeen Township	R \$14,245,716.34	\$ 3,661,915.00	\$ 21,674,807.45	\$ 70,342,600	\$ 925,000.00	\$ 2,458,148.00	\$ 550,000.00	\$ 3,933,148.00	
2. Allenhurst Boro	.....	787,900.00	1,423,825.38	6,356,000	81,800.00	964,500.00	30,000.00	1,076,300.00	
3. Allentown Borough	.....	948,871.97	1,890,632.53	10,907,650	200,000.00	359,000.00	75,000.00	634,000.00	
4. Asbury Park City	.....	7,060,508.31	15,054,589.18	163,247,100	84,000.00	9,451,578.01	2,089,000.00	11,624,578.01	
5. Atlantic Highlands Boro	.....	1,785,130.69	6,625,051.21	31,231,800	450,000.00	988,279.64	280,000.00	1,718,279.64	
6. Avon-By-the-Sea Boro	.....	1,574,296.29	3,790,385.39	10,814,800	212,427.71	282,435.00	200,000.00	694,862.71	
7. Belmar Borough	.....	4,756,971.94	9,471,737.08	86,617,900	450,000.00	2,892,783.92	512,000.00	4,054,783.92	
8. Bradley Beach Boro	.....	2,357,286.82	9,463,862.91	22,391,400	633,906.75	1,640,671.97	350,000.00	2,024,688.72	
9. Brielle Borough	.....	2,059,237.00	7,996,391.39	22,767,600	1,116,420.00	968,975.00	231,000.00	1,916,395.00	
10. Colts Neck Township	.....	942,309.15	11,162,295.38	114,103,700	1,494,326.85	2,209,674.00	400,000.00	4,104,000.85	
11. Deal Borough	.....	1,258,162.22	4,901,864.15	25,114,500	463,000.00	1,315,141.13	60,000.00	1,838,141.13	
12. Eatontown Borough	.....	4,685,277.77	19,216,996.40	144,946,800	2,710,000.00	2,862,257.68	525,000.00	6,097,257.68	
13. Englishtown Borough	.....	188,988.36	1,317,198.38	9,136,755	50,000.00	321,282.48	75,000.00	446,282.48	
14. Fair Haven Borough	.....	1,683,750.71	9,554,576.32	18,842,000	460,000.00	1,004,432.00	200,000.00	1,664,432.00	
15. Farmingdale Borough	.....	206,946.72	1,487,093.66	3,735,800	226,100.00	152,458.87	55,000.00	433,558.87	
16. Freehold Borough	.....	3,394,416.64	10,595,063.98	113,507,900	730,042.00	1,855,042.86	308,596.00	2,893,680.86	
17. Freehold Township	.....	1,541,099.00	32,045,314.85	179,579,300	5,218,148.00	7,192,456.00	516,242.00	12,926,846.00	
18. Hazlet Township	.....	3,642,670.64	22,687,143.77	65,435,750	102,600.00	4,005,744.00	600,400.00	4,708,744.00	
19. Highlands Borough	.....	2,705,872.67	7,275,569.77	31,354,200	168,000.00	781,719.00	800,000.00	1,749,719.00	
20. Holmdel Township	.....	3,367,470.56	27,710,114.65	80,951,945	3,250,288.00	2,916,535.44	825,000.00	6,991,823.44	
21. Howell Township	.....	3,064,228.69	36,685,389.44	187,534,100	3,200,000.00	10,035,990.10	2,000,000.00	15,235,990.10	
22. Interlaken Borough	.....	736,714.48	1,337,701.96	3,063,900	103,700.00	154,360.38	20,000.00	278,060.38	
23. Keansburg Borough	.....	3,332,694.00	10,402,553.54	34,046,600	374,350.00	552,183.00	300,000.00	852,183.00	
24. Kipton Borough	.....	2,150,899.00	7,460,964.60	66,846,000	374,350.00	1,278,652.00	392,000.00	2,045,002.00	
25. Little Silver Borough	.....	2,433,895.00	11,140,704.19	46,115,800	726,273.00	1,118,124.00	249,000.00	2,093,397.00	
26. Loch Atbour Village	J	435,207.65	847,881.17	652,800	91,000.00	117,516.40	16,000.00	224,516.40	
27. Long Branch City	.....	10,758,139.32	35,175,370.61	201,213,300	188,676.04	9,403,463.43	1,800,000.00	11,392,139.47	
28. Manalapan Township	.....	6,103,898.27	35,118,701.95	62,859,400	2,724,546.00	4,929,453.65	1,000,000.00	8,653,999.65	
29. Manasquan Borough	.....	1,589,733.51	8,856,711.97	66,011,700	1,008,403.50	1,187,064.86	340,000.00	2,535,468.36	
30. Manorbor Township	.....	6,745,656.96	37,794,360.41	123,311,925	3,277,000.00	4,561,446.00	1,200,000.00	9,038,446.00	

# Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13		14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C Local Taxes to be Raised for				Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AV + B(a), (b), (c) + C(a, b, c + C))	Total of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
	Section C SCHOOL PURPOSES		II Local Municipal Purposes							
	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(a) Regional Consolidated and Joint School Budget	(b) Local Municipal Purposes						
R 31. Matawan Borough .....	7,029,427.16		2,221,798.26	11,115,136.33	41,852,500	250,000.00	2,388,887.58	450,000.00	3,088,887.58	
32. Middletown Township .....			17,624,117.27	90,764,606.08	391,150,300	4,700,000.00	11,089,053.00	3,205,000.00	18,994,053.00	
33. Millstone Township .....			378,753.25	8,319,948.87	42,608,000	1,794,400.75	783,346.00	826,500.00	3,404,246.75	
34. Monmouth Bch. Boro .....	1,235,106.00		1,554,784.50	6,079,921.68	17,982,300	414,335.50	714,453.00	200,000.00	1,328,788.50	
35. Neptune Township .....			8,089,507.95	32,380,649.32	231,004,200	394,664.78	7,423,341.16	2,100,000.00	9,918,005.94	
36. Neptune City Borough .....			1,419,659.14	5,161,978.98	13,852,100	388,425.00	896,381.72	160,000.00	1,444,806.72	
37. Ocean Township .....	20,802,337.35		6,587,865.07	35,192,866.90	66,334,400	2,400,000.00	4,908,292.06	820,000.00	8,128,292.06	
38. Oceanport Borough .....	1,877,085.98		796,563.50	8,135,653.63	17,304,200	871,789.50	1,202,650.00	347,000.00	2,423,439.50	
39. Red Bank Borough .....	3,812,926.30		5,144,608.61	18,548,035.84	129,643,200	445,000.00	3,622,229.60	1,328,000.00	5,395,229.60	
40. Roosevelt Borough .....			62,756.12	1,084,492.09	3,737,800	154,077.88	106,920.45	51,866.00	312,864.37	
41. Rumson Borough .....	4,312,304.28		3,709,560.95	17,701,278.61	47,125,500	1,196,610.14	2,037,110.15	400,000.00	3,633,720.29	
42. Sea Bright Borough .....	1,089,228.17		1,472,785.21	3,785,706.68	2,744,600	280,000.00	652,956.00	206,000.00	1,138,956.00	
43. Sea Girl Borough .....			1,390,160.00	5,991,311.85	111,676,700	657,130.00	374,246.00	134,000.00	1,165,376.00	
44. Shrewsbury Borough .....	1,585,083.34		1,920,548.20	7,911,321.06	18,944,900	1,064,148.00	800,974.00	340,000.00	2,205,122.00	
45. Shrewsbury Township .....	111,664.04		321,375.00	886,400.34	1,179,400	143,511.00	99,283.00		242,794.00	
46. South Belmar Boro .....			697,829.00	2,121,663.66	2,104,600	63,833.00	63,833.00	53,000.00	116,833.00	
47. Spring Lake Borough .....			2,896,645.00	8,204,725.48	132,912,900	565,000.00	677,701.13	320,000.00	1,562,701.13	
48. Spring Lake Hts. Boro .....			1,888,903.10	6,594,924.94	9,024,300	330,000.00	689,309.90	208,000.00	1,227,309.90	
49. Tinton Falls Borough .....	3,132,770.49		1,515,410.27	17,343,303.73	243,394,400	761,293.00	6,548,487.92	525,000.00	7,834,780.92	
50. Union Beach Borough .....			2,125,000.00	6,111,653.76	35,384,400		420,318.15	131,000.00	551,318.15	
51. Upper Freehold Twp. ....	3,048,557.03		540,000.00	4,691,556.79	42,730,300	615,000.00	757,000.00	300,000.00	1,672,000.00	
52. Wall Township .....			6,550,074.00	32,289,504.22	272,094,100			1,691,913.00	7,463,913.00	
53. W. Long Branch Boro .....	2,336,313.87		2,364,000.00	11,185,327.57	91,219,500	266,000.00	1,239,112.77	386,000.00	1,891,112.77	
<b>Totals</b> .....	<b>\$105,791,359.51</b>		<b>\$21,000,000</b>	<b>\$155,155,346.42</b>	<b>\$748,797,021.48</b>	<b>\$48,411,393.40</b>	<b>\$130,332,268.47</b>	<b>\$30,281,604.00</b>	<b>\$209,025,265.87</b>	

R Denotes Regional School  
J Denotes Joint School

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$ 76,504,206.95  
 Rate per \$100 to be applied to Column 11 for apportionment of County Taxes ..... 0.394787142  
 County Percentage Level of Taxable Value of Real Property 100.00%

Net County Taxes Apportioned (12A III) ..... \$162,633,504.00  
 ± Adjustments (Net Total 12A I) ± ..... \$ +1,673,082.74  
 Total County Taxes Apportioned (including Adjustments - Total 12A I) ..... \$164,306,586.74  
 ± Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Rates and Exemptions in the County of Morris, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implement & Equipment of Telephone and Messenger System Companies (C. 136, L. 1966)	6 Net Value Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
	1. Boonton Town .....	\$ 75,858,700					
2. Boonton Township .....	66,285,450	115,593,050	181,878,500	1,000	181,877,500	409,336	182,286,836
3. Butler Borough .....	106,617,900	181,102,800	287,720,700	95,100	287,625,600	775,951	288,401,551
4. Chatham Borough .....	143,039,500	190,379,056	333,418,556	.....	333,418,556	519,494	333,938,050
5. Chatham Township .....	170,820,700	245,430,310	416,311,010	.....	416,311,010	681,329	416,992,339
6. Chester Borough .....	64,271,700	76,352,600	140,624,300	.....	140,624,300	888,653	141,512,953
7. Chester Township .....	122,748,900	242,171,700	364,920,600	.....	364,920,600	839,251	365,759,851
8. Denville Township .....	399,565,600	505,967,810	905,533,410	1,000	905,532,410	5,703,906	911,236,316
9. Dover Town .....	74,475,450	245,209,314	319,684,764	.....	319,684,764	5,365,646	325,050,410
10. East Hanover Twp. ....	337,464,300	786,910,600	1,124,374,900	.....	1,124,374,900	2,854,282	1,127,229,182
11. Florham Park Borough ..	324,319,400	837,729,300	1,162,048,700	.....	1,162,048,700	3,846,715	1,165,895,415
12. Hanover Township .....	332,227,100	619,121,650	951,348,750	.....	951,348,750	19,836,415	971,185,165
13. Harding Township .....	382,634,476	324,030,200	706,664,676	.....	706,664,676	1,475,220	708,139,896
14. Jefferson Township .....	498,816,500	564,414,100	1,063,230,600	.....	1,063,230,600	5,234,805	1,068,465,405
15. Kinnelon Borough .....	376,867,500	434,302,700	811,170,200	.....	811,170,200	2,177,195	813,347,395
16. Lincoln Park Borough .....	81,747,500	252,214,504	333,962,004	.....	333,962,004	1,448,030	335,410,034
17. Madison Borough .....	382,957,250	465,651,200	848,608,450	.....	848,788,450	36,286,625	885,075,075
18. Mendham Borough .....	294,375,117	295,560,900	589,936,017	.....	589,936,017	3,262,863	593,198,870
19. Mendham Township .....	485,862,965	820,216,265	1,306,079,230	.....	1,306,079,230	1,502,321	1,307,581,551
20. Mine Hill Township .....	77,778,900	124,633,300	204,402,800	.....	204,402,800	848,065	205,250,865
21. Montville Township .....	335,315,600	644,093,500	979,409,100	.....	979,409,100	2,865,328	982,274,428
22. Morris Township .....	1,140,487,800	1,648,282,000	2,788,769,800	.....	2,788,769,800	9,986,302	2,798,756,102
23. Morris Plains Borough ..	112,285,320	271,722,551	384,007,871	.....	384,007,871	1,711,015	385,718,886
24. Morristown Town .....	509,657,800	767,764,725	1,297,422,525	.....	1,297,422,525	33,792,036	1,331,214,561
25. Mountain Lakes Boro .....	84,095,600	130,785,100	214,880,700	2,000	214,878,700	1,056,686	215,935,386

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1991 (Continued)

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone and Messenger System Companies (C. 136, L. 1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
26. Mount Atlington Boro .....	93,993,800	125,828,000	219,821,800	.....	219,821,800	869,496	220,691,296
27. Mount Olive Township .....	221,548,168	418,568,905	640,057,073	.....	640,057,073	2,795,857	642,852,930
28. Neicong Borough .....	53,389,500	109,689,000	163,046,500	.....	163,046,500	5,160,962	168,199,462
29. Par-Troy Hills Twp. ....	633,662,500	1,825,515,300	2,459,117,800	340,200	2,459,777,600	10,983,006	2,469,760,606
30. Passaic Township .....	169,779,725	305,975,395	475,755,120	.....	475,755,120	6,333,477	482,088,597
31. Pequannock Township .....	239,946,300	370,315,700	610,262,000	.....	610,262,000	1,409,298	611,671,298
32. Randolph Township .....	255,603,729	580,616,900	836,220,629	.....	836,220,629	3,592,660	839,813,289
33. Riverdale Borough .....	130,096,300	123,369,409	253,465,709	.....	253,465,709	10,813,257	264,278,966
34. Rockaway Borough .....	177,713,800	271,022,100	448,735,900	.....	448,735,900	1,749,473	450,485,373
35. Rockaway Township .....	388,730,400	659,793,700	1,048,524,100	.....	1,048,524,100	2,841,444	1,051,365,544
36. Roxbury Township .....	265,442,700	411,874,900	677,317,600	.....	677,317,600	7,264,781	684,582,381
37. Victory Gardens Boro .....	22,634,500	30,205,100	52,839,600	.....	52,839,600	146,337	52,985,937
38. Washington Township .....	158,258,100	416,407,100	574,665,200	19,700	574,645,500	2,362,912	577,008,412
39. Wharton Borough .....	38,790,600	95,138,800	133,929,400	.....	133,929,400	276,047	134,205,447
Totals .....	\$9,830,127,150	\$16,216,013,729	\$26,046,140,879	\$460,000	\$26,045,680,879	\$205,530,614	\$26,251,211,493

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table—Average Ratio of Assessed Value to True Value of Real Property to R.S. 54:3-17	9 True Value of Class II Railroad Property (C. 139, § 1906)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES			
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7		Section A County Taxes		Add Underpayment	
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From		
								(a) County Equalization Table Appeals (R.S. 54:2-37)		
				Deduct Overpayment						
1. Boonton Town	4.680	41.63	\$ 47,965	\$ 327,739,628	\$ 555,015,981	\$ 1,491,269.94				
2. Boonton Township	3.060	46.41	.....	213,619,772	395,906,608	1,963,759.68				
3. Butler Borough	3.650	63.63	81,757	170,668,445	489,089,896	1,538,528.84				
4. Chatham Borough	4.090	39.24	.....	924,411,625	858,431,632	2,306,516.09				
5. Chatham Township	4.190	38.38	.....	670,539,869	1,087,532,228	2,922,085.45				
6. Chester Borough	2.640	73.21	.....	53,520,270	195,033,223	524,033.89				
7. Chester Township	3.500	51.92	.....	340,814,882	706,574,733	1,898,492.47				
8. Denville Township	2.310	71.76	175,586	371,089,309	1,282,501,211	3,445,946.73				
9. Dover Town	5.180	44.14	90,593	419,710,895	744,851,898	2,001,339.21				
10. East Hanover Twp.	1.910	72.40	.....	451,106,503	1,578,335,685	4,240,823.05				
11. Florham Park Borough	1.570	74.60	.....	417,137,868	1,583,033,283	4,253,445.00				
12. Hanover Township	2.590	51.06	.....	990,892,583	1,962,077,748	5,271,897.87				
13. Harding Township	1.140	68.03	.....	334,583,110	1,042,723,006	2,801,687.75				
14. Jefferson Township	2.020	93.90	.....	72,841,194	1,141,306,599	3,066,571.56				
15. Kinnelon Borough	2.110	80.91	.....	193,443,557	1,006,790,952	2,705,142.08				
16. Lincoln Park Borough	4.460	47.53	.....	373,280,943	708,690,977	1,904,178.60				
17. Madison Borough	2.910	58.81	92,369	605,312,949	1,490,480,393	4,004,765.06				
18. Mendham Borough	1.740	98.69	.....	10,983,934	604,182,604	1,623,376.06				
19. Mendham Township	1.550	100.56	.....	.....	818,179,176	2,198,361.95				
20. Mine Hill Township	2.240	93.84	.....	16,666,874	1,927,917,759	596,269.83				
21. Montville Township	2.810	52.76	.....	890,176,361	1,872,450,783	5,031,079.58				
22. Morris Township	1.420	104.92	.....	372,956,940	2,701,866,832	7,259,633.83				
23. Morris Plains Borough	3.640	51.74	.....	266,757,808	758,675,826	2,038,482.66				
24. Morristown Town	1.990	84.59	151,170	657,507,408	1,598,123,539	4,283,990.95				
25. Mountain Lakes Boro	4.930	40.21	.....	321,383,789	537,319,175	1,443,720.47				

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1991 (Continued)

TAXING DISTRICTS	12						
	APPORTIONMENT OF TAXES						
	Section A County Taxes		Section B County Taxes		Section C County Taxes		
7	8	10		11	12		
General Tax Rate to Apply per \$100 Valuation	County Equalization Table - Average Ratio of Assessed Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	EQUALIZATION		Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
		(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7				Deduct Overpayment
26. Mount Arlington Boro	2.280	98.47		4,302,846	224,994,142	604,535.75	
27. Mount Olive Township	4.750	43.78		826,396,076	1,469,249,006	3,947,718.54	
28. Nelcong Borough	2.090	103.33	2,489,769		165,709,683	445,244.60	
29. Par-Troy Hills Twp.	3.290	52.38		2,271,019,818	4,740,780,424	12,737,981.59	
30. Passaic Township	2.660	66.58		245,356,005	727,444,602	1,954,567.63	
31. Pequannock Township	3.380	61.58		387,237,628	998,908,926	2,683,963.90	
32. Randolph Township	4.170	48.20		909,417,354	1,749,230,643	4,699,999.94	
33. Riverdale Borough	1.760	95.07		17,855,035	282,134,001	758,064.58	
34. Rockaway Borough	2.010	99.07		13,742,872	464,228,245	1,247,332.78	
35. Rockaway Township	3.570	57.74		782,364,862	1,833,730,406	4,927,041.98	
36. Roxbury Township	4.270	46.47	87,069	801,756,256	1,486,425,706	3,993,870.54	
37. Victory Gardens Boro	1.650	115.94		7,029,861	15,956,076	129,470.17	
38. Washington Township	4.130	46.09		677,968,277	1,254,976,689	3,371,991.22	
39. Wharton Borough	4.820	42.64		186,130,714	320,336,161	860,709.81	
Totals			\$726,509	\$15,533,207,071	\$41,675,196,757	\$111,976,898.63	



Abstract of Ratables and Exemptions in the County of Morris, for the Year 1991 (Continued)

12

APPORTIONMENT OF TAXES

TAXING DISTRICTS	Section A County Taxes				Section B			Section C Local Taxes to Be Raised for	
	II ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. III-IV)	(a) County Library Taxes	(b) Local Health Services Taxes (R.S. 26: 3A2-10)		(c) County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)								
	Deduct Overpayment	Add Underpayment							
26. Mount Arlington Boro .....	1,843.89	.....	602,691.86	.....	.....	.....	.....	.....	
27. Mount Olive Township .....	74,213.72	.....	3,873,504.82	.....	.....	.....	.....	.....	
28. Netcong Borough .....	3,411.87	.....	441,832.73	.....	.....	.....	.....	.....	
29. Par-Troy Hills Twp. ....	119,536.66	.....	12,618,444.93	.....	.....	.....	.....	.....	
30. Passaic Township .....	33,374.26	.....	1,921,193.37	.....	.....	.....	.....	.....	
31. Pequannock Township .....	32,712.17	.....	2,651,251.73	.....	.....	.....	.....	.....	
32. Randolph Township .....	20,133.16	.....	4,679,866.78	.....	.....	.....	.....	.....	
33. Riverdale Borough .....	9,020.66	.....	750,043.92	.....	.....	.....	.....	.....	
34. Rockaway Borough .....	12,378.36	.....	1,234,954.42	.....	.....	.....	.....	.....	
35. Rockaway Township .....	141,440.41	.....	4,785,601.57	.....	.....	.....	.....	.....	
36. Roxbury Township .....	5,974.52	.....	3,987,896.02	.....	.....	.....	.....	.....	
37. Victory Gardens Boro .....	20,431.56	.....	103,047.61	.....	.....	.....	.....	.....	
38. Washington Township .....	2,399.01	.....	3,369,592.21	.....	.....	.....	.....	.....	
39. Wharton Borough .....	43,328.90	.....	817,380.91	.....	.....	.....	.....	.....	
Totals .....	\$1,098,002.14	\$7,334.84	\$110,886,231.33	.....	\$110,886,231.33	.....	.....	.....	\$324,785,780.98

