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STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1971

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

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J. Robert Murphy, *Deputy Director*

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LETTER OF TRANSMITTAL

Trenton, July 1, 1971

To the Hon. William T. Cahill, Governor of the State of New Jersey, and the Legislature of the State of New Jersey:

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R.S. 54:1-13. It covers the activities of the Division of Taxation during the State fiscal year ended June 30, 1971, and includes its activities from the time of its reorganization on September 9, 1970. The Report contains a description of the new Division organization, all taxes administered by the Division and tables showing revenue collections, the distributions of "shared" taxes, summaries of new tax legislation, court decisions, decisions of the Division of Tax Appeals, the County and State Abstracts of Ratables and the State School Aid Table of Equalized Valuations, as well as other miscellaneous data.

Reorganization of the Division

Administrative reorganization of the Division of Taxation has moved from plan to implementation. Central location of the entire Division in its new building in 1970 made it possible to reorganize by activities along functional lines as contrasted with the former 10-bureau organization. The reorganization was approved by the State Treasurer on September 9, 1970, and the Division is now functioning under it. The reorganization chart is included in this Report.

As in any new organization, the reorganized Division will continue to adjust as conditions permit. However, anticipated economies resulting from consolidation of activities have already become economies in fact. One example is the reduction of field offices from 10 to 6. Another is the better utilization of space in the Taxation building to permit the location of other Treasury agencies in the same building. There is every indication that the Division will better utilize its manpower and resources and, at the same time, increase its effectiveness. In fiscal 1971, the Division's stepped-up enforcement and collection program yielded more than $16.9 million or $7.7 million over the amount collected in fiscal 1970, of which approximately one-half came from the sales tax. We anticipate a larger yield in the coming year as our auditor-intern program matures and as our policy of auditing all of a taxpayer's returns instead of separate audits develops. To further this goal, work measurement studies will be undertaken during the ensuing fiscal year.

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Revenues

For the third successive year, revenues collected by the Division of Taxation exceeded $1 billion. By way of comparison local property taxes for 1971 will yield more than $2 billion from real estate. Details of the Division's revenue collections may be found in Table 1. They reflect for the first time a full year of sales tax collections at the increased 5% rate.

Multistate Tax Commission

Congressional interest in the taxation of multistate business firms has created a growing need for clear-cut and enforceable rules to determine state tax liability for sales taxes and income taxes. Many states have joined together in forming a Multistate Tax Commission to work with the National Association of Tax Administrators, the Council of State Governments and other national organizations in an attempt to reconcile conflicting views and derive a viable solution to the problem.

New Jersey became an Associate Member of the Multistate Tax Commission on October 14, 1970. In this capacity, it is presently engaged in continuing studies of interstate taxation bills and proposed legislation of the Advisory Commission on Intergovernmental Relations.

Legislation

New legislation involved an increase in fees of several revenue sources, an increase in the senior citizen tax deduction to $160, conformity of the Emergency Transportation Tax to recent Federal and New York State enactments, farmland assessment and assessor certification amendments, an enactment relating to the taxability of earnings derived by Pennsylvania residents, enabling legislation permitting the City of Newark to adopt certain specified tax measures, conflicts of interest legislation and legislation accelerating the due date of insurance taxes. These are summarized in the section of the Report devoted to Recent Changes in the Tax Laws.

Property Tax Relief

There is nothing new or original in the observation that New Jersey is a "high" property tax state. Annual increases in local property taxes are regular features of the tax environment. Between 1970 and 1971, the total increased $254.6 million or 13%. Residential real estate taxes alone increased $156.8 million to account for approximately 3/5 of the overall increase.

Especially as it affects homeowners in general, and senior citizens

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and others on fixed incomes in particular, the property tax "burden" is serious enough to warrant the comprehensive study of the Tax Policy Committee. Legislation effective in 1971, doubled the amount of senior citizens' property tax deduction (from $80 to $160) and provided for state funding of the additional $80 from state non-property tax sources. This was some measure of relief, but not comparable with recent increases in property taxes. The Committee's report and recommendations are expected to be completed by the end of 1971.

A Look to the Future

The comprehensive Division reorganization is designed to improve its administrative ability to meet changing conditions and requirements. The State and local tax structure is presently under intensive review by the Tax Study Committee. Division personnel have on several occasions appeared before two of its Fiscal Task Forces and gave detailed information respecting the taxes which it administers, including rules and regulations, and comprehensive statistical information.

Other matters of pressing importance that will be considered by the Division in the immediate future concern the expansion of rules and regulations to cover numerous statutory interpretations, elimination of unnecessary forms, continued cooperation with the Bar Association, CPA and Public Accountants Societies, Chambers of Commerce and a variety of taxpayer associations, development of conflict of interest guidelines and legislation relating to the taxation of national banks and savings and loan and building associations. These and related matters, particularly the stepped-up enforcement and collection program, as well as the publication of the Tax Policy Committee Report will receive high priority in the coming year.

It is hoped that recommendations contained in the past several Annual Reports will be given serious consideration. These relate principally to an increase in penalty and interest rates, creation of a Commission to study and recommend legislation relating to the difference between real and tangible personal property, a Study Commission to modernize Title 54 of the Revised Statutes, including the State Tax Uniform Procedure Law, by deleting archaic and unnecessary sections, and to review exemptions from taxation under all state tax laws.

Additionally, serious consideration should be given to placing the administration of the bank stock tax in a single agency in preference to the present split administration of the Division of Taxation on the one hand and the 21 separate county boards of taxation on the other.

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This split administration was a result of legislation enacted in early 1970 whereby the State, for the first time, began to share in the proceeds of the bank stock tax. It is also suggested that a single agency, such as the Division of Taxation be given authority, by legislation, to make rules and regulations governing the activities of county boards of taxation. Such rule-making body would ensure greater uniformity in county tax rules. Under present law, county boards of taxation are empowered to adopt their own rules subject to approval by the Director of the Division of Taxation. Efforts to obtain uniformity under present law have only been partially successful.

Respectfully submitted,

Sidney Glaser
Director
Division of Taxation

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THE NEW JERSEY STATE AND LOCAL TAX STRUCTURE

TAXES COLLECTED BY THE DIVISION OF TAXATION

These are 17 of the major taxes (excluding Bank Stock Tax) collected during the fiscal year ended June 30, 1971 by the Division of Taxation for State use or distribution to local governments (See Table 1) ..... $1,310.0 million

TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION OF TAXATION

These are the collections during the fiscal year ended June 30, 1971 from Motor Vehicle Fees, Motor Carriers Road Tax, Boxing and Wrestling, and Pari-Mutuel Racing. (See Table 1) ..... $173.2 million

TAXES APPORTIONED BY THE STATE FOR LOCAL COLLECTION

These are the Public Utility Gross Receipts and Franchise Taxes and Insurance Taxes apportioned by the State during the fiscal year ended June 30, 1971 for collection by counties and municipalities during the calendar year 1971 ..... $159.0 million

TAXES ADMINISTERED BY COUNTIES

This category includes the Bank Stock Tax, for state, county and municipal use during the calendar year 1971 and the Realty Transfer Fee tax for county use ..... $21.3 million

TAXES ADMINISTERED BY MUNICIPALITIES

These are the general property taxes upon real estate and tangible personal property of telephone and telegraph companies for municipal, school and county purposes during the calendar year 1971 ..... $2,188.3 million

Total State and Local Taxes ..... $3,851.7 million

This tabulation does not include miscellaneous license fees or the local luxury sales tax applicable in Atlantic City.

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

TAX YEAR	Taxes Collected by the Division of Taxation	Taxes Collected by the State Outside of the Division	Taxes Apportioned by State for Local Collection	Taxes Administered by Counties	Taxes Administered by * Municipalities	Total State and Local Taxes
1955	$167.9	$80.1	$47.7	$2.5	$520.0	$818.2
1956	185.2	76.8	51.8	2.7	565.9	882.4
1957	204.0	86.3	57.1	2.9	631.5	981.8
1958	206.8	87.2	66.1	3.0	696.4	1,059.5
1959	254.1	91.1	70.0	3.2	758.6	1,177.0
1960	277.6	95.5	75.5	3.5	819.6	1,271.7
1961	292.7	99.6	80.7	3.7	886.2	1,362.9
1962	336.3	102.6	90.0	4.1	956.7	1,489.7
1963	367.2	110.1	95.4	4.4	1,021.3	1,598.4
1964	407.8	118.9	99.4	4.6	1,142.7	1,773.4
1965	426.6	120.2	105.5	5.1	1,220.6	1,878.0
1966	466.2	125.3	111.7	5.5	1,262.8	1,971.5
1967	706.7	127.1	119.5	5.9	1.444.7	2,403.9
1968	818.0	134.8	127.2	6.4	1,553.0[1]	2,639.4
1969	1,013.1	159.9	135.9	10.4	1,677.7[1]	2,993.6
1970	1,153.0	168.6	146.2	19.5	1,933.8[1]	3,417.3
1971	1,310.0[2]	173.2[3]	159.0	21.3	2,188.3[1]	3,851.8

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

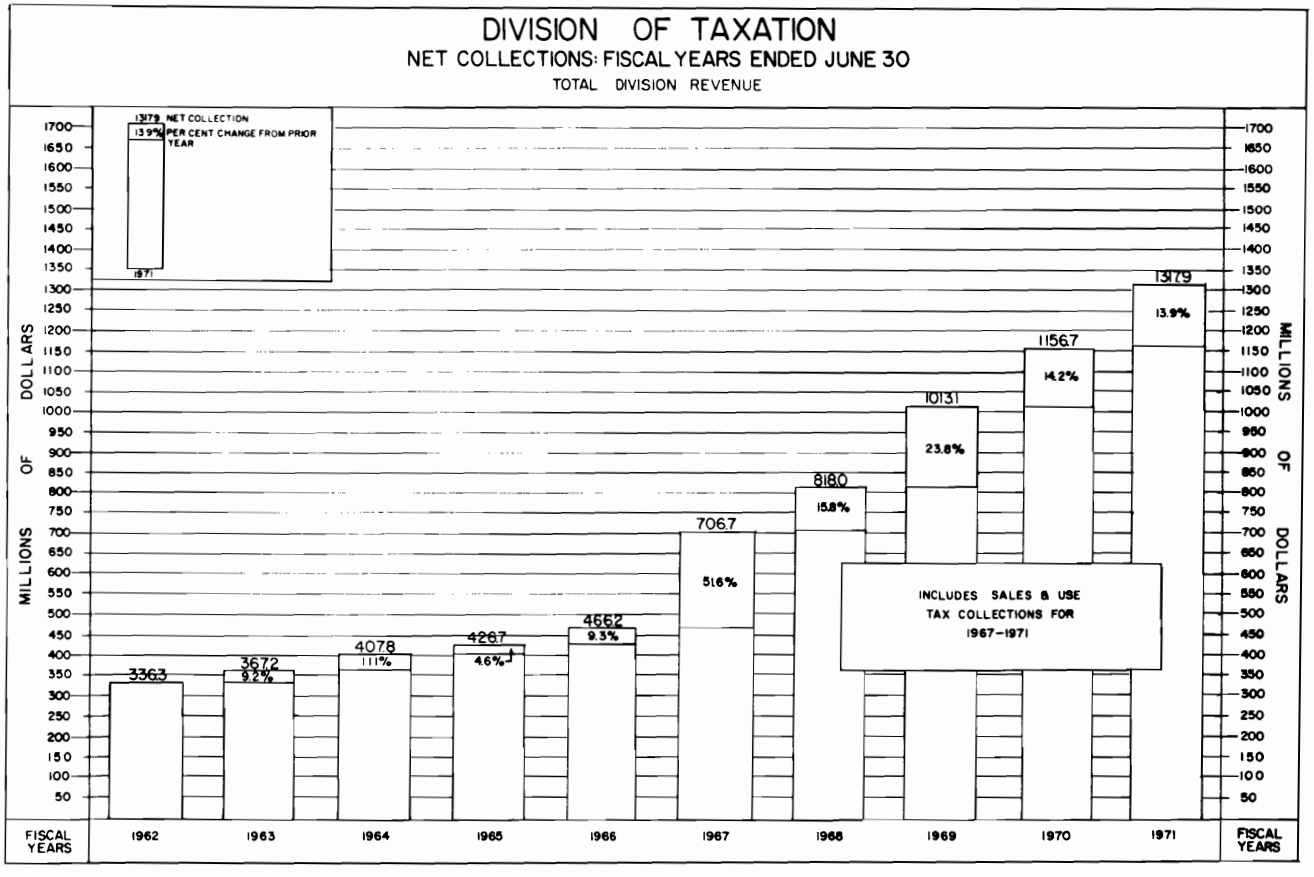
[2] Does not include Bank Stock Taxes paid to the State by counties (1970-$3,684,772; 1971-$7,843,129).

[3] Does not include $33,362,066 collected by the Lottery Commission.

*Exclusive of Atlantic City Luxury Sales Tax Collections:

1955	$1,546,985.32	1963	$1,842,467.39
1956	1,584,672.50	1964	1,853,252.09
1957	1,645,039.56	1965	2,005,564.46
1958	1,555,976.25	1966	2,100,804.16
1959	1,808,101.18	1967	2,066,634.24
1960	1,778,585.22	1968	2,973,159.04
1961	1,742,352.35	1969	3,319,758.18
1962	1,810,259.61	1970	3,714,149.87
		1/1-6/30-1971	1,273,569.94

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TABLE 1

MAJOR STATE TAX COLLECTIONS (NET) 1969-1971

Collected by Division of Taxation	*Collections for Fiscal Years*						*Percent Change*	
	1971	*% of Total*	*1970*	*% of Total*	*1969*	*% of Total*	*1971-1970*	*1970-1969*
Alcoholic Beverage Tax	$43,513,113	2.9%	$42,474,480	3.2%	$36,033,318	3.1%	+ 2.4%	+ 17.9%
Bank Stock Tax	7,843,129	0.5	3,684,773	0.3	.....	——	+112.9	——
Business Personal Property Tax	50,978,295	3.4	45,842,490	3.5	41,950,322	3.6	+ 11.2	+ 9.3
Cigarette Tax	123,804,999	8.3	117,921,850	8.9	116,940,470	10.0	+ 5.0	+ 0.8
Corporation Business Tax	169,667,694[1]	11.4	221,812,921	16.7	207,223,401	17.7	— 23.5	+ 7.0
Emergency Transportation Tax	18,498,782	1.2	17,030,300	1.3	14,601,810	1.2	+ 8.6	+ 16.6
Financial Business Tax	3,581,862	0.2	4,250,048	0.3	1,724,380	0.1	— 84.3	+146.5
Insurance Premiums Tax	43,283,820	2.9	34,690,167	2.6	33,545,404	2.9	+ 24.8	+ 3.4
Motor Fuels Tax	210,255,462	14.1	199,599,110	15.1	187,392,295	16.0	+ 5.3	+ 6.5
Outdoor Advertising Tax	236,664	<0.1	126,171	<0.1	130,298	<0.1	+ 87.6	— 3.2
Public Utility Excise Tax	30,670,472[2]	2.1	18,822,217	1.4	17,445,908	1.5	+ 62.9	+ 7.9
Railroad Franchise Tax	52,790	<0.1	97,948	<0.1	151,665	<0.1	— 46.1	— 35.4
Railroad Property Tax	7,312,073[3]	.49	7,434,522	0.6	7,981,270	0.7	— 1.6	— 6.9
Retail Gross Receipts Tax	4,574,104	0.3	3,948,827	0.3	3,837,995	0.3	+ 15.8	+ 2.9
Sales and Use Tax	521,689,350[4]	34.9	355,613,486	26.8	264,902,239	22.6	+ 46.7	+ 34.2
Transfer Inheritance Tax	63,490,326	4.3	64,236,363	4.8	62,610,564	5.3	— 1.2	+ 2.6
Estate Tax	1,550,239	0.1	2,414,618	0.2	565,688	<0.1	— 35.8	+326.8
Unincorporated Business Tax	17,098,182	1.1	16,695,230	1.3	16,074,007	1.4	+ 2.4	+3.9
Total Collected by the Division of Taxation	$1,317,924,099	88.4%	$1,156,695,521	87.3%	$1,013,111,034	86.4%	+ 13.9%	+ 14.2%
Collected Outside Division of Taxation								
Boxing - Wrestling Taxes	$ 30,109	<0.1%	$ 22,927	<0.1%	$ 17,900	<0.1%	+ 31.3%	+ 28.1%
Motor Carriers Road Tax	3,552,064	0.2	3,157,312	0.2	2,269,805	0.2	+ 12.5	+ 39.1
Motor Vehicle Fees	134,880,120	9.0	130,232,394	9.8	122,229,476	10.4	+ 3.6	+ 6.5
Pari-Mutuel Taxes	34,717,612	2.3	35,239,189	2.7	35,456,581	3.0	— 1.5	— 0.6
Total Collected Outside Division	$173,179,905	11.6%	$168,651,822	12.7%	$159,973,762	13.6%	+ 2.7%	+ 5.4%
Total Major State Tax Collections	$1,491,104,004	100.0%	$1,325,347,343	100.0%	$1,173,084,796	100.0%	+ 12.5%	+ 13.0%

(1) Revenue decrease anticipated in view of termination of accelerated tax collection.
(2) Increase due to accelerated tax provision (c. 108 & 109, P.L. 1971).
(3) Represents the assessment levied against railroads but only $2,585,994 was collected because of Penn Central tax default.
(4) Reflects 5% tax for full year.