DISTRICT SCHOOL PURPOSES

(a) As Required by District School Budget

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13				14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C Local Taxes to be Raised for				Section D Total Tax Levy on Which Tax Rate Is Computed (Cols. A-V + B(a), (b), (c) + C(a, b, c) + CII)				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
	SCHOOL PURPOSES		II Local Municipal Purposes		(a) As Required by Local Municipal Budget	(b)	(c)	(d)				
	(b) Regional Consolidated and Joint School Budgets	(c)	(b)	(c)								
1. Boonton Town .....	.....	.....	.....	\$ 2,393,508.46	\$ 10,625,034.07	\$ 21,429,700	\$ 680,044.80	\$ 1,533,899.44	\$ 250,000.00	\$ 2,463,944.24		
2. Boonton Township .....	.....	.....	.....	1,297,443.51	3,574,115.35	11,171,800	200,000.00	589,994.17	130,000.00	719,994.17		
3. Butler Borough .....	.....	.....	.....	2,314,178.00	10,502,765.90	39,888,800	200,000.00	2,899,275.00	300,000.00	3,499,275.00		
4. Chatham Borough .....	.....	.....	.....	3,493,823.90	13,646,510.70	37,861,300	1,678,887.00	1,347,589.37	180,000.00	3,404,476.37		
5. Chatham Township .....	.....	.....	.....	4,503,783.73	17,466,747.70	32,901,700	500,000.00	1,446,767.14	230,000.00	2,178,767.14		
6. Chester Borough .....	769,664.53	.....	.....	1,071,514.23	3,731,127.86	9,183,100	21,134.00	478,072.19	198,000.00	697,206.19		
7. Chester Township .....	3,192,940.78	.....	.....	2,798,334.95	12,781,905.82	31,885,300	243,350.00	1,325,029.64	499,239.00	2,067,618.64		
8. Denville Township .....	5,843,587.42	.....	.....	4,431,911.44	20,986,763.02	74,992,800	529,717.00	4,193,942.71	360,000.00	5,083,659.71		
9. Dover Town .....	.....	.....	.....	6,210,105.00	16,832,579.00	39,452,900	825,000.00	2,552,241.00	267,000.00	3,444,241.00		
10. East Hanover Twp. ....	4,328,246.21	.....	.....	4,644,629.86	21,452,509.86	64,265,000	450,000.00	4,856,529.83	423,161.95	5,729,691.78		
11. Florham Park Borough .....	6,625,411.03	.....	.....	4,433,493.00	18,281,370.87	150,780,500	885,000.00	1,641,088.00	200,000.00	2,726,088.00		
12. Hanover Township .....	5,520,115.75	.....	.....	4,903,927.33	25,097,225.32	95,623,100	2,500,000.00	3,090,459.00	400,000.00	5,990,459.00		
13. Harding Township .....	.....	.....	.....	2,161,054.09	8,027,894.16	77,800,300	550,000.00	697,169.36	171,000.00	1,418,169.36		
14. Jefferson Township .....	.....	.....	.....	4,123,314.00	21,476,315.99	67,228,300	375,000.00	3,353,828.95	850,000.00	4,578,828.95		
15. Kinnelon Borough .....	.....	.....	.....	3,376,079.15	17,113,931.07	46,105,800	1,500,000.00	1,037,108.60	440,000.00	2,977,108.60		
16. Lincoln Park Borough .....	.....	.....	.....	4,663,204.00	14,944,592.96	25,073,480	560,000.00	2,350,754.00	150,000.00	3,080,754.00		
17. Madison Borough .....	.....	.....	.....	7,926,220.00	25,706,964.67	135,840,900	940,000.00	5,397,938.13	125,000.00	6,462,938.13		
18. Mendham Borough .....	3,348,624.66	.....	.....	1,782,251.10	10,319,821.51	50,564,000	150,000.00	1,099,331.00	200,000.00	1,449,331.00		
19. Mendham Township .....	3,835,545.18	.....	.....	2,887,525.95	12,688,879.10	53,051,600	570,000.00	758,342.00	299,000.00	1,627,342.00		
20. Mine Hill Township .....	.....	.....	.....	1,017,969.46	4,587,329.87	8,310,600	64,040.00	711,967.00	200,000.00	976,007.00		
21. Montville Township .....	.....	.....	.....	9,035,899.98	27,543,577.11	56,722,200	1,222,950.00	3,309,877.08	500,000.00	5,032,827.08		
22. Morris Township .....	22,595,713.43	.....	.....	9,785,944.70	39,504,243.12	264,107,250	500,000.00	4,873,391.48	800,000.00	6,173,391.48		
23. Morris Plains Borough .....	.....	.....	.....	4,668,798.42	16,401,912.00	15,982,740	706,000.00	1,334,641.00	90,000.00	2,130,641.00		
24. Morrisstown Town .....	12,583,317.57	.....	.....	9,626,679.00	26,484,633.38	440,056,200	2,467,117.00	13,739,411.00	680,000.00	16,326,528.00		
25. Mountain Lakes Boro .....	.....	.....	.....	1,372,862.07	10,628,701.80	40,482,400	742,842.00	824,801.12	150,000.00	1,717,643.12		

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1991 (Continued)

TAXING DISTRICTS	12. APPORTIONMENT OF TAXES				13	14. AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C					(a)	(b)	(c)	(d)
	Local Taxes to be Raised for								
	Section C		Section D						
SCHOOL PURPOSES		Total Tax Levy on Which Tax Rate is Computed (Cols. AV + B(e), (b), (c) + C(d), b, c + Ch)		Total Amount of Real Property Exempt from Taxation	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Loans	Total of Miscellaneous Revenues (a + b + c)	
(b)	(c)	(b)	(c)						
	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Local Municipal Purposes						
26. Mount Arlington Boro			1,306,004.80	5,011,407.66	13,160,600	115,000.00	666,003.81	350,000.00	1,131,003.81
27. Mount Olive Township			7,234,423.62	30,494,872.44	38,833,500		4,273,384.13	675,000.00	4,948,384.13
28. Netcong Borough	716,237.99		1,005,431.00	3,501,123.72	9,320,600	125,000.00	572,300.00	80,000.00	777,300.00
29. Pac-Toy Hills Twp.			19,156,266.88	81,114,186.31	240,715,270	927,000.00	13,448,679.76	1,886,000.00	16,261,679.76
30. Passaic Township	2,136,857.00		3,637,787.40	12,818,277.47	28,325,950	850,000.00	2,641,722.11	235,000.00	3,726,722.11
31. Pequannock Township			3,910,696.77	20,616,081.50	123,034,800	1,225,000.00	2,240,877.79	250,000.00	3,715,877.79
32. Randolph Township			7,597,007.00	34,995,858.03	73,600,000	1,000,000.00	4,610,532.56	800,000.00	6,410,532.56
33. Riverdale Borough			1,501,050.55	4,629,381.47	18,401,100	110,000.00	676,280.11	285,000.00	1,071,280.11
34. Rockaway Borough	2,456,697.88		2,385,872.98	9,045,633.78	50,342,600	575,000.00	967,737.45	185,000.00	1,727,737.45
35. Rockaway Township	8,466,905.01		9,255,602.00	37,444,365.57	440,337,200	1,366,497.00	3,794,858.00	590,000.00	5,751,355.00
36. Roxbury Township			6,793,761.07	29,192,303.25	51,397,800	1,258,000.00	3,637,441.00	1,126,000.00	6,021,441.00
37. Victory Gardens Boro			118,679.59	873,019.20	4,177,900	147,000.00	240,797.00	50,000.00	437,797.00
38. Washington Township	5,534,030.52		4,220,525.00	23,782,162.73	39,904,300	1,300,000.00	1,984,306.00	570,000.00	3,654,306.00
39. Wharton Borough	1,485,019.69		1,471,747.00	6,464,761.60	9,985,700	189,000.00	869,503.00	115,000.00	1,173,503.00
Totals	\$104,300,553.55		\$170,018,321.08	\$709,990,886.94	\$3,031,591,890	\$28,066,578.80	\$105,609,870.93	\$15,289,400.95	\$148,965,650.68

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$ 47,933,125.37  
 Rate per \$100 to be applied to Column 11 for apportionment ..... 26668955  
 County Percentage Level of Taxable Value ..... 100%

Net County Taxes Apportioned (12A III) ..... \$ 110,886,231.33  
 Adjustments (Net Total 12A II) ..... \$ 1,090,677.30  
 Total County Taxes Apportioned (including Adjustments - Total 12A I) ..... \$ 111,976,898.63

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone Telegraph and Messenger Systems (C. 134, L.1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
R	1. Bamegat Township 244,650.00	\$ 299,979.100	\$ 447,947.900	\$ 447,947.900	\$ 447,947.900	\$ 6,463.630	\$ 454,411.530
	2. Bamegat Light Boro 87,051.974	87,051.974	331,702.274	331,702.274	331,702.274	422.278	332,124.552
	3. Bv Head Borough 81,311.050	81,311.050	251,149.700	251,149.700	251,149.700	367.921	251,517.621
	4. Beach Haven Borough 125,593.760	155,178.896	280,770.656	280,770.656	280,770.656	7,122.254	287,892.910
	5. Beachwood Borough 188,281.100	207,224.700	395,505.800	395,505.800	395,505.800	1,171.438	396,677.238
R	6. Berkeley Township 794,875.500	1,314,678.300	2,109,553.800	2,109,553.800	2,109,553.800	10,782.273	2,120,336.073
	7. Brick Township 507,885.900	1,278,422.100	1,786,308.000	1,786,308.000	1,786,308.000	9,844.300	1,796,152.300
	8. Dover Township 1,118,426.400	1,760,164.100	2,878,590.500	\$ 14,971,100	2,863,619.400	18,423.608	2,882,043.008
	9. Eagleswood Township 43,140.300	49,376.300	92,516.600	92,516.600	92,516.600	644.127	93,160.727
R	10. Harvey Cedars Boro 290,411.000	101,476.000	391,887.000	391,887.000	391,887.000	750.272	392,637.272
	11. Island Heights Boro 73,932.600	60,100.800	134,033.400	134,033.400	134,033.400	177.062	134,210.462
	12. Jackson Township 845,406.200	801,164.200	1,646,570.400	1,646,570.400	1,646,570.400	11,009.185	1,657,579.585
R	13. Lacey Township 663,350.000	846,657.600	1,510,007.600	5,800	1,510,007.600	11,200.485	1,521,208.085
	14. Lakehurst Borough 19,915.500	40,737.500	60,653.000	60,653.000	60,653.000	2,802.501	63,455.501
	15. Lakewood Township 250,319.700	1,041,526.700	1,291,846.400	59,590.800	1,232,255.600	14,510.191	1,246,765.791
	16. Lavellette Borough 238,650.900	149,548.200	388,199.100	388,199.100	388,199.100	2,518.155	390,717.255
	17. Little Egg Harbor Twp 128,400.969	297,949.600	425,946.769	116.400	425,830.369	4,294.033	430,124.402
R	18. Long Beach Township 1,727,035.200	577,454.394	2,304,509.594	2,304,509.594	2,304,509.594	4,771.188	2,309,280.782
	19. Manchester Township 466,736.300	1,099,161.100	1,565,897.400	1,565,897.400	1,565,897.400	11,256.877	1,577,154.277
R	20. Mantoloking Borough 320,379.900	112,822.200	433,202.100	433,202.100	433,202.100	281.301	433,483.401
	21. Ocean Township 242,102.173	182,301.946	424,404.119	424,404.119	424,404.119	1,916.525	426,320.644
	22. Ocean Gate Borough 62,034.650	61,946.350	123,981.000	123,981.000	123,981.000	340.785	124,321.785
	23. Pine Beach Borough 56,675.900	68,644.600	125,320.500	125,320.500	125,320.500	313.334	125,633.834
	24. Plumsted Township 114,946.097	131,863.950	246,810.047	246,810.047	246,810.047	3,584.519	250,394.566
R	25. Pt. Pleasant Borough 694,048.500	601,869.900	1,295,918.400	1,295,918.400	1,295,918.400	7,688.868	1,303,607.268
	26. Pt. Pleasant Bch. Boro 429,544.000	254,793.600	684,337.600	684,337.600	684,337.600	763.232	685,100.832
	27. Seaside Heights Boro 137,850.100	135,084.940	272,935.040	272,935.040	272,935.040	558.559	273,493.599
	28. Seaside Park Borough 321,711.600	162,560.600	484,272.200	484,272.200	484,272.200	950.929	485,223.129
R	29. Ship Bottom Borough 237,713.000	336,213.730	373,926.730	373,926.730	373,926.730	612.571	374,539.301
	30. S. Toms River Boro 36,921.800	56,912.800	93,834.600	93,834.600	93,834.600	546.300	94,380.900
	31. Stafford Township 637,537.900	697,023.353	1,334,567.153	1,334,567.153	1,334,567.153	9,017.293	1,343,584.446
	32. Surf City Borough 111,167.500	144,154.450	255,321.950	255,321.950	255,321.950	1,653.476	256,975.426
	33. Tuckerton Borough 87,752.600	91,564.200	179,316.800	179,316.800	179,316.800	1,377.324	180,694.124
Totals	\$11,535,224,699	\$13,086,723,433	\$24,621,948,132	\$74,684,100	\$24,547,264,032	\$141,746,800	\$24,689,010,832

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table—Average Ratio of Assessed Value to True Value of Real Property (R.S. 64-3-17 to R.S. 64-3-19)	9 True Value of Class II Railroad Property (C. 136, L. 1986)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Col. 8 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES	
				Section A County Taxes			Deduct Overpayment	Add Underpayment
				(a) Amounts Deducted Under R.S. 64-3-17 to R.S. 64-3-19	(b) Amounts Added Under R.S. 64-3-17 to R.S. 64-3-19 and N.J.S.A. 64:11 D-7			
1. Barnegat Township	\$ 2,910	78.52		\$ 123,216,145	\$ 577,627,675	\$ 2,096,201.01	\$ 3,729.52	
2. Barnegat Light Boro	.889	92.08		29,242,278	361,366,830	1,311,394.08	2,336.32	
3. Bay Head Borough	1.575	56.62	\$ 409,163	178,162,222	430,109,006	1,560,858.27	2,780.24	
4. Beach Haven Borough	2.408	47.39		313,874,702	595,357,612	2,160,542.65	3,665.90	
5. Beachwood Borough	1.703	101.28	\$ 4,477,182		392,200,056	1,423,287.34	2,524.29	
6. Berkeley Township	1.659	84.12		405,100,390	2,525,436,463	9,164,765.99	16,148.81	
7. Brick Township	3.950	36.37		2,881,422,758	4,677,575,053	16,974,840.35	31,204.36	
8. Dover Township	3.407	47.33		3,225,489,652	6,107,532,658	22,164,132.19		
9. Eagleswood Township	2.285	82.00		20,512,200	113,672,927	412,517.12	12,123.94	
10. Harvey Cedars Boro	.953	93.05		29,592,408	422,229,680	1,532,264.33	2,783.04	
11. Island Heights Boro	1.859	98.66		784,679	135,005,141	489,931.96	849.80	
12. Jackson Township	2.321	98.88		23,970,080	1,681,549,665	6,102,315.35	10,683.06	
13. Lacey Township	1.332	89.52		179,713,283	1,700,917,568	6,172,600.94	10,627.44	
14. Lakehurst Borough	3.224	79.16		16,284,866	79,750,367	289,412.80	473.38	
15. Lakewood Township	3.493	60.74		807,882,798	2,054,648,589	7,456,284.80	12,915.20	
16. Lavellette Borough	1.688	58.33		278,445,125	689,162,380	2,428,378.90	4,450.89	
17. Little Egg Harbor Twp.	4.067	47.20		477,518,760	907,643,162	3,293,821.60	5,808.19	
18. Long Beach Township	2.942	96.32		42,315,407	2,351,596,189	8,533,902.59	15,880.88	
19. Manchester Township	2.051	91.31		151,049,202	1,728,203,479	6,271,621.05	11,321.99	
20. Mantoloking Borough	.896	97.46		11,455,954	444,939,355	1,614,677.36	2,802.05	
21. Ocean Township	1.703	102.13		8,261,002	418,059,642	1,517,131.33	2,683.35	
22. Ocean Gate Borough	1.511	112.44		13,564,463	110,757,322	401,936.44	720.44	
23. Pine Beach Borough	1.543	110.04		11,294,184	114,539,650	415,662.44	796.04	
24. Plumsted Township	1.622	101.01		1,447,776	248,946,790	903,423.67	1,486.02	
25. Pt. Pleasant Borough	1.734	95.96		58,933,696	1,362,540,964	4,944,638.00	8,906.83	
26. Pt. Pleasant Bch. Boro	1.444	95.82		37,263,794	722,364,626	2,621,448.95	4,633.92	
27. Seaside Heights Boro	1.890	85.78		48,113,551	321,607,150	1,167,106.88	2,145.56	
28. Seaside Park Borough	1.306	101.60	6,180,383		479,042,746	1,738,437.98	2,899.75	
29. Ship Bottom Borough	1.246	99.06		5,523,769	380,063,070	1,379,242.42	2,765.52	
30. S. Toms River Boro	2.515	86.36		15,651,998	110,032,898	399,307.52	687.29	
31. Stafford Township	1.535	96.21		54,772,148	1,398,356,594	5,074,612.31	8,687.49	
32. Surf City Borough	1.916	49.70		259,505,681	516,466,107	1,874,315.67	3,351.11	
33. Tuckerton Borough	1.922	97.27		5,834,973	186,529,059	676,912.19	1,171.69	
Totals			\$409,163	\$9,681,654,528	\$34,325,849,531	\$124,567,925.68	\$181,920.37	

Abstract of Rates and Exemptions in the County of Ocean, for the Year 1991 (Continued)

TAXING DISTRICTS	APPORTIONMENT OF TAXES										Section C Local Taxes to Be Raised for
	Section A County Taxes					Section B					
	II ADJUSTMENTS RESULTING FROM		III	IV	V	(a)	(b)	(c)	DISTRICT SCHOOL PURPOSES (a)	As Required by District School Budget	
	(b) Appeals and Corrected Errors (R.S. 34:4-49; R.S. 34:4-53)	Deduct Overpayment	Net County Taxes Apportioned	Municipal Budget State Aid (R.S. 82:27D- 118.40)	Net County Taxes Apportioned Less Municipal Budget State Aid (Col. AIII-AIV)	County Library Taxes	Local Health Service Taxes (R.S. 26: 3A2-19)	County Open Space Preservation Trust Fund Tax (C. 30, L. 1989)			
1. Bamegat Township .....	\$ 13,663.27		\$ 2,086,267.26		\$ 2,086,267.26	\$ 169,287.11	\$ 58,582.84		\$ 8,486,420.93		
2. Bamegat Light Boro .....	1,726.44		1,312,003.96		1,312,003.96	106,373.84			998,891.00		
3. Bay Head Borough .....	7,321.72		1,556,316.79		1,556,316.79	126,248.56	43,697.33		712,141.00		
4. Beach Haven Borough .....	14,134.06		2,150,074.49		2,150,074.49						
5. Beachwood Borough .....	7,357.60		1,418,454.03		1,418,454.03	115,073.75	39,827.43				
6. Berkeley Township .....	14,911.61		9,166,003.19		9,166,003.19	743,192.70	257,315.60		8,976,832.25		
7. Brick Township .....	325,161.75		16,680,882.96		16,680,882.96	1,356,289.59	468,726.49		37,270,057.80		
8. Dover Township .....	149,949.59		21,845,386.17		21,845,386.17	1,775,346.83	613,750.75				
9. Eagleswood Township .....	7,494.92		392,898.26		392,898.26	32,104.72	11,058.42		649,292.00		
10. Harvey Cedars Boro .....	14,216.81		1,520,830.56		1,520,830.56	123,458.19					
11. Island Heights Boro .....	5,099.96		485,681.20		485,681.20	39,434.32	13,640.83		896,651.00		
12. Jackson Township .....	52,180.84		6,060,807.37		6,060,807.37	491,975.04	170,219.70		22,057,967.50		
13. Lacey Township .....	16,199.94		6,167,028.48		6,167,028.48	500,110.99	179,134.26		13,409,700.00		
14. Lakenurst Borough .....	3,779.82		286,106.36		286,106.36	23,240.53	5,036.45		870,120.00		
15. Lakewood Township .....	94,588.96		7,374,611.04		7,374,611.04		207,082.21		22,825,413.25		
16. Lavelle Borough .....	1,277.18		2,431,552.61		2,431,552.61	197,118.55	68,256.96		1,895,828.00		
17. Little Egg Harbor Twp .....	7,668.06		3,291,961.73		3,291,961.73	266,946.47	92,418.30		4,902,112.88		
18. Long Beach Township .....	77,880.09		8,471,923.38		8,471,923.38	687,717.81					
19. Manchester Township .....	34,846.40		6,248,096.64		6,248,096.64	506,913.31	175,438.45		17,045,216.50		
20. Mantoloking Borough .....	401.16		1,617,078.25		1,617,078.25	131,087.24	45,392.56		128,945.00		
21. Ocean Township .....	21,765.63		1,498,049.05		1,498,049.05	121,707.48	42,082.86		4,652,676.50		
22. Ocean Gate Borough .....	2,547.54		400,109.34		400,109.34	32,465.37	11,235.08		576,174.00		
23. Pine Beach Borough .....	6,833.00		409,625.48		409,625.48	33,290.27	11,508.57				
24. Plumsted Township .....	37,263.31		867,646.38		867,646.38	70,803.45	24,409.92		2,794,691.00		
25. Pt. Pleasant Borough .....	50,140.70		4,903,404.13		4,903,404.13	398,131.30	137,725.11		13,525,274.00		
26. Pt. Pleasant Bch. Boro .....	21,640.28		2,604,442.59		2,604,442.59	211,399.84	73,144.74		4,954,254.50		
27. Seaside Heights Boro .....	1,155.78		1,168,096.66		1,168,096.66	94,701.90	32,791.50		1,175,674.00		
28. Seaside Park Borough .....	11,863.76		1,729,473.97		1,729,473.97	140,347.20	48,566.42		971,247.00		
29. Surf Bottom Borough .....	40,941.03		1,341,066.91		1,341,066.91	109,221.58					
30. S. Toms River Boro .....	2,053.36		397,941.45		397,941.45	32,283.49	11,173.35				
31. Stafford Township .....	32,700.85		5,050,598.95		5,050,598.95	409,818.22	141,818.66		6,094,546.71		
32. Surf City Borough .....	501.19		1,877,165.59		1,877,165.59	152,170.75					
33. Tuckerton Borough .....	2,999.11		675,084.77		675,084.77	54,759.57	18,955.19		976,202.82		
Totals .....	\$1,081,255.68		\$123,486,670.00		\$123,486,670.00	\$9,253,000.00	\$3,000,000.00		\$178,847,929.64		

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1991 (Continued)

TAXING DISTRICTS	12. APPOINTMENT OF TAXES				13	14. AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C		Section D			(a)	(b)	(c)	(d)
	Local Taxes to be Raised for		Total Tax Levy on Which Tax Rate is Computed (Cols. AV + B(a), (b), (c) + Col. b, c + Cl. b, c + Cl.)	Total Amount of Real Property Exempt from Taxation					
	SCHOOL PURPOSES	II Local Municipal Purposes							
(b)	(c)								
1. Bamegat Township		\$ 2,422,500.00	\$ 13,223,058.14	\$ 21,236.800	\$ 1,330,000.00	\$ 1,901,500.00	\$ 600,000.00	\$ 3,831,500.00	
2. Bamegat Light Boro		464,312.00	2,949,529.88	64,056.800	424,345.000	350,343.000	110,000.000	884,688.000	
3. Bay Head Borough		1,234,374.31	3,959,727.99	23,397.200	1,177,059.330	565,808.640	160,000.000	1,777,059.330	
4. Beach Haven Borough		2,551,293.00	6,777,329.81	15,766.900	865,180.000	460,527.000	305,000.000	1,630,707.000	
5. Beachwood Borough		1,298,224.00	6,753,394.87	33,181.307	1,982,175.000	1,070,700.260	315,000.000	3,367,875.260	
6. Berkeley Township		5,970,541.00	35,158,258.91	760,749.000	2,220,000.000	7,484,393.000	1,000,000.000	10,704,393.000	
7. Brick Township		15,159,525.90	79,935,461.84	2,320,350.000	6,325,000.000	18,535,855.400	3,000,000.000	29,518,855.400	
8. Dover Township		1,474,826.00	9,116,926.15	22,879.400	8,075,000.000	13,658,660.700	5,900,000.000	24,558,660.700	
9. Eagleswood Township		268,810.20	1,298,128.15	12,879.400	1,197,000.000	608,260.700	393,500.000	989,760.700	
10. Harvey Cedars Boro		978,364.00	3,740,834.69	15,679.200	394,008.000	237,859.000	140,000.000	771,867.000	
11. Island Heights Boro		540,980.00	2,494,609.44	9,152.800	174,191.610	237,682.310	116,287.640	528,161.560	
12. Jackson Township		9,679,630.59	38,460,600.20	121,200.550	1,200,000.000	5,003,871.990	2,300,000.000	8,503,871.990	
13. Lacey Township		857,682.26	20,249,973.73	76,341.400	4,328,304.210	10,217,065.380	775,000.000	15,320,369.590	
14. Lakehurst Borough		2,045,185.60	2,045,185.60	15,037.600	272,120.130	450,442.450	180,000.000	902,562.580	
15. Lakewood Township		13,133,230.52	43,540,347.02	180,680.300	226,000.000	10,197,973.000	21,190,000.000	12,543,573.000	
16. Lavellette Borough		2,001,680.77	6,594,116.89	17,648.700	374,200.750	947,915.440	230,000.000	1,552,116.190	
17. Little Egg Harbor Twp.		3,347,421.00	17,489,945.46	26,948.600	2,980,000.000	2,069,000.000	512,000.000	6,541,000.000	
18. Long Beach Township		5,235,926.00	21,740,122.58	34,703.400	1,679,633.000	2,141,523.000	500,000.000	4,321,156.000	
19. Manchester Township		8,358,917.66	32,334,582.56	158,003.900	406,211.000	714,504.890	83,000.000	1,120,715.890	
20. Mantoloking Borough		1,082,629.00	3,015,032.05	4,535.500	137,891.000	344,636.950	83,000.000	565,527.950	
21. Ocean Township		942,000.00	7,256,515.89	21,052.625	1,460,000.000	911,000.000	655,000.000	3,026,000.000	
22. Ocean Gate Borough		320,600.38	1,878,349.17	6,214.600	128,429.640	308,091.590	165,000.000	601,521.230	
23. Plum Beach Borough		1,192,796.85	1,941,119.10	13,364.900	372,000.000	357,317.090	40,000.000	769,317.090	
24. Plumsted Township		302,888.13	4,060,438.88	26,490.100	430,000.000	802,307.980	155,000.000	1,387,307.980	
25. Pt. Pleasant Borough		3,633,669.00	22,598,203.54	105,268.800	1,464,000.000	2,480,000.000	950,000.000	4,894,000.000	
26. Pt. Pleasant Bch. Boro		2,046,432.00	9,889,673.67	65,357.500	1,087,050.000	1,601,846.000	300,500.000	2,989,396.000	
27. Seaside Heights Boro		1,725,301.62	5,167,046.06	32,545.888	617,381.750	3,084,376.680	680,000.000	4,881,758.430	
28. Seaside Park Borough		1,761,216.00	6,335,965.57	123,141.300	412,256.000	1,787,528.000	500,000.000	2,699,784.000	
29. Ship Bottom Borough		1,908,437.16	4,666,601.94	47,962.400	647,692.000	687,131.000	180,000.000	1,514,023.000	
30. S. Toms River Boro		1,166,002.24	766,000.00	2,373,400.53	118,000.000	511,000.000	130,000.000	779,000.000	
31. Stafford Township		3,540,017.26	20,611,189.47	122,322.600	2,604,764.880	4,046,969.930	1,048,811.500	7,700,546.310	
32. Surf City Borough		1,391,507.63	4,923,638.04	7,947.700	701,739.000	577,704.000	190,000.000	1,469,443.000	
33. Tuckerton Borough		1,085,365.99	660,563.63	9,726.800	.....	1,107,103.830	230,000.000	1,337,103.830	
Totals		\$100,892,945.07	\$108,403,586.10	\$526,942,725.81	\$43,462,612.86	\$86,935,348.49	\$25,798,204.03	\$156,196,165.18	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$ 47,129,524.00  
 Rate per \$100 to be applied to Column 11 for apportionment ..... 0.36289830  
 of County Taxes ..... \$123,486,670.00  
 Net County Taxes Apportioned (12A III) ..... \$ 1,081,255.68  
 \*Adjustments (Net Total - 12A II)  
 Total County Taxes Apportioned ..... \$124,567,925.68  
 (Including Adjustments - Total 12A I)

\*Net Overpayments are added to the Net Taxes Apportioned  
 Net Overpayments are deducted from the Net Taxes Apportioned  
 Rate per \$100 to be applied to Column 11 for apportionment ..... 0.02942138  
 of Library Taxes ..... 0.01018491  
 Rate per \$100 to be applied to Column 11 for apportionment ..... 0.01018491  
 of Health Service

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone, Telegraph and Messenger System Companies (C. 138, L.1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
1. Bloomingdale Borough .....	\$ 198,265,770	\$ 274,816,940	\$ 473,082,710	\$ 404,700	\$ 472,678,010	\$ 1,040,901	\$ 473,718,911
2. Clifton City (R) .....	2,424,305,000	2,750,436,400	5,174,741,400	220,700	5,174,520,700	21,334,017	5,195,854,717
3. Haledon Borough .....	103,688,300	227,547,100	331,235,400	.....	331,235,400	9,744,452	340,979,852
4. Hawthorne Borough .....	703,235,150	672,269,680	1,375,504,830	.....	1,375,504,830	7,759,763	1,378,264,593
5. Little Falls Township .....	331,547,800	421,115,500	752,663,300	.....	752,663,300	9,447,777	762,111,077
6. North Haledon Boro .....	152,558,100	180,150,700	332,708,800	.....	332,708,800	635,462	333,344,262
7. Passaic City .....	62,963,350	212,576,322	275,539,672	1,325,102	274,214,570	5,114,366	279,328,936
8. Paterson City .....	106,907,745	527,450,312	634,358,057	856,650	634,358,057	6,094,678	640,452,735
9. Pompton Lakes Boro .....	280,830,600	430,228,933	711,059,533	.....	710,202,883	1,965,288	712,168,171
10. Prospect Park Boro .....	55,319,500	152,580,500	207,900,000	.....	207,900,000	512,787	208,412,787
11. Ringwood Borough .....	505,553,500	338,726,200	844,279,700	.....	844,279,700	2,933,714	847,213,414
12. Totowa Borough .....	375,391,900	796,084,500	1,171,476,400	.....	1,171,476,400	3,944,976	1,175,421,376
13. Wanauque Borough .....	371,101,980	197,645,060	568,747,040	.....	568,747,040	1,943,721	570,690,761
14. Wayne Township .....	434,632,300	929,334,100	1,363,966,400	.....	1,363,966,400	6,638,985	1,370,605,385
15. West Milford Twp. ....	540,553,620	912,251,900	1,452,805,520	.....	1,452,805,520	10,019,205	1,462,824,725
16. West Paterson Boro .....	136,888,001	279,805,955	416,693,956	.....	416,693,956	691,214	417,385,170
Totals .....	\$6,783,742,616	\$9,303,020,102	\$16,086,762,718	\$2,807,152	\$16,083,955,566	\$84,821,306	\$16,168,776,872

\*(R) Denotes Revaluation

## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES	
				Section A County Taxes			I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From County Equalization Table Appeals (R.S. 54:2-37)
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7			
1. Bloomingdale Borough	2.35	108.65	.....	\$ 34,987,812	.....	\$ 438,731,099	\$ 1,933,953.62	.....
2. Clifton City	1.79	97.50	\$ 111,455	.....	\$ 313,723,454	5,509,689,626	24,287,049.86	.....
3. Haledon Borough	2.33	94.77	.....	31,727,723	21,817,755	362,797,607	1,599,234.13	.....
4. Hawthorne Borough	1.69	103.56	.....	.....	262,731,374	1,346,536,870	5,935,617.14	.....
5. Little Falls Township	2.04	75.20	.....	.....	.....	1,024,842,451	4,517,568.41	.....
6. North Haledon Boro	3.38	57.40	.....	.....	249,038,310	582,382,572	2,567,178.11	.....
7. Passaic City	15.65	19.73	94,693	.....	1,186,302,534	1,465,726,163	6,461,010.84	.....
8. Paterson City	14.89	20.34	338,242	.....	2,568,947,859	3,209,738,836	14,148,725.68	.....
9. Pompton Lakes Boro	2.48	101.93	.....	1,913,119	.....	710,255,052	3,130,847.85	.....
10. Prospect Park Boro	2.12	103.31	.....	4,058,616	.....	204,354,171	900,805.73	.....
11. Ringwood Borough	2.34	101.28	.....	9,846,062	.....	837,367,352	3,691,166.66	.....
12. Totowa Borough	1.49	97.48	.....	.....	49,256,536	1,224,677,912	5,398,455.37	.....
13. Wanakee Borough	2.25	106.54	.....	30,457,812	.....	540,252,949	2,381,379.99	.....
14. Wayne Township	6.85	25.89	.....	.....	3,950,798,318	5,321,403,703	23,457,073.95	.....
15. West Milford Twp.	2.48	87.21	.....	.....	218,614,338	1,681,439,063	7,411,886.54	.....
16. West Paterson Boro	3.63	47.22	.....	.....	479,065,256	896,450,426	3,951,608.48	.....
Totals	.....	.....	\$544,390	\$112,991,144	\$9,300,295,734	\$25,356,625,852	\$111,773,562.36	.....



Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13 Total Amount of Real Property Exempt from Taxation	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C Local Taxes to be Raised for					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenue Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a + b + c)
	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AV + B(a), (b), (c) + C(a), b, c + C(f))		II Local Municipal Purposes						
	(b) Regional Consolidated and Joint School Districts	(c) As Required by Local Municipal Budget							
1. Bloomingdale Borough .....		\$ 2,904,092.00	\$ 11,091,366.32	\$ 26,853,745	\$ 1,199,330.78	\$ 400,000.00	\$ 1,799,330.78		
2. Clifton City .....	\$ 802,106.00	24,684,692.74	92,744,482.25	377,311,000	20,678,402.18	2,100,000.00	25,378,402.18		
3. Haledon Borough .....	\$ 1,408,801.93	2,318,700.00	7,923,465.02	69,605,200	850,000.00	119,632.97	2,340,909.84		
4. Hawthorne Borough .....		4,621,873.00	23,245,278.10	101,466,400	1,450,000.00	2,946,642.00	4,771,642.00		
5. Little Falls Township .....	2,720,284.17	4,313,502.00	15,480,856.75	121,280,600	475,000.00	742,383.00	3,336,460.00		
6. North Haledon Boro .....	2,397,405.00	3,370,287.00	11,238,973.55	62,358,800	450,600.00	140,000.00	1,893,850.14		
7. Passaic City .....		22,687,053.00	43,687,978.13	130,093,500	2,463,283.00	1,065,440.00	3,528,723.00		
8. Paterson City .....		44,573,074.04	95,348,328.69	300,457,216	13,045,254.99	2,200,000.00	15,245,254.99		
9. Pompton Lakes Boro .....		4,404,958.00	17,657,006.80	85,880,300	1,919,016.93	390,000.00	2,535,016.93		
10. Prospect Park Boro .....	912,670.45	1,179,940.00	4,414,498.73	18,542,300	150,100.00	561,658.00	750,758.00		
11. Ringwood Borough .....	3,211,848.95	4,807,367.00	19,759,535.53	89,630,200	852,000.00	475,000.00	3,721,938.16		
12. Totowa Borough .....	3,774,019.21	3,395,603.00	17,404,778.17	185,960,100	2,032,700.00	330,000.00	5,058,412.00		
13. Wanauque Borough .....	2,266,622.05	3,634,662.00	12,806,905.73	235,798,700	672,118.00	312,075.80	2,373,750.05		
14. Wayne Township .....		24,430,000.00	93,610,457.91	269,930,100	2,096,221.00	1,393,655.00	12,394,464.00		
15. West Milford Twp. ....		10,345,000.00	36,233,304.02	97,154,500	1,200,000.00	1,256,000.00	7,530,520.86		
16. West Paterson Boro .....	2,637,123.37	3,404,500.71	15,136,711.36	64,902,900	700,000.00	265,000.00	2,517,395.96		
Totals .....	\$19,328,775.13	\$802,106.00	\$517,993,527.06	\$2,236,825,561	\$13,964,739.00	\$11,593,186.77	\$95,176,828.89		

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$ 78,642,222.25  
 Net County Taxes Apportioned (12A III) ..... \$ 110,742,529.60  
 †Adjustments (Net Total 12A I(b) + ..... \$ 1,031,032.76  
 Total County Taxes Apportioned ..... \$ 111,773,562.36

Rates per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... .440806134  
 †Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1991

	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone and Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
1. Alloway Township .....	\$ 18,924,200	\$ 51,337,700	\$ 70,261,900	.....	\$ 70,261,900	\$ 475,350	\$ 70,737,250
2. Carneys Point Twp .....	15,337,750	64,876,170	80,213,920	.....	80,213,920	516,496	80,730,416
3. Elmer Borough .....	10,213,800	42,533,300	52,747,100	.....	52,747,100	1,967,664	54,714,764
4. Elsinboro Township .....	4,324,600	20,861,200	25,185,800	.....	25,185,800	160,833	25,346,633
5. Lower Alloways Creek Twp.	18,767,350	92,008,600	110,775,950	.....	110,775,950	1,051,616	111,827,566
6. Mannington Township (R).	18,515,650	71,305,800	89,821,450	.....	89,821,450	1,037,600	90,859,050
7. Oldmans Township (R) .....	22,836,700	63,692,100	86,528,800	.....	86,528,800	684,615	87,213,415
8. Penns Grove Borough .....	18,092,200	73,878,450	91,970,650	\$ 76,900	91,893,750	3,506,934	95,400,684
9. Pennsville Township .....	24,646,700	159,518,296	184,164,996	.....	184,164,996	1,132,368	185,297,364
10. Pilesgrove Township .....	23,177,800	84,373,650	107,551,450	.....	107,551,450	951,647	108,503,097
11. Pittsgrove Township .....	60,916,900	169,223,700	230,140,600	.....	230,140,600	1,778,583	231,919,183
12. Quinton Township .....	11,747,300	44,938,200	56,685,500	.....	56,685,500	719,120	57,404,620
13. Salem City .....	18,032,250	103,710,426	121,742,676	.....	121,742,676	4,879,100	126,621,776
14. Upper Pittsgrove Twp. ....	39,772,600	73,537,200	113,309,800	.....	113,309,800	1,258,109	114,567,909
15. Woodstown Borough .....	10,331,400	46,198,500	56,529,900	.....	56,529,900	1,072,565	57,602,465
Totals .....	\$315,637,200	\$1,161,993,292	\$1,477,630,492	\$76,900	\$1,477,553,592	\$21,192,600	\$1,498,746,192

(R) Revaluation

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table - Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES	
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7		Section A County Taxes	
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From County Equalization Table Appeals (R.S. 54:2-37)
1. Alloway Township	3.08	56.86	.....	\$ 54,654,658	\$ 125,391,908	\$ 922,758.62	.....	
2. Carneys Point Twp.	7.12	31.12	.....	186,129,668	268,960,084	1,976,540.44	.....	
3. Elmer Borough	2.31	109.58	.....	.....	50,736,434	373,369.39	.....	
4. Elsinboro Township	4.03	54.23	.....	21,614,067	46,960,700	345,583.63	.....	
5. Lower Alloways Creek Twp.	.70	88.09	.....	16,688,553	128,516,119	945,749.68	.....	
6. Mannington Township	1.96	96.28	.....	8,148,716	99,007,766	728,597.81	.....	
7. Oldmans Township	2.17	88.92	.....	12,682,514	99,895,929	735,133.80	.....	
8. Penns Grove Borough	3.09	121.99	.....	14,999,120	80,401,564	591,674.84	.....	
9. Pennsville Township	6.86	27.77	.....	564,167,352	749,464,716	5,515,308.50	.....	
10. Pittsgrove Township	2.61	67.05	.....	55,014,292	163,517,389	1,203,323.91	.....	
11. Pittsgrove Township	2.33	86.88	.....	36,748,834	268,668,017	1,977,127.02	.....	
12. Quinton Township	2.85	71.20	.....	24,171,507	81,576,127	600,318.44	.....	
13. Salem City	2.37	115.01	.....	10,800,124	115,821,652	852,331.14	.....	
14. Upper Pittsgrove Twp.	1.90	91.38	.....	.....	127,349,762	937,166.47	.....	
15. Woodstown Borough	5.16	47.27	.....	.....	121,392,053	893,323.71	.....	
Totals	.....	.....	.....	\$29,777,554	\$2,527,560,240	\$18,600,307.40	.....	



Abstract of Rates and Exemptions in the County of Salem, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES			13 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C Local Taxes to be Raised for			(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AV + B(a), (b), (c) + C(a, b, c + CII))		II Local Municipal Purposes				
	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget					
1. Alloway Township				\$ 159,951.81	\$ 510,842.88	\$ 230,000.00	\$ 900,794.69
2. Carneys Point Twp.	\$ 3,630,514.88	\$ 135,232.84	\$ 2,172,990.46	395,037.84	3,434,773.72	579,500.00	4,409,311.36
3. Elmer Borough		189,725.52	5,745,079.05	192,651.93	239,684.35	45,000.00	477,336.28
4. Elmsboro Township		159,586.43	1,020,307.95	59,000.00	161,603.57	53,000.00	273,603.57
5. Lower Alloways Creek Twp.			773,176.26		10,560,748.00	40,000.00	10,600,748.00
6. Mannington Township		69,334.00	1,780,787.92	160,209.00	401,426.00	128,000.00	689,635.00
7. Oldman Township		97,252.00	1,887,316.04	302,500.00	336,857.00	130,000.00	769,357.00
8. Penns Grove Borough	1,165,999.21	1,205,498.79	2,945,623.54	415,108.04	1,851,376.14	473,000.00	2,739,484.18
9. Pennsville Township		162,567.00	12,707,470.40	530,000.00	6,993,378.00	840,000.00	8,363,378.00
10. Pittsgrove Township	1,762,338.80		2,824,724.58	747,397.45	591,891.77	175,000.00	1,514,289.22
11. Pittsgrove Township		209,439.76	5,384,303.75	365,886.57	1,118,858.16	700,000.00	2,184,744.73
12. Quinton Township		133,067.85	1,634,432.93	213,000.00	502,235.43	189,370.00	904,605.43
13. Salem City		707,362.01	2,998,958.00	269,902.74	2,638,497.98	650,000.00	3,558,400.72
14. Upper Pittsgrove Twp.			2,167,659.85	906,999.52	1,692,331.88	200,000.00	1,692,331.40
15. Woodstown Borough	1,375,476.20	698,166.00	2,966,924.15	153,756.84	517,140.62	190,000.00	860,897.46
Totals	\$7,934,329.09	\$3,767,232.20	\$48,269,837.79	\$4,871,401.54	\$30,444,645.50	\$4,622,870.00	\$39,938,917.04

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$15,104,055.09  
 Rate per \$100 to be applied to Col. 11 for apportionment ..... 73589966  
 of County Taxes ..... \$18,446,553.20  
 Net County Taxes Apportioned (12A III) .....  
 †Adjustments (Net Total 12A lib) ..... \$ + 153,754.20  
 Total County Taxes Apportioned ..... \$18,600,307.40  
 †Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone and Messenger System Companies (C. 136, L.1006)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
1. Bedminster Township .....	\$ 429,096,863	\$ 724,539,655	\$ 1,153,636,518	.....	\$ 1,153,636,518	\$ 12,046,880	\$ 1,165,683,398
2. Bernards Township .....	833,385,700	1,300,229,800	2,133,615,500	.....	2,133,615,500	12,001,000	2,145,616,500
3. Bernardsville Borough .....	530,666,200	1,404,535,200	1,935,201,400	.....	1,935,201,400	10,735,798	1,945,937,198
4. Bound Brook Borough .....	197,266,000	262,220,400	459,486,400	.....	459,486,400	14,982,300	474,478,700
5. Branchburg Township .....	520,797,200	637,523,300	1,158,320,500	.....	1,158,320,500	6,369,198	1,164,689,698
6. Bridgewater Township .....	750,530,840	1,610,791,548	2,361,322,388	.....	2,361,322,388	7,676,371	2,368,998,759
7. Far Hills Borough .....	67,245,200	53,386,600	120,631,800	.....	120,631,800	262,787	120,894,587
8. Franklin Township .....	362,177,700	1,091,034,000	1,453,211,700	\$ 2,461,800	1,450,749,900	12,016,181	1,462,766,081
9. Green Brook Twp. ....	225,793,500	261,895,400	487,688,900	.....	487,688,900	760,724	488,449,624
10. Hillsborough Township .....	320,927,600	751,287,500	1,072,215,100	.....	1,072,215,100	6,047,067	1,078,262,167
11. Manville Borough .....	73,706,930	193,855,425	267,562,355	.....	267,562,355	294,019	267,856,374
12. Millstone Borough .....	13,547,100	17,040,200	30,587,300	.....	30,587,300	40,808	30,628,108
13. Montgomery Township .....	298,984,200	604,026,000	903,010,200	.....	903,010,200	3,653,800	906,664,000
14. North Plainfield Boro .....	383,594,400	546,100,050	929,694,450	.....	929,694,450	2,540,494	932,234,944
15. Peapack-Gladstone Boro .....	200,601,130	366,488,450	567,089,580	.....	567,089,580	775,288	567,864,868
16. Raritan Borough .....	153,914,845	340,004,248	493,919,093	78,400	493,840,693	1,613,000	495,453,693
17. Rocky Hill Borough .....	157,765,360	225,285,950	383,051,310	.....	383,051,310	16,562	383,067,872
18. Somerville Borough .....	17,520,700	367,861,747	385,382,447	785,900	385,106,547	10,843,189	395,949,736
19. South Bound Brook Boro .....	225,400,500	55,566,600	280,967,100	57,400	280,909,700	458,662	281,368,362
20. Warren Township .....	163,312,100	248,994,700	412,306,800	.....	412,306,800	1,194,661	413,501,461
21. Watchung Borough .....	\$5,933,305,178	\$10,355,406,673	\$16,288,711,851	\$3,383,500	\$16,285,328,351	\$106,647,636	\$16,391,975,987
Totals .....							