NOTE: Difference in totals due to rounding. Above revenue figures are reported on a cash collection basis, except for sales tax and financial business tax. Totals may vary somewhat from revenue figures reporting actual collections.

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TABLE 2
MAJOR STATE TAXES
Monthly Revenue Collections — Fiscal Year 1971*

Collected By Division of Taxation	July '70	August	September	October	November	December
Alcoholic Beverage Tax	$4,170,409	$3,588,006	$3,133,334	$3,629,218	$3,140,053	$4,793,119
Bank Stock Tax	228,044	——	——	——	65,829	3,844,022
Business Personal Property Tax	225,295	217,190	20,291,088	480,391	150,175	225,535
Cigarette Tax	11,417,658	10,769,288	10,656,221	11,116,547	9,630,424	10,387,270
Corporation Business Tax	10,401,035	4,791,761	5,843,448	12,942,157	8,403,099	5,685,685
Emergency Transportation Tax	1,153,580	2,693,996	—121,672	2,375,500	2,588,685	56,503
Financial Business Tax	19,633	14,549	71,015	48,817	43,685	94,129
Insurance Premiums Tax	1,440,108	217,188	50,096	19,735	109,729	8,347
Motor Fuels Tax	18,085,354	18,560,440	16,888,395	18,620,165	17,691,692	16,328,857
Outdoor Advertising Tax	984	1,365	3,196	532	1,019	416
Public Utility Surtax	688	960	12,328	——	564	——
Railroad Taxes	——	207	——	207	15,265	1,998,092
Retail Gross Receipts Tax	15,888	7,581	8,350	8,268	27,111	13,599
Sales and Use Tax	50,566,819	35,320,718	46,792,272	36,945,944	40,823,656	49,530,652
Transfer Inheritance Tax	6,408,903	6,944,770	4,653,266	6,306,053	5,150,738	5,597,017
Unincorporated Business Tax	396,172	191,859	165,382	177,841	88,812	101,814
Sub-Total	$104,530,570	$83,319,878	$108,446,719	$92,671,375	$87,930,536	$98,665,057
Other Revenue Sources						
Motor Carriers Road Tax	$202,119	$618,793	$79,385	$109,777	$850,361	$286,585
Motor Vehicle Fees	14,699,030	8,411,670	7,367,749	8,419,332	6,532,738	6,705,447
Pari-Mutuel Tax	5,243,752	6,090,466	4,069,479	4,089,388	3,249,865	33,326
Totals	$124,675,471	$98,440,807	$119,963,332	$105,289,872	$98,563,500	$105,690,415

NOTE: Revenues figures reported above are actual collections which may vary somewhat from revenue figures reported on an accrual basis.
*Gross and net amounts are shown on Pages 148-151.

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TABLE 2 (Continued)

MAJOR STATE TAXES

Monthly Revenue Collections — Fiscal Year 1971*

Collected by Division of Taxation	January '71	February	March	April	May	June	Totals
Alcoholic Beverage Tax	$5,948,378	$2,079,924	$2,829,455	$3,832,448	$3,017,650	$3,351,741	$43,513,735
Bank Stock Tax	——	——	——	——	——	3,705,233	7,843,128
Business Personal Property Tax	1,891,129	25,446,161	1,179,104	509,632	230,578	132,015	50,978,293
Cigarette Tax	9,742,832	8,355,662	10,221,950	10,129,576	9,728,979	11,648,591	123,804,998
Corporation Business Tax	8,267,398	5,422,657	10,729,120	84,406,047	6,618,962	6,156,325	169,667,694
Emergency Transportation Tax	1,556,147	4,152,881	451,847	3,121,004	2,688,592	-2,218,281	18,498,782
Financial Business Tax	14,959	7,109	106,631	3,086,593	65,962	8,778	3,581,860
Insurance Premiums Tax	4,319	113,994	7,125	34,683	13,231,853	26,554,031	41,791,208
Motor Fuels Tax	18,297,726	16,273,806	15,845,493	16,847,573	18,808,792	18,007,169	210,255,462
Outdoor Advertising Tax	217	8,582	99,990	27,137	86,253	6,971	236,662
Public Utility Surtax	——	93	3,064	677,514	24,857,176	5,095,823	30,648,210
Railroad Taxes	19,542	——	520,283	——	——	32,398	2,585,994
Retail Gross Receipts Tax	17,464	260,164	4,061,050	66,320	74,125	22,289	4,582,209
Sales and Use Tax	37,265,401	35,886,218	53,338,163	39,005,295	34,719,849	59,497,414	519,692,401
Transfer Inheritance Tax	5,110,827	4,384,994	4,759,566	5,193,054	5,498,288	5,033,089	65,040,565
Unincorporated Business Tax	284,194	513,167	2,156,664	12,042,843	583,594	395,840	17,098,182
Sub-Total	$88,420,533	$102,905,412	$106,309,505	$178,979,719	$120,210,653	$137,429,426	$1,309,819,383
Other Revenue Sources							
Motor Carriers Road Tax	$140,459	$611,300	$90,462	$127,717	$517,455	—$81,247	$3,553,166
Motor Vehicle Fees	6,393,792	8,500,805	35,789,088	13,658,040	9,997,767	10,080,133	136,555,591
Pari-Mutuel Tax	30,463	26,555	6,914	1,319,390	5,608,655	4,929,845	34,698,098
Totals	$94,985,247	$112,044,072	$142,195,969	$194,084,866	$136,334,530	$152,358,157	$1,484,626,238

NOTE: Revenues figures reported above are actual collections which may vary somewhat from revenue figures reported on an accrual basis.
*Gross and net amounts are shown on Pages 148-151.

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TABLE 3

INDEX MEASURES OF STATE-LOCAL TAX CAPACITY AND TAX EFFORT FOR STATES: 1968-1969

State	Tax Capacity 1/	Relative Tax Effort 2/	State	Tax Capacity 1/	Relative Tax Effort 2/
U.S.	100	100			
Alabama	70	84	Missouri	97	81
Alaska	104	99	Montana	101	91
Arizona	99	103	Nebraska	108	87
Arkansas	77	74	Nevada	173	71
California	122	116	New Hampshire	109	77
Colorado	103	98	New Jersey	106	100
Connecticut	117	88	New Mexico	92	91
Delaware	120	81	New York	108	139
Dis. of Columbia	120	92	North Carolina	80	87
Florida	109	81	North Dakota	91	95
			Ohio	100	82
Georgia	81	87	Oklahoma	102	74
Hawaii	99	129	Oregon	104	101
Idaho	88	100	Pennsylvania	91	99
Illinois	112	87	Rhode Island	92	107
Indiana	97	90			
			South Carolina	66	89
Iowa	100	103	South Dakota	90	101
Kansas	105	87	Tennessee	78	84
Kentucky	81	89	Texas	101	72
Louisiana	94	83	Utah	84	104
Maine	82	102			
			Vermont	88	116
Maryland	103	105	Virginia	87	96
Massachusetts	99	119	Washington	110	102
Michigan	105	109	West Virginia	74	95
Minnesota	95	112	Wisconsin	93	123
Mississippi	65	98	Wyoming	137	78

1/ Per capita amounts as a percentage of U.S. averages.
2/Tax revenues as a percent of tax capacity.
Source: Advisory Commission on Intergovernmental Relations.

Since mid-1969 several states, notably Connecticut, Illinois, Maine, Pennsylvania, and Vermont, have adopted major revenue programs which will necessarily produce a significant change in their tax efforts indexes.

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CHAPTER I

INTRODUCTION AND SUMMARY

DIVISION OF TAXATION HISTORY

On July 1, 1948, pursuant to Chapter 92, Laws of 1948, the Division of Taxation, Department of Taxation and Finance became a Division of the Department of the Treasury. The former Department of Taxation and Finance, created by Chapter 112, Laws of 1944 and abolished June 30, 1948, assumed the powers and duties of the State Tax Department which was created July 1, 1931 (R.S. 54:1-1) and abolished June 30, 1944 (c. 112, L. 1944).

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

DIVISION ORGANIZATION

Effective in September 1970, the Division of Taxation reorganized itself along functional lines. This reorganization replaced the prior organization which apportioned responsibility for single taxes, or groups of taxes, to one of ten bureaus, each maintaining its own collection, enforcement and administrative operations. The new administrative structure established by the reorganization is described in Chapter II.

STATUTORY RESPONSIBILITIES

Responsibilities of the Division of Taxation arise under various statutory provisions, as follows:

Taxes	*N.J.S.A. Citation*
Alcoholic Beverage Tax	54:41-1 et seq.
Bank Stock Tax	54:9-1 et seq.
Business Personal Property Tax	54:11A-1 et seq.
Cigarette Tax	54:40A-1 et seq.
Corporation Business Tax (Net Income and Net Worth)	54:10A-1 et seq.
Emergency Transportation Tax	54:8A-1 et seq.
Financial Business Tax	54:10B-1 et seq.
Insurance Premiums Tax	54:16-1 et seq.; 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.

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Taxes	*N.J.S.A. Citation*
Motor Fuels Tax	54:39-1 et seq.
Outdoor Advertising Tax	54:40-50 et seq.
Retail Gross Receipts Tax	54:11C-1 et seq.
Sales and Use Tax	54:32B-1 et seq.
Unincorporated Business Tax	54:11B-1 et seq.
Local Property Tax:	
Local Property Tax	54:4-1 et seq.
Realty Transfer Fee Tax	46:15-5 et seq.
Public Utility Tax:	
Public Utility Surtax	54:30A-16 et seq.
Railroad Franchise Tax	54:29A-1 et seq.
Railroad Property Tax	54:29A-1 et seq.
Public Utility Franchise Tax	54:30A-1 et seq.
Public Utility Gross Receipts Tax	54:30A-49 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance Tax	54:33-1 et seq.
Estate Tax	54:38-1 et seq.

These and related statutes impose regulatory responsibilities upon the Director and require him to perform all administrative acts associated with collection and enforcement of the taxes indicated. Under the Administrative Procedure Act, (c. 410, P.L. 1968) the Director is to give notice, and publish regulations in advance and afford the public the opportunity to comment thereon before they become effective.

In addition to tax collection and tax enforcement duties, the Division is required to equalize local property tax assessments; prepare State equalization tables and State abstracts of ratables; prepare a "Table of Equalized Valuations" for use by the Commissioner of Education in distributions pursuant to the State School Aid Act of 1954; promulgate rules, regulations and forms pertaining to the local property tax law pursuant to Chapter 51, Laws of 1960, as amended; promulgate rules, regulations and forms pertaining to the tax deductions for veterans and senior citizens 65 years or over; regulations under the Farm Land Assessment Law of 1964, and exercise general supervisory powers over local assessments and local tax officials. The Division is also responsible for assessing public utility taxes and apportioning them for local collection; certifying insurance franchise taxes for local collection; and for distributing taxes collected by the State for payment to municipalities.

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TAX COLLECTIONS

Taxes collected by the Division of Taxation during the fiscal year ended June 30, 1971 totaled $1,317,924,099. As shown in Table 1 this was 88.4% of all major State tax collections within and outside the Division of Taxation. Taxes collected by the Division increased $161,228,578 or 13.9% between 1970-1971. Table 2 shows monthly collections.

The $1,317,924,099 of taxes collected by the Division included $147,862,526 apportioned directly to local governments. These represent $106,835,188 of personal property replacement taxes (save-harmless), $25,000,000 of sales taxes, $11,015,238 of Class II railroad "replacement taxes," $1,726,814 of financial business taxes, and $3,285,286 of inheritance taxes. The amounts of these distributions to each county and municipality are shown in Appendix Table (p148).

A description of each tax administered by the Division appears in Chapter III of this Report.

TAX APPORTIONMENTS

In addition to collecting tax revenues for State and local use, the Division of Taxation was also responsible for assessing and certifying $159,148,504 of public utility and insurance taxes to municipalities and counties for local collection during the year 1971. As indicated below, all taxes apportioned increased $12,922,552 (8.8%) between 1970-1971 as compared to $10,357,105 (7.6%) between 1969-1970. These taxes are for the sole use of local governments and are not available for State purposes. Amount apportioned to each county and municipality are shown in Appendix Table 31 (p. 197).

	1969	1970	1971	Increase 1970-71
Public Utility Taxes (other than railroad) Payable directly to the several taxing districts of the State (less State Administrative costs: 1969, $63,048; 1970, $69,651; 1971, $81,397).	$130,235,686	$140,492,674	$152,935,568	$12,442,894
Domestic Insurance Taxes:				
Payable directly to taxing districts—87-1/2%	4,929,016	5,016,618	5,436,319	419,701
Payable directly to counties—12-1/2%	704,145	716,660	776,617	59,957
Total Insurance	$5,633,161	$5,733,278	$6,212,936	$479,658
Total Taxes Apportioned	$135,868,847	$146,225,952	$159,148,504	$12,922,552

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SERVICES TO LOCAL TAXING DISTRICTS

An important function of the Division of Taxation is the supervision and coordination of local property tax procedures. In 1971, local property taxes (net after senior citizen and veterans' deductions) increased $254,509,796 over 1970, to aggregate $2,188,274,826 as compared with major State tax collections of $1,491,104,004. Taxes locally collected totaled $2,368,710,838 for 1971. Included in this figure are general property taxes upon real estate, the Bank Stock Tax, realty transfer fees, and Public Utility and Insurance Taxes apportioned by the State for local collection. State and local responsibilities for tax revenue administration in New Jersey were 38.5% and 61.5% respectively. This is in sharp contrast to approximately 55% of State collections average for all states. The heavier than average dependence upon local revenue sources means heavy dependence upon local property taxes and emphasizes the importance of overall efforts to assist local tax administrators to maintain maximum uniformity and effectiveness of the largest single portion of the State and local tax structure.

A review of major activities of the Division relative to local taxation is shown in Chapter IV of this Report.

TAX STUDY

The Division of Taxation engages in a continuing study of tax problems, tax procedures and tax results. This includes compilations and analyses of statistical information as well as a constant review of administrative operation. The Division also concentrates upon possible new procedures and the development of new solutions for special problems. An important part of this activity is the anticipation of future tax developments and administrative requirements to facilitate smooth and efficient adjustment to changing circumstances with minimum resort to emergency or crash programs.

In addition to its own administrative procedures, division research has been directed along traditional lines of revenue estimating and legislative development. These activites include the preparation of "fiscal notes" in reference to a large number of legislative proposals. They also include a wide range of data and estimates relative to tax impact, tax potential, and comparative tax positions.

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This Report contains a number of tables developed in the course of such tax study.

The Division has extended every cooperation to the Tax Study Committee appointed by Governor Cahill in 1970. The Committee is charged with responsibility for a comprehensive review of the entire tax and financing structure of the State and its local governments.

LEGAL SECTION

Legal activities have been consolidated within the Division of Taxation and the Legal Section now plays an expanded role within the Division.

The Legal Section is charged with the responsibility of coordinating all of the rulings, holdings and interpretations for the various tax laws administered by the Division. It prepares legal memoranda respecting legislation and participates in drafting proposed bills, as hereinafter described.

In addition, upon request of the Director and superintendents, legal assistance concerning administrative tax matters is provided. An interpretation of the existing tax statutes or assistance in answering letters of inquiry are some examples of the activities performed by the Legal Section. It also acts as liason with the Attorney General's office.

Civil and Criminal Assistance

In cooperation with the office of the Attorney General, the Legal Section obtains basic information and supplies legal memoranda for use in civil or criminal litigation. This activity requires much time in the light of increasing litigation which confronts the Division.

Legal Drafting Assistance

The Legal Section plays an active role in the development and preparing of regulations or proposed legislation. Envisioned is an even more encompassing role in drafting of legal documents.

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TABLE 4

NEW JERSEY STATE TAX COLLECTIONS ADJUSTED FOR CHANGES IN POPULATION AND IN THE PURCHASING POWER OF THE DOLLAR

1930-1970

Year	N.J. Population 1/ (Million)	1930= 100 Price Deflator 2/	Total Taxes Administered by Division of Taxation Amount 3/ (000)	Per Capita	Total Taxes in 1930 Dollars Amount (000)	Per Capita
1930	4,068	100.0	$36,543	$8.98	$36,543	$ 8.98
1931	4,120	105.7	37,855	9.19	40,013	9.71
1932	4,120	114.5	54,202	13.16	62,061	15.06
1933	4,107	110.6	47,802	11.64	52,869	12.87
1934	4,089	105.7	50,945	12.46	53,849	13.17
1935	4,085	104.6	53,668	13.14	56,136	13.74
1936	4,084	107.8	74,289	18.19	80,084	19.61
1937	4,088	104.3	63,951	15.64	66,701	16.32
1938	4,100	105.2	67,204	16.39	70,699	17.24
1939	4,129	106.6	63,853	15.46	68,067	16.49
1940	4,175	103.8	65,330	15.65	67,813	16.24
1941	4,254	98.7	63,142	14.84	62,321	14.65
1942	4,297	91.5	62,927	14.64	57,578	13.40
1943	4,226	86.8	65,356	15.47	56,729	13.42
1944	4,158	83.9	51,382*	12.36*	43,109	10.37
1945	4,108	79.6	73,646*	17.93*	58,622	14.27
1946	4,492	72.7	71,574	15.93	52,035	11.58
1947	4,618	64.1	83,020	17.98	53,216	11.52
1948	4,774	58.3	82,915	17.37	48,339	10.13
1949	4,889	56.2	104,527	21.38	58,744	12.02
1950	4,872	54.7	107,783	22.12	58,957	12.10
1951	5,006	50.3	119,695	23.91	60,206	12.03
1952	5,125	48.0	125,852	24.56	60,409	11.79
1953	5,229	46.7	129,438	24.75	60,448	11.56
1954	5,360	45.4	136,121	25.40	61,799	11.53
1955	5,502	44.2	167,704	30.48	74,125	13.47
1956	5,615	41.7	185,098	32.96	77,186	13.75
1957	5,737	39.8	203,087	35.40	80,829	14.09
1958	5,890	38.7	206,837	35.12	80,046	13.59
1959	6,015	37.7	253,537	42.15	95,583	15.89
1960	6,105	36.5	278,495	45.62	101,651	16.65
1961	6,275	35.4	291,864	46.51	103,320	16.47
1962	6,394	34.2	336,737	52.66	115,164	18.01
1963	6,555	33.3	368,420	56.20	122,684	18.72
1964	6,690	32.4	408,803	61.11	132,452	19.80
1965	6,803	31.3	428,168	62.94	134,017	19.70
1966	6,894	29.9	462,507	67.09	138,290	20.06
1967	6,977	28.2	707,666	101.43	199,562	28.60
1968	7,070	26.7	820,899	116.11	219,180	31.00
1969	7,147	25.2	1,016,453	142.22	256,146	35.84
1970	7,194	23.7	1,160,093	161.26	274,942	38.22

1/ U.S. Dept. of Commerce, Bureau of the Census. (P-25), July 1 estimates.
2/ U.S. Dept. of Commerce, Office of Business Economics, Implicit Price Deflators, State and Local Purchases of Goods and Services.
3/ State Board of Tax and Assessments, 15th Annual Report-1930.
Division of Taxation Annual Reports. 1931-1970. Totals differ from Table 1 because Estate taxes are reported as gross collections.
* Motor Fuel Tax Year changed from calendar to fiscal. 1944 covered 6 months; 1945 covered 18 months.

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SUMMARY OF RECENT CHANGES IN THE TAX LAWS

ALCOHOLIC BEVERAGE TAX

Alcoholic Beverage Tax Law — Certificate of Tax Payment — Chapter 92, P.L. 1971 (approved April 8, 1971). The fee for a certificate of tax payment issued to any governmental agency having authority to issue and transfer such licenses is increased to $5 for each person for whom a certificate is requested.

CIGARETTE TAX ACT

Cigarette Tax Act — License Fees — Chapter 66, P.L. 1971 (approved March 29, 1971). The annual cigarette license fee for a wholesale dealer is increased from $200 to $250. The annual license fee for a retail dealer operating vending machines for the sale of cigarettes is increased from $1 to $5.

The fee is increased to $1 for (1) a duplicate license, or certificate thereof, in the event the original is lost, destroyed or defaced, and (2) an amended license, or certificate thereof, upon a change in the location of the place of business of any distributor or dealer.

CORPORATION BUSINESS TAX

Corporation Business Tax Act — Fee for Certificate of Tax Lien — Chapter 91, P.L. 1971 (approved April 8, 1971). Increases from $1 to $5 the fee for a certificate of tax lien status relating to corporation franchise taxes.

Corporation Business Tax — Secretary of State to Void Charter — Chapter 282, P.L. 1970 (approved December 3, 1970). Amends N.J.S.A. 54:11-1, 2, 4 and 6 to transfer the ministerial function of forfeiture and reinstatement of corporate charters for nonpayment of franchise taxes from the Governor to the Secretary of State.

Investment Company Definition Amended — Chapter 267, P.L. 1971 (approved July 21, 1971). Deletes from the investment company definition in N.J.S.A. 54:10A-4(f) the provision that no corporation can qualify to report as an investment company if it owned more than 10% of either the aggregate outstanding shares of capital stock of all classes entitled to vote, or of the aggregate outstanding shares of non-voting capital stock, of any other corporation, during the period covered by its report. Effective with respect to accounting periods ending after June 30, 1971.

EMERGENCY TRANSPORTATION TAX

Emergency Transportation Tax — Amendments to Conform to Federal Tax Reform Act of 1969 — Chapter 304, P.L. 1970 (approved December 14, 1970 and applicable from January 1, 1970). Makes numerous amendments to conform to the Federal Tax Reform Act of 1969 which New York also followed. Principal changes related to low income taxpayers, personal exemptions, standard deduction and minimum income tax.

INSURANCE TAXES

Insurance Taxes — Annual Franchise Tax — Chapter 89, P.L. 1971 (approved April 8, 1971). Amends N.J.S.A. 54:18A-13 to provide that the tax on a life insurance company becoming subject to the tax for the first time after December 31, 1970 and having capital and surplus of less than $30,000,000 shall pay $10,000 in the first year, $20,000 the second year and in subsequent years, $10,000 more than the highest previous amount, not to exceed $200,000. This is in addition to the tax of 1.75% on taxable premiums and in lieu of the $200,000 paid by other insurance companies. Re-

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peals N.J.S.A. 54:18A-20 and amends N.J.S.A. 54:18A-3, 14 and 20 to conform to the foregoing. The statute is applicable to taxes payable in 1971.

LOCAL PROPERTY TAX

Farmland Assessment — Chapter 237, P.L. 1970 (approved October 28, 1970). Requires assessors to notify taxpayers on or before November 1 of the pretax year if their applications for farmland assessment have been disallowed, giving the reasons for such disallowance.

Farmland Assessment Act — Filing Date — Chapter 243, P.L. 1970 (approved October 28, 1970). Amended N.J.S.A. 54:4-23.6 to alter the filing date for farmland assessment applications from October 1 of the pretax year to August 1 of the pretax year. N.J.S.A. 54:4-23.8 is amended to provide for the use of the county percentage level instead of the county equalization ratio in determining the amount of roll-back taxes. N.J.S.A. 54:4-23.17, which provided that farmland taken by right of eminent domain was not subject to roll-back taxes, was repealed.

Farmland Assessment Act — Tax Searches — Chapter 293, P.L. 1970 (approved December 14, 1970). Amends R.S. 54:5-12 and 13 and requires municipal officials to show on any tax searches issued whether the land is subject to taxes under the Farmland Assessment Act by reason of its assessment under the Farmland Assessment Act within the last three years as farmland.

Farmland Assessment Act — Application — Revaluation — Chapter 251, P.L. 1970 (approved October 28, 1970). Permits applications to be timely filed for the tax year 1970, if filed after October 1, 1969 and prior to December 27, 1970, in municipalities undertaking a program of revaluation completed in time to be reflected in the 1970 assessments but not in time to permit taxpayers to apply prior to the statutory filing date.

Tax Assessor Requirement — Chapter 330, P.L. 1970 (approved December 29, 1970). Postpone until December 31, 1972 application of four-year college education as requirement for certification eligibility for tax assessor applicant.

Personal Property Taxes — Moving Permit Requirement Repealed — Chapter 299, P.L. 1970 (approved December 16, 1970). Repeals N.J.S.A. 40:52A-1 and 11 which authorized municipalities to require the issuance of a permit to remove tangible personal property from the premises on which it is located. The original purpose of the permit was to insure payment of personal property taxes (now no longer subject to tax locally).

Veterans' Tax Exemptions — Chapter 292, P.L. 1970 (approved December 14, 1970). Repeals N.J.S.A. 54:4-8.14 which required the municipal tax collector to submit a list of veterans' exemptions to the county board of taxation.

Senior Citizens' Tax Deduction — Chapter 20, P.L. 1971 (approved February 3, 1971). Amends and supplements Chapter 172, Laws of 1963 by increasing the senior citizens' tax deduction from $80 to $160 and by eliminating Social Security benefits in determining whether applicant meets the $5,000 income limitation.

Tax Assessor Election — Certificate — Chapter 203, P.L. 1971 (approved June 9, 1971). Provides that any election held in any municipality for the election of a tax assessor for a term commencing July 1, 1971 is ratified notwithstanding that the person so elected was not the holder of a valid tax assessor's certificate at the time of the election, as required in N.J.S.A. 54:1-35.30; provided that prior to the effective date of this act (June 9, 1971), the person so elected has filed with the municipal clerk proof that he has qualified by examination for, and is the holder of, a valid tax assessor's certificate and, provided further, that no other candidate for the office was a holder of a valid tax assessor's certificate at the time of the election.

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Equalization Table — Chapter 32, P.L. 1971 (approved February 18, 1971). For the purpose of apportioning the amounts to be raised in the respective taxing districts of the county, the county board of taxation shall include in the equalization table for the county the equalized value of the personal property by using the ratio of the prior tax year instead of the current tax year.

County and Municipal Officers — Revision of Statutes — Chapter 200, Laws of 1971 (approved June 9, 1971). Revises and consolidates existing law concerning county and municipal officers and employees. With respect to tax collectors and tax assessors it revises , consolidates and incorporates existing law into new Chapter 9 of new Title 40A. Repeals 40:145-19 to 40:145-22 both inclusive, relating to appointment of tax assessors, now covered by N.J.S.A. 40A:9-146. Repeals 40:46-6.2; 40:46-6.2a; 40:46-6.2b and 40:46-6.3 relating to term of office of tax assessors and members of the board of assessors and are now covered in 40A:9-148. Repeals 40:46-16 relating to appointment of tax assessors by the Governor in certain cases and is now covered by N.J.S.A. 40A:9-149. Repeals 40:83-8 and 40:83-9. Tenure of tax assessors in certain cities having the municipal manager form of government; their removal upon complaint after hearing is now covered in 40A:9-151.

MOTOR FUELS

Motor Fuels — Rate of Tax on Liquified Petroleum Gas and Liquified Natural Gas — Chapter 52, P.L. 1971 (approved and effective May 19, 1971). The tax on liquified petroleum gas and liquified or compressed natural gas sold or used to propel motor vehicles upon the public highways is reduced from 7 cents per gallon to 3-1/2 cents per gallon.

Motor Fuels — License Fees — Chapter 69, P.L. 1971 (approved April 1, 1971). Increases license fees of retail dealers of motor fuels from $5 to $10; wholesale dealers of motor fuels from $2 to $5; and hauling, transporting or delivering fuel from $2 to$5.

OUTDOOR ADVERTISING TAX

Outdoor Advertising — Permit Fees — Chapter 68, P.L. 1971 (approved April 1, 1971). Permit fees for outdoor advertising, which are based upon the area in square feet used in outdoor advertising, are increased at graduated amounts from $2 where the area in square feet is not more than 50 square feet, to $125 where the area exceeds 1,000 square feet. Previous fees ranged from $2 to $30.

PUBLIC UTILITIES

Public Utilities — Franchise and Gross Receipts Tax — Chapters 108 and 109 P.L. 1971 (approved April 22, 1971). Chapter 108 amends N.J.S.A. 54:30A-54.1 and adds N.J.S.A. 54:30A-54.1a and Chapter 109 amends N.J.S.A. 54:30A-18.1 and adds N.J.S.A. 54:30A-18.1a by requiring utilities to pay 1/2 of their 1971 taxes based on gross receipts in two installments, May 1, 1971 and June 15, 1971. The accelerated payments constitute a credit against the tax due the following year.

GENERAL

Newark — Enabling Tax Legislation — Chapter 326, P.L. 1970 (approved December 23, 1970). Enabling legislation authorizing certain cities to adopt ordinances relating to (a) a piggy-back Sales Tax at 1% ; (b) an occupancy tax based on annual rent with rates from 2-1/2% to $585 plus 7-1/2% of rent in excess of $11,000; (c) an alcoholic beverage tax on liquor at $5 per gallon and a tax of $1 on wines, sparkling wines and vermouth; and (d) a tax on motor fuels at a rate to be established by ordinance and a parking tax not to exceed 15% on parking charges.

Conflict of Interest Law—Chapter 182, P.L. 1971 (approved June 2, 1971). Establishes standards of ethics for public employees and seeks to avoid conflicts of interest; continues the Executive Commission on Ethical Standards created pursuant to P.L. 1967, c. 229 and established in the Department of Law and Public Safety; also, continues the Joint Legislative Committee on Ethical Standards created pursuant to P.L. 1967, c. 229 and established in the Legislative Branch.

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Claims Against the State — Chapter 187, P.L. 1971 (approved June 2, 1971). Provides under the act concerning claims against the State that no action shall be instituted or continued against the State where the cause of action arose prior to April 1, 1972.

Sports and Exposition Authority — Chapter 137, P.L. 1971 (approved May 10, 1971). Creates a Sports and Exposition Authority for the Hackensack Meadowlands.

Transportation Benefits Tax Act — Chapter 222, P.L. 1971 (approved June 17, 1971). Imposes a tax for a limited period upon incomes of residents of a state in which there is a serious transportation problem at the rate of 3.5% and requires Transportation Commissioner to find the existence of such problems within 40 days after approval.

PENDING LEGISLATION

At press time, the following bills had passed both Houses of the Legislature and were awaiting the action of the Governor:

A-504 — Eminent Domain — Regulates the ascertainment and payment of compensation for property condemned or taken for public use.

A-619 — Disabled Veterans Exemption — Exempts from taxation the home of a veteran having 100% service connected disability and extends qualifying period of time for World War II from December 7, 1941 through December 31, 1964; provides that no exemption shall be granted to an individual having an income in excess of $5,000 per year. (Note: Conditional veto — November 15, 1971.)

A-1340 — Fraternal Organizations — Restores tax exempt status of fraternal organizations. Approved October 1971, chapter 320, P.L. 1971.

TABLE 5
STATE AND LOCAL TAXES ON BUSINESS
AS PERCENT OF TOTAL STATE AND LOCAL TAXES

STATE	*1967*	*1962*	*1957*
New Jersey	34.2	37.2	40.8
All-State Average	32.6	34.8	36.8
Connecticut	34.3	37.1	36.1
Delaware	28.8	30.5	27.8
New York	33.6	34.3	37.3
Pennsylvania	32.2	33.0	40.4
Michigan	35.9	39.4	40.0
Ohio	36.2	37.4	34.8
Massachusetts	27.7	31.0	33.6

Source: Advisory Commission on Intergovernmental Relations. State-Local Finances and Suggested Legislation (1971 edition) p. 153.

Note: In view of statutory changes in all states, it is quite likely that the above percentages for 1967 will vary somewhat in later years.

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SUMMARY OF RECENT COURT DECISIONS AFFECTING TAXATION

Table of Cases

Business Personal Property Tax

Mayor, Bd. of Alderman of Dover v. Textile, Inc., 113 N.J. Super. 315 (App. Div., 1971).

Cigarette Tax

State of New Jersey v. Leveson (App. Div., 1971).

Corporation Tax

Clairol, Inc. v. Kingsley, 57 N.J. 199 (1970); Appeal dismissed U.S. Sup. Ct.

Brookchester, Inc. v. Director, Division of Taxation, 113 N.J. Super. 570 (App. Div., 1971); cert. den. 58 N.J. 392.

Olin-Mathieson Chemical Corp. v. Director (Division of Tax Appeals, January 11, 1971).

J.B. Williams Co., Inc. v. Glaser, 114 N.J. Super. 156 (App. Div., 1971).

Thomas Ltd. v. State of New Jersey, Dept. of the Treasury, Division of Tax Appeals, July 28, 1971.

Inheritance Taxes

Friedman & Mindel v. Glaser (App. Div., 1971).

Kelly v. Glaser, 112 N.J. Super. 419 (App. Div., 1970) affirmed supreme court, November 1971.

Local Property Tax

Cold Springs Grange No. 132 v. Twp. of Lower, Division of Tax Appeals, October 1, 1970.

Twp. of Madison v. Fiore (App. Div., 1970).

George T. Ream v. William Kuhlman (App. Div., November, 1970).

Transcontinental Gas Pipe Line v. Twp. of Bernards; Texas Eastern Transmission Corp. v. Borough of Carteret (App. Div., 1970); affirmed Sup. Ct., July 21, 1971.

Open Air Campaigners, Inc. v. City of Newark, Division of Tax Appeals, June 17, 1970.

Carlo J. Alongi, Jr. v. Frank D. Schatzman, 274 A. 2d 33, Supreme Ct., 1971.

Stephen Danis v. Middlesex County Board of Taxation, 113 N.J. Super. 6 (App. Div., 1971).

City of Clifton v. Passaic County Board of Taxation; Borough of Ridgefield v. Bergen County Board of Taxation; Borough of Ridgefield v. Kervick, 114 N.J. Super. 253 (App. Div., 1971).

Twp. of Cherry Hill v. Glaser, Division of Tax Appeals, January 29, 1971.

Bergen County Board of Taxation v. Borough of Bogota, 114 N.J. Super. 140 (App. Div., 1971).

Town of Secaucus v. Director, Division of Taxation, Division of Tax Appeals, January 13, 1971.

Twp. of Little Falls v. Passaic County Board of Taxation, 115 N.J. Super, 115 (App. Div., 1971).

Pleasantville Taxpayers v. City of Pleasantville, 115 N.J. Super. 85 (App. Div., 1971).

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Denbrook Associates v. Twp. of Denville, Division of Tax Appeals, June 30, 1970.