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES													
	Section A County Taxes											Deduct Overpayment	Add Underpayment	
	7		8		9	10 EQUALIZATION		11		I Total County Taxes Apportioned Including Total Net Adjustments				II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54-2:37)
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7	Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned Including Total Net Adjustments	County Equalization Table Appeals (R.S. 54-2:37)						
1. Bedminster Township	1.060	100.18		\$ 3,354,970	\$ 1,169,038,368	\$ 4,854,283.12								
2. Bernards Township	1.630	96.98		74,868,933	2,220,465,433	9,220,200.27								
3. Bernardsville Borough	1.580	104.37	\$ 118,390		913,026,806	3,791,227.67								
4. Bound Brook Borough	2.390	95.17	57,990	27,640,652	502,177,342	2,085,227.54								
5. Branchburg Township	1.740	100.08		5,168,042	1,169,857,740	4,857,685.46								
6. Bridgewater Township	2.420	66.43		1,323,983,567	3,692,982,326	15,334,680.89								
7. Far Hills Borough	1.420	73.00		45,564,222	166,458,809	691,199.03								
8. Franklin Township	3.640	42.69		1,965,501,295	3,428,267,376	14,235,444.20								
9. Green Brook Twp.	1.690	95.09		29,947,101	518,396,725	2,152,576.46								
10. Hillsborough Township	3.590	54.42		909,250,458	1,987,512,625	8,252,893.36								
11. Manville Borough	4.560	46.63		334,844,085	602,700,459	2,502,636.99								
12. Millstone Borough	2.050	88.54		4,095,441	34,723,549	144,185.12								
13. Montgomery Township	2.020	79.50		232,926,162	1,139,590,162	4,732,003.19								
14. North Plainfield Boro	2.400	105.12		39,459,181	892,775,763	3,707,137.79								
15. Peapack-Gladstone Boro	1.150	107.30		36,101,660	531,763,208	2,208,079.08								
16. Raritan Borough	2.150	96.23	161,931	31,134,723	526,750,347	2,187,263.81								
17. Rocky Hill Borough	2.670	54.08		27,336,465	57,454,177	238,571.16								
18. Somerville Borough	3.590	68.08		227,977,532	702,967,488	2,918,983.08								
19. S. Bound Brook Boro	6.450	39.68		114,242,274	187,720,856	779,486.98								
20. Warren Township	3.170	42.49		1,067,395,582	1,850,825,159	7,685,316.05								
21. Watchung Borough	3.330	42.44		576,410,457	989,911,918	4,110,483.74								
Totals			\$338,311	\$108,589,623	\$7,001,651,961	\$23,285,376,636	\$96,689,564.99							



Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C. Local Taxes to be Raised for					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
	SCHOOL PURPOSES		II Local Municipal Purposes						
	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. A, V + B(e), (b), (c) + C(a, b, c) + C(f))						
1. Bedminster Township .....	.....	\$ 2,722,415.36	\$ 12,287,284.25	\$ 53,673,984	\$ 1,525,000.00	\$ 1,063,917.06	\$ 200,000.00	\$ 2,788,917.06	
2. Bernards Township .....	.....	8,456,492.20	34,953,831.02	315,526,115	2,567,267.12	4,653,934.52	850,000.00	8,071,201.64	
3. Bernardsville Borough .....	.....	2,977,332.15	14,865,901.61	73,835,300	1,350,000.00	1,748,088.08	275,000.00	3,373,088.08	
4. Bound Brook Borough .....	.....	3,161,163.82	11,293,335.99	48,594,900	300,000.00	2,038,748.72	300,000.00	6,538,748.72	
5. Branchburg Township .....	.....	2,504,000.00	20,232,028.02	69,345,800	882,924.00	4,721,487.73	900,000.00	6,504,411.73	
6. Bridgewater Township .....	.....	3,110,441.14	57,181,262.49	179,724,500	3,019,528.00	10,388,386.95	1,050,000.00	14,457,914.95	
7. Far Hills Borough .....	.....	580,344.48	1,716,590.58	4,729,300	198,045.28	92,673.16	30,000.00	320,718.44	
8. Franklin Township .....	.....	8,646,333.00	56,051,432.35	91,792,800	900,000.00	1,245,958.00	1,000,000.00	3,145,958.00	
9. Green Brook Twp. ....	.....	1,075,984.96	8,224,948.60	43,549,700	405,827.33	1,069,179.24	230,000.00	1,705,006.57	
10. Hillsborough Township .....	.....	5,132,429.08	38,654,610.11	137,858,400	350,000.00	4,476,126.13	1,350,000.00	6,176,126.13	
11. Manville Borough .....	.....	3,015,300.24	12,189,721.89	32,107,000	275,000.00	2,784,805.09	470,000.00	3,529,805.09	
12. Millstone Borough .....	.....	115,557.27	627,673.48	7,407,200	35,000.00	76,649.85	20,000.00	131,649.85	
13. Montgomery Township .....	.....	1,789,604.15	18,266,783.40	123,275,700	2,792,071.56	3,041,067.51	860,000.00	6,693,139.07	
14. North Plainfield Boro .....	.....	5,657,020.57	68,742,600	68,742,600	7,000.00	283,339.65	640,000.00	3,276,339.65	
15. Peapack-Gladstone Boro .....	.....	2,786,310.97	6,513,413.80	41,254,125	.....	283,695.76	137,000.00	4,20,695.76	
16. Raritan Borough .....	.....	2,934,144.98	10,638,247.35	15,034,850	600,000.00	1,433,340.80	340,000.00	2,373,240.80	
17. Rocky Hill Borough .....	.....	190,305.92	803,889.27	1,709,200	82,500.00	127,190.30	25,000.00	344,690.30	
18. Somerville Borough .....	.....	4,963,256.09	17,027,663.94	115,505,700	842,973.00	2,870,622.19	500,000.00	4,513,595.18	
19. S. Bound Brook Boro .....	.....	1,447,879.93	4,733,420.90	4,418,100	265,000.00	659,095.57	70,000.00	694,095.57	
20. Warren Township .....	.....	4,729,104.75	24,791,948.82	37,453,000	900,000.00	2,353,299.56	691,000.00	3,924,299.56	
21. Watchung Borough .....	.....	2,792,057.77	13,751,756.34	18,056,200	350,000.00	1,621,548.08	312,500.00	2,284,048.08	
Totals .....	.....	\$50,189,958.02	\$387,120,908.61	\$1,483,590,474	\$17,658,136.29	\$49,359,053.94	\$10,250,500.00	\$77,267,690.23	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$11,790,125.00

Rate per \$100 to be applied to Column 11 for apportionment of County Taxes ..... 0.41523728

Net County Taxes Apportioned (12A II) ..... \$95,500,000.00

\*Adjustments (Net Total 12A II) ..... \$ 1,189,564.99

Total County Taxes Apportioned (including Adjustments - Total 1A I) ..... \$96,689,564.99

\*Net Overpayments are added to the Net Taxes Apportioned. Net Underpayments are deducted from the Net Taxes Apportioned. Rate per \$100 to be applied to Column 11 for apportionment of Library Taxes ..... 0.02767981

Rate per \$100 to be applied to Column 11 for apportionment of Health Service ..... 0.01499654

Abstract of Rates and Exemptions in the County of Sussex, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
1. Andover Borough	\$ 16,986,900	\$ 25,779,400	\$ 42,766,300	.....	\$ 42,766,300	\$ 474,069	\$ 43,240,369
2. Andover Township	43,541,800	123,135,340	166,677,140	.....	166,677,140	423,835	167,100,975
3. Branchville Borough	6,229,950	37,796,850	44,026,800	.....	44,026,800	522,407	44,549,207
4. Byram Township	97,023,800	201,746,400	298,770,200	.....	298,770,200	929,415	299,699,615
5. Frankford Township	196,679,850	203,305,151	399,985,001	.....	399,985,001	2,269,533	402,254,534
6. Franklin Borough	34,431,050	101,260,450	135,691,500	.....	135,691,500	1,456,593	137,148,093
7. Fredon Township	23,402,700	84,982,240	108,384,940	.....	108,384,940	416,430	108,801,370
8. Green Township	82,323,900	121,201,800	203,525,700	.....	203,525,700	752,344	204,278,044
9. Hamburg Borough	37,726,200	107,090,100	144,816,300	.....	144,816,300	330,402	145,146,702
10. Hampton Township	115,502,344	196,882,300	312,384,644	.....	312,384,644	1,093,921	313,478,565
11. Hardyston Township	62,383,000	119,265,725	181,648,725	.....	181,648,725	838,309	182,487,034
12. Hopatcong Borough	335,406,200	522,311,900	857,718,100	.....	857,718,100	1,863,416	859,601,516
13. Lafayette Township	23,713,750	64,982,150	88,695,900	.....	88,695,900	313,486	89,009,386
14. Montague Township	79,796,730	117,851,600	197,648,330	.....	197,648,330	1,023,881	198,672,211
15. Newton Town	169,167,400	225,198,510	394,365,910	.....	394,365,910	3,595,629	397,962,539
16. Ogdensburg Borough	66,983,375	73,024,600	140,017,975	.....	139,786,631	201,294	139,987,925
17. Sandyston Borough	53,987,000	64,570,400	118,557,400	.....	118,557,400	614,484	119,171,884
18. Sparta Township	21,615,350	551,431,900	973,086,450	.....	973,086,450	2,982,522	976,068,972
19. Stanhope Borough	97,816,300	65,565,400	87,180,750	.....	87,180,750	378,283	87,559,033
20. Stillwater Township	97,816,300	133,245,500	231,061,800	.....	231,061,800	762,644	231,824,444
21. Sussex Borough	9,828,700	50,893,900	60,722,600	.....	60,506,200	1,176,517	61,682,717
22. Vernon Township	229,077,385	491,423,332	720,500,717	.....	720,500,717	3,865,552	724,366,269
23. Walpack Township	935,800	1,575,100	2,510,900	.....	2,510,900	100,553	2,611,453
24. Wantage Township	67,611,600	199,989,400	267,601,000	.....	267,601,000	1,015,694	268,616,694
Totals	\$2,293,835,634	\$3,884,510,448	\$6,178,346,082	\$447,744	\$6,177,898,338	\$27,421,213	\$6,205,319,551



Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1991 (Continued)

TAXING DISTRICTS	APPORTIONMENT OF TAXES										Section C Local Taxes to Be Raised for
	Section A County Taxes			Section B			(c) County Open Space Preservation Trust Fund Tax (C. 30, L. 1969)	DISTRICT SCHOOL PURPOSES  (a)  As Required by District School Budget			
	II ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118-40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. Allr-AM)	(a) County Library Taxes			(b) Local Health Service Taxes (R.S. 26, 3A2-19)		
	Deduct Overpayment	Add Underpayment									
1. Andover Borough .....	\$ 1,809.63		\$ 147,970.46		\$ 147,970.46	\$ 11,448.53	\$ 9,570.86				
2. Andover Township .....	23,561.79		1,253,665.10		1,253,665.10	97,306.72	91,164.43				\$ 351,856.00
3. Branchville Borough .....			345,629.90	\$ 19,343.00	326,286.90	26,699.17	22,331.19				3,588,785.50
4. Bypass Township .....	14,164.75		1,708,972.48		1,708,972.48	132,152.67	110,886.85				3,288,268.50
5. Frankford Township .....	2,963.95		1,419,094.55		1,419,094.55	109,662.29	91,707.86				
6. Franklin Borough .....	7,825.95		803,814.71		803,814.71	62,125.49	51,985.53				2,459,221.00
7. Fredon Township .....	2,282.08		709,536.85		709,536.85	54,846.55	45,860.85				1,567,554.50
8. Green Township .....	14,150.74		635,169.53		635,169.53	49,239.30	41,150.09				2,946,589.00
9. Hamburg Borough .....	1,577.53		497,506.15		497,506.15	38,452.09	32,156.04				1,270,153.50
10. Hampton Township .....	17,711.20		1,117,895.65		1,117,895.65	86,595.69	72,338.17				2,173,179.00
11. Hardyston Township .....	7,743.42		1,236,920.63		1,236,920.63	95,666.00	79,976.20				2,697,204.50
12. Hopatcong Borough .....	4,511.88		2,995,171.09		2,995,171.09	231,405.96	231,405.96				10,393,209.50
13. Lafayette Township .....	486.35		677,256.67		677,256.67	52,322.68	43,760.98				1,906,312.82
14. Montague Township .....	1,445.40		729,481.53		729,481.53	56,370.19	47,140.97				2,007,871.75
15. Newton Town .....	2,907.84		1,308,250.32		1,308,250.32	101,106.66	84,544.53				4,301,706.00
16. Ogdensburg Borough .....	2,157.77		424,913.45		424,913.45	32,844.66	26,690.96				1,003,818.50
17. Sandyston Township .....	75.35		413,100.36		413,100.36	31,911.87	31,911.87				16,418,274.00
18. Sparta Township .....	27,776.50		4,488,514.24		4,488,514.24						1,640,128.00
19. Stanhope Borough .....	581.09		619,639.31		619,639.31	47,873.80	33.05				1,554,096.23
20. Stillwater Township .....	193.57		867,329.53		867,329.53	67,000.176	56,039.61				
21. Sussex Borough .....	740.92		301,201.38		301,201.38	23,276.10	19,464.77				15,113,322.54
22. Vernon Township .....	3,550.73		4,908,805.31		4,908,805.31	379,249.22	700.38				
23. Walpack Township .....			10,840.03	1,523.00	9,317.03	837.37					
24. Wanage Township .....	2,270.93		2,075,460.43		2,075,460.43	160,354.23	134,108.78				
Totals .....	\$140,489.37		\$29,696,139.66	\$20,866.00	\$29,675,273.66	\$1,948,739.00	\$1,051,546.00				\$74,681,550.84

# Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET				
	Section C Local Taxes to be Raised for					Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a + b + c)
	SCHOOL PURPOSES		Section D Total Tax Levy on Which Tax Rate is Computed							
	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(a), (b), (c) + (d), (e) + (f)	(a), (b), (c) + (d)						
1. Andover Borough	\$ 545,334.48	\$ 117,568.00	\$ 831,892.33	\$ 2,456,600	\$ 121,082.00	\$ 145,698.00	\$ 45,000.00	\$ 311,780.00		
2. Andover Township	4,405,751.51	1,770,920.00	7,608,807.76	12,479,200	443,220.00	615,162.00	220,000.00	1,278,382.00		
3. Branchville Borough	281,707.42	.....	1,008,880.68	1,904,550	499,126.00	551,579.00	20,000.00	1,070,705.00		
4. Byram Township	2,646,255.91	2,851,102.20	11,038,155.61	18,454,400	72,000.00	1,097,624.26	365,000.00	1,534,624.26		
5. Frankford Township	2,024,527.59	1,009,054.61	7,942,315.40	31,254,439	250,000.00	81,479.29	500,000.00	1,564,479.29		
6. Franklin Borough	1,279,541.66	1,297,987.00	5,954,675.39	18,406,600	471,184.00	1,138,456.00	248,537.00	1,858,177.00		
7. Green Township	1,158,546.12	380,066.00	3,916,410.87	6,844,600	282,500.00	287,964.48	100,000.00	770,464.48		
8. Green Township	.....	305,811.00	4,177,948.92	25,684,695	129,900.00	369,533.00	234,000.00	733,433.00		
9. Hamburg Borough	744,165.21	405,556.58	2,988,989.57	2,287,200	325,000.00	398,208.52	230,000.00	951,208.52		
10. Hampton Township	1,950,666.66	1,225,395.00	6,626,270.17	21,293,600	325,000.00	626,844.00	275,000.00	1,226,844.00		
11. Hardeston Township	1,889,774.19	2,044,541.02	8,044,082.54	24,940,600	530,000.00	777,668.36	511,500.00	1,819,168.36		
12. Hopatcong Borough	.....	4,433,497.00	18,053,283.55	31,708,200	500,000.00	2,310,034.00	445,000.00	3,255,034.00		
13. Lafayette Township	950,824.94	233,781.00	3,864,259.09	6,178,000	538,884.00	517,020.00	220,000.00	1,275,904.00		
14. Moniaque Township	.....	561,554.00	3,402,418.44	50,424,700	275,000.00	509,093.00	500,000.00	1,284,093.00		
15. Newton Town	.....	1,499,362.29	7,294,969.80	126,503,500	280,000.00	1,540,803.19	346,000.00	2,166,503.19		
16. Odgensburg Borough	656,365.06	666,591.00	2,784,532.67	9,591,500	279,000.00	739,841.00	140,000.00	1,158,841.00		
17. Sandyston Township	1,325,593.16	63,070.00	1,860,366.35	77,602,650	75,000.00	317,643.25	180,000.00	572,643.25		
18. Sparta Township	.....	5,395,728.70	26,302,516.94	72,911,000	1,200,000.00	2,661,030.09	900,000.00	4,761,030.09		
19. Stanhope Borough	974,359.13	1,227,501.23	4,509,468.42	15,356,400	238,569.00	407,762.00	140,000.00	786,331.00		
20. Stillwater Township	1,398,487.07	797,718.98	4,740,673.18	20,470,000	360,000.00	511,506.96	360,000.00	1,231,506.96		
21. Sussex Borough	1,138,380.88	474,092.00	1,956,415.13	15,938,600	225,000.00	388,215.00	110,000.00	721,215.00		
22. Vernon Township	.....	4,295,300.00	24,696,677.07	49,470,400	50,000.00	3,150,986.41	1,500,000.00	5,150,986.41		
23. Walpack Township	.....	.....	10,854.78	30,390,650	140,029.00	52,191.00	.....	192,220.00		
24. Wantage Township	7,759,882.68	833,817.00	10,963,623.12	18,912,325	785,614.00	1,268,923.00	575,000.00	2,629,537.00		
Totals	\$31,130,163.67	\$32,091,214.61	\$170,578,487.78	\$691,454,409	\$9,846,108.00	\$21,193,965.81	\$8,165,037.00	\$38,205,110.81		

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$16,753,178.66

Rate per \$100 to be applied to Column 11 for apportionment of County Taxes ..... 0.34146748

Net County Taxes Apportioned (12A III) ..... \$29,696,139.67

\*Adjustments (Net Total 12A II) ..... \$ 140,489.37

Total County Taxes Apportioned (including Adjustments - Total 12A I) ..... \$29,836,629.03

\*Net Overpayments are added to the Net Taxes Apportioned.  
 Net Underpayments are deducted from the Net Taxes Apportioned.  
 Rate per \$100 to be applied to Column 11 for apportionment of Library Taxes ..... 0.02637763  
 Rate per \$100 to be applied to Column 11 for apportionment of Health Service ..... 0.02206226

Abstract of Ratables and Exemptions in the County of Union, for the Year 1991

TAXING DISTRICTS	1 Taxable Value		2 Total Taxable Value of Land Improvements and (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements & Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1066)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
1. Berkeley Heights Twp. ....	\$ 237,890,100	\$ 577,375,000	\$ 815,265,100	.....	\$ 815,265,100	\$ 1,707,907	\$ 816,973,007
2. Clark Township .....	254,924,600	448,729,500	703,654,100	.....	703,654,100	1,281,950	704,936,050
3. Cranford Township .....	743,917,200	895,468,800	1,639,386,000	\$ 136,200	1,639,249,800	16,445,600	1,655,695,400
4. Elizabeth City .....	291,238,500	664,348,300	955,586,800	.....	955,586,800	8,849,824	964,436,624
5. Fanwood Borough .....	85,605,100	135,607,900	221,213,000	.....	221,213,000	383,628	221,596,628
6. Garwood Borough .....	67,989,000	112,172,800	180,161,800	.....	180,161,800	292,460	180,454,260
7. Hillside Township .....	106,065,900	207,252,600	313,318,500	.....	313,318,500	559,173	313,877,673
8. Kenilworth Borough .....	302,606,900	460,461,600	763,068,500	.....	763,068,500	869,508	763,938,008
9. Linden City .....	1,141,023,000	1,870,638,900	3,011,661,900	.....	3,011,661,900	12,400,364	3,024,062,264
10. Mountainside Borough .....	186,745,200	300,052,850	486,798,050	.....	486,798,050	946,206	487,744,256
11. New Providence Boro .....	303,749,400	427,032,200	730,781,600	.....	730,781,600	6,898,747	737,680,347
12. Plainfield City .....	89,176,800	295,611,500	384,788,300	.....	384,788,300	6,961,140	391,749,440
13. Rahway City .....	526,090,500	834,731,000	1,360,821,500	.....	1,360,821,500	16,135,538	1,376,957,038
14. Roselle Borough .....	375,229,960	426,789,600	802,019,560	.....	802,019,580	10,225,735	812,245,315
15. Roselle Park Borough .....	106,167,200	195,528,700	301,695,900	.....	301,695,900	556,155	302,252,055
16. Scotch Plains Twp. ....	294,516,700	581,632,000	876,148,700	.....	876,148,700	1,918,566	878,067,266
17. Springfield Township .....	415,264,500	637,873,900	1,053,138,400	.....	1,053,138,400	2,301,439	1,055,439,839
18. Summit Township .....	461,553,500	689,028,300	1,150,581,800	.....	1,150,581,800	3,571,311	1,154,153,111
19. Union City .....	407,196,900	618,602,600	1,025,799,500	.....	1,025,799,500	6,865,559	1,032,665,059
20. Westfield Town .....	779,189,500	1,007,046,200	1,786,235,700	.....	1,786,235,700	9,135,426	1,795,371,126
21. Winfield Township .....	220,200	1,164,150	1,384,350	.....	1,384,350	5,492	1,389,842
Totals .....	\$7,176,360,680	\$11,387,148,400	\$18,563,509,080	\$136,200	\$18,563,372,880	\$108,311,728	\$18,671,684,608

Abstract of Ratables and Exemptions in the County of Union, for the Year 1991 (Continued)

TAXING DISTRICTS	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 EQUALIZATION		11 Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11 D-7		Section A County Taxes		Add Underpayment
							I Total County Taxes Apportioned (Including Total New Adjustments)	II Adjustments Resulting From County Equalization Table Appeals (R.S. 54:2-37)	
1. Berkeley Heights Twp. ....	\$ 3.56	50.07	.....	\$ 854,817,998	\$ 1,617,791,005	\$ 6,604,842.57	.....	.....	.....
2. Clark Township .....	3.41	58.05	.....	536,213,638	1,241,149,688	4,903,482.71	.....	.....	.....
3. Cranford Township .....	2.08	102.15	\$ 313,896	\$ 14,070,183	1,641,939,113	6,486,904.95	.....	.....	.....
4. Elizabeth City .....	8.25	26.86	38,715	.....	3,684,130,251	14,555,109.01	.....	.....	.....
5. Fanwood Borough .....	5.02	45.30	.....	2,719,654,912	490,509,817	1,937,885.84	.....	.....	.....
6. Garwood Borough .....	3.79	58.94	.....	.....	316,440,661	1,250,180.64	.....	.....	.....
7. Hillside Township .....	9.37	29.04	.....	.....	1,113,527,493	4,399,278.24	.....	.....	.....
8. Kenilworth Borough .....	1.79	96.92	.....	.....	812,480,684	3,209,914.99	.....	.....	.....
9. Linden City .....	1.93	89.50	.....	.....	3,533,578,690	13,960,316.14	.....	.....	.....
10. Mountainside Borough .....	2.62	35.99	.....	.....	887,084,951	3,504,658.44	.....	.....	.....
11. New Providence Boro .....	3.09	61.73	.....	.....	1,202,107,108	4,749,234.91	.....	.....	.....
12. Hillside City .....	10.70	23.60	255,979	.....	1,699,841,844	6,597,141.91	.....	.....	.....
13. Rahway City .....	2.67	99.79	.....	.....	1,413,144,500	5,582,992.68	.....	.....	.....
14. Roselle Borough .....	3.04	95.50	.....	.....	857,588,472	3,388,124.97	.....	.....	.....
15. Roselle Park Borough .....	5.25	47.81	.....	.....	636,136,936	2,513,223.42	.....	.....	.....
16. Scotch Plains Twp. ....	4.09	50.29	.....	.....	1,750,810,018	6,917,027.61	.....	.....	.....
17. Springfield Township .....	2.42	73.86	.....	.....	1,451,473,281	5,734,420.44	.....	.....	.....
18. Summit City .....	3.54	43.51	292,111	.....	2,675,875,602	10,571,738.35	.....	.....	.....
19. Union Township .....	6.93	28.25	.....	.....	3,706,465,620	14,643,350.66	.....	.....	.....
20. Westfield Town .....	2.88	64.00	.....	.....	1,022,200,992	2,817,578,118	11,131,570.78	.....	.....
21. Winfield Township .....	71.97	13.00	.....	.....	10,697,788	42,264.39	.....	.....	.....
Totals .....	.....	.....	\$900,701	\$14,070,183	\$33,584,351,640	\$132,683,663.65	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1991 (Continued)

12

APPORTIONMENT OF TAXES

TAXING DISTRICTS	Section A County Taxes					Section B			Section C Local Taxes to Be Raised for DISTRICT SCHOOL PURPOSES (a) As Required by District School Budget
	II ADJUSTMENTS RESULTING FROM		III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. All-IV)	(a) County Library Taxes	(b) Local Health Services Taxes (R.S. 20: 3A2-19)	(c) County Open Space Preservation Trust Fund Tax (G. 30, L. 1989)	
	(b) Appeals and Corrected Errors (R.S. 54:4-40; R.S. 54:4-53)								
	Deduct Overpayment	Add Underpayment							
1. Berkeley Heights Twp. ....	\$ 13,453.48		\$6,591,389.09		\$ 6,591,389.09			\$ 9,500,045.00	
2. Clark Township .....	105,638.92		4,797,643.79		4,797,643.79			7,919,335.00	
3. Cranford Township .....	9,053.36		6,477,651.57		6,477,651.57			19,287,988.87	
4. Elizabeth City .....	179,249.37		14,375,859.64		14,375,859.64			37,667,261.34	
5. Fanwood Borough .....	2,206.75		1,935,679.09		1,935,679.09				
6. Garwood Borough .....	2,560.11		1,247,620.53		1,247,620.53			2,124,233.50	
7. Hillside Township .....	163,176.19		4,236,102.05		4,236,102.05			11,897,288.00	
8. Kenilworth Borough .....	11,010.74		3,198,904.25		3,198,904.25			3,697,436.25	
9. Linden City .....	35,739.16		13,924,576.98		13,924,576.98			28,716,863.00	
10. Mountainside Borough .....	5,561.21		3,489,097.23		3,489,097.23			3,300,357.50	
11. New Providence Boro .....	8,505.63		4,740,729.28		4,740,729.28			11,703,536.00	
12. Plainfield City .....	122,045.12		6,475,096.79		6,475,096.79			19,039,921.00	
13. Ranway City .....	17,980.97		5,565,611.71		5,565,611.71			17,704,186.00	
14. Roselle Borough .....	26,549.16		3,361,575.81		3,361,575.81			10,349,608.00	
15. Roselle Park Borough .....	7,078.10		2,506,145.32		2,506,145.32			8,577,522.50	
16. Scotch Plains Twp. ....	4,815.68		6,912,211.93		6,912,211.93				
17. Springfield Township .....	7,520.73		5,726,899.71		5,726,899.71			7,890,763.00	
18. Summit City .....	31,103.04		10,540,635.31		10,540,635.31			18,460,763.50	
19. Union Township .....	64,490.90		14,578,859.76		14,578,859.76			36,224,510.00	
20. Westfield Town .....	15,310.01		11,116,260.77		11,116,260.77			35,166,437.00	
21. Winfield Township .....			42,264.39		42,264.39			652,240.00	
Totals .....	\$832,648.65		\$131,851,015.00		\$131,851,015.00			\$289,897,333.46	

# Abstract of Rates and Exemptions in the County of Union, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET				
	Section C. Local Taxes to be Raised for					Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
	Section D Total Tax Levy on Which Tax Rate is Computed									
	SCHOOL PURPOSES									
(b) Regional Consolidated Joint School Budgets	(c) As Required by Local Municipal Budget	II Local Municipal Purposes	Total Tax Rate is Computed By (a), (b), (c) + (d)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)		
1. Berkeley Heights Twp. ....	\$ 7,550,431.45	.....	\$ 5,382,047.89	\$ 29,023,914.43	\$ 78,183,400	\$ 1,292,350.00	\$ 2,829,606.32	\$350,000.00	\$ 4,471,956.32	
2. Clark Township .....	5,907,440.29	.....	8,375,022.32	23,996,458.40	88,200,100	870,000.00	5,502,977.49	275,000.00	4,747,977.49	
3. Cranford Township .....	.....	.....	8,559,332.32	39,325,172.86	177,362,200	870,000.00	5,362,078.00	485,644.00	6,711,722.00	
4. Elizabeth City .....	.....	.....	26,473,303.00	79,509,253.98	787,555,100	.....	5,545,695.65	1,530,000.00	7,075,695.65	
5. Fanwood Borough .....	6,534,501.53	.....	2,653,694.39	11,124,073.01	7,168,800	430,000.00	1,385,255.33	210,000.00	2,025,255.33	
6. Garwood Borough .....	1,185,336.38	.....	2,278,727.14	6,835,917.55	11,800,300	590,228.00	878,914.18	65,000.00	1,534,142.18	
7. Hillside Township .....	.....	.....	13,267,197.64	29,400,587.69	40,426,200	.....	355,819.25	500,000.00	855,819.25	
8. Kenilworth Borough .....	4,240,655.56	.....	2,461,771.00	13,598,767.06	78,888,900	1,492,549.00	1,721,315.60	300,000.00	3,513,864.60	
9. Linden City .....	.....	.....	15,176,242.88	58,088,657.86	346,813,800	2,900,000.00	25,139,000.81	1,090,000.00	29,129,000.81	
10. Mountainside Borough .....	3,581,105.61	.....	2,376,069.83	12,756,630.17	131,655,800	1,353,802.00	1,457,072.61	150,000.00	2,960,874.61	
11. New Providence Boro .....	.....	.....	6,321,930.23	22,766,195.51	60,673,800	992,675.68	2,409,353.33	160,000.00	3,562,029.01	
12. Plainfield City .....	.....	.....	16,141,825.39	41,888,734.68	85,421,600	.....	2,407,516.76	650,000.00	3,057,516.76	
13. Rahway City .....	.....	.....	13,440,134.00	36,709,931.71	183,931,400	.....	572,709.00	532,000.00	1,104,700.00	
14. Roselle Borough .....	.....	.....	10,917,732.77	24,628,916.58	124,645,630	500,000.00	4,148,197.43	750,000.00	5,398,197.43	
15. Roselle Park Borough .....	.....	.....	4,767,119.48	15,850,787.30	35,912,000	500,000.00	2,418,090.91	208,000.00	3,126,090.91	
16. Scotch Plains Twp. ....	22,598,833.22	.....	6,316,968.34	35,828,013.49	188,351,400	1,050,000.00	3,672,754.66	600,000.00	5,322,754.66	
17. Springfield Township .....	6,204,629.00	.....	5,651,410.54	25,473,702.25	120,528,800	4,165,129.35	2,922,151.48	450,000.00	7,537,280.83	
18. Summit City .....	.....	.....	10,893,346.19	40,763,041.50	202,828,600	4,600,000.00	5,782,648.41	485,000.00	10,867,648.41	
19. Union Township .....	.....	.....	20,729,472.15	71,532,841.91	173,940,900	7,955,736.00	10,252,036.14	1,260,000.00	19,467,772.14	
20. Westfield Town .....	.....	.....	5,350,193.00	51,632,890.77	116,438,800	5,909,256.00	7,344,389.00	560,000.00	13,813,645.00	
21. Winfield Township .....	.....	.....	305,629.18	1,000,133.57	846,600	112,868.98	279,658.64	.....	392,527.32	
Totals .....	\$57,802,933.04	\$2,344,003.00	\$184,839,369.78	\$686,734,654.28	\$3,041,572,130	\$35,684,594.41	\$90,387,232.30	\$10,610,644.00	\$136,682,470.71	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$ 84,794,777.00  
 Rate of \$100 to be applied to Col. 11 for apportionment of County Taxes ..... 3950775828  
 County Percentage Level of Taxable Value of Real Property in Effect ..... 100%

New County Taxes Apportioned (12A III) ..... \$131,851,015.00  
 Adjustments (Net Total 12A I) + Total County Taxes Apportioned ..... \$ 832,648.65  
 (including Adjustments—Total 12A I) ..... \$132,683,663.65  
 †Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1991

	1 Taxable Value		2 Total Taxable Value of Land Improvements and (Col. 1(a) + (b))	3 Total Taxable Value Partial Exemptions & Abatements (Assessed Value)	4 Net Total Taxable Value Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implement & Equipment of Telephone and Messenger System Companies (C. 136, L.1066)	6 Net Valuation Taxable (Col. 4 + 5)
	(a) Land	(b) Improvements (Includes Partial Exemptions & Abatements)					
TAXING DISTRICTS							
1. Allamuchy Township	\$ 122,602,100	\$ 197,560,300	\$ 320,162,400		\$ 320,162,400	\$ 1,905,412	\$ 322,067,812
2. Alpha Borough	42,885,450	74,233,350	117,118,800		117,118,800	216,723	117,335,523
3. Belvidere Town	56,901,730	100,362,110	157,263,840		157,263,840	1,903,954	159,167,794
4. Blairstown Township	88,017,312	192,285,950	280,303,262		280,303,262	1,131,220	281,434,482
5. Franklin Township	84,630,427	118,257,487	202,887,914		202,887,914	1,979,057	204,866,971
6. Frelinghuysen Twp.	51,598,320	82,226,200	133,824,520		133,824,520	723,554	134,548,074
7. Greenwich Township	50,312,170	75,532,600	125,844,770		125,844,970	1,538,806	127,383,776
8. Hackenshaw Township	156,044,600	233,332,350	389,376,950	\$ 163,550	389,213,400	5,356,145	394,569,545
9. Hardwick Township	57,352,180	54,165,200	111,517,380		111,517,380	325,310	111,842,690
10. Harmony Township	97,494,695	267,732,234	365,226,929		365,226,929	1,026,762	366,253,691
11. Hope Township	28,813,033	68,981,750	97,794,783		97,794,783	712,345	98,507,128
12. Independence Twp.	106,908,410	149,116,080	256,024,490		256,024,490	1,482,051	257,506,541
13. Knowlton Township	78,580,850	93,162,100	171,742,950		171,742,950	172,583,302	172,915,252
14. Liberty Township	78,935,300	85,380,310	164,315,610		164,315,610	482,031	164,797,641
15. Lopatcong Township	120,138,219	187,155,980	307,294,199		307,294,199	1,387,088	308,681,287
16. Mansfield Township	82,199,960	184,165,150	266,365,110		266,365,110	1,534,368	267,899,478
17. Oxford Township	56,630,460	50,788,700	107,419,160	42,350	107,376,810	476,034	107,852,844
18. Panauquary Township	399,000	399,000	399,000		399,000	79,803	478,803
19. Phillipsburg Town	203,641,090	394,681,210	598,322,300	4,120,608	594,201,692	6,276,499	600,478,191
20. Pohatcong Township	99,139,750	157,466,850	256,606,600		256,606,600	1,121,943	257,728,543
21. Washington Borough	130,805,000	159,501,950	290,306,950		290,306,950	4,630,685	294,937,635
22. Washington Township	151,792,630	209,572,700	360,765,330		360,765,330	1,846,498	362,611,828
23. White Township	121,743,367	207,878,062	329,621,429	500,000	329,121,429	1,051,765	330,173,194
Totals	\$2,066,966,053	\$3,343,558,823	\$5,410,524,876	\$4,826,508	\$5,405,698,368	\$38,028,405	\$5,443,726,773



Abstract of Ratables and Exemptions in the County of Warren, for the Year 1991 (Continued)

TAXING DISTRICTS	APPORTIONMENT OF TAXES										Section C Local Taxes to Be Raised for
	II ADJUSTMENTS RESULTING FROM			Section A County Taxes			Section B				
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Add Underpayment	III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Appointed Less Municipal Budget State Aid (Col. All.-AIV)	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26: 3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C. 30: L. 1989)	(e) As Required by District School Budget	
	Deduct Overpayment										
1. Allamuchy Township	9,605.50		\$ 1,724,554.74	\$ 1,724,554.74	\$ 137,106.29				\$ 2,844,863.51		
2. Alpha Borough	12,869.37		643,895.84	643,895.84					1,059,301.00		
3. Belvidere Town	35,968.88		869,740.18	869,740.18					1,876,794.00		
4. Blairstown Township	7,171.92		2,572,352.59	2,451,178.59	204,119.38				1,531,333.00		
5. Franklin Township	7,435.17		1,086,396.48	1,086,396.48	86,410.01				1,032,869.00		
6. Frelinghuysen Twp.	5,440.67		849,836.45	849,836.45					890,587.00		
7. Greenwich Township	11,066.60		818,493.30	818,493.30	65,247.52				1,376,738.00		
8. Hackettstown Town	35,016.14		3,045,535.02	3,045,535.02					5,120,476.00		
9. Hardwick Township	9,626.03		605,944.68	605,944.68	48,329.21				366,327.00		
10. Harmony Township			1,661,392.16	1,661,392.16	131,820.92				3,107,031.00		
11. Hope Township	814.50		765,572.32	765,572.32	60,769.84				1,665,568.00		
12. Independence Twp.	7,266.08		1,588,790.01	1,588,790.01	126,275.54				2,407,659.00		
13. Knowlton Township	15,217.92		1,036,346.91	1,036,346.91	82,624.72				1,078,760.00		
14. Liberty Township	5,184.70		935,832.62	935,832.62	74,395.71				1,569,388.50		
15. Lopatcong Township	38,242.81		1,693,440.59	1,693,440.59	135,444.63				2,487,770.00		
16. Mansfield Township	2,230.44		2,082,955.97	2,082,955.97	165,297.08				1,916,031.00		
17. Oxford Township	1,370.04		557,504.90	557,504.90	44,272.56				1,217,696.00		
18. Pahaquarry Township			3,244.56	3,244.56	257.44				6,062,718.00		
19. Phillipsburg Town	11,065.71		3,729,755.29	3,729,755.29					2,157,089.00		
20. Pohatcong Township	3,228.20		1,409,232.40	1,409,232.40	111,900.82						
21. Washington Borough	11,827.80		1,839,539.45	1,839,539.45					2,116,223.00		
22. Washington Township	10,514.55		2,137,933.76	2,137,933.76	169,931.34				2,154,808.55		
23. White Township	8,168.12		1,745,348.97	1,745,348.97	138,718.44				2,641,288.00		
Totals	\$242,897.15		\$33,403,639.19	\$121,174.00	\$33,282,465.19	\$1,850,508.00			\$46,681,318.56		

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1991 (Continued)

TAXING DISTRICTS	12 APPORTIONMENT OF TAXES				13 Total Amount of Real Property Exempt from Taxation	14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET			
	Section C Local Taxes to be Raised for					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. A, V + B(a), (b), (c) + C(a, b, c + Cii))		Section E Total Tax Levy on Which Tax Rate is Computed (Cols. A, V + B(a), (b), (c) + C(a, b, c + Cii))						
	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(b) Local Municipal Purposes	(c) As Required by Local Municipal Budget					
1. Allamuchy Township .....	.....	.....	.....	\$ 509,648.00	\$ 5,216,172.54	\$ 95,000.00	\$ 497,692.00	\$ 150,000.00	\$ 742,692.00
2. Alpha Borough .....	.....	.....	.....	509,804.00	2,213,000.84	100,000.00	429,253.00	115,400.00	644,653.00
3. Belvidere Town .....	.....	.....	.....	393,220.41	3,139,754.59	559,402.00	690,085.68	350,000.00	1,599,487.68
4. Blairstown Township .....	.....	.....	.....	\$ 1,280,758.45	5,467,389.42	340,760.00	3,465,909.00	316,000.00	4,122,669.00
5. Franklin Township .....	.....	.....	.....	1,134,068.28	3,339,743.77	734,212.00	4,75,938.00	250,000.00	1,460,150.00
6. Frelinghuysen Twp. ....	628,195.60	.....	.....	94,942.00	2,531,147.60	324,000.00	281,823.00	225,000.00	830,823.00
7. Greenwich Township .....	.....	.....	.....	1,344,835.17	2,260,478.82	372,036.64	455,086.36	235,000.00	1,062,123.00
8. Hackettstown Town .....	.....	.....	.....	40,689.78	9,510,846.19	954,478.00	1,424,908.05	500,000.00	2,879,386.05
9. Harwick Township .....	482,409.79	.....	.....	69,584.00	1,543,700.46	217,942.66	167,907.56	202,000.00	587,850.22
10. Harmony Township .....	.....	.....	.....	86,195.03	4,969,828.08	592,885.12	440,012.78	160,000.00	1,192,897.90
11. Hope Township .....	.....	.....	.....	319,238.83	2,578,105.19	308,867.00	379,285.05	250,000.00	938,152.05
12. Independence Twp. ....	865,113.16	.....	.....	69,588.50	4,441,963.38	645,420.37	642,615.00	333,190.00	1,621,225.37
13. Knowlton Township .....	.....	.....	.....	69,588.50	3,062,844.79	329,448.43	581,805.68	385,000.00	1,296,254.11
14. Liberty Township .....	.....	.....	.....	405,979.57	2,649,205.33	521,475.50	375,984.00	239,950.00	1,137,409.50
15. Lopatcong Township .....	.....	.....	.....	1,976,898.69	4,722,634.79	801,965.00	1,284,360.37	259,774.69	2,346,100.06
16. Mansfield Township .....	.....	.....	.....	296,839.27	6,141,182.74	924,640.71	1,106,913.70	351,402.49	2,382,956.90
17. Oxford Township .....	.....	.....	.....	28,000.66	2,116,312.73	232,257.50	652,260.26	415,000.00	1,299,517.76
18. Pahaquarry Township .....	.....	.....	.....	2,268,773.36	31,502.66	55,000.00	15,804.88	70,804.88	70,804.88
19. Phillipsburg Town .....	.....	.....	.....	340,927.66	12,061,246.65	1,664,158.00	3,812,756.48	761,804.14	6,238,718.62
20. Pohatcong Township .....	.....	.....	.....	2,031,807.70	4,019,149.88	13,047.500	813,130.64	250,859.00	1,490,853.64
21. Washington Borough .....	1,780,653.65	.....	.....	274,291.00	7,768,223.80	509,160.08	1,345,305.00	370,400.00	2,224,885.08
22. Washington Township .....	1,906,043.38	.....	.....	\$ 9,084,364.94	6,643,008.03	1,220,761.00	787,744.00	357,202.00	2,365,707.00
23. White Township .....	.....	.....	.....	.....	4,525,355.41	305,136.44	911,757.56	325,000.00	1,541,894.00
Totals .....	\$10,054,141.00	.....	.....	\$100,952,797.69	\$507,206,072	\$12,235,870.45	\$21,038,338.05	\$6,802,982.32	\$40,077,190.82

Total County Taxes Apportioned (Including Adjustments—Total 12A I) ..... \$33,525,362.34  
 \*Net Overpayments are added to the Net Taxes Apportioned. Net Underpayments are deducted from the Net Taxes Apportioned. Rate per \$100 to be applied to Column 11 for apportionment of Library Taxes ..... 0.04740886

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$19,986,358.91  
 Rate per \$100 to be applied to Column 11 for apportionment of County Taxes ..... 0.59751298  
 Net County Taxes Apportioned (12A V) ..... \$33,282,465.19  
 \*Adjustments (Net Total 12A II) ..... \$ 242,897.15

**DIVISION OF TAXATION—DEPARTMENT OF THE TREASURY—STATE OF NEW JERSEY  
STATE EQUALIZATION TABLE—R.S. 54:1-33  
FOR THE YEAR 1991**

COUNTY	ASSESSED VALUE OF PERSONAL PROPERTY	ASSESSED VALUE OF REAL PROPERTY	PERCENTAGE BY WHICH ASSESSED VALUE OF REAL PROPERTY SHOULD BE INCREASED	TRUE VALUE OF REAL PROPERTY
*ATLANTIC .....	\$ 120,438,893	\$ 15,876,393,545	15.71	\$ 18,371,202,899
*BERGEN .....	294,730,927	67,344,557,702	23.29	83,028,674,272
*BURLINGTON .....	158,631,590	16,761,745,365	9.41	18,338,889,896
*CAMDEN .....	98,017,709	9,401,496,260	97.67	18,583,704,803
*CAPE MAY .....	62,163,141	11,829,606,108	5.99	12,538,003,294
*CUMBERLAND .....	44,649,908	3,203,086,923	14.94	3,681,709,107
*ESSEX .....	131,726,400	16,362,532,500	138.10	38,958,410,714
*GLOUCESTER .....	68,129,504	7,195,327,945	27.96	9,207,073,506
**HUDSON .....	104,962,615	17,308,789,670	42.78	24,712,720,831
*HUNTERDON .....	39,305,004	9,274,156,766	0.39	9,414,431,800
*MERCER .....	56,722,646	6,522,370,842	184.25	18,539,996,708
*MIDDLESEX .....	289,656,677	32,373,337,900	39.02	45,012,983,732
*MONMOUTH .....	301,955,769	34,490,947,905	18.78	40,967,986,584
*MORRIS .....	205,530,614	26,045,680,879	53.42	39,996,438,696
*OCEAN .....	141,746,800	24,547,264,032	38.85	34,083,954,502
*PASSAIC .....	84,821,306	16,083,955,566	48.52	23,888,245,308
*SALEM .....	21,192,600	1,477,553,592	61.32	2,383,535,396
*SOMERSET .....	106,647,636	16,285,328,351	39.66	22,744,871,999
*SUSSEX .....	27,421,213	6,177,898,338	40.10	8,654,943,034
*UNION .....	108,321,728	18,563,372,880	79.05	33,237,910,260
*WARREN .....	38,028,405	5,405,698,368	6.96	5,786,446,551
<b>TOTAL .....</b>	<b>\$2,504,801,085</b>	<b>\$362,531,101,437</b>		<b>\$512,132,133,892</b>

\*Adjustments were made to take into consideration the effect of Revaluation or Reassessment programs adopted in 1991 by several taxing districts.