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Clancy v. Twp. of Independence, Division of Tax Appeals, June 25, 1970.
The Revelers of Union Inc., v. City of Rahway, Division of Tax Appeals, June 15, 1970.
Kierman v. Primavera, 109 N.J. Super. 231.
Lovell v. Nutley, Super. Ct. (Law Div., 1971).
Harvey v. Orland Properties, Inc., 108 N.J. Super. 493
Jeune v. Borough of Franklin, Division of Tax Appeals, December 3, 1970.
Chester Theater Group v. Borough of Chester, App. Div., July 6, 1971.
Selney Corporation v. City of Newark, Division of Tax Appeals, February 11, 1970.
Doria, Inc. v. City of Newark, Division of Tax Appeals, April 22, 1970.
Westinghouse Broadcasting Co. v. Township of Lyndhurst, Division of Tax Appeals, September 2, 1971.
American Broadcasting — Paramount Theatres, Inc. v. Borough of Lodi, Division of Tax Appeals, February 4, 1971.
Schnetzer Farms v. Township of Franklin, Division of Tax Appeals, February 4, 1971.
Belli v. Mercer County Board of Taxation, Division of Tax Appeals, September 10, 1971.
Township of Elk v. Gloucester County Board of Taxation, Division of Tax Appeals, September 10, 1971.
Kate Macy Ladd Fund v. Borough of Peapack-Gladstone, Division of Tax Appeals, September 2, 1971.
Berkeley Heights v. Union County Board of Taxation, Division of Tax Appeals September 10, 1971.
Serruto Builders, Inc. v. Borough of Madison, Division of Tax Appeals, February 4, 1971.
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Township of Cedar Grove v. Brennan, Division of Tax Appeals, December 24, 1970.
Messengers of the New Convenant, Inc. v. City of Newark, Division of Tax Appeals, January 11, 1971.
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Goitein v. Township of Hopewell, Division of Tax Appeals, April 5, 1971.
Helene Fuld School of Nursing of New Jersey v. Borough of Pennington, Division of Tax Appeals, April 5, 1971.
New Jersey Power & Light Company v. Township of Tewksbury, Division of Tax Appeals, April 5, 1971.
City of Vineland v. City of Millville, Division of Tax Appeals, April 1, 1971.

Motor Fuels Tax

Depkin & Son, Inc. v. Director, Division of Taxation, 114 N.J. Super 279 (App. Div., 1971).

Outdoor Advertising Tax

Kingsley v. Wes Outdoor Advertising Company, Supreme Court, July 26, 1971.

Realty Transfer Fee

AMB Associates & Bordentown Estates, Inc. v. Charles H. Ehrlich, Clerk, Division of Tax Appeals, July 23, 1971.

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Sales Tax

Ramac Explosives, Inc. v. Director, Division of Taxation, Division of Tax Appeals, August 27, 1971.

Fischer-Stevens, Inc. v. Director, Division of Taxation, Division of Tax Appeals, August 12, 1971.

Unincorporated Business Tax

Foosaner v. Director, Division of Taxation, 58 N.J. 57 (1971).

Distribution of Tax Revenue

In re Clifton v. Passaic County Board of Taxation, 114 N.J. Super. 253 (App. Div., 1971).

General

Meadowlands Reg. Div. Agency v. State, 112 N.J. Super. 89 (Chan. Div.-1970).

Nelson Cooney & Son, Inc. v. Twp. of South Harrison, 57 N.J. 384 (1971)

Buckley v. Huston, App. Div., July 9, 1971.

TABLE 6
SUMMARY OF STATE FINANCES — 1970
PER CAPITA AMOUNTS

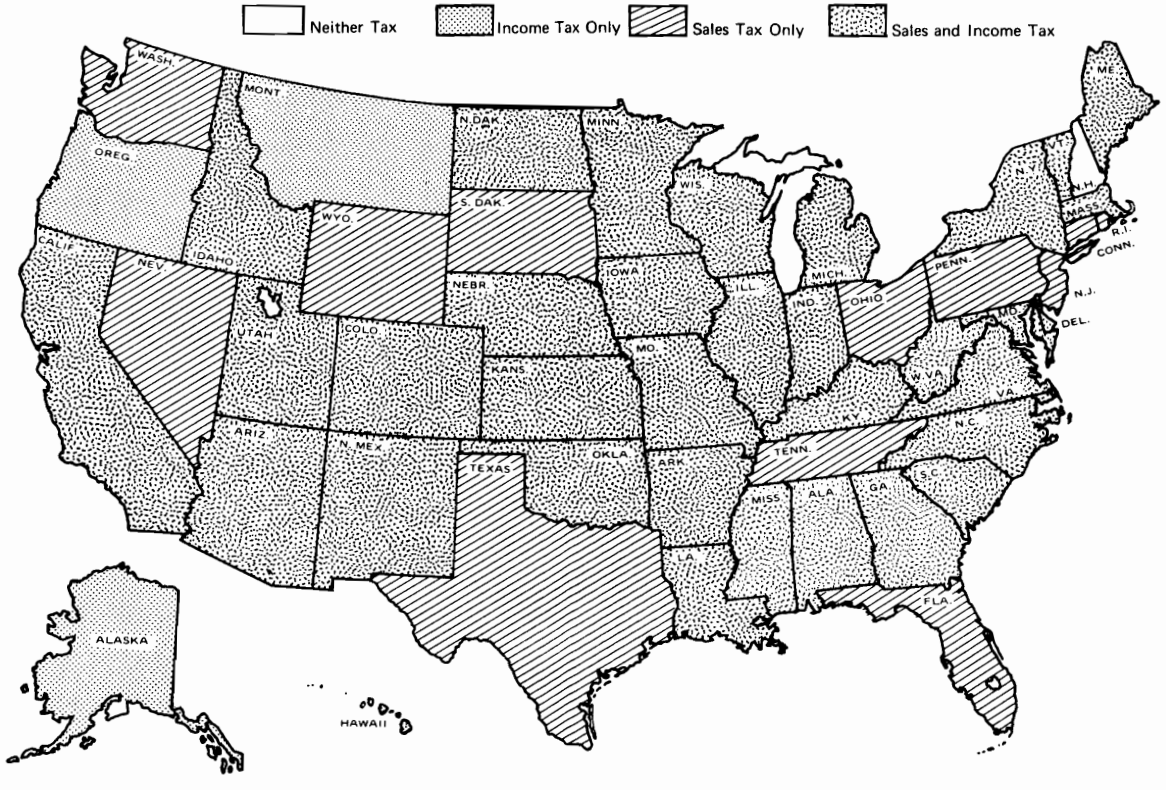
	50 State Average	*New Jersey*	*New Jersey Rank*	*New York*	*Pennsylvania*	*Connecticut*	*Ohio*	*Michigan*
Taxes								
General Sales	$70.04	$49.61	39	$55.63	$80.41	$85.30	$61.84	$93.35
Motor Fuel Sales	31.04	27.95	45	20.61	29.25	32.71	30.06	30.48
Motor Vehicle Licenses	13.48	16.48	16	12.62	9.55	12.86	14.05	16.38
Alcoholic Beverage	7.02	6.08	26	6.19	7.48	7.83	5.74	7.20
Tobacco Products	11.40	16.49	4	14.10	15.74	18.51	11.41	9.68
Individual Income	45.36	2.46	41	137.79	——	1.62	——	46.80
Corporation Income	18.47	23.60	9	38.10	44.92	39.42	——	21.93
Property	5.39	6.94	14	0.68	2.71	——	5.50	9.36
Deaths & Gift	4.92	9.15	8	7.03	8.38	14.05	1.68	2.98
Other Taxes	29.81	27.10		43.49	37.07	32.34	29.56	26.07
Total Taxes	$236.93	$185.86	41	$336.24	$235.51	$244.64	$159.84	$264.23
From Federal Government								
Education	$22.50	$15.93	45	$15.82	$13.42	$13.38	$14.19	$23.37
Highway	21.89	13.70	45	13.23	20.00	21.26	21.67	18.37
Public Welfare	38.62	24.53	36	69.29	34.57	28.22	19.24	29.19
Health & Hospital	2.51	1.56	48	2.10	1.32	1.85	1.69	2.98
Employment Security	3.80	4.63	16	5.45	3.30	4.24	2.94	4.30
Other	5.79	3.63		2.82	2.26	2.18	2.01	2.76
Total From Federal Gov't.	$95.11	$63.98	47	$108.71	$74.87	$71.13	$61.74	$80.97
From Local Government	$4.92	$7.26	8	$7.21	$4.65	$0.83	$2.67	$4.90
Current Charges								
Institutions of higher education	16.93	$8.24	48	$6.92	$9.33	$9.90	$21.53	$28.24
Toll Highways	3.74	15.59	1	6.17	6.29	12.55	3.52	0.90
Hospitals	4.32	3.80	28	4.02	3.35	3.58	3.95	5.08
Other	5.15	2.24		14.63	1.06	3.21	0.98	2.68
Total Current Charges	$30.14	$29.87	37	$31.74	$20.03	$29.24	$29.98	$36.90
All Other	17.01	8.16		11.54	8.94	13.93	8.47	10.95
Total General Revenue	$384.11	$295.13	47	$495.44	$344.00	$359.77	$262.70	$397.95

Source: U.S. Department of Commerce, Bureau of the Census, Government Finances 1970 (GF 703).

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USE OF PERSONAL INCOME AND GENERAL SALES TAXES BY STATES

(December 31, 1970)



Source: Advisory Commission on Intergovernmental Relations State Local Finance Report, 1971 Edition M-57

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RECENT COURT DECISIONS

BUSINESS PERSONAL PROPERTY TAX

Correcting Taxable Valuation — Taxability of Business Personal Property — Mayor, Bd. Alderman of Dover v. Textile Inc., 113 N. J. Super. 315 (App. Div., 1971). Held that where error by taxpayer established incorrect valuation for business personal property, taxpayer is not barred from establishing its true taxable valuation by its own contrary return. Further held that business machinery or equipment located in city at any time during 12-month period ending on the preceding "listing date" is taxable therein, even if not used in business during that year, if held for business use.

CIGARETTE TAX

Interstate Commerce — United States Constitution — License — State of New Jersey v. Leveson, (App. Div., 1971). Held that the possessor of untaxed cigarettes, brought to New Jersey from North Carolina, and which were no longer available for distribution here in interstate commerce, was still required to have a New Jersey cigarette license.

CORPORATION TAX

Interstate Commerce — Constitutionality — P.L. 86-272 — Clairol, Inc. v. Kingsley, 57 N.J. 199 (1970). A foreign corporation which did a substantial business in New Jersey, employed New Jersey residents as salesmen to promote the business, leased cars for their use in New Jersey and instructed salesmen to use the cars as offices, had sufficient activity in New Jersey to provide a basis for taxation under the New Jersey Corporation Business Tax Act. P.L. 86-272, 15 U.S.C.A. 381, et seq., which prohibits imposition of a state net income tax where the only business activities within such state consisted of solicitation of orders, did not limit taxation in the instant case. The primary function of Clairol's representatives in New Jersey was to promote the public's purchase and use of its products. The representatives reviewed displays, rearranged promotions, distributed goods for public relations, took inventories and gave technical advice and assistance in the use of the products. On the basis of the above facts, the court held that Clairol's activities were not limited to the solicitation of orders and, thus, was held subject to the Corporation Business Tax. Petition of Appeal to the U.S. Supreme Court was dismissed.

Franchise Tax — Net Worth Determination, Brookchester Inc. v. Director, Div. of Taxation, 113 N.J. Super 570 (App. Div. 1971). Held that in accordance with provisions of the Corporate Business Tax Act for determining franchise taxes due, and in accordance with generally accepted accounting principles, the Director of the Division of Taxation could make a reasonable determination of the net worth of assets carried on corporate books by using outstanding mortgage balances on such assets as an indicia of minimum face values. (Petition for certinari denied 58 N.J. 392.)

Internal Revenue Adjustment — Statute of Limitations — Olin Mathieson Chemical Corporation v. Director, (Division of Tax Appeals, January 11, 1971). Taxpayer filed certain returns with payments. After the five year statute of limitations had passed, the Federal Internal Revenue Service adjusted taxpayer's federal net income upward. Taxpayer notified the tax agency of the change in its net income. The agency levied an assessment on the additional income. **Held:** the five year statute of limitations does not bar the assessment; rather pursuant to regulation, the agency had five years after report of the change in net income to recompute and reassess the tax.

Allocation of Accounts Receivable — Property Located in New Jersey — J.B. Williams Co., Inc. v. Glaser, (114 N.J. Super. 156) (App. Div. 1971). Taxpayer had inventory stored in a warehouse in New Jersey. It made sales of said property to points within and without New Jersey. The Director, in auditing 1962, 1963 and 1964 Corporation Business Tax Returns pursuant to Regulation, allocated to New Jersey

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all accounts receivable arising from these sales. Only accounts receivable resulting from sales to points within New Jersey were allocated to New Jersey by taxpayer. Taxpayer stated that other accounts receivable did not "have a business situs within this State for the purpose of a property tax" under N.J.S.A. 54:10A-5 (b) and should not be allocated to New Jersey. **Held:** A continuous practical interpretation of a statute by an administrative agency over a period of years without interference by the Legislature is evidence of its conformity with the legislative intention. The court saw no inconsistency between the regulation and the statute. The accounts receivable are integral parts of the business conducted by their owner in the State.

Limited Partnerships — Corporation Business Tax Act, Thomas Ltd. (a limited partnership association of New Jersey v. Department of the Treasury, Division of Tax Appeals, July 28, 1971. Held that a firm organized under the Limited Partnership Act does not come within the purview of the Corporation Business Tax Act R.S. 54:10A-1, etc. The use of the word association in the statute should be interpreted with the words stock company, and the statute is concerned with joint stock companies or associations as one class of business. It was not the intention of the Legislature to create a new class for taxation as would be the case if the word association were to be interpreted standing alone.

INHERITANCE TAX

Partnership — Tenancy in Common — Friedman and Mindel v. Glaser, (Not Reported) (App. Div., 1971). The question involved was whether five parcels of realty situated in New Jersey were owned by the non-resident decedent as partnership assets, in which event they would not be taxable in New Jersey; or as tenants in common with Leo Friedman and his wife, in which event the real estate would be taxable as realty in New Jersey. The court held that the evidence presented to establish a partnership, that is, (1) a partnership bank account as **Mandel and Siedel** with the National Bank of New Jersey and (2) the filing of the I.R.S. information return was not sufficient to establish a partnership. The executors failed to sustain their burden of proof as to the existence of a partnership and the decedent owned the real estate as a tenant in common with her brother and sister-in-law and is therefore taxable in New Jersey as realty.

Domiciliary — Lyon v. Glaser, App. Div., March 31, 1971. A person who maintained house, bank accounts and safe deposit boxes in New Jersey, was held to be a domiciliary of New Jersey, subject to Transfer Inheritance Tax, even though such person may have changed her residence to Maryland. (On appeal to the Supreme Court).

Separation Agreement — Testamentary Transfer — Kelly v. Glaser, 112 N.J. Super. 419 (App. Div., 1970). Held that where a separation agreement required husband to execute a will bequeathing to wife, subject to her surviving him, a certain interest in his estate, the amount thereof depending on contingency of her marriage after divorce, and where husband in fact executed his will in compliance with the agreement, the bequest was subject to transfer inheritance tax. Affirmed, Supreme Court, November, 1971.

LOCAL PROPERTY TAX

Tax Exemption — Grange Cold Spring Grange No. 132 v. Township of Lower, Div. of Tax Appeals, October 1, 1970. Held that the petitioner is not entitled to a real property tax exemption under N.J.S.A. 54:4-3.6. Although petitioner is a nonprofit organization, its property is not exclusively used for the moral and mental improvement of men, women and children, since the petitioner is also greatly interested in furthering the personal interest of its members and is also a social and fraternal organization.

The Township of Madison v. George Fiore, Superior Court Appellate Div., October, 1970. Held that even though the Faulkner Act authorizes the municipal manager to remove his appointees, N.J.S.A. 40:69A-26 provides that Faulkner Act municipalities are governed by all applicable provisions of general laws and N.J.S.A. 40:46-6.2, 6.3 is a general law which gives the assessor a 4-year term. Accordingly, the municipal manager of Madison Township cannot remove the tax assessor at his pleasure.

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Tax Assessors — Power to Appoint — George T. Ream, et al., v. William Kuhlman, et al, Superior Court, Appellate Div., November, 1970. Held that in a Council-Manager Plan B municipality under the Faulkner Act, the power to appoint a tax assessor, or members of a Board of Tax Assessors, is vested in the municipal manager and not in the council; accordingly, the efforts of council to create a Board of Tax Assessors were a nullity. In the circumstances, the Court concluded that pursuant to N.J.S.A. 40:46-6.2. as of July 1, 1969, Haines' appointment as Township Assessor became valid for a four year statutory term, notwithstanding the attempts by Council and Manager Messenger in July 1970, to replace Haines by appointing Hogan as single Tax Assessor.

Ad Valorem Taxes — Pipelines — Transcontinental Gas Pipe Line Corporation v. Township of Bernards, et al., Supreme Court of New Jersey, July 21, 1971. Held, in affirming the judgment of the Appellate Division involving the assessment of pipelines for local ad valorem taxes in several cases, that there should be legislation to provide a suitable statewide formula for the assessment of this unique property. The Appellate Division had upheld the use of unit values for various pipeline dimensions based upon historical cost, less 3% annual depreciation, but refused to add 25% for increases in value brought about by economic changes. The court was concerned with depreciation which would eventually result in zero valuation for property in use and having value.