\*\*Hudson County—Estimated

**TABLE OF EQUALIZED VALUATIONS  
YEAR 1991**

Promulgated by the Director, Division of Taxation, as of October 1, 1991, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1 et seq.).

A Table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Tax Court will be published subsequently, and will be available upon request at the Local Property Branch, Division of Taxation Building, Trenton, New Jersey 08646.

Compilation of Equalized Valuations in the State of New Jersey, As of October 1, 1991

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic .....	\$ 15,876,393,545	80.61	\$ 19,695,540,914	\$ 85,771	\$ 120,438,893	\$ 19,816,065,578
Bergen .....	67,344,557,702	83.18	80,966,541,881	183,049	294,730,927	81,261,455,857
Burlington .....	16,761,745,365	90.47	18,526,879,335	.....	158,631,590	18,685,510,925
Camden .....	9,401,496,260	49.77	18,890,218,441	26,899	98,017,709	18,988,263,049
Cape May .....	11,829,606,108	91.10	12,985,197,557	.....	62,163,141	13,047,360,698
Cumberland .....	3,203,086,923	82.58	3,878,892,797	.....	44,649,908	3,923,542,705
Essex .....	16,362,532,500	40.99	39,921,684,650	1,808,223	131,726,400	40,055,219,273
Gloucester .....	7,192,091,845	74.17	9,696,991,170	.....	68,129,504	9,765,120,674
Hudson .....	17,928,835,476	76.20	23,528,825,948	11,142,882	108,680,865	23,648,649,695
Hunterdon .....	9,274,156,766	100.90	9,190,998,453	.....	39,305,004	9,230,303,457
Mercer .....	6,522,370,842	35.77	18,233,470,686	549,486	56,722,646	18,290,742,818
Middlesex .....	32,373,337,900	73.06	44,307,650,795	1,388,028	289,656,677	44,598,695,500
Monmouth .....	34,490,947,905	85.99	40,110,109,852	189,867	301,955,769	40,412,265,488
Morris .....	26,045,680,879	65.60	39,700,900,434	726,509	205,530,614	39,907,157,557
Ocean .....	24,547,264,032	75.68	32,435,259,816	409,163	141,746,800	32,577,415,779
Passaic .....	16,083,955,566	66.42	24,216,156,259	544,390	84,821,306	24,301,521,955
Salem .....	1,477,553,592	58.82	2,511,820,166	.....	21,192,600	2,533,012,766
Somerset .....	16,285,328,351	72.64	22,420,227,401	338,311	106,647,636	22,527,213,348
Sussex .....	6,177,898,338	73.87	8,363,051,682	.....	27,421,213	8,390,472,895
Union .....	18,563,372,880	56.67	32,756,957,211	900,701	108,311,728	32,866,169,640
Warren .....	5,405,698,368	100.57	5,374,831,104	.....	38,028,405	5,412,859,509
Totals .....	\$363,147,911,143	71.53	\$507,712,206,552	\$18,293,279	\$2,508,509,335	\$510,239,009,166

\*Exclusive of Class II Railroad Property

Atlantic County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Abeon City .....	\$ 263,820,700	69.88	\$ 377,533,915	.....	\$ 1,406,168	\$ 378,940,083
Atlantic City .....	6,319,264,392	78.29	8,071,611,179	\$ 85,771	19,853,625	8,091,550,575
Brigantine City .....	1,020,729,000	89.02	1,146,628,847	.....	4,797,763	1,151,426,610
Buena Borough .....	93,345,000	73.28	127,381,277	.....	2,362,097	129,743,374
Buena Vista Township .....	219,496,900	85.86	255,645,120	.....	1,503,611	257,148,731
Corbin City .....	14,202,600	88.16	16,110,027	.....	91,917	16,201,944
Egg Harbor City .....	122,125,700	91.25	133,636,384	.....	4,334,282	138,170,666
Egg Harbor Township .....	977,214,300	69.39	1,408,292,693	.....	10,623,255	1,418,915,948
Estelle Manor City .....	90,971,575	115.51	78,756,450	.....	617,749	79,374,199
Folsom Borough .....	72,390,000	85.08	85,084,626	.....	1,258,287	86,342,913
Galloway Township .....	793,475,400	73.37	1,081,471,174	.....	11,138,348	1,092,609,522
Hamilton Township .....	774,277,700	67.86	1,140,992,779	.....	8,111,224	1,149,104,003
Hammoncton Town .....	426,825,800	74.21	575,159,412	.....	9,268,434	584,427,846
Linwood City .....	500,929,800	102.31	489,619,588	.....	1,436,700	491,056,288
Longport Borough .....	285,475,100	56.24	507,601,529	.....	173,363	507,774,892
Margate City .....	1,301,373,500	103.94	1,252,043,006	.....	1,907,881	1,253,950,887
Mullica Township .....	158,078,600	67.59	233,878,680	.....	1,591,730	235,470,410
Northfield City .....	333,687,500	77.04	433,135,384	.....	1,286,871	434,422,255
Pleasantville City .....	490,678,717	102.12	480,492,281	.....	24,594,679	505,086,960
Port Republic City .....	40,020,421	62.22	64,320,831	.....	817,072	65,137,903
Somers Point City .....	484,672,600	78.46	617,732,093	.....	6,381,890	624,113,983
Ventnor City .....	1,042,296,840	98.86	1,054,316,043	.....	6,310,575	1,060,626,618
Weymouth Township .....	51,041,400	79.88	63,897,596	.....	571,372	64,468,968
Totals .....	\$15,876,393,545	80.61	\$19,695,540,914	\$85,771	\$120,438,893	\$19,816,065,578

\*Exclusive of Class II Railroad Property.

## Bergen County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Borough	\$ 485,018,500	67.60	\$ 717,482,988	.....	\$ 960,698	\$ 718,443,686
Alpine Borough	776,043,300	109.22	710,532,229	.....	513,597	711,045,826
Bergenfield Borough	1,389,918,800	91.57	1,517,875,723	.....	2,777,329	1,520,653,052
Bogota Borough	326,808,000	77.51	421,633,338	.....	430,497	422,063,835
Carlstadt Borough	1,082,060,360	70.52	1,534,402,099	.....	2,271,974	1,536,674,073
Cliffside Park Borough	1,535,843,966	97.40	1,576,841,854	.....	6,963,005	1,583,804,859
Closter Borough	353,581,600	40.54	872,179,576	.....	3,568,074	875,747,650
Cresskill Borough	693,982,534	78.28	886,513,201	.....	847,933	887,361,134
Demarest Borough	437,315,240	76.26	573,452,977	.....	308,036	573,761,013
Dumont Borough	1,086,936,600	112.59	965,393,552	.....	9,035,838	974,429,390
Elmwood Park Boro	1,222,414,400	103.14	1,185,199,147	.....	3,315,904	1,188,515,051
East Rutherford Boro	511,509,200	66.69	766,995,352	.....	3,479,096	770,474,448
Edgewater Borough	649,598,910	92.81	699,923,403	.....	837,287	700,760,690
Emerson Borough	447,224,300	74.32	601,754,978	.....	1,031,956	602,786,934
Englewood City	2,096,272,100	91.03	2,302,836,537	.....	18,433,734	2,321,270,271
Englewood Cliffs Boro	1,250,973,800	91.14	1,372,584,815	.....	1,671,861	1,374,256,676
Fairfax Borough	2,382,451,800	92.85	2,565,914,701	\$ 51,151	14,286,779	2,580,252,631
Fairview Borough	543,386,650	83.88	647,814,318	.....	541,530	648,355,848
Fort Lee Borough	2,928,374,344	74.33	3,939,693,723	.....	11,443,754	3,951,137,477
Franklin Lakes Boro	2,033,391,700	94.23	2,157,902,685	.....	2,199,759	2,160,102,444
Garfield City	1,442,194,500	108.36	1,330,928,848	.....	2,357,193	1,333,286,041
Glen Rock Borough	894,673,200	83.54	1,070,951,879	.....	1,296,485	1,072,248,364
Hackensack City	2,488,519,300	86.64	2,872,252,193	.....	24,820,729	2,897,072,922
Harrington Park Boro	439,681,200	100.62	436,971,974	.....	506,718	437,478,692
Hasbrouck Hts Boro	701,616,860	74.14	946,340,518	.....	1,324,243	947,664,761
Haworth Borough	394,358,500	92.43	426,656,389	.....	358,569	427,014,958
Hillsdale Borough	622,630,810	76.60	812,833,956	.....	9,259,931	822,092,887
Hohokus Borough	275,887,900	50.20	549,577,490	.....	428,187	550,005,677
Leonia Borough	398,438,900	52.64	756,912,804	.....	589,437	757,502,241
Little Ferry Borough	481,195,500	74.20	648,457,547	.....	7,666,668	656,124,215
Lodi Borough	978,562,600	79.39	1,232,601,839	.....	1,752,023	1,234,353,862
Lynchhurst Township	1,683,451,875	102.17	1,647,696,853	80,187	4,113,592	1,651,890,632
Mahwah Township	1,953,613,050	65.16	2,998,178,407	.....	14,879,086	3,013,057,493
Maywood Borough	682,108,100	99.26	687,193,331	.....	1,230,371	688,423,702
Midland Park Borough	530,563,000	93.00	570,497,849	.....	2,632,326	573,130,175

Montvale Borough .....	610,056,200	48.85	1,248,835,619	.....	1,396,638	1,250,232,257
Moonachie Borough .....	305,853,200	58.04	526,969,676	.....	667,490	527,637,166
New Milford Borough .....	982,113,100	103.80	926,891,233	.....	887,682	927,778,915
North Arlington Boro .....	784,393,200	94.46	830,397,205	.....	792,462	831,189,667
Northvale Borough .....	352,956,900	70.90	497,823,554	.....	639,771	498,463,325
Norwood Borough .....	348,073,395	58.88	591,157,261	.....	791,054	591,948,315
Oakland Borough .....	1,059,937,455	97.00	1,092,719,026	.....	4,765,055	1,097,484,081
Old Tappan Borough .....	336,495,700	58.79	575,770,879	.....	641,017	576,411,896
Oradell Borough .....	649,346,140	73.86	879,158,056	.....	1,552,567	880,710,623
Palisades Park Boro .....	855,928,500	88.51	967,041,577	.....	556,771	967,598,348
Paramus Borough .....	3,016,586,800	73.90	4,081,984,844	.....	7,564,495	4,089,549,339
Park Ridge Borough .....	844,763,900	103.30	817,777,251	.....	2,869,295	820,646,546
Ramsey Borough .....	1,391,026,000	88.68	1,568,590,438	.....	13,811,805	1,582,402,243
Ridgefield Borough .....	741,088,050	80.88	916,280,972	.....	1,115,698	917,396,670
Ridgefield Park Village .....	417,217,700	51.62	808,248,160	.....	865,896	809,114,056
Ridgewood Village .....	2,593,070,400	94.94	2,731,272,804	.....	13,949,349	2,745,222,153
River Edge Borough .....	809,472,900	98.94	818,145,240	.....	13,080,361	831,225,601
River Vale Township .....	576,385,600	63.10	913,447,861	.....	581,068	914,028,929
Rochelle Park Twp .....	398,824,700	71.77	555,698,342	.....	22,596,759	578,295,101
Rockleigh Borough .....	170,879,300	92.82	184,097,501	.....	578,521	184,676,022
Rutherford Borough .....	1,251,411,920	96.96	1,290,647,607	.....	19,201,634	1,309,849,241
Saddle Brook Twp .....	1,446,526,750	109.61	1,319,703,266	51,711	2,087,791	1,321,842,768
Saddle River Borough .....	1,079,271,100	100.93	1,069,326,365	.....	1,274,975	1,070,601,340
S Hackensack Twp .....	354,661,580	95.69	370,635,991	.....	767,994	371,403,985
Teaneck Township .....	2,881,696,100	104.45	2,758,923,983	.....	6,403,755	2,765,327,738
Tenally Borough .....	823,189,140	44.97	1,890,529,553	.....	1,047,124	1,831,576,677
Teterboro Borough .....	305,615,600	141.92	215,343,574	.....	1,403,289	216,746,863
U Saddle River Boro .....	1,192,185,050	96.07	1,240,954,564	.....	3,115,320	1,244,069,884
Waldwick Borough .....	668,239,100	92.78	720,240,461	.....	834,324	721,074,785
Wallington Borough .....	634,026,025	115.03	551,183,191	.....	1,370,934	552,554,125
Washington Township .....	644,582,300	78.37	822,486,028	.....	634,240	823,120,268
Westwood Borough .....	640,978,300	72.05	889,629,840	.....	1,191,454	890,821,294
Woodcliff Lake Boro .....	447,621,600	48.55	921,980,639	.....	1,443,722	923,424,361
Wood-Ridge Borough .....	315,257,398	52.41	601,521,462	.....	638,148	602,159,610
Wyckoff Township .....	1,232,285,200	67.48	1,826,148,785	.....	5,479,270	1,831,628,055
Totals .....	\$67,344,557,702	83.18	\$80,966,541,881	\$183,049	\$294,730,927	\$81,261,455,857

\*Exclusive of Class II Railroad Property.

Burlington County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Township .....	\$ 44,913,000	60.16	\$ 74,655,918	.....	\$ 875,402	\$ 75,531,320
Beverly City .....	39,902,805	50.10	79,646,317	.....	110,815	79,757,132
Bordentown City .....	200,490,560	103.89	192,983,502	.....	503,059	193,486,561
Bordentown Township .....	262,127,790	61.11	428,944,183	.....	4,197,196	433,141,379
Burlington City .....	433,130,700	108.18	400,379,645	.....	6,865,086	407,244,731
Burlington Township .....	686,073,458	94.29	727,620,594	.....	3,958,555	731,579,149
Chesterfield Township .....	179,189,100	105.80	169,365,879	.....	1,115,968	170,481,847
Cinnaminson Twp. ....	859,638,350	96.72	888,790,684	.....	6,643,310	895,433,994
Delanco Township .....	154,425,100	96.00	160,859,479	.....	567,256	161,426,735
Delran Township .....	648,146,700	97.67	663,608,785	.....	2,403,745	666,012,530
Eastampton Township .....	191,985,460	98.17	195,564,286	.....	1,365,133	196,929,419
Edgewater Park Twp. ....	175,329,764	57.49	304,974,368	.....	517,892	305,492,260
Evesham Township .....	1,988,438,700	99.34	2,001,649,587	.....	24,115,842	2,025,765,429
Fieldsboro Borough .....	19,366,600	87.31	22,204,329	.....	26,169	22,230,498
Florence Township .....	262,244,620	59.69	439,344,312	.....	1,830,107	441,174,419
Hainesport Township .....	190,092,200	95.39	199,278,960	.....	1,499,195	200,778,155
Lumberton Township .....	401,754,500	108.08	371,719,560	.....	2,000,724	373,720,284
Mansfield Township .....	268,851,300	94.72	283,837,943	.....	2,369,427	286,207,370
Maple Shade Twp. ....	685,870,500	100.23	684,296,618	.....	2,270,688	686,567,306
Medford Township .....	1,335,786,050	96.49	1,384,377,708	.....	8,109,046	1,392,486,754

Medford Lakes Boro .....	131,087,450	56.13	233,542,580	.....	353,067	233,895,647
Moorestown Township .....	1,350,976,600	89.17	1,515,057,306	.....	23,544,522	1,538,601,828
Mount Holly Township .....	321,978,600	93.85	343,077,890	.....	10,857,369	353,935,259
Mount Laurel Twp. ....	1,689,066,145	74.18	2,250,021,765	.....	11,330,102	2,261,351,867
New Hanover Twp. ....	31,175,300	102.44	30,432,741	.....	2,124,231	32,556,972
North Hanover Twp. ....	167,069,200	99.63	167,689,652	.....	1,167,362	168,857,014
Palmyra Borough .....	156,750,050	55.35	283,197,922	.....	540,356	283,738,278
Pemberton Borough .....	28,747,600	72.19	39,822,136	.....	924,041	40,746,177
Pemberton Township .....	806,637,450	105.06	767,787,407	.....	7,980,359	775,767,766
Riverside Township .....	262,344,360	94.30	278,201,866	.....	3,630,682	281,832,548
Riverton Borough .....	130,902,700	93.61	139,838,372	.....	361,063	140,199,435
Shamong Township .....	295,613,400	102.37	288,769,561	.....	2,537,170	291,306,731
Southampton Twp. ....	462,533,550	94.31	490,439,561	.....	4,752,759	495,192,320
Springfield Twp. ....	175,010,703	97.85	178,856,109	.....	1,759,320	180,615,429
Tabernacle Township .....	343,853,050	101.96	337,243,086	.....	1,236,963	338,480,049
Washington Township .....	45,344,250	137.36	33,011,248	.....	894,335	33,905,583
Westampton Twp. ....	295,738,000	102.42	288,750,244	.....	2,432,537	291,182,781
Willingboro Township .....	972,174,270	88.86	1,094,051,621	.....	6,557,543	1,100,609,164
Woodland Township .....	65,622,430	92.73	70,767,206	.....	831,212	71,598,418
Wrightstown Borough .....	21,343,000	96.06	22,218,405	.....	3,471,982	25,690,387
Totals .....	\$16,761,745,365	90.47	\$18,526,879,335	.....	\$158,631,590	\$18,685,510,925

\*Exclusive of Class II Railroad Property.

Camden County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Borough .....	\$ 225,035,080	61.06	\$ 368,547,462	.....	\$ 434,259	\$ 368,981,721
Audubon Park .....	9,267,500	116.93	7,925,682	.....	42,194	7,967,876
Barrington Borough .....	165,990,450	65.93	251,767,708	.....	554,455	252,322,163
Bellmawr Borough .....	438,272,400	91.77	477,576,986	.....	1,451,589	479,028,575
Berlin Borough .....	103,303,183	33.28	310,406,199	.....	3,103,997	313,510,196
Berlin Township .....	310,226,700	115.58	268,408,635	.....	1,437,600	269,846,235
Brooklawn Borough .....	75,986,450	114.44	66,398,506	.....	520,975	66,919,481
Camden City .....	218,898,822	26.59	823,237,390	\$ 26,899	15,878,577	839,142,866
Cherry Hill Township .....	1,438,548,910	31.39	4,582,825,454	.....	7,837,907	4,590,663,361
Cheshilhurst Borough .....	15,449,099	47.70	32,388,048	.....	130,900	32,518,948
Clementon Borough .....	180,776,150	115.31	156,774,044	.....	1,023,296	157,797,340
Collingswood Borough .....	259,757,800	53.78	483,000,744	.....	4,859,811	487,860,555
Gibbsboro Borough .....	91,476,150	72.28	126,558,038	.....	870,799	127,428,837
Gloucester City .....	128,291,500	40.92	313,517,840	.....	3,799,384	317,317,224
Gloucester Township .....	645,210,230	37.48	1,721,478,735	.....	6,051,131	1,727,529,866
Haddon Township .....	233,885,200	36.99	632,293,052	.....	628,664	632,921,716
Haddonfield Borough .....	442,899,400	47.82	926,180,259	.....	6,948,306	933,028,565
Haddon Heights Boro .....	229,551,800	61.70	372,045,057	.....	763,571	372,808,628
Hi-Nella Borough .....	14,204,500	58.84	24,140,891	.....	104,809	24,245,700
Lauren Springs Boro .....	45,209,000	58.74	76,964,590	.....	8,057,775	85,022,365

Lawnside Borough .....	44,074,808	46.02	95,773,159	145,959	95,919,118
Lindenwold Borough .....	290,345,500	64.66	449,034,179	1,633,579	450,667,758
Magnolia Borough .....	53,754,850	36.53	147,152,614	137,071	147,289,685
Merchantville Borough .....	90,571,450	56.91	159,148,568	8,471,407	167,619,975
Mt. Ephraim Borough .....	105,542,470	63.87	165,245,765	611,034	165,856,799
Oaklyn Borough .....	161,364,600	102.74	157,061,125	448,870	157,509,995
Pennsauken Township .....	568,795,000	35.55	1,599,985,935	2,937,107	1,602,923,042
Pine Hill Borough .....	93,958,700	43.33	216,844,450	519,234	217,363,684
Pine Valley .....	6,875,880	66.67	10,313,304	26,955	10,340,259
Runnemede Borough .....	320,211,000	107.06	299,094,900	3,210,006	302,304,906
Somerdale Borough .....	131,710,450	64.84	203,131,477	629,748	203,761,225
Stratford Borough .....	296,649,502	103.89	285,541,921	1,938,200	287,480,121
Tavistock Borough .....	2,906,400	100.35	2,896,263	5,075	2,901,338
Voorhees Township .....	1,349,421,651	79.55	1,696,318,857	7,696,542	1,704,015,399
Waterford Township .....	164,766,175	45.60	361,329,331	1,193,468	362,522,799
Winslow Township .....	413,582,900	42.73	967,898,198	3,958,952	971,857,150
Woodlyne Borough .....	34,724,600	66.07	51,013,075	54,503	51,067,578
Totals .....	\$9,401,496,260	49.77	\$18,890,218,441	\$98,017,709	\$18,988,263,049
			\$26,899		

\*Exclusive of Class II Railroad Property.