Property Tax Exemption — Evangelistic Organization — Open Air Campaigners v. City of Newark, Division of Tax Appeals, June 17, 1970. Held that the test for exemption under N.J.S.A. 54:4-3.6 is whether the purpose of the corporation is religious and not whether it has any connection or association with any particular denomination. The mere fact that services are not carried on in the premises (although services were carried on for personnel) is not sufficient to cause the petitioner to lose its exemption, provided that the premises are used exclusively for religious purposes. Here since the building was used for administrative offices, storage of religious supplies and training of religious personnel, it was held to be used exclusively for religious purposes and exempt.

Tax Assessor Law — Validity of Educational Requirements — Carlo J. Alongi, Jr. vs. Frank D. Schatzman, et als; 274 A. 2d. 33, New Jersey Supreme Court 1971. Held that a statutory requirement for the certification of both elected and appointed assessors that a candidate be a graduate of a 4-year course at a college of recognized standing, or as a substitute, have had full-time experience in real estate appraisal work or property tax assessment work on a year-for-year-basis, was constitutional. The court said that the Legislature may prescribe qualifications which reasonably relate to the specialized demands of an office, and, accordingly, could properly find that the broad exposure to learning given by a general college education is reasonably related to a proper fulfillment of an assessor's duties.

The relief sought by the plaintiff was the removal of an uncertified candidate's name from the ballot. Pointing out that it was too late to remove that name, the court said that the plaintiff should be in the same position in which he would have been had the case been decided prior to the election. Accordingly, the court held that the plaintiff was entitled to assume office as borough assessor as of July 1, 1971.

Tax Appeal Petition — Time of Filing — Board Hearing — Danis v. Middlesex County Board of Taxation, 113 N.J. Super. 6 (App. Div., 1971). Court order directing clerk of county board of taxation to accept, for filing tax appeal petition challenging land valuation, with the board then to conduct a hearing on the issues, did not alter the statutory requirement that board hear and determine all appeals within three months after last day of filing; thus, petition was properly dismissed by board without hearing where order was issued within three months of deadline but petition was not tendered until after deadline.

City of Clifton v. Passaic County Board of Taxation; Borough of Ridgefield v. Bergen County Board of Taxation; Borough of Ridgefield v. Kervick: 114 N.J. Super. 253, Superior Court, Appellate Division, 1971. Petitioner-appellants challenged the constitutionality of N.J.S.A. 54:11D-7, which is part of a group of statutes enacted to replace the taxing of personal property used in business by municipalities with other taxes on business and business assets at the state level and distributing the revenue raised therefrom among the municipalities. N.J.S.A. 54:11D-7 provides a formula

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whereby a county board of taxation may determine "total valuation" for purposes of apportioning the cost of county government and school districts pursuant to N.J. S.A. 54:4-49 to 51. The petitioner-appellants charged that the application of the statutory formula results in their paying a disproportionate share of county taxes in violation of their constitutional rights. The Court upheld the constitutionality of the statute.

Table of Equalized Valuations — Sales Ratio Study — Township of Cherry Hill v. Glaser, Div. of Tax Appeals, January 29, 1971. Court held that simply because a sale has been consummated at a price in excess of what the assessor thinks is the market value of the property is no reason to exclude the sale from the Sales Ratio Study. The Division found that the exclusion of over $9.5 million of cancelled 1969 county tax assessments from the 1970 school aid formula ratio was error. Held omitted personal property assessments should have been excluded from true value.

Revaluation of Real Property in Taxing District — Bergen County Board of Taxation v. Borough of Bogota, 114 N.J. Super. 140 (App. Div., 1971). County board of taxation instituted action to compel compliance with orders of the board directing municipalities to revalue all real property. Held that the county board of taxation which sought only to compel the municipalities within the county to do whatever might be necessary to secure taxation of all property in the respective districts at its taxable value was not relegated just to statutory procedure for removal of an assessor failing in his duties. Also held that orders issued by county boards of taxation directing municipal revaluation should have prior approval of Director of the Division of Taxation.

School Aid Ratio — Aggregate Assessment — Equalization Table — Town of Secaucus v. Director, (Div. Tax Appeals, Jan. 13, 1971). This was an appeal from a ruling of the Director's exclusion of a sale from the School Aid Ratio because the consideration was not definite. Equity to a particular municipality and its taxpayers may require a more specific study of a particular sale by both Director and County Tax Board.

Use of State School Aid Table — County Tax Board — Presumed Correct — Township of Little Falls v. Passaic County Board of Taxation, 115 N.J. Super. 115 (App. Div., 1971). Against a charge of discrimination it was held that there was nothing wrong in the county board's having decided to establish the ratio of each revalued and reassessed taxing district at 100% and, for the other taxing districts, to use the percentage established for that district by the Director, Division of Taxation in his 1969 table of equalized valuations. The board's action was entitled to the presumption of correctness, and that presumption could only be overcome by the production of sufficient evidence that was definite, positive and certain in quantity and quality.

Jurisdication — Discriminatory Assessments — Pleasantville Taxpayers v. City of Pleasantville, 115 N.J. Super. 85 (App. Div., 1971). Held that claims of discrimination or inequity in local property tax assessments were properly directed to county boards of taxation which were authorized by statute to review such complaints, rather than to the Superior Court.

Freeze Act — Judgments on Consent — Martingue Associates v. City of Passaic, Division of Tax Appeals, August 10, 1971. Held that for purposes of the Freeze Act (R.S. 54:2-43), judgments by the Division of Tax Appeals entered upon settlements, written consents or agreements complying with R.S. 54:2-42 (where expert testimony is appended to the agreement) have the effect of a final judgment and are conclusive and binding upon the municipal assessor, the taxing district and parties to such appeal, for the assessment year and for the two succeeding years. The Division found that such judgments are as final as if both parties stood up in court and tried out their various contentions with judgment being entered upon the same.

Charitable Exemption — Adjacent Property — Home for the Chronic Sick, Inc. v. City of Long Branch, Division of Tax Appeals, June 15, 1970. Held that property separate from but adjacent to a hospital, which is used for the same purpose as would qualify the hospital itself for exemption, is exempt within the meaning of R.S. 54:4-3.6. The property had never been rented but was used either for a residence for the hospital chef, meeting rooms for hospital organizations, or for storage of hospital equipment.

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Eminent Domain — Notice to Municipality — Denbrook Associates v. Township of Denville, Division of Tax Appeals, June 30, 1970. Held that the petitioner was not liable for the assessment on property taken by eminent domain proceedings where the State failed to notify the township as to the change in ownership. The court found no reason why the lack of communication between the state and the municipal authorities should be chargeable against the taxpayer, and found no obligation on the part of the taxpayer to inform the municipal authorities of the declaration of taking.

Farmland Assessment Act — Vacant Land — Clancy v. Township of Independence, Division of Tax Appeals, June 25, 1970. Held that taxpayer's conduct of fencing in his land and allowing cows from neighboring farms to pasture on it at a small charge was merely a subterfuge to secure the benefits of the Farmland Assessment Act.

Charitable Exemption — Theatrical Group — The Revelers of Union, Inc., v. City of Rahway, Division of Tax Appeals, June 15, 1970. Held that Petitioner, the Revelers of Union, Inc., failed to meet the interpretation of N.J.S.A. 54:4-3.6 in applying for exemption as a charitable organization. The operation of The Revelers were such that no profit or financial benefit inured to any individual; but any excess of income over necessary expenditures was donated to other charitable causes in the community. The decision though sympathetic to the commendable efforts, found this to be for "commercial return" and denied exemption.

Public Property — Dedication — Kierman v. Primavera, 109 N.J. Super 231. The mere dedication of property by its owner to the public use does not cause the property to become public property and warrant its removal from the tax roles. There must be either a formal acceptance of the property by appropriate ordinance or resolution or an informal acceptance by general public usage as a highway for twenty years. Here assessment of the premises for taxes, followed by tax foreclosure proceedings when taxes were not paid, was proper, where city had not accepted dedication by public use or otherwise.

Class Actions — Property Tax Exemptions — Walter Lovell, et al. v. Nutley, New Jersey Lodge No. 1290, B.P.O. Elks, et al. (Not reported) (Law Div., 1971). Plaintiffs attempted to attack the exempt status of Elks Lodges throughout the State by a class action. Held that under N.J.S.A. 54:3-21 and R.R. 4:32-1 (3) plaintiffs only had standing to attack the status of lodges within their respective counties and therefore could not maintain a class action as their claims were not typical of the class.

Tax Foreclosure — Standing to Challenge — Harvey v. Orland Properties, Inc., 108 N.J. Super. 493. Held that where realty had been forfeited for taxes and plaintiff procured quitclaim deeds from heirs and devisees of the forefeiting owner for a small consideration, plaintiff and another claiming through such deeds were intruders seeking only to further their own interests and public policy precluded them from challenging the tax foreclosure judgment.

Mobile Homes — Property Tax — Jeune v. Borough of Franklin, Division of Tax Appeals, December 3, 1970. Held that mobile homes which can be moved to another location without great difficulty are to be assessed as personal property and not as real property.

Tax Exemption — Non-Profit Theater Group — Chester Theater Group v. Borough of Chester, App. Div., July 6, 1971. Held the activities of a nonprofit theater group fall within the exempt property classification for organizations "organized exclusively for the moral and mental improvement of men, women and children." Its dramatic presentations, musical concerts and children's plays advance the intellectual and social bases of man in general.

Discrimination — Lack of Common Level — Selney Corporation v. City of Newark, Division of Tax Appeals, February 11, 1970. Held petitioner was discriminated against where it was assessed at 100% but the overall ratio for the city over a period of 6 years was found to be 85%. The Division applied the 85% average ratio inasmuch as its examination of sales indicated that the main cluster of residential sales was between 60% and 69% and the main cluster of commercial property sales was over 100%. The Division found a lack of a common level and applied the average ratio in accordance with a Supreme Court ruling.

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Discrimination — Common Level — Doria, Inc. v. City of Newark, Division of Tax Appeals, April 22, 1970. The Division did not adopt the 85% average ratio, but held that where there has been a revaluation and the assessor consciously seeks to emply a fixed ratio throughout the district, that his level "in this case 100%" probably should be accepted. Thus, neither the **Feeder** nor the **Kents** ruling was followed.

Nature of Property — Radio Towers — Westinghouse Broadcasting Co. v. Township of Lyndhurst, Division of Tax Appeals, September 2, 1971. **Held** that radio towers owned by petitioner are real estate and not personal property, and, is therefore taxable by the local assessor. It was testified that the radio towers were found to be constructed of anvilin and were built on a tapered tower of approximately 200 feet high. The Division found that the towers were constructed by the owners for a specific purpose and were intended to be of a permanent nature. The Division applied the traditional rules and found annexation to the realty, adaptability and an intention to make the chattel a permanent accession to the freehold. (It should be noted that the Division of Taxation had taxed the towers as personal property pursuant to N.J.S.A. 54:11A-1, *et seq.*)

Nature of Property — Radio Towers — American Broadcasting-Paramount Theatres, Inc. v. Borough of Lodi, Division of Tax Appeals, August 9, 1971. **Held** that radio towers valued at $42,500 by reason of their nature and installation are improvements to real property and assessable as such. The Division followed its ruling in the *Westinghouse Broadcasting Co. v. Lyndhurst,* decided July 15, 1971. (Note — American Broadcasting case is on appeal).

Real Property — "Harvestores" — Schnetzer Farms v. Township of Franklin, Division of Tax Appeals, February 4, 1971. *Held* that "Harvestores" do the work of the traditional silos and more, in the operation of the farming property by reason of the nature of their installation by the farm owner are improvements to real estate and assessable as such. Although the "Harvestores" were assembleable in a few days and could be dismantled in a few days they were regarded as realty since made of steel and 60 feet tall by 20 feet wide, they had to be erected upon concrete foundations to anchor the structure and to keep them vertical.

County Equalization — Sales Ratio — Belli v. Mercer County Board of Taxation, Division of Tax Appeals, September 10, 1971. *Held* in denying petitioner's challenge to the use of the average ratio in a county equalization matter, the Division ruled that by reason of legislative delegation of power, any method of the County Board which is reasonable and efficient may be adopted (Woodbridge v. Middlesex County Board of Taxation, 96 N.J. Super. 532 (App. Div. 1967)), and further that the County Board should take official notice of the Director's school aid ratio (Passaic County Board of Taxation, 18 N.J. 385 (Sup. Ct. 1955)). The petitioner failed to show that the County Board's method was not reasonable and efficient.

County Equalization Table — "Page 8 Formula" — Township of Elk, et als v. Gloucester County Board of Taxation, Division of Tax Appeals, September 10, 1971. *Held* that in the case of a revaluation, the page 8 formula need not be applied and the County Board may apply the ratio used by the revaluation firm, citing *Little Falls v. Passaic County Board of Taxation,* 115 N.J. Super. 115 (App. Div. 1971). The Division also ruled that where the amount of difference in the ratio used by the County Board and the Director's table is diminutive, the determination of the County Board should stand. Further, it was ruled that where a taxing district does not show that its share of the County tax burden is dramatically or substantially excessive the county board's action should not be disturbed by the Division. *Held* also that the county board acted erroneously in reducing the 114% ratio of Swedesboro to 100% since there was no basis in fact to reduce it. "100% is the goal which we are all striving to reach; but this goal is only available to those who have attained it by following the path of actual fact and logical conclusion and it is not available to all merely by fiat."

Exemption — Filing of Claim — 50 Year Lease — Kate Macy Ladd Fund v. Borough of Peapack & Gladstone, Division of Tax Appeals, September 2, 1971. Held where there was no dispute as to the qualification of petitioner to tax exemption as a nonproofit corporation, the failure to claim exemption on or before November 1 of the pretax year did not bar petitioner's right when it filed on November 20.

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The United States Supreme Court in *WHYY Inc. v. Glassboro,* 89 Sup. Ct. 286 held the requirement that claimant had to be organized under New Jersey law to be invalid. This decision was made on November 12, 1968 and petitioner filed its claim on November 20, 1968. The Division in holding that petitioner was not barred ruled that the filing of an exemption claim on or before November 1 of the pretax year was "not a condition precedent to the granting of the exemption." The Division distinguished *Newark v. Columbus Hospital* (October 9, 1969) in that no claim for exemption had been made. The Division further held that a lessee for a term of 50 years held sufficient title to qualify it as the owner of the property under R.S. 54:4-3.6.

County Equalization — Formula — Berkeley Heights v. Union County Board of Taxation, September 10, 1971. In sustaining the 1971 county equalization table, the Division ruled that any reasonable method of achieving intermunicipal uniformity is satisfactory provided the taxing district is made aware of the method used by the county board, and given an opportunity to be heard. Petitioner failed to show that the board's use of the director's ratio which was a two year average was arbitrary, capricious and unreasonable. The Division found that the method used was reasonable and efficient.

Discrimination — Common Level — Serruto Builders, Inc. v. Borough of Madison, Division of Tax Appeals, February 4, 1971. Held that it was not error to use the official 50% average ratio rather than the director's 40% ratio. The Division distinguished the *Feder* and *Kents* cases and found that in the instant case the assessor attempted to assess at the 50% level. The Division noted that the disparity in ratios "can be accounted for by a rise in value from the date of the assessment on the October 1st date of the prior year and where there were so few class 4 sales and so few overall sales, by any unusual price obtained by reason of factors ranging from improvements of which the assessor was not aware, to special payment privileges or extensions of credit." It was found that the difference between the 50% ratio and the 45.59% for 1968 indicated that the "scheme of assessment approximates the actuality in a situation, inherent in the taxation process which precludes precision except by accident."

Farmland Act — Timberland — Durham v. Township of East Hanover, Division of Tax Appeals, March 11, 1971. Held that timberland was entitled to the benefits of the Farmland Assessment Act of 1964 where it was found to be an important part of the farm and that it provided lumber and materials for use on the farm such as making fence rails, fence posts, wagons, partitions in the barn, etc.

Farmland Act — Timberland Stuyvesant v. Township of Allamuchy, Division of Tax Appeals, March 1, 1971. Held that timberland was entitled to the benefits of the Farmland Assessment Act where a deer farm maintained on the timberland resulted in income in excess of the $500 statutory minimum and the timberland being contiguous to the farmland acted as an integral part of the farmland providing weather protection, drainage, etc. To the same effect see *River Bend Farms, Inc. v. Township of Piscataway,* June 3, 1971 although no revenues had been produced directly from the 26 acres of woodland.

Real or Personal Property — Swimming Pool — Township of Cedar Grove v. Brennan, Division of Tax Appeals, December 24, 1970. Held a pool known as an "Esther Williams Cabana" a circular pool was not "annexed" to the real estate with any sense of permanence and therefore not assessable as real property.

Tax Exemption — Filing Date — Messengers of the New Covenant, Inc. v. City of Newark, Division of Tax Appeals, January 11, 1971. Held that exemption was denied for 1965 where a claim for exemption had been filed for 1966 but not on or before November 1, 1964 and there was a complete failure of proof regarding its entitlement to exemption. Exemption is never presumed and must be strictly construed.

Freeze Act — Shea v. Township of Bethlehem, Division of Tax Appeals, June 3, 1971. Held that the "Freeze Act", N.J.S.A. 54:3-26 was inapplicable inasmuch as petitioner failed to sustain the burden of proof that the dismissal of a 1965 appeal taken to the county board of taxation was on the merits. The facts disclosed that an individual not the owner had appealed over 300 assessments that year which were

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dismissed in bulk without a hearing on the merits. Accordingly, the 1967 assessment stands except as modified slightly by the county board and petitioner was held not entitled to the same assessment received in 1965. The Division expressed doubt that the legislature had ever considered the instant situation.

Tax Exemption — Disabled Veteran — "Curtilage" — Goitein v. Township of Hopewell, Division of Tax Appeals, April 5, 1971. Held that 51 acres across the road from where disabled veteran resided with his family was not includible in the "curtilage" so as to entitle such veteran to complete exemption. This land was used by the veteran to raise and train horses. The Division cited with approval *American Building and Loan Association v. Russo,* 131 N.J. Eq. 319 to the effect that "a curtilage is a piece of ground within the common enclosure belonging to a dwelling house and enjoyed with it for its more convenient occupation."

Tax Exemption — School of Nursing — Helene Fuld School of Nursing of New Jersey v. Borough of Pennington, Division of Tax Appeals, April 5, 1971. Held a home owned by the school but used as a residence for the administrator although rent free was not entitled to exemption under R.S. 54:4-3.6. A barn used for recreational purposes was similarly not entitled to exemption. The Division found that medical greenhouses and a carpentar shop were directly connected with the school (located a distance away) and thus entitled to exemption.

Public Utilities — Easements — New Jersey Power & Light Company v. Township of Tewksbury, Division of Tax Appeals, April 5, 1971. Held that an easement of 150 feet wide by 30,000 feet long on land for the erection of poles, towers, cross-arms, guy wires, etc. for the transmission of electric current was not subject to tax locally as real estate under N.J.S.A. 54:30A, et seq. and N.J.S.A. 54:30A-51 which exempt utilities from all other tax except for lands and buildings. The Division ruled that the easement was not land itself and thus not made subject to the utility acts. The easement in question was found not to be appurtenant to land and hence purely personal property. To the same effect see *Public Service Electric and Gas Company v. Township of West Amwell,* Division of Tax Appeals, April 5, 1971.

Exemption — Municipal Airport — Lease — City of Vineland v. City of Millville, Division of Tax Appeals, April 1, 1971. Held a lease of part of a municipal airport to private parties is entitled to tax exemption where it is found that the lease is factually for public purposes and in furtherance of the public good. Although the Division described the case as borderline, it found that there was sufficient maintenance, engine work and repairs by the lessee in connection with the airport to bring it within the exempt statutes (N.J.S.A. 54:4-2.3 and N.J.S.A. 40:28-5). The Division also found that a lease of office space and a hanger was also exempt.

MOTOR FUELS TAX

Motor Fuels Tax — Examination of Records, Depkin & Son, Inc. v. Director, N.J. Division of Taxation, 114 N.J. Super 279 (Appellate Div., 1971). Held that the Motor Fuels Tax Act is constitutional in the face of plaintiff's claims that the Act did not adequately define those affected and that it provided for violations of the Fourth Amendment provisions against illegal search. The Act was found to sufficiently define those affected and since the provisions providing for an examination of taxpayers records is not too indefinite and the information sought is reasonably relevent to the matter under inquiry there is no violation of the Fourth Amendment.

OUTDOOR ADVERTISING TAX

Outdoor Advertising Tax — Grace Periods — Penalties Reduced — Kingsley, Acting Director, Division of Taxation v. Wes Outdoor Advertising Company, Supreme Court of New Jersey, July 26, 1971. Held that where penalties totaling $57,200 for 572 separate infractions had been imposed against defendant for violation of the Outdoor Advertising Tax Law and judgments entered thereon, the validity thereof could only be subject to an attack by a motion to vacate or by an appeal therefrom and not by collateral action. The district court properly refused to exclude the grace periods permitted for removing the violations in computing penalties since defendant failed to comply within such time periods. Held also that where a

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statute offers alternative means of enforcement it is the enforcing agency and the courts and not the violator which selects the alternative. The court was, however, concerned with the magnitude of the penalty and within its power to review any exercise of the trial court's discretion modified the judgment by reducing it from $59,230 to $10,000.

REALTY TRANSFER FEE LAW

AMB Associates and Bordentown Estates, Inc. v. Charles H. Ehrlich, Clerk, et als., Division of Tax Appeals, July 23, 1971. A partnership conveyed property, subject to mortgages totaling $400,000 to a corporation which executed a new mortgage for $66,000 and, on the same day, reconveyed the property to the partnership, subject to mortgages then totaling $466,000. The Burlington County Clerk assessed a Realty Transfer Fee of $400 on the first deed, and an additional fee of $466 on the second deed. The petitioners contended that the two deed transactions were exempt from the Realty Transfer Fee as being deeds solely in order to provide or release security for a debt or obligation. The Division held that the deed from the partnership to the corporation for the purpose of executing a mortgage was exempt, but that the deed back to the partnership afforded the taxpayers definite advantages by way of depreciation for income tax purposes and was subject to the transfer fee as it did not come within the exemption.

SALES TAX

Exemption of Dynamite — Sales Tax — Ramac Explosives, Inc. v. Director, Division of Taxation, Division of Tax Appeals, August 27, 1971. Held that dynamite sold to a quarry and used in blasting is exempt from sales tax under N.J.S.A. 54:32B-8 (t) on the basis that it is a chemical used to induce a refining process. Also held that a vendor must accept a properly executed exemption certificate tendered by the vendee.

Sales Tax — Direct Mailing Services — Fischer-Stevens, Inc. v. Director, Division of Taxation, Division of Tax Appeals, August 12, 1971. Mailing of advertising materials held to subject a company to sales tax on that portion of its charge relating to the shipping and addressing of envelopes. The company is also subject to tax on its advertising services (N.J.S.A. 54:32B-3 (b) (5)), as well as under 3 (b) (1) since it performs the service of processing tangible personal property. Not subject to tax were charges relating to the sort-tie-bag services when applied to out-of-state advertisers in order to comply with federal postal regulations.

UNINCORPORATED BUSINESS TAX

Unincorporated Business Tax — Liability of Attorneys — Samuel J. Foosaner v. Director, Division of Taxation, 58 N.J. 57 (1971). The court upheld the applicability of the Unincorporated Business Tax Act, N.J.S.A. 54:11B-1 et seq. to a practicing attorney at law. Held that the precise language of the statute and the intention of the Legislature was to cover the fees received from the practice of the professions as well as receipts from mercantile and other commercial enterprises. The Unincorporated Business Tax Act, which provides for an excise tax, is not in violation of the New Jersey Constitution 1947, Art. VIII, Sec. 1, Par. 1, which provides that "property shall be assessed for taxation under general laws and by uniform rules." This applies only to property taxes and not excise taxes.

DISTRIBUTION OF TAX REVENUE

Constitutionality of Statute Distributing Funds to Municipalities — In re Clifton v. Passaic County Board of Taxation, 114 N.J. Super. 253 (App. Div., 1971). Plaintiffs challenged the constitutionality of N.J.S.A. 54:11D-7. Said statute provided for the distribution of revenues from certain taxes by the State among the municipalities in replacement of revenues formerly derived by the municipalities

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from the local taxation of personal property used in business. Held that the constitutional provision as to real property is inapplicable in this case since the taxes are not local real property taxes but are funds that are raised by the State and belong to the State. These revenues bear no relationship to the revenues formerly raised. The Legislature had the right to make this kind of distribution. No proof of violation of the Federal Fourteenth Amendment is present.

GENERAL

Taxing Power — Legislative Delegation — Meadowlands Reg. Div. Agency v. State. 112 N.J. Super 89 Chan. Div. (1970). The Statute providing for reclamation and development of meadowlands in New Jersey does not violate Article IV, Sec. 1, par. 1 of the Constitution as an improper delegation of the legislative power to tax. The Legislature may properly delegate the ministerial incidents of the taxing power such as the functions of computation, appraisal and adjustment, to appointive officials without running afoul of the proscription against delegation of power. Here the Legislature has not conferred upon the Commission unlimited discretion to determine the amount of the meadowlands adjustment payment each contributing municipality is to make as the Commission must apply an explicit legislative formula.

License Fee — Mobile Home Parks — Nelson Cooney & Son, Inc. v. Twp. of South Harrison, 57 N.J. 384 (1971). Held that where a mobile home park monthly license fee was computed with respect to and had close relation to its specific financial impact upon local government services and finances, and the fee was in lieu of property taxes, it was not invalid merely because it was onerous upon and might destroy particular businesses.

Philadelphia Wage Tax — Action to Collect — Buckley v. Huston, Appellate Division, July 9, 1971. Held the City of Philadelphia may not use New Jersey courts to recover delinquent wage taxes due from a New Jersey resident. New Jersey tax comity provisions relate only to recovery of income taxes imposed by another state. The Philadelphia tax was held not to be a state tax but rather a municipal tax.

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CHAPTER II

REORGANIZATION OF THE DIVISION THREE PRINCIPAL ACTIVITIES

REORGANIZATION

On September 9, 1970, the State Treasurer approved a reorganization of the Division of Taxation under a functional structure rather than the ten-bureau-organization which there-to-fore existed. A chart showing the new table of organization is included in this Report. This resulted in the creation of three principal Activities, namely, Administration, Audit, and Collection and Enforcement, with two related staff functions — Legal and Research. As of this writing, Transfer Inheritance Tax, Public Utility Tax and Local Property Tax Bureaus have not been completely absorbed into the reorganization. As miscellaneous groups, they are still operating substantially as in the past, except for personnel administration.

Even at this early stage, indications are that the reorganization has resulted in overall savings in personnel, space and equipment. Centralization coupled with many new programs has brought in additional revenue.

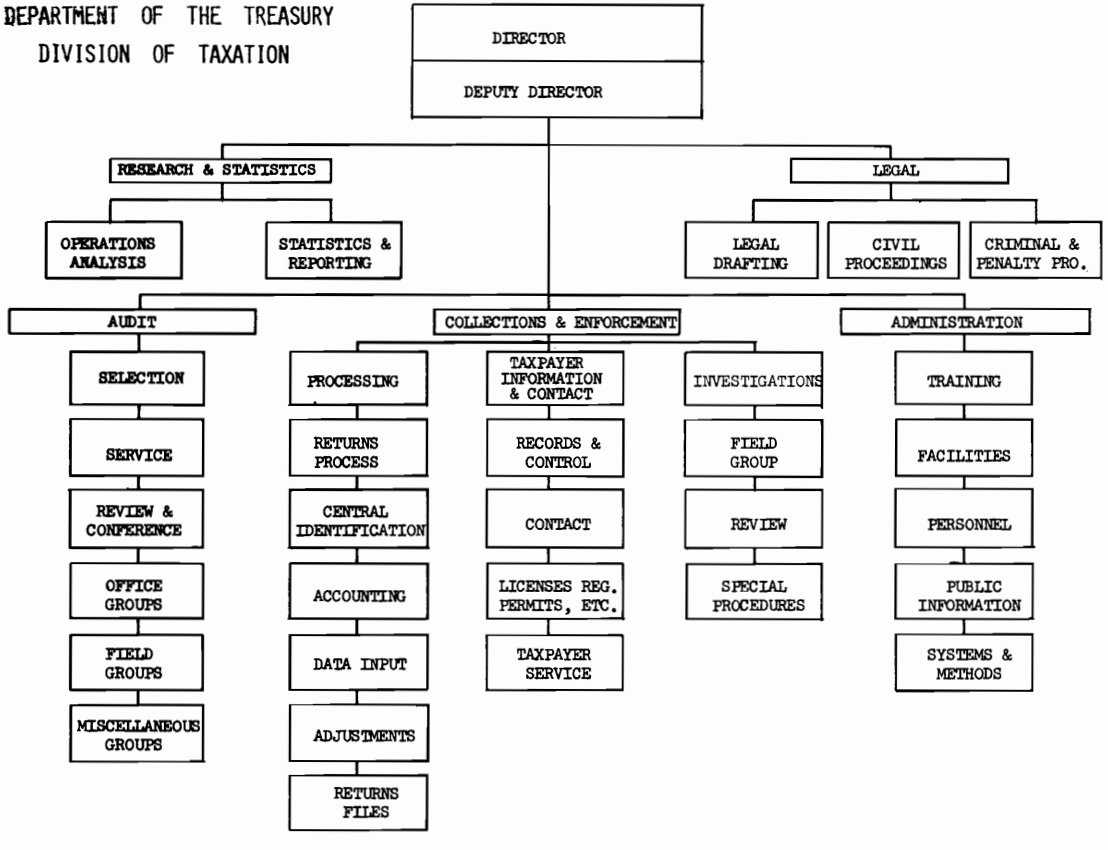
During fiscal 1971, implementation for the most part was completed with centralization of all operations and personnel without loss of continuity or of revenue and with a minimum amount of confusion. Every indication points to the fact that the Division will better utilize its manpower and resources thereby resulting in greater efficiency and economy in its operations. Fiscal 1971 was a year of "on-the-job" training, primarily for technical personnel to familiarize themselves with all taxes administered by the Division rather than their special tax or taxes under the prior Bureau structure.

The district field offices, with an entirely new concept, are being realigned to improve geographic coverage.

The number of field offices accordingly, has reduced from ten to six. They are staffed with personnel to perform field audit and investigative work and render taxpayer assistance and service to the general public with respect to all taxes.

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DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION



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The reorganization has resulted in a firm collection and enforcement policy and an expanded field audit program. It has had a significant impact on the taxpaying public which, through education, assistance and services, will show improved voluntary compliance.

A "One-Stop" audit concept has been initiated whereby the taxpayer will be examined at one time respecting all tax returns for which there is liability rather than on numerous audits at different times during the year. Duplication will be eliminated with a consequent saving in time for both the taxpayer and the Division. It is expected that the number of audits will increase and additional revenue result.

ADMINISTRATION ACTIVITY

INTRODUCTION

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

Administrative Service is provided by objectively analyzing the Division's administrative needs, individually and collectively, and then planning and executing it to meet objectives.

TRAINING BRANCH

Maximum personnel development in all activities of the Division is the goal of various programs grouped under the Training Branch. Examples of such activities include on-the-job training for clerical personnel and an audit intern program for high school graduates.

The requirement for a dynamic training program involves more than 30 separate and distinct entities within the Division of Taxation. The program of action ranges from the provision of basic clerical training to the training of middle and executive management. Presently, the Training Branch is involved in monitoring an Audit Intern Program consisting of approximately 50 high school graduates who have been selected from almost 1,000 applicants to participate in a training program consisting of a full work day in "on-the-job" training and attendance at college twice weekly at night for four years with a goal of obtaining sufficient college credits, primarily in the accounting field, to qualify as an auditor at the end of the four-year period. Another major program being coordinated by the Training Branch is the

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Employee Performance and Evaluation and Improvement System, which consists of 18 hours of training involving all supervisory personnel of the Treasury Department who are responsible for evaluating the performance of their subordinates.

SYSTEMS AND METHODS BRANCH

The Systems and Methods Analysis Program was established to conduct "in-house" management studies on a continuing basis. Its areas of interest, whether self-generated or requested, can run the gamut from a study of utilization of a machine to an analysis of a major operation consisting of a variety of related or unrelated functions. The existence of the Systems & Methods Branch provides the Director with objective reports from which he may formulate and execute improvement.

FACILITIES BRANCH

Division-wide services in the area of Budget/Fiscal, Records Property, Office Services, and a Special Services Section (Mail Room) are responsibilities of the Facilities Branch.

The annual budget of the Division totals approximately $13.4 million. The Division's operating cost is approximatley 1% of the total revenue collected by the Division of Taxation. During the course of the fiscal year, the Budget/Fiscal Section processes and monitors all expenditures against the approved budget and requests all adjustments and transfer of funds to meet operational requirements in a timely and orderly manner.

The Division's physical plant consists of a ten-story office building in Trenton and six regional offices. Mail and messenger service is provided for the Division and other State agencies located in the Division of Taxation building.

To provide a picture of the scope of this operation, the following is on an annual basis:

Incoming Mail	2.5 million pieces
Outgoing Mail (Metered)	1 million pieces
Bulk Mail (inserted)	
Division of Taxation	4 million pieces
Others	150,000 pieces

PUBLIC INFORMATION BRANCH

This section is responsible for a broad range of public relation activities. Its purpose is to make available, at a single location, public information relative to all state taxes.

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PERSONNEL BRANCH

The Personnel Branch is responsible for recruitment and processing of promotion requests for qualified employees. It maintained, until recently, all personnel records and information relative to employee benefits. This latter function was recently transferred to Treasury Administration.

COLLECTION AND ENFORCEMENT ACTIVITY

Approximately 49% of Division of Taxation personnel are engaged in the Collection and Enforcement Activity. This activity is divided into three broad categories: the Processing Branch, Taxpayer Information and Service Contact, and the Investigations Branch.

PROCESSING BRANCH

This branch receives all returns, monies, and correspondence relative to the various taxes administered by the Division and performs processing functions essential to the establishment of adequate files, records, accounting and data processing.