Cape May County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Borough .....	\$ 1,675,003,900	103.31	\$ 1,621,337,625	.....	\$ 3,839,248	\$ 1,625,176,873
Cape May City .....	597,126,800	77.33	772,180,008	.....	1,474,046	773,654,054
Cape May Point Boro .....	88,135,200	67.28	130,997,622	.....	34,805	131,032,427
Dennis Township .....	299,584,100	97.66	306,762,339	.....	3,674,258	310,436,597
Lower Township .....	805,116,250	62.77	1,282,644,974	.....	7,464,801	1,290,109,775
Middle Township .....	489,978,750	66.57	736,035,376	.....	7,551,712	743,587,088
North Wildwood City .....	681,285,314	98.10	694,480,442	.....	1,484,128	695,964,570
Ocean City .....	3,361,140,400	105.49	3,186,217,082	.....	8,776,252	3,194,993,334
Sea Isle City .....	778,894,000	82.78	940,920,512	.....	2,684,900	943,605,412
Stone Harbor Borough .....	861,924,600	84.74	1,017,140,194	.....	738,943	1,017,879,137
Upper Township .....	735,885,100	99.52	739,434,385	.....	14,353,345	753,792,730
West Cape May Boro .....	91,403,040	92.93	98,356,871	.....	546,391	98,903,262
West Wildwood Boro .....	50,100,000	88.49	56,616,567	.....	52,926	56,669,493
Wildwood City .....	429,873,654	69.61	617,545,832	.....	6,506,794	624,052,626
Wildwood Crest Boro .....	849,402,500	115.01	738,546,648	.....	1,282,674	739,829,322
Woodbine Borough .....	34,752,500	75.58	45,981,080	.....	1,692,918	47,673,998
Totals .....	\$11,829,606,108	91.10	\$12,985,197,557	.....	\$62,163,141	\$13,047,360,698

\*Exclusive of Class II Railroad Property.

Cumberland County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City .....	\$ 162,290,510	49.83	\$ 325,688,360	.....	\$ 4,219,437	\$ 329,907,797
Commercial Township .....	104,003,825	92.37	112,594,809	.....	3,120,125	115,714,934
Deerfield Township .....	79,907,600	88.41	90,382,988	.....	1,115,469	91,498,457
Downe Township .....	73,943,700	117.68	62,834,551	.....	850,337	63,684,888
Fairfield Township .....	93,226,000	83.12	112,156,325	.....	1,130,987	113,289,312
Greenwich Township .....	34,239,300	99.27	34,491,085	.....	392,548	34,883,633
Hopewell Township .....	132,688,100	90.62	146,422,534	.....	1,415,869	147,838,403
Lawrence Township .....	83,854,000	105.13	79,762,199	.....	2,123,922	81,886,121
Maurice River Twp. ....	67,486,022	54.15	124,627,926	.....	1,057,031	125,684,957
Millville City .....	654,977,400	84.07	779,085,762	.....	7,225,703	786,311,465
Shiloh Borough .....	10,603,866	73.98	14,333,423	.....	122,751	14,456,174
Stow Creek Township .....	41,450,400	86.57	47,880,790	.....	666,667	48,547,457
Upper Deerfield Twp. ....	176,942,900	62.05	285,161,805	.....	1,426,806	286,588,611
Vineland City .....	1,487,473,300	89.42	1,663,466,240	.....	19,782,256	1,683,250,496
Totals .....	\$3,203,086,923	82.58	\$3,878,892,797	.....	\$44,649,908	\$3,923,542,705

\*Exclusive of Class II Railroad Property.

Essex County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Twp. ....	\$ 465,118,000	29.27	\$ 1,589,060,471	.....	\$ 2,184,200	\$ 1,591,244,671
Bloomfield Twp. ....	434,526,200	17.90	2,427,520,670	\$ 47,399	2,618,500	2,430,186,569
Caldwell Twp. ....	107,013,500	22.12	483,786,166	.....	1,851,600	485,637,766
Cedar Grove Twp. ....	287,561,600	28.24	1,018,277,620	.....	535,300	1,018,812,920
East Orange City .....	365,748,700	25.43	1,438,256,783	430,382	7,232,000	1,445,919,165
Essex Fells Township .....	70,149,400	19.78	354,648,129	.....	89,200	354,737,329
Fairfield Township .....	1,633,580,500	88.74	1,840,861,506	.....	17,240,700	1,858,102,206
Glen Ridge Twp. ....	241,323,700	40.59	594,539,786	.....	770,800	595,310,586
Ivington Township .....	293,810,200	21.14	1,389,830,653	.....	4,193,700	1,394,024,353
Livingston Township .....	880,144,200	28.47	3,091,479,452	.....	4,949,200	3,096,428,652
Maplewood Township .....	552,735,700	38.02	1,453,802,472	27,325	1,333,200	1,455,162,997
Milburn Township .....	1,665,941,700	50.38	3,306,752,084	.....	7,468,900	3,314,220,984
Montclair Township .....	2,946,240,700	102.60	2,871,579,630	102,078	17,236,000	2,888,917,708
Newark City .....	979,568,500	14.96	6,547,917,781	901,229	36,773,800	6,585,592,810
North Caldwell Twp. ....	308,595,800	42.44	727,134,307	.....	336,200	727,470,507
Nutley Township .....	496,436,000	27.69	1,792,834,958	.....	2,987,000	1,795,821,958
Orange City Township .....	119,919,400	17.44	687,611,239	227,270	511,100	688,349,609
Roseland Borough .....	258,293,200	26.05	991,528,599	.....	656,400	992,184,999
S. Orange Vige. Twp. ....	1,087,429,900	54.75	1,986,173,333	72,540	12,188,700	1,998,434,573
Verona Township .....	532,909,800	47.74	1,116,275,241	.....	928,000	1,117,203,241
West Caldwell Twp. ....	1,180,123,400	103.39	1,141,428,958	.....	1,891,500	1,143,320,458
West Orange Twp. ....	1,455,362,400	47.40	3,070,384,810	.....	7,750,400	3,078,135,210
Totals .....	\$16,362,532,500	40.99	\$39,921,684,650	\$1,808,223	\$131,726,400	\$40,055,219,273

\*Exclusive of Class II Railroad Property.

Gloucester County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Borough .....	\$ 170,758,600	63.12	\$ 170,720,215	.....	\$ 1,179,460	\$ 171,899,675
Deptford Township .....	546,767,900	50.10	1,091,353,094	.....	2,705,609	1,094,058,703
East Greenwich Twp. ....	137,988,100	54.71	252,217,328	.....	648,075	252,865,403
Elk Township .....	74,372,800	59.44	125,122,476	.....	645,064	125,767,540
Franklin Township .....	346,137,200	68.37	506,270,587	.....	3,431,362	509,701,949
Glassboro Borough .....	524,107,300	107.81	486,139,783	.....	14,502,550	500,642,333
Greenwich Township .....	320,788,800	61.75	519,496,032	.....	336,218	519,832,250
Harrison Township .....	147,136,400	64.51	228,083,088	.....	2,156,056	230,239,144
Logan Township .....	325,335,100	89.79	362,328,878	.....	2,163,672	364,492,550
Mantua Township .....	276,003,600	64.42	428,443,962	.....	3,745,930	432,189,892
Monroe Township .....	519,955,200	62.08	837,556,701	.....	7,301,207	844,857,908
National Park Boro .....	50,760,600	61.98	81,898,354	.....	137,175	82,035,529
Newfield Borough .....	55,868,200	100.53	55,573,660	.....	333,915	55,907,575
Paulsboro Borough .....	187,236,100	86.36	216,808,824	.....	3,448,461	220,257,285
Pitman Borough .....	363,123,000	106.65	340,481,013	.....	1,042,100	341,523,113
South Harrison Twp. ....	55,686,445	66.99	83,126,504	.....	422,521	83,549,025
Swedesboro Borough .....	26,385,700	40.99	64,371,066	.....	1,536,328	65,907,394
Washington Township .....	1,828,294,000	100.18	1,825,008,984	.....	10,070,376	1,835,079,360
Wenonah Borough .....	126,626,600	106.38	119,032,337	.....	450,884	119,483,221
West Deptford Twp. ....	626,767,500	55.66	1,126,064,499	.....	2,396,942	1,128,461,441
Westville Borough .....	104,362,200	68.57	152,198,046	.....	574,245	152,772,291
Woodbury City .....	215,034,400	56.05	383,647,458	.....	6,327,185	389,974,643
Woodbury Hls. Boro .....	126,277,500	87.96	143,562,415	.....	939,500	144,501,915
Woolwich Township .....	99,318,600	101.88	97,485,866	.....	1,634,669	99,120,535
Totals .....	\$7,192,091,845	74.17	\$9,696,991,170	.....	\$68,129,504	\$9,765,120,674

\*Exclusive of Class II Railroad Property.

Hudson County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City .....	\$ 2,565,752,700	91.23	\$ 2,812,400,197	.....	\$ 12,673,108	\$ 2,825,073,305
East Newark Borough .....	39,539,700	45.07	87,729,532	.....	764,205	88,493,737
Guttenburg Town .....	239,812,800	58.62	409,097,236	.....	379,843	409,477,079
Harrison Town .....	539,744,596	84.58	638,146,838	.....	2,248,751	640,395,589
Hoboken City .....	1,739,080,200	108.18	1,607,580,144	\$ 6,701,903	3,164,885	1,617,446,932
Jersey City City .....	5,956,733,003	78.74	7,565,066,044	3,154,454	60,429,776	7,628,650,274
Kearny Town .....	1,091,933,800	53.77	2,030,749,117	909,080	7,010,360	2,038,668,537
North Bergen Twp. ....	735,893,108	32.60	2,257,340,822	.....	4,617,252	2,261,956,074
Secaucus Town .....	2,598,234,100	104.45	2,487,538,631	377,465	8,908,307	2,496,824,403
Union City City .....	286,466,369	20.00	1,432,331,845	.....	4,777,730	1,437,109,575
Weehawken Township .....	981,333,000	101.85	963,508,100	.....	1,957,982	965,466,082
West New York Town .....	1,154,312,100	93.29	1,237,337,442	.....	1,748,666	1,239,086,108
Totals .....	\$17,928,835,476	76.20	\$23,528,825,948	\$11,142,882	\$108,680,865	\$23,648,649,695

\*Exclusive of Class II Railroad Property.

Hunterdon County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Township .....	\$ 283,096,927	100.60	\$ 281,408,476	.....	\$ 1,079,650	\$ 282,488,126
Bethlehem Township .....	256,627,435	101.85	251,966,063	.....	682,384	252,658,447
Bloomersburg Borough .....	54,782,650	96.10	57,005,879	.....	150,173	57,156,052
Callion Borough .....	72,553,695	96.40	75,263,169	.....	758,972	76,022,141
Clinton Town .....	162,053,700	102.32	158,379,300	.....	805,308	159,184,608
Clinton Township .....	1,152,509,489	103.42	1,114,397,108	.....	6,814,165	1,121,211,273
Delaware Township .....	340,358,000	96.62	352,264,542	.....	1,386,536	353,651,078
East Amwell Township .....	332,927,430	101.95	326,559,519	.....	1,115,149	327,674,668
Flemington Borough .....	331,528,400	106.21	312,144,243	.....	2,970,700	315,114,943
Franklin Township .....	285,329,283	106.50	267,914,820	.....	1,035,129	268,949,949
Frenchtown Borough .....	79,431,255	95.95	82,784,007	.....	706,185	83,490,192
Glen Gardner Boro .....	88,919,156	106.05	83,846,446	.....	259,404	84,105,850
Hampton Borough .....	58,808,691	94.74	62,073,771	.....	466,665	62,540,436
High Bridge Borough .....	203,917,973	101.14	201,619,511	.....	753,735	202,373,246
Holland Township .....	362,365,729	100.30	361,281,883	.....	2,509,111	363,790,994
Kingwood Township .....	275,920,375	108.12	255,198,275	.....	997,560	256,195,835
Lambertville City .....	269,874,136	97.93	275,578,613	.....	2,474,385	278,052,998
Lebanon Borough .....	109,666,407	92.81	118,162,275	.....	777,050	118,939,325
Lebanon Township .....	459,154,277	102.32	448,743,429	.....	1,238,618	449,982,047
Millford Borough .....	80,313,191	79.09	101,546,581	.....	625,737	102,172,318
Raritan Township .....	1,361,604,000	99.14	1,373,415,372	.....	3,733,000	1,377,148,372
Readington Township .....	1,342,140,270	103.11	1,301,658,685	.....	4,085,928	1,305,744,613
Stockton Borough .....	40,286,300	102.98	39,120,509	.....	174,381	39,294,890
Tewksbury Township .....	678,446,300	94.51	717,856,629	.....	1,656,550	719,513,179
Union Township .....	375,516,955	100.34	374,244,524	.....	1,486,515	375,731,039
West Amwell Twp .....	216,024,742	109.90	196,564,824	.....	552,014	197,116,838
Totals .....	\$9,274,156,766	100.90	\$9,190,998,453	.....	39,305,004	\$9,230,303,457

\*Exclusive of Class II Railroad Property.

Mercer County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp. ....	\$ 1,140,894,740	98.56	\$1,157,563,657	.....	\$ 4,779,320	\$ 1,162,342,977
Ewing Township .....	233,874,358	12.72	1,838,634,890	\$ 47,917	3,439,707	1,842,122,514
Hamilton Township .....	1,296,108,300	31.02	4,178,298,839	.....	14,133,977	4,192,432,816
Hightstown Borough .....	48,962,200	20.98	233,375,596	.....	1,603,972	234,979,588
Hopewell Borough .....	64,461,150	46.24	139,405,601	.....	1,205,020	140,610,621
Hopewell Township .....	636,801,180	51.38	1,239,395,056	.....	2,323,048	1,241,718,104
Lawrence Township .....	563,987,144	23.98	2,351,906,355	.....	2,089,957	2,353,996,312
Pennington Borough .....	97,171,425	44.96	216,128,614	.....	1,522,652	217,651,266
Princeton Borough .....	433,761,200	49.61	874,342,270	64,931	5,286,647	879,683,848
Princeton Township .....	768,989,800	44.01	1,747,306,976	.....	1,757,537	1,749,064,513
Trenton City .....	295,846,095	16.28	1,817,236,456	436,638	6,099,575	1,823,772,669
Washington Township .....	105,460,650	25.29	417,005,338	.....	778,036	417,783,374
West Windsor Twp. ....	836,052,600	41.33	2,022,871,038	.....	11,703,198	2,034,574,236
Totals .....	\$6,522,370,842	35.77	\$18,233,470,686	\$549,486	\$56,722,646	\$18,290,742,818

\*Exclusive of Class II Railroad Property

Middlesex County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Borough .....	\$ 1,059,651,900	95.75	\$ 1,106,686,057	.....	\$ 1,140,010	\$ 1,111,826,067
Cranbury Township .....	332,505,000	76.90	432,386,216	.....	1,358,325	433,744,541
Dunellen Borough .....	143,831,300	46.88	306,807,381	\$ 89,654	3,302,105	310,199,140
East Brunswick Twp. ....	1,842,234,200	56.58	3,255,981,265	.....	13,021,280	3,269,002,545
Edison Township .....	7,166,498,600	97.76	7,330,706,424	.....	34,959,371	7,365,665,795
Helmetta Borough .....	45,113,100	64.17	70,302,478	.....	240,513	70,542,991
Highland Park Boro .....	532,605,600	92.24	577,412,836	.....	1,725,797	579,138,633
Jamesburg Borough .....	125,898,700	60.71	207,377,203	.....	1,747,276	209,124,479
Metuchen Borough .....	454,682,800	48.02	946,882,132	.....	8,683,189	955,565,321
Middlesex Borough .....	491,686,400	62.59	785,570,219	.....	1,436,414	787,006,633
Milltown Borough .....	245,044,900	53.90	454,628,757	.....	485,391	455,114,148
Monroe Township .....	476,036,500	26.01	1,830,205,690	.....	2,973,513	1,833,179,203
New Brunswick City .....	1,278,205,100	95.07	1,344,488,377	.....	84,533,730	1,429,022,107
North Brunswick twp. ....	1,185,531,100	51.35	2,308,726,582	.....	4,628,247	2,313,354,829
Old Bridge Township .....	2,898,983,000	104.58	2,772,024,288	.....	14,617,732	2,786,642,020
Perth Amboy City .....	1,643,169,100	93.32	1,760,789,863	319,330	8,025,630	1,769,134,823
Piscataway Township .....	2,306,652,800	79.08	2,916,859,889	.....	41,534,852	2,958,394,741
Plainsboro Township .....	905,938,600	64.28	1,409,363,099	.....	5,534,161	1,414,897,260
Sayreville Borough .....	726,064,000	33.30	2,182,174,174	.....	3,799,246	2,185,973,420
South Amboy City .....	176,141,800	49.84	353,414,526	701,207	877,103	354,992,836
South Brunswick Twp. ....	3,028,592,500	102.84	2,944,955,757	.....	18,504,064	2,963,459,821
South Plainfield Boro .....	1,380,584,600	70.37	1,961,893,705	.....	9,248,597	1,971,142,302
South River Borough .....	361,540,900	54.87	658,904,502	.....	771,949	659,676,451
Spotswood Borough .....	189,750,100	51.65	367,376,767	195,200	2,201,079	369,773,046
Woodbridge Township .....	3,375,783,300	56.06	6,021,732,608	82,637	20,307,103	6,042,122,348
Totals .....	\$32,373,337,900	73.06	\$44,307,650,795	\$ 1,388,028	\$289,656,677	\$44,598,695,500

\*Exclusive of Class II Railroad Property.

Monmouth County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Aberdeen Township .....	\$ 862,121,400	95.84	\$ 899,542,362	.....	\$ 3,030,500	\$ 902,572,862
Allentown Boro .....	111,740,700	102.38	109,143,094	.....	277,140	109,420,234
Allentown Borough .....	62,811,150	72.07	87,152,976	.....	2,018,202	89,171,178
Asbury Park City .....	396,636,450	94.33	420,477,526	.....	11,898,482	432,376,008
Atlantic Highlands Boro .....	327,447,544	103.36	316,802,964	.....	3,679,482	320,482,446
Avon-By-the-Sea Boro .....	253,689,692	113.10	224,305,652	.....	319,983	224,625,635
Belmar Borough .....	505,646,900	112.23	450,545,220	.....	796,493	451,341,713
Bradley Beach Boro .....	334,500,680	112.48	297,386,807	.....	520,616	297,907,423
Brielle Borough .....	595,032,100	112.80	527,510,727	.....	702,684	528,213,411
Colls Neck Township .....	938,697,500	100.69	932,264,872	.....	4,377,645	936,642,517
Deal Borough .....	515,078,800	72.14	713,998,891	.....	589,134	714,588,025
Eatontown Borough .....	919,076,500	96.95	947,990,201	.....	12,495,676	960,485,877
Englishtown Borough .....	68,517,372	105.47	64,963,849	.....	3,791,638	68,755,667
Fair Haven Borough .....	316,095,300	65.52	482,440,934	.....	403,033	482,843,967
Farmingdale Borough .....	68,900,300	80.21	85,899,888	.....	1,250,843	87,150,731
Freehold Borough .....	464,377,500	100.33	462,850,095	.....	21,746,906	484,597,001
Freehold Township .....	1,592,039,900	93.02	1,711,502,795	.....	88,691,964	1,800,194,759
Hazlet Township .....	606,858,375	60.06	1,010,420,205	.....	1,595,456	1,012,015,661
Highlands Borough .....	309,233,800	104.54	295,804,285	.....	514,793	296,319,078
Holmdel Township .....	961,670,817	56.69	1,696,367,643	.....	8,022,277	1,704,389,920
Howell Township .....	2,250,643,540	102.38	2,198,323,442	.....	13,213,363	2,211,536,805
Interlaken Borough .....	106,103,700	103.45	102,565,201	.....	161,800	102,727,001
Keansburg Borough .....	360,394,020	104.35	345,370,407	.....	636,086	346,006,493
Keypoint Borough .....	321,926,400	101.83	316,141,019	.....	10,317,599	326,458,618
Little Silver Borough .....	566,955,600	100.03	566,785,564	.....	2,781,087	569,566,651
Loch Abour Village .....	31,552,500	75.16	41,980,442	.....	79,442	42,059,884
Long Branch City .....	1,329,556,975	90.78	1,464,594,597	79,905	10,792,009	1,475,466,511
Manalapan Township .....	916,321,800	49.69	1,844,076,877	.....	3,458,525	1,847,535,402
Manasquan Borough .....	573,356,325	104.18	550,351,627	.....	868,614	551,220,241
Marlboro Township .....	905,646,469	41.76	2,168,693,652	.....	5,431,956	2,174,125,608

Matawan Borough .....	492,916,606	110.09	447,739,673	1,667,560	449,407,233
Middletown Township .....	4,571,541,400	86.18	5,304,643,073	23,766,757	5,328,409,830
Millstone Township .....	592,366,035	106.55	555,951,229	3,004,832	558,956,061
Monmouth Bch. Boro .....	385,318,100	95.02	405,512,629	648,643	406,161,272
Neptune Township .....	1,516,645,500	105.84	1,432,960,601	10,118,600	1,443,079,201
Neptune City Borough .....	242,113,400	107.19	225,873,122	591,048	226,464,170
Ocean Township .....	890,320,900	49.34	1,804,460,681	2,347,824	1,806,808,505
Oceanport Borough .....	457,073,600	100.55	454,573,446	892,801	455,466,247
Red Bank Borough .....	840,246,300	117.19	716,994,880	16,338,895	733,443,737
Roosevelt Borough .....	23,976,490	54.69	43,840,720	70,845	43,911,565
Furnson Borough .....	524,173,200	47.62	1,100,741,705	654,595	1,101,396,300
Sea Bright Borough .....	140,987,000	70.37	200,351,002	433,930	200,784,932
Sea Girt Borough .....	564,419,300	110.48	510,879,164	491,236	511,370,400
Shrewsbury Borough .....	431,643,400	106.49	405,337,027	3,302,460	408,639,487
Shrewsbury Township .....	32,097,700	99.45	32,275,214	67,112	32,342,326
South Belmar Boro .....	124,973,730	116.73	107,062,221	303,180	107,365,401
Spring Lake Borough .....	859,045,500	111.52	770,306,223	5,830,846	776,137,069
Spring Lake Hts. Boro .....	252,079,540	62.53	403,133,760	412,530	403,546,290
Tinton Falls Borough .....	927,049,400	108.54	854,108,531	3,661,469	857,770,000
Union Beach Borough .....	288,027,500	105.50	273,011,848	463,622	273,475,470
Upper Freehold Twp. ....	270,591,595	99.59	271,705,588	2,066,063	273,771,651
Wall Township .....	1,931,692,400	102.99	1,875,611,613	9,019,946	1,884,631,559
W. Long Branch Boro .....	559,017,200	96.92	576,782,088	1,337,347	578,119,435
Totals .....	\$34,490,947,905	85.99	\$40,110,109,852	\$189,867	\$40,412,255,488

\*Exclusive of Class II Railroad Property.