The Processing Branch is divided into the following sections:

Returns Processing Section

The major function of the Returns Processing Section is the handling of a large volume of documents. During the 1971 fiscal year, over two million returns, reports, correspondence, etc. were processed.

The approximate number of returns processed under the various tax laws are shown as follows:

Tax	NUMBER OF RETURNS
Beverage Tax	142,000
Business Personal Property Tax	250,000
Cigarette Tax	38,000
Corporation Business Tax	200,000
Emergency Transportation Tax	125,000
Motor Fuels Tax	70,000
Outdoor Advertising Tax	6,000
Retail Gross Receipts Tax	18,000
Sales and Use Tax	1,110,000
Unincorporated Business Tax	120,000
Total	2,079,000

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Accounting Section

After initial processing, all returns and checks are sent from the Returns Processing Section to the Accounting Section for reconciliation and deposit listings. Returns are then forwarded to the Data Input Section for keypunching. Accounting records are maintained on all deposits. During April 1971, $170 million was deposited in the general State Treasury and for fiscal year 1971, approximately $1,200,000,000 was deposited and accounted for by the Accounting Section. This involved all of the taxes administered by the Division and represents more than 500,000 accounts.

Data Input and Control Section

Selected information is keypunched to serve computer programs designed for cash verification, editing of returns, billings, statistics, proper identification, microfilm and other type computer programs designed to facilitate the functions and operations of the entire Division.

During the 1971 fiscal year, the Data Input Unit keypunched more than 12,000,000 cards. These resulted from over 200 separate and distinct jobs performed by the unit.

Returns File Section

Responsibility of this section is to maintain and secure files of all taxpayer returns, reports and other documents. All returns sent to the Returns File Section are filed, indexed and cross-indexed to permit quick retrieval of specific files.

Over two million tax returns are received each year. Filing activity, however, exceeds this number because returns are requisitioned and refiled.

Adjustment Section

This section is responsible for billing underpayments of indicated tax liabilities, billings for penalty and interest for late filings, edit work on computer output, preparation of data input in regard to additional assessments and, in general, adjusting accounts through the computer system where warranted.

During fiscal year 1971, the Adjustment Section was responsible for the processing of $5.2 million of collections resulting from underpayment billings of various taxes.

Central Identification Section

The function of this section is the long range goal of creating a computerized central identification file for all taxpayers subject to state taxes, as well as cash and statistical records applicable thereto.

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As the initial phase of achieving its goal, this section now maintains one computerized identification file, which includes taxpayers subject to sales and use taxes, unincorporated business tax, business personal property tax and corporation business tax.

TAXPAYER INFORMATION AND CONTACT BRANCH

In addition to providing general information and assistance to the public, the Taxpayer Information and Contact Branch is responsible for maintaining control of delinquent returns and for the license, registration and permit regulatory functions of the Division of Taxation.

The Taxpayer Information and Contact Branch is divided into the following sections:

1. Records and Control Section; 2. Contact Section; 3. License, Registrations & Permits Section; and 4. Taxpayers Service Section.

Records and Control Section

The main function of this section is to receive, control and expedite the flow of enforcement and investigative work assignments both internally and to district offices. An important feature of this activity concerns the control of information regarding delinquent taxpayers.

Contact Section

The Contact Section is to expedite resolution of delinquent accounts by mail or telephone communication.

Licenses, Registrations & Permits Section

This section issues and regulates eighteen different types of licenses, permits or registrations issued pursuant to four statutes administered by the Division. The four regulatory statutes apply to the Cigarette Tax Act, Motor Fuels Tax Act, Outdoor Advertising Tax Act and the Sales and Use Taxes whereby Certificates of Authority to collect these taxes are issued.

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LICENSES AND PERMITS

Type of License & Permits Issued	Number Issued
Cigarette Tax	
Over the Counter	20,000
Vending Machines	40,000
Wholesale	300
Distributors	130
Motor Fuels Tax	
Retail Licenses	11,000
Transport Licenses	4,000
Wholesale Licenses	500
Outdoor Advertising Tax	
Permits	20,000
Licenses	80
	96,010

Sales and use tax certificates of authority to collect sales tax revenues are issued for an indefinite period of time. Currently, there are 208,000 businesses authorized to collect sales and use taxes. In the fiscal year 1971, there were approximately 75,000 changes made in regard to sales and use tax certificates. Thirty-one thousand of these changes resulted from new applicants requesting certification.

Taxpayer Service Section

The primary function of the Taxpayer Service Section is to answer annually over 8,000 pieces of correspondence received by the Collection and Enforcement Branch. It also receives annually more than 12,000 telephone inquiries.

INVESTIGATIONS BRANCH

The Investigations Branch is responsible for establishing field contact with taxpayers for whom on site examination, clarification, inspection or related acts of tax enforcement may be appropriate. Additional functions include review and analysis of all field activities, processing bulk sales, bankruptcies, certificates of debt, and the imposition and enforcement of liens, levies and seizures. It is organized into three Sections: Field Groups, Review Section, and Special Procedures Section.

Field Groups

Upon referral from the Taxpayer Information and Contact Branch or other branches, Field Groups perform the following functions: Collect tax deficiencies, secure delinquent returns, inspect licenses and

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record new business operations which may be potential taxpayers.

Field Groups are located to provide full geographic coverage of the State and to permit the use of modern investigatory tools and technology. They provide assistance to the Audit Branch as requested.

Review Section

The primary function of this section is to review and analyze field investigative reports in terms of uniformity, completeness and accuracy among the six field located branches.

Special Procedures Section

The Special Procedures Section performs five functions of a quasi-legal nature. They are: Certificates of Debt, Executions, Bankruptcies, Proclamation and Reinstatements, and Bulk Sales.

Responsibility of processing Divisional matters relative to adjustments, amended certificates of debt, release of lien, warrants of satisfaction, and orders to vacate are activities covered by the general heading — certificates of debt. During the fiscal year 1971, 3,886 adjustments in the sum of $8 million were entered.

It is the function of executions to handle "hard core" delinquent taxpayers. All matters relative to federal bankruptcy, plans of arrangement, receiverships and involuntary dissolutions are activities of the bankruptcy function. With regard to bankruptcies, the Special Procedures Section works in liaison with the Attorney General's office in filing proof of claims regarding all taxes administered by the Division.

During the fiscal year 1971, it became necessary to contact 9,000 delinquent corporations with the resulting effect that 3,600 companies wished to remain in good standing. In addition, 354 corporations which previously had their charters voided wished to be reinstated. Revenues resulting from this operation totaled more than $200,000.

AUDIT ACTIVITY

The Audit Activity is divided into six branches designed to locate areas of non-compliance with tax statutes. Through a systematic selection process encompassing all taxes, a taxpayer's return may be selected for auditing.

Assignment of returns selected for examination is made in accordance with geographic location. Supporting data such as historical information regarding background and record of tax payments is used to assure complete audit activity.

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Opportunity for review and conference is provided taxpayers who have been audited and have had additional assessments levied.

The six branches are: Audit Selection, Audit Service, Office Audit, Field Audit, Review and Conference, and Miscellaneous.

AUDIT SELECTION BRANCH

This branch initiates audits, both field and office. It compiles statistical background information as a basis for developing audit selection criteria used for initiating audits; it also initiates audits as a result of requests made by other Divisional activities. One of the most valuable tools used in this selection process is the computer together with its Automatic Data Processing Selections Programs.

The results of completed assignments are continuously reviewed and analyzed by this Branch to determine the efficiency of various selection programs. In addition, this branch evaluates statistical data relative to assessments for use in developing new and more productive selection programs.

AUDIT SERVICE BRANCH

Once a tax return has been selected for audit, the Audit Service Branch becomes responsible for control and for supplying audit support information. Such support information is developed to meet the varying requirements of either field or office audit teams. This information might include historical background, record of tax payments, copies of returns of all taxes paid by taxpayers selected to be audited, and any other information which is relevant to each individual selection.

Statistical controls are maintained to chart the date the tax return was assigned for audit, and which team received the assignment. Upon completion of audit, the audit files are returned to Audit Service. Arrival time is recorded and the amount of assessment or disposition of the case is noted and processed. This Branch is "mission control" for the Audit Activity.

OFFICE AUDIT BRANCH

The primary function of this branch is to perform office audits on all returns in a consolidated tax file selected and assigned by the Audit Selection Branch. Since a consolidated tax file contains all the tax returns of a single taxpayer, audits are performed on all such returns on a comprehensive basis.

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Although these returns, generally, do not lend themselves to field examination, the Office Audit Branch may, when it deems necessary, refer returns to Field Audit Branch for appropriate action.

FIELD AUDIT BRANCH

The Field Audit Branch has responsibility to perform field audits for all selected returns. Such field audits make it possible to measure the degree of taxpayer compliance with the law and with administrative regulations.

Field groups, as do office groups, audit all taxes for which the selected taxpayer is liable. Thus, an audit team may be examining a taxpayer's accounting records for several different taxes during the performance of one audit.

The completed field audit is reviewed by a field group supervisor to determine that all necessary work has been performed in a professional manner. If satisfactory, the audit file is forwarded to the Audit Service Branch for recording of basic data, i.e., date returned, proposed assessment. Final approval of the completed field audit rests with the Review Unit of the Review and Conference Branch.

REVIEW AND CONFERENCE BRANCH

The Review and Conference Branch is divided into three units; namely: (A) Review Unit, (B) Hearings and Conference Unit, and (C) Refund Unit.

(A). Review Unit

After an audit is completed and returned to Audit Service, it becomes subject to review by this unit. The process of review includes arithmetic verification, examination of work sheets and other information collected during the course of the audit. A judgment of the suggested assessments or other alternatives, such as returning the file to the field for further work or the closing of the case, is made by this unit.

If the case is accepted as submitted, this unit mails the notice of assessment to the taxpayer.

(B). Hearings and Conference Unit

This unit holds hearings which review facts and estimates submitted by taxpayers and the field auditors to determine that a correct judgment has been made by the Review Unit.

Settlement negotiations are conducted on the basis of facts developed and applicable laws and regulations. The case may be referred back to the field for additional verification or, in some instances, for re-audit.

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The Conference Unit attempts to crystallize issues so that an agreement can be concluded and revenue collections expedited at minimum cost, and to reduce the volume of litigation.

(C) Refund Unit

All written requests for refunds are received by the Refund Unit and acknowledged. Claims are audited for validity of request. If additional assistance in evaluating the request is needed, the Office or Field Audit Branches will provide assistance as required in validating the claim. All refund claims are "searched" so that a taxpayer delinquent in one tax will not receive a refund for another tax. This special action is part of the continued effort of the Division to ensure taxpayer compliance with all tax laws and regulations.

MISCELLANEOUS BRANCH

Attached to the Audit Activity but technically not a part of it, there is a miscellaneous branch whose operations are not susceptible to grouping along functional lines; namely: (a) Transfer Inheritance and Estate Tax Bureau, (b) Local Property Tax Bureau, and (c) Public Utility Tax Bureau. These sections have remained separate units with the exception of the areas pertaining to administration which are now performed by the Administration Activity. Information regarding taxes administered by these three Bureaus are fully described in Chapter IV.

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CHAPTER III

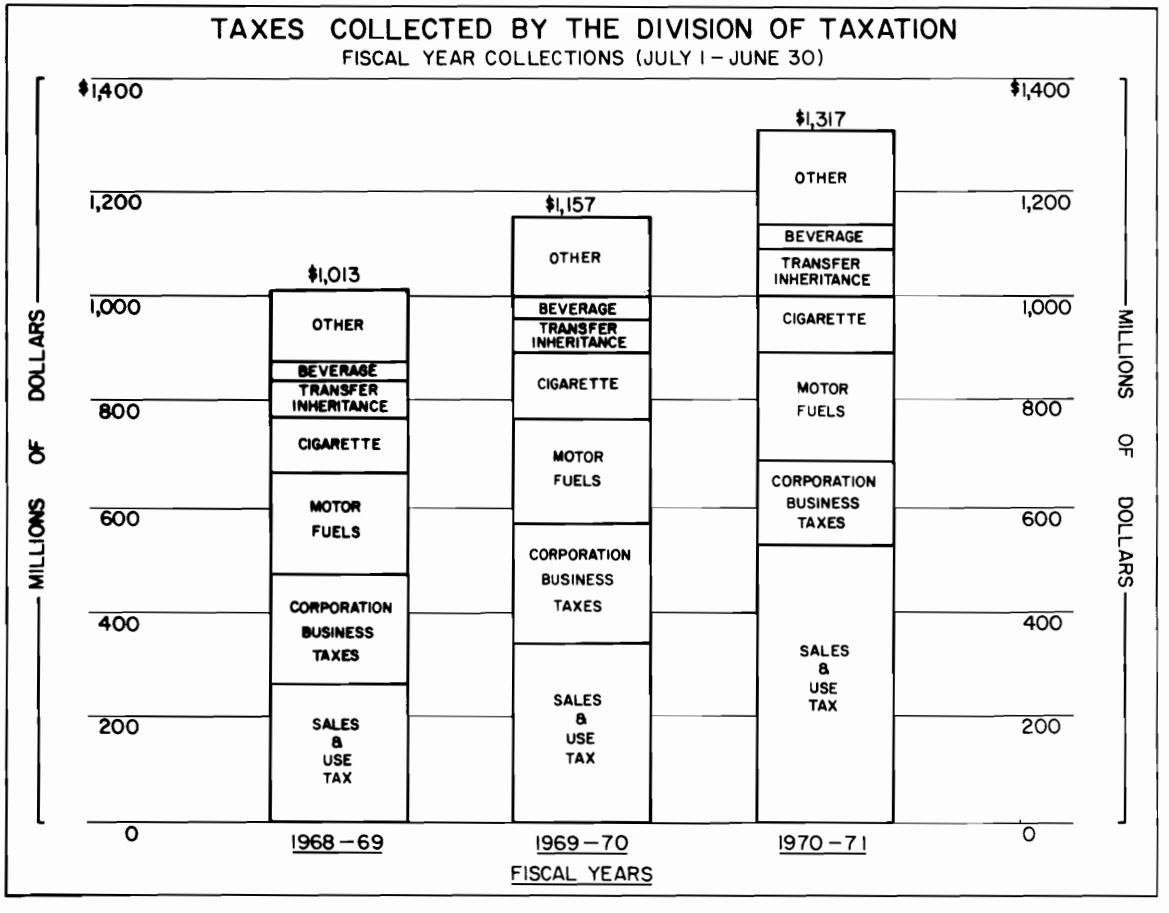
SOURCES OF REVENUE ADMINISTERED BY THE DIVISION OF TAXATION

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ALCOHOLIC BEVERAGE TAX

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

DESCRIPTION

The tax on alcoholic beverages is an inventory tax collected from licensed manufacturers, wholesalers, transporters and warehouses on sales made to retailers and levied upon the first sale or delivery of alcoholic beverages in New Jersey.

HISTORY

After the Eighteenth Amendment to the Constitution of the United States was repealed by the Twenty-first Amendment, New Jersey enacted a tax on malt and vinous liquors affective April 6, 1933. This included ale, beer, lager, porter and wine having an alcoholic content of not greater than 3.2% at the rate of $.03 per gallon, (c. 85, P.L. 1933).

This law remained in effect until December 5, 1933 when the Alcoholic Beverage Tax Act (c. 434, P.L. 1933) was passed. The tax rates were 3-1/3¢ per gallon of beer and $1.00 per gallon of liquor.

The 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), and in 1969 to $2.30 per gallon (c. 52, P.L. 1969).

EXEMPTIONS

1. Sales to organizations of Armed Forces Personnel: Army, Navy, Air Force, Marines, Coast Guard, & State National Guard Units.
2. Sales under R.S. 54:43-2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

RATE OF TAX

Taxes are paid on a gallonage basis according to the following schedule of rates:

Type of Beverage	Rate per gallon
Beer	3-1/3¢
Liquors	$2.30
Wines	$.10
Vermouth	$.15
Sparkling Wines	$.40

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TABLE 7

ALCOHOLIC BEVERAGE TAX COMPARATIVE INFORMATION WITH 6 SURROUNDING STATES

State	ALCOHOLIC BEVERAGE RATES				SALES TAX AND		
	Beer	Liquor	Wines		Beer	Liquor	Wine
New Jersey	3 1/3¢ gal. or $1.03 1/3 bbl.	$2.30 gal.	10¢to 40¢ gal.		——	5%*	5%*
Conn.	$2.50 bbl. ***	$2.50 gal. ***	25¢ to 62½¢ gal. ***		6.5%	6.5%	6.5%
N.Y.	4 4/9¢ gal. or $1.38 bbl.	$2.25 gal.	10¢ to 53 1/3¢ gal.		4%	4%	4%
				N.Y.C.	3%	3%	3%
Mass.	$2.40 bbl.	$2.95 gal.	40¢ to 80¢ gal.		——	——	——
Maryland	3¢ gal. or $.95 bbl.	$1.59 gal. and up, per proof unit	20¢ gal.		4%	4%	4%
Ohio	$2.50 bbl.	**	24¢ to $1.25 gal.		4%	4%	4%
Penna.	$2.48 bbl.	18% or net price**	.005% per unit proof per wine gal.		6%	6%	6%

* On premise, exempt.
** Monopoly state, receives most or all of revenue through markup.
*** Rates in effect until 6/30/73 and will revert back to lower rates unless there is legislative action.