Morris County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town .....	\$ 221,654,250	42.78	\$ 518,125,877	\$ 47,965	\$ 5,574,138	\$ 523,747,980
Boonton Township .....	181,877,500	48.64	373,925,781	.....	409,336	374,335,117
Butler Borough .....	287,625,600	65.74	437,519,927	.....	775,951	438,295,878
Chatham Borough .....	333,418,556	39.56	842,817,381	81,757	519,494	843,418,632
Chatham Township .....	416,311,010	40.24	1,034,570,104	.....	681,329	1,035,251,433
Chester Borough .....	140,624,300	75.48	186,306,704	.....	888,653	187,195,357
Chester Township .....	364,920,600	55.07	662,648,629	.....	839,251	663,487,880
Denville Township .....	905,532,410	75.12	1,205,447,830	175,586	5,703,906	1,211,327,322
Dover Town .....	319,684,764	44.83	713,104,537	90,593	5,365,646	718,560,776
East Hanover Twp. ....	1,124,374,900	80.67	1,393,795,587	.....	2,854,282	1,396,649,869
Florence Park Borough .....	1,162,048,700	59.98	1,937,393,631	.....	3,846,715	1,941,240,346
Hanover Township .....	951,348,750	53.81	1,767,977,606	.....	19,836,415	1,787,814,021
Harding Township .....	706,664,676	72.07	980,525,428	.....	1,475,220	982,000,648
Jefferson Township .....	1,063,230,600	95.54	1,112,864,350	.....	5,234,805	1,118,099,155
Kinnelon Borough .....	811,170,200	84.28	962,470,574	.....	2,177,195	964,647,769
Lincoln Park Borough .....	333,982,004	48.91	682,809,250	.....	1,448,030	684,257,280
Madison Borough .....	848,788,450	59.64	1,423,186,536	92,369	36,286,625	1,459,565,530
Mendham Borough .....	589,936,017	100.81	585,195,930	.....	3,262,853	588,458,783
Mendham Township .....	820,216,265	105.04	780,860,877	.....	1,502,321	782,363,198
Mine Hill Township .....	204,402,800	99.51	205,409,306	.....	848,085	206,257,391

Montville Township .....	979,409,100	57.32	1,708,669,051	.....	2,865,322	1,711,534,373
Morris Township .....	2,788,769,800	103.89	2,684,348,638	.....	9,986,308	2,694,334,946
Morris Plains Borough .....	384,007,871	51.93	739,472,118	.....	1,711,015	741,183,133
Morrisown Town .....	1,297,422,525	90.75	1,429,666,694	151,170	33,792,036	1,463,609,900
Mountain Lakes Boro .....	214,878,700	42.74	502,757,838	.....	1,056,686	503,814,524
Mount Arlington Boro .....	219,821,800	101.64	216,274,892	.....	869,496	217,144,388
Mount Olive Township .....	640,057,073	51.70	1,238,021,418	.....	2,795,857	1,240,817,275
Netcong Borough .....	163,048,500	108.69	150,012,421	.....	5,150,952	155,163,373
Par-Troy Hills twp. ....	2,458,777,600	54.60	4,503,255,678	.....	10,983,006	4,514,238,684
Passaic Township .....	475,755,120	68.49	694,634,428	.....	6,333,477	700,967,905
Pequanmock Township .....	610,262,000	63.12	966,828,264	.....	1,409,298	968,237,562
Randolph Township .....	836,220,629	49.50	1,689,334,604	.....	3,592,660	1,692,927,264
Riverdale Borough .....	253,465,709	97.26	260,806,322	.....	10,813,257	271,419,579
Rockaway Borough .....	448,735,900	101.89	440,412,111	.....	1,749,473	442,161,584
Rockaway Township .....	1,048,524,100	59.56	1,760,450,134	.....	2,841,444	1,763,291,578
Roxbury Township .....	677,317,600	49.26	1,374,984,978	87,069	7,264,781	1,382,336,828
Victory Gardens Boro .....	52,839,600	110.45	47,840,290	.....	146,337	47,986,627
Washington Township .....	574,645,500	48.70	1,179,970,226	.....	2,362,912	1,182,333,138
Wharton Borough .....	133,929,400	43.71	306,404,484	.....	276,047	306,680,531
Totals .....	\$26,045,680,879	65.60	\$39,700,900,434	\$726,509	\$205,530,614	\$39,907,157,557

\*Exclusive of Class II Railroad Property.

Ocean County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Township .....	\$ 447,947,900	80.25	\$ 558,190,530	.....	\$ 6,463,630	\$ 564,654,160
Barnegat Light Boro .....	331,702,274	100.14	331,238,540	.....	422,278	331,660,818
Bay Head Borough .....	251,149,700	60.18	417,330,841	\$ 409,163	387,921	418,127,925
Beach Haven Borough .....	280,770,656	46.68	601,479,554	.....	712,254	602,191,808
Beachwood Borough .....	395,505,800	104.88	377,103,166	.....	1,171,438	378,274,604
Berkeley Township .....	2,109,553,800	91.64	2,302,001,091	.....	10,782,273	2,312,783,364
Brick Township .....	1,786,308,000	40.06	4,459,081,378	.....	9,844,308	4,468,925,686
Dover Township .....	2,863,619,400	49.41	5,795,627,201	.....	18,423,606	5,814,050,807
Eagleswood Township .....	92,516,600	95.25	97,130,289	.....	644,127	97,774,416
Harvey Cedars Boro .....	391,887,000	99.33	394,530,353	.....	750,272	395,280,625
Island Heights Boro .....	134,033,400	105.14	127,480,883	.....	177,062	127,657,945
Jackson Township .....	1,646,570,400	100.75	1,634,313,052	.....	11,009,185	1,645,322,237
Lacey Township .....	1,510,001,800	95.99	1,573,082,404	.....	11,200,485	1,584,282,889
Lakehurst Borough .....	60,653,000	76.57	79,212,485	.....	2,802,501	82,014,986
Lakewood Township .....	1,232,255,600	66.25	1,860,008,453	.....	14,510,191	1,874,518,644

Lavallette Borough .....	388,199,100	60.50	641,651,405	.....	2,518,155	644,169,560
Little Egg Harbor Twp. ....	425,830,369	48.67	874,933,982	.....	4,294,033	879,228,015
Long Beach Township .....	2,304,509,594	101.13	2,278,759,610	.....	4,771,188	2,283,530,798
Manchester Township .....	1,565,897,400	98.74	1,585,879,481	.....	11,256,877	1,597,136,358
Mantoloking Borough .....	433,202,100	100.38	431,562,164	.....	281,301	431,843,465
Ocean Township .....	424,404,119	104.71	405,313,837	.....	1,916,525	407,230,362
Ocean Gate Borough .....	123,981,000	113.76	108,984,705	.....	340,785	109,325,490
Pine Beach Borough .....	125,520,500	108.04	116,179,656	.....	313,334	116,492,990
Plumsted Township .....	246,810,047	98.70	250,060,838	.....	3,584,519	253,645,357
Pt. Pleasant Borough .....	1,295,918,400	99.06	1,308,215,627	.....	7,688,868	1,315,904,495
Pt. Pleasant Bch. Boro .....	684,337,600	103.33	662,283,558	.....	763,232	663,046,790
Seaside Heights Boro .....	272,935,040	90.80	300,589,251	.....	558,559	301,147,810
Seaside Park Borough .....	484,272,200	116.85	414,439,196	.....	950,929	415,390,125
Ship Bottom Borough .....	373,926,730	104.33	358,407,678	.....	612,571	359,020,249
S. Toms River Boro .....	93,834,600	89.24	105,148,568	.....	546,300	105,694,868
Stafford Township .....	1,334,567,153	101.21	1,318,611,948	.....	9,017,293	1,327,629,241
Surf City Borough .....	255,325,950	52.61	485,318,285	.....	1,653,476	486,971,761
Tuckerton Borough .....	179,316,800	99.01	181,109,787	.....	1,377,324	182,487,111
Totals .....	\$24,547,264,032	75.68	\$32,435,259,816	\$409,163	\$141,746,800	\$32,577,415,779

\*Exclusive of Class II Railroad Property

Passaic County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomington Borough .....	\$ 472,678,010	108.64	\$ 435,086,534	.....	\$ 1,040,901	\$ 436,127,435
Clifton City .....	5,174,520,700	97.44	5,310,468,699	\$ 111,455	21,334,017	5,331,914,171
Haledon Borough .....	331,235,400	99.33	333,469,647	.....	9,744,452	343,214,099
Hawthorne Borough .....	1,375,504,830	105.86	1,299,362,205	.....	2,759,763	1,302,121,968
Little Falls Township .....	752,663,300	76.34	985,935,682	.....	9,447,777	995,383,459
North Haledon Boro .....	332,708,800	60.00	554,514,667	.....	635,462	555,150,129
Passaic City .....	274,214,570	20.32	1,349,481,152	94,693	5,114,366	1,354,690,211
Paterson City .....	634,358,057	19.75	3,211,939,529	338,242	6,094,678	3,218,372,449
Pompton Lakes Boro .....	710,202,883	105.15	675,418,814	.....	1,965,288	677,384,102
Prospect Park Boro .....	207,900,000	104.77	198,434,666	.....	512,787	198,947,453
Ringwood Borough .....	844,279,700	103.69	814,234,449	.....	2,933,714	817,168,163
Totowa Borough .....	1,171,476,400	103.73	1,129,351,586	.....	3,944,976	1,133,296,562
Wanaque Borough .....	568,747,040	111.27	511,141,404	.....	1,943,721	513,085,125
Wayne Township .....	1,363,966,400	27.94	4,881,769,506	.....	6,638,965	4,888,408,491
West Milford Twp. ....	1,452,805,520	87.53	1,659,780,098	.....	10,019,205	1,669,799,303
West Paterson Boro .....	416,693,956	48.13	865,767,621	.....	691,214	866,458,835
Totals .....	\$16,083,955,566	66.42	\$24,216,156,259	\$544,390	\$94,821,306	\$24,301,521,955

\*Exclusive of Class II Railroad Property.

Salem County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Township .....	\$ 70,261,900	54.18	\$ 129,682,355	.....	\$ 475,350	\$ 130,157,705
Carneys Point Twp. ....	80,213,920	30.57	262,394,243	.....	516,496	262,910,739
Elmer Borough .....	52,747,100	101.49	51,972,707	.....	1,967,664	53,940,371
Elsinboro Township .....	25,185,800	49.66	50,716,472	.....	160,833	50,877,305
Lower Alloways Creek Twp. ....	110,775,950	84.31	131,391,235	.....	1,051,616	132,442,851
Mannington Township .....	89,821,450	89.41	100,460,183	.....	1,037,600	101,497,783
Oldmans Township .....	86,528,800	94.00	92,051,915	.....	684,615	92,736,530
Penns Grove Borough .....	91,893,750	110.54	83,131,672	.....	3,506,934	86,638,606
Pennsville Township .....	184,164,996	25.15	732,266,386	.....	1,132,368	733,398,754
Pilesgrove Township .....	107,551,450	66.71	161,222,380	.....	951,647	162,174,027
Pittsgrove Township .....	230,140,600	84.51	272,323,512	.....	1,778,583	274,102,095
Quinton Township .....	56,685,500	67.98	83,385,555	.....	719,120	84,104,675
Salem City .....	121,742,676	107.22	113,544,745	.....	4,879,100	118,423,845
Upper Pittsgrove Twp. ....	113,309,800	89.84	126,123,998	.....	1,258,109	127,382,107
Woodstown Borough .....	56,529,900	46.66	121,152,808	.....	1,072,565	122,225,373
Totals .....	\$1,477,553,592	58.82	\$2,511,820,166	.....	\$21,192,600	\$2,533,012,766

\*Exclusive of Class II Railroad Property

Somerset County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Township .....	\$ 1,153,636,518	100.56	\$ 1,147,212,130	.....	\$ 12,046,880	\$ 1,159,259,010
Bernards Township .....	2,133,595,500	96.16	2,218,797,317	.....	12,001,000	2,230,798,317
Bernardsville Borough .....	935,201,400	93.56	995,573,963	\$ 118,390	10,735,798	1,010,428,151
Bound Brook Borough .....	459,486,400	98.44	466,767,980	57,990	14,992,300	481,818,270
Branchburg Township .....	1,158,320,500	105.84	1,094,407,124	.....	6,369,198	1,100,776,322
Bridgewater Township .....	2,361,322,388	68.98	3,423,198,591	.....	7,676,371	3,430,874,962
Far Hills Borough .....	120,631,800	76.00	159,726,053	.....	262,787	158,988,840
Franklin Township .....	1,450,749,900	42.80	3,389,602,570	.....	12,016,181	3,401,618,751
Green Brook Twp. ....	487,688,900	100.46	485,455,803	.....	760,724	486,216,527
Hillsborough Township .....	1,072,215,100	56.25	1,906,160,178	.....	6,047,067	1,912,207,245
Manville Borough .....	267,562,355	49.70	538,354,839	.....	294,019	538,648,858
Millstone Borough .....	30,587,300	98.87	30,936,887	.....	40,808	30,977,695
Montgomery Township .....	903,010,200	83.59	1,080,284,962	.....	3,653,800	1,083,938,762
North Plainfield Boro .....	929,694,450	104.86	886,605,426	.....	2,540,494	889,145,920
Peapack-Gladstone Boro .....	567,089,580	106.96	530,089,344	.....	775,288	530,864,632
Raritan Borough .....	493,840,693	97.32	507,440,087	161,931	1,613,000	509,215,018
Rocky Hill Borough .....	30,071,150	55.29	54,388,045	.....	46,562	54,434,607
Somerville Borough .....	464,146,817	67.98	682,769,663	.....	10,843,139	693,612,802
S. Bound Brook Boro .....	73,019,900	41.00	178,097,317	.....	458,682	178,555,999
Warren Township .....	781,150,700	45.07	1,733,194,364	.....	2,278,877	1,735,473,241
Watchung Borough .....	412,306,800	45.40	908,164,758	.....	1,194,661	909,359,419
Totals .....	\$16,285,328,351	72.64	\$22,420,227,401	\$338,311	\$106,647,636	\$22,527,213,348

\*Exclusive of Class II Railroad Property.

Sussex County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Borough .....	\$ 42,786,300	102.36	\$ 41,780,285	.....	\$ 474,069	\$ 42,254,354
Andover Township .....	166,677,140	48.46	343,947,875	.....	423,835	344,371,710
Branchville Borough .....	44,026,800	58.92	74,723,014	.....	522,407	75,245,421
Byram Township .....	298,770,200	62.09	481,188,919	.....	929,415	482,118,334
Frankford Township .....	399,985,001	100.32	398,709,132	.....	2,269,533	400,978,665
Franklin Borough .....	135,691,500	61.13	221,972,027	.....	1,456,593	223,428,620
Fredon Township .....	108,384,940	55.26	196,136,337	.....	416,430	196,552,767
Green Township .....	203,525,700	108.87	186,943,786	.....	752,344	187,696,130
Hamburg Borough .....	144,816,300	105.41	137,383,835	.....	330,402	137,714,237
Hampton Township .....	312,384,644	100.32	311,388,202	.....	1,093,921	312,482,123
Hardyston Township .....	181,648,725	49.94	363,733,931	.....	838,309	364,572,240
Hopatcong Borough .....	857,718,100	102.40	837,615,332	.....	1,883,416	839,498,748
Lafayette Township .....	88,695,900	55.20	160,680,978	.....	313,486	160,994,464
Montague Township .....	197,648,330	94.98	208,094,683	.....	1,023,881	209,118,564
Newton Town .....	394,366,910	105.85	372,571,479	.....	3,595,629	376,167,108
Ogdensburg Borough .....	139,786,631	115.19	121,353,096	.....	201,294	121,554,390
Sandyston Township .....	118,557,400	95.96	123,548,770	.....	614,484	124,163,254
Sparta Township .....	973,086,450	74.83	1,300,396,165	.....	2,982,522	1,303,378,687
Starhope Borough .....	87,180,750	49.21	177,160,638	.....	378,283	177,538,921
Sillwater Township .....	231,061,800	91.64	252,140,768	.....	762,644	252,903,412
Sussex Borough .....	60,506,200	71.04	85,172,016	.....	1,176,517	86,348,533
Vernon Township .....	720,500,717	51.20	1,407,227,963	.....	3,665,552	1,411,093,515
Walpack Township .....	2,510,900	100.75	2,492,208	.....	100,553	2,592,761
Wantage Township .....	267,601,000	48.07	556,690,243	.....	1,015,694	557,705,937
Totals .....	\$6,177,898,338	73.87	\$8,363,051,682	.....	\$27,421,213	\$8,390,472,895

\*Exclusive of Class II Railroad Property

Union County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp. ....	\$ 815,265,100	52.27	\$ 1,559,718,959	.....	\$ 1,707,907	\$ 1,561,426,866
Clark Township .....	703,654,100	59.83	1,176,089,086	.....	1,281,950	1,177,371,036
Cranford Township .....	1,639,249,800	91.96	1,782,568,291	\$ 313,896	16,445,600	1,799,327,787
Elizabeth City .....	955,586,800	26.29	3,634,791,936	38,715	8,849,824	3,643,680,475
Fanwood Borough .....	221,213,000	47.06	470,065,873	.....	383,628	470,449,501
Garwood Borough .....	180,161,800	59.11	304,790,729	.....	292,460	305,083,189
Hillside Township .....	313,318,500	29.29	1,069,711,506	.....	559,173	1,070,270,679
Kenilworth Borough .....	763,068,500	100.42	759,877,017	.....	869,508	760,746,525
Linden City .....	3,011,661,900	87.77	3,431,311,268	.....	12,400,364	3,443,711,632
Mountainside Borough .....	486,798,050	56.51	861,437,002	.....	946,206	862,383,206
New Providence Boro .....	730,781,600	64.45	1,133,873,701	.....	6,898,747	1,140,772,448
Plainfield City .....	384,788,300	23.67	1,625,637,093	255,979	6,961,140	1,632,864,212
Rahway City .....	1,360,821,500	96.43	1,411,201,390	.....	16,135,538	1,427,336,928
Roselle Borough .....	802,019,580	95.58	839,108,161	.....	10,225,735	849,333,896
Roselle Park Borough .....	301,695,900	48.68	619,753,287	.....	556,155	620,309,442
Scotch Plains Twp. ....	876,148,700	51.55	1,699,609,505	.....	1,918,566	1,701,528,071
Springfield Township .....	1,053,138,400	75.34	1,397,847,624	.....	2,301,439	1,400,149,063
Summit City .....	1,150,581,800	43.88	2,622,109,845	292,111	3,571,311	2,625,973,267
Union Township .....	1,025,799,500	28.80	3,561,803,819	.....	6,865,559	3,568,669,378
Westfield Town .....	1,786,235,700	64.12	2,785,769,963	.....	9,135,426	2,794,905,389
Winfield Township .....	1,384,350	14.01	9,881,156	.....	5,492	9,886,648
Totals .....	\$ 18,563,372,880	56.67	\$ 32,756,957,211	\$ 900,701	\$ 108,311,728	\$ 32,866,169,640

\*Exclusive of Class II Railroad Property.

Warren County, 1991 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Township .....	\$ 320,182,400	115.04	\$ 278,322,670	.....	\$ 1,905,412	\$ 280,228,082
Alpha Borough .....	117,118,800	98.83	118,505,312	.....	216,723	118,722,035
Belvidere Town .....	157,263,840	107.85	145,817,191	.....	1,903,954	147,721,145
Blairstone Township .....	280,303,262	69.14	405,414,032	.....	1,131,220	406,545,252
Franklin Township .....	202,887,914	118.47	171,256,786	.....	1,979,057	173,235,843
Frelinghuysen Twp. ....	133,824,520	94.67	141,358,952	.....	723,554	142,082,506
Greenwich Township .....	125,844,970	97.29	129,350,365	.....	1,538,806	130,889,171
Hackettstown Town .....	389,213,400	83.28	467,355,187	.....	5,358,145	472,711,332
Hardwick Township .....	111,517,380	111.47	100,042,505	.....	325,310	100,367,815
Harmony Township .....	365,226,929	121.80	299,657,906	.....	1,026,762	300,684,668
Hope Township .....	97,794,783	76.37	128,053,926	.....	712,345	128,766,271
Independence Twp. ....	256,024,490	103.78	246,699,258	.....	1,482,051	248,181,309
Knowlton Township .....	171,742,950	99.61	172,415,370	.....	840,352	173,255,722
Liberty Township .....	164,315,610	110.53	148,661,549	.....	482,031	149,143,580
Lopatcong Township .....	307,294,199	106.66	288,106,318	.....	1,387,088	289,493,406
Mansfield Township .....	266,365,110	83.00	320,921,819	.....	1,534,368	322,456,187
Oxford Township .....	107,376,810	114.86	93,484,947	.....	476,034	93,960,981
Pahaquarry Township .....	399,000	87.81	454,390	.....	79,803	534,193
Phillipsburg Town .....	594,201,692	102.61	579,087,508	.....	6,276,499	585,364,007
Pohatcong Township .....	256,606,600	111.78	229,563,965	.....	1,121,943	230,685,908
Washington Borough .....	290,306,950	97.27	298,454,765	.....	4,630,685	303,085,450
Washington Township .....	360,765,330	104.40	345,560,661	.....	1,846,498	347,407,159
White Township .....	329,121,429	123.69	266,085,722	.....	1,051,765	267,137,487
Totals .....	\$5,405,698,368	100.57	\$5,374,831,104	.....	\$38,028,405	\$5,412,859,509

\*Exclusive of Class II Railroad Property.



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