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COLLECTION

Fiscal Year	Collections
1969	$36,047,070
1970	42,486,725
1971	43,513,113

DISPOSITION OF REVENUES

All revenues are paid to the Treasurer for general State use.

BANK STOCK TAX

Citation: The Bank Stock Tax Act: N.J.S.A. 54:9-1 *et seq.*
N.J.S.A. 54:9-13

DESCRIPTION

The Bank Stock Tax applies to all banks and banking associations organized under the authority of New Jersey or the United States, and trust companies organized in New Jersey whose principal place of business is New Jersey.

Annual reports must be filed with each county in which a bank has an office, and with the Director of the Division of Taxation, on or before January 10, of each year, for the preceding calendar year. County Boards of Taxation bill taxes on or before March 1 of each year. Taxes are payable 50% on June 1 and 50% on December 1 of each year to the county.

HISTORY

The Bank Stock Tax Act was approved March 4, 1918 (c. 265, P.L. 1918). It is a replica of an act bearing the same title approved March 31, 1914 (c. 90, P.L. 1914). The 1918 law was the same, except that it changed the valuation date of shares of stock and a few other minor alterations.

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

EXEMPTIONS

Savings Banks.

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RATE OF TAX

The tax rate is 1-1/2% of the value for common and preferred stock. This rate became effective for taxes due and payable in 1970 and thereafter. The value of common stock is the total of capital stock, capital surplus and undivided profits, less the value of preferred stock and the assessed value of real estate owned by the bank or by subsidiaries which are 100% owned by the bank.

COLLECTION

Year	Collections
1969	$6,991,283
1970	15,652,640
1971	15,686,258*

DISPOSITION OF REVENUES

Since 1970, revenues collected at the rate of 1½% of net worth are distributed by the following formula:

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

FINANCIAL BUSINESS TAX

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

DESCRIPTION

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

Business specifically included under the Financial Business Tax are: Industrial banks, dealers in commercial papers and acceptances, sales finance, personal finance, small loans and mortgage finance companies.

HISTORY

The Financial Business Tax Law was adopted in 1946, (c. 174, P.L. 1946), and established the tax rate at 3/4 of 1%. Revenue from the tax was distributed ½ to taxing districts and ½ to counties in which taxpayers maintained a place of business during the tax year.

*Represents collections for calendar year 1971, 50% ($7,843,129) was remitted to the State and 50% ($7,843,129) was equally shared between county and municipality in which the taxpayer had a place of business.

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The tax remained unchanged until 1970, at which time the rate was increased to 1½%, (c. 9, P.L. 1970), and the State became a third recipient of revenues raised by the tax. Allocation of monies is as follows: Local governments, ½ (¼ to counties and ¼ to taxing districts); State government, ½.

EXEMPTIONS

Exempt from the tax are: National banks; Production Credit Association (Farm Credit Act of 1933); Stock and mutual insurance companies authorized to do business in New Jersey; Security dealers or brokers, investment companies, or bankers not employing moneyed capital coming into competition with the business of national banks; Credit Unions*; Savings banks, Savings and Loan and Building and Loan Associations*; Pawnbrokers*; and State banks and Trust Companies.*

RATE OF TAX

The financial business tax rate is 1½% of taxable net worth. In the case of a taxpayer doing business in more than one State, the tax rate of 1½% is applied to net worth allocable in New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere, during the tax year. Minimum tax $25.

COLLECTION

Fiscal Year	Collections
1969	$1,724,379.60
1970	4,250,047.95
1971	3,581,862.00

DISPOSITION OF REVENUES

Effective in 1970, one-half of the financial business tax is for general use by the State; the remaining one-half of the tax distributed, equally to the municipality and to county in which the taxpayer has a place of business.

*Exempted only if organized under laws of New Jersey.

TABLE 8

COMPARATIVE STATE TAXES ON BANKS AND FINANCIAL INSTITUTIONS

State	Rate	Basis of Tax
Pennsylvania	13 mills per $1	On actual value of capital stock of national & state banks and savings institutions.
	11%	On net earnings or income of mutual corporations (savings institutions without capital stock building & loan assns., Federal & State savings & loan associations.

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TABLE 8 Continued

	1%	On gross receipts of private bankers.
Massachusetts	11.4% (maximum) established by State Tax Commission	Net income tax of national banks, trust companies & Morris Plan banks.
	1% of net operating income and 1/20 of 1% of deposits	Combined net operating income and deposits of savings and cooperative banks and savings & loan associations.
	+	+
	14%	A surtax applies to above rates.
New York	6%	Net income tax of national banks and production credit assns.
	6%	Net income or amount of interest (dividends credited) to depositors and shareholders of savings banks, savings & loan assns. (tax applies to whichever is greater).
	6% 1¼ mill per $1	Net income or issued capital stock at par value on all other banks, trust companies & financial corporations.
Maryland	7% 3/4% of 1% of net earnings over $100,000	Net income of financial institutions except — savings banks; building, savings & loan assns.
Connecticut	8%	Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations Mutual trust investment companies Savings & bank investment companies are exempt.
Ohio	a. 5% b. 2 mill per $ c. 2 mill per $ d. 2 mill per $ 1/10 of 1%	On investments income yield On unproductive investments On deposits On shares On value of issued & outstanding shares of stock investment companies and state-chartered banks.
New Jersey	1-½%	On allocated net worth; Financial Business such as personal finance of small loan finance in competition with national banks.
	1-½%	On allocated net worth of bank stock. All Federal & New Jersey banking associations, and Trust companies (savings banks and savings & loan and building & loan are exempt).

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BUSINESS PERSONAL PROPERTY TAX

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

DESCRIPTION

The Business Personal Property Tax is a tax on tangible personal property used in business, unless expressly exempted, (such as inventories), within New Jersey. The tax is imposed on individuals, partnerships, corporations, and associations which own tangible personality in this State. The tax base is 50% of taxable value — defined as original cost.

Tax returns are due annually on February 15, at which time one-half of the tax must be paid. The remaining 50% is payable on or before September 15 of the same year. The assessment date is October 1, of the year preceding the year of payment.

HISTORY

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

The State-administered Business Personal Property Tax is one of the four replacement taxes which constitutes the replacement program. The other replacement taxes are: The Corporation Business Tax (1.25% of the net income tax rate), the Retail Gross Receipts Tax and the Unincorporated Business Tax.

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 to be severable or removable without material injury thereto;

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(3) motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;

(4) vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (c. 73, P.L. 1962) as amended and supplemented;

(5) goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under chapter 4 of the laws of 1940, as amended;

(6) goods and chattels used or held for use in the business of farming; and

(7) goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of chapter 132, laws of 1945, as amended.

RATE OF TAX

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

COLLECTION

Fiscal Year	Collections
1969	$41,950,322
1970	45,842,490
1971	50,978,295

DISPOSITION OF REVENUES

Moneys from this tax are deposited in the general State Treasury for distribution to municipalities pursuant to Chapter 135, Laws of 1966, (N.J.S.A. 54:11D-1 et seq.). For distribution to taxing districts pursuant to this law, see Table in Appendix.

CIGARETTE TAX

Citation: The Cigatette 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

The Cigarette Tax Act is imposed at the rate of 14¢ per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers.

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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 the issuing of 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. This discount provision was granted as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 (c. 247, P.L. 1952), an Unfair Cigarette Sales Act was adopted. This Act was to prevent unfair competition and unfair trade practices in the sales of cigarettes. Also effective in 1952 was an increase in license fees from the original $250 to $350 for distributors and from $100 to $200 for wholesale dealers.

Since the enactment of the Cigarette Tax Act in 1948, the cigarette tax rate and discounts provided to distributors have changed as the table below indicates.

Effective date	Tax Per Pack	Discount Per $100
July 1, 1948	3¢	5%
April 16, 1956	5¢	3%
January 5, 1961	6¢	3.25%
May 23, 1961	7¢	3.25%
May 31, 1963	8¢	2. 8%
June 16, 1966	11¢	2. 5%
June 4, 1968	14¢	1.97%

EXEMPTIONS

(a) Sales to the United States Government or its agencies,

(b) Interstate Commerce sales, and

(c) Veterans administration for use of donations for free distribution and consumption by veterans in state hospitals.

RATE OF TAX

The tax rate is 7¢ for each ten cigarettes or fraction thereof (14¢ per pack of twenty cigarettes).

A distributor is allowed a 1.97% discount on the purchase of 1,000 or more stamps or meter impressions.

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LICENSE FEES — 1971

Type	Fee	Number *	Amount*
Distributor	$350.00	129	$45,150.00
Wholesale Dealer	$200.00**	297	59,400.00
Retail Dealer	5.00	18,781	93,905.00
Vending Machine	1.00***	40,694	40,694.00
Carrier	5.00	47	235.00
Manufacturer	10.00	13	130.00
Manufacturer's Representative	5.00	238	1,190.00
Miscellaneous License Revenue		256	150.50
Total			$240,854.50

*4-1-70 to 3-31-71 as contrasted with the fiscal year.
**Wholesale dealers license fees were increased to $250 effective 4-1-71.
***Vending machines were increased $2 to $5 effective 4-1-71.

COLLECTION

Fiscal Year	Collections
1969	$116,940,469.70
1970	117,921,849.62
1971	123,804,999.00

DISPOSITION OF REVENUES

Revenues are paid to the treasurer for general State use.

TABLE 9

CIGARETTE TAX COMPARATIVE INFORMATION WITH 6 SURROUNDING STATES

	Cigarette Tax	Sales Tax
New Jersey	14¢ per pack (plus special tax—5¢ in Atlantic City	Exempt
Connecticut	21¢ per pack	Exempt
Maryland	6¢ per pack	Taxable (4%)
New York	12¢ per pack (plus 4¢ in New York City and 3¢ additional on packs with high tar or nicotine)	Taxable (4)% (Plus 3% New York City)
Ohio	10¢ per pack	Taxable (4%)
Pennsylvania	18¢ per pack	Exempt
Massachusetts	16¢ per pack (effective 5-1-71)	Exempt

CORPORATION BUSINESS TAX

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

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

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DESCRIPTION

The Corporation Business Tax Act imposes a franchise tax for each calendar or fiscal year or any part thereof during which a corporation had a taxable status within New Jersey. The tax is imposed for the privilege of having or exercising a corporate charter or doing business employing or owning capital or property or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

(a) Existing under the laws of New Jersey;
(b) 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 captial and/or property in New Jersey;
(5) maintaining office in New Jersey.

The tax is measured by that portion of the corporation net worth, (or other alternative minimum net worth tax bases) and net income allocable to New Jersey.

HISTORY

The Corporation Business Tax dates back to 1884 when a franchise tax was imposed upon all domestic corporations organized under the laws of New Jersey. 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 first 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 containing a provision for allocation of capital stock of foreign corporations.

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

Chapter 63, Laws of 1958, amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax based upon allocated net income at 1-3/4%. The 1958 amendment also changed the

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privilege period of the tax from a fixed calendar year period for all corporations, to a privilege period coinciding with the accounting period for each taxpayer.

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

Chapter 190, Laws of 1959 provided a short tax table, based on total assets only, for companies having less than $150,000 of total assets and electing to file under said table.

Chapter 134, Laws of 1966, revised the corporation tax as follows:

1. Increased the net income tax rate from 1-3/4% to 3¼% effective January 1, 1967;

2. Eliminated with respect to domestic corporations the allocation to New Jersey of 40% of intangible assets having a business situs outside the State (this was 100% in 1945, c. 162, P.L. 1945, reduced to 50% by c. 459, P.L. 1945 and further reduced to 40% in 1955, c. 88, P.L. 1954);

3. Added an alternative minimum net worth tax, based on the number of authorized shares of domestic corporations;

4. Changed the allocation of sales receipts to New Jersey, for purposes of computing the business allocation factor to a destination basis (receipts being allocable to New Jersey only if shipment is made to a customer in New Jersey);

5. Changed the due date of returns and payments to the fifteenth day of the fourth month following the close of the taxpayer's accounting period.

Revisions in 1968, (Chapter 112 and 250, Laws of 1968) effected several changes, the most significant of which are indicated below:

1. Increased net income tax rate from 3¼% to 4¼%, effective January 1, 1968;

2. Reduced the book value by reason of subsidiary investments and limited a reduction for subsidiaries subject to the act;

3. Excluded dividends received from subsidiaries in computing the net income tax base;

4. Eliminated the asset allocation factor;

5. Eliminated intangible personal property in computing the minimum tax based on assets located in New Jersey;

6. Provided for prepayment of the tax.

Chapter 93, Laws of 1970 added another alternative minimum net worth tax for domestic corporations only, based on 11/100 of a mill per dollar of total assets. It also provided for a subsidiary deduction (in ad-

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dition to that already allowed) for subsidiaries which are taxed in New Jersey under laws other than the Corporation Business Tax Act.

EXEMPTIONS

(1) Agricultural Cooperative Associations;
(2) Banking Corporations;
(3) Building & Loan Associations and Savings & Loan Associations;
(4) Certain Federal Corporations;
(5) Corporations created under the Limited — Divided Housing Corporations Law;
(6) Non-profit Cemetery Corporations;
(7) Non-profit Corporations without capital stock
(8) Non-stock Mutual Housing Corporations;
(9) Railroads, Canals & Financial Institutions;
(10) Street Railway, Gas, Light, Power & Other Corporations Using the Public Streets;
(11) Utilities Subject to Gross Receipts Tax and Insurance Companies Subject to Premium Tax.

RATE OF TAX

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

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

However, the tax payable under the net worth base shall not, except in the case of an Investment Company or a Regulated Investment Company, be less than the greatest of the amounts computed under (a), (b) or (c) hereof:

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

(b) For New Jersey Corporations only: (1) for accounting periods ending after June 30, 1967 and prior to July 1, 1970, a tax based on the number of shares of stock that a corporation is authorized to issue, as of the close of the calendar or fiscal accounting period covered by a re-

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turn, as follows: where the authorized capital stock does not exceed 5,000 shares, $25.00; where the authorized capital stock is in excess of 5,000 shares but does not exceed 10,000 shares, $55.00; and, where the authorized capital stock exceeds 10,000 shares, $55.00 for the first 10,000 shares and for each additional 10,000 shares or part thereof, $27.50, but the total tax on this basis may not exceed $100,000.00, or (2) for accounting periods ending after June 30, 1970, the least of the following: (A) a tax based on the number of shares of stock that a corporation is authorized to issue at the rates heretofore indicated; or (B) 11/100 of a mill per dollar of the total assets of the corporation; or (C) $100,000.00; or (c) $25,00 in the case of a domestic corporation and $50.00 in the case of a foreign corporation.

In lieu of the tax based on allocated net worth, allocated total real and tangible personal property, 11/100 of a mill of total assets, and the tax based on the number of shares of capital stock, any taxpayer having less than $150,000.00 of total assets everywhere may determine its net worth tax liability on the basis of a short tax table. An election to file on the short tax table or on the long form may not be changed after the due date of a particular return has passed.

SECOND, a tax at the rate of 4¼% upon entire net income, or such portion thereof, as may be allocated to New Jersey. There is no minimum net income tax.

TAX PREPAYMENTS

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

INVESTMENT COMPANIES

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.

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

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

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ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey its tax liability under the New Jersey Corporation Business Tax Act is measured by:

(a) that part of its entire net income allocated to New Jersey according to a formula based on property, sales and payrolls; and

(b) that part of its entire net worth allocated to New Jersey according to the same three factor formula, subject to the alternative minimum net worth tax bases indicated previously.

COLLECTION

Fiscal Year	Collections
1969	$207,290,439
1970	221,882,175
1971	169,667,695*

*Reduced revenue resulting from termination of effect of accelerating the tax.

DISPOSITION OF REVENUE

Net income tax revenue derived from the difference between the tax on allocated net income at the rate of 1.75% and at the rate of 3% (i.e. a 1.25% tax is distributed to municipalities as part of the tax replacement program N.J.S.A. 54:11D-1 et seq.). N.J.S.A. 54:10A-24 provides for an appropriation of $4 million annually for the purpose of maintaining free public schools. All other collections are for general State use.

TABLE 10

CORPORATION BUSINESS TAX COMPARATIVE INFORMATION WITH 6 SURROUNDING STATES

STATE	RATE	BASIS OF TAX
NEW JERSEY		
Corporation Business Tax	2 mills per $1 plus 4¼%	tax on allocated net worth (or other alternative tax bases) tax on allocated net income
NEW YORK Franchise Tax	9% or 1.6 mill per $ or 9% of 30%	(a) franchise tax based on net income (b) amount of dollar of business and investment capital allocated within the State (c) net income plus compensation of officers and stockholders owning over 5% of issued capital minus $15,000 and any net loss
	or $100 plus .8 mills per $	(d) per dollar of subsidiary capital allocated

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TABLE 10

CORPORATION BUSINESS TAX COMPARATIVE INFORMATION WITH 6 SURROUNDING STATES (Continued)

STATE	RATE	BASIS OF TAX
NEW YORK CITY Taxes	6 7/10%	on net income allocated to N.Y.C. or 4 alternative methods may be followed (similar to N.Y. State)
MARYLAND Franchise Tax	7%	franchise tax on allocated net income
MASSACHUSETTS Franchise Tax	7½% or 4%	franchise tax on allocated net income franchise tax on net income of corporations engaged exclusively in interstate commerce
Surtax	14%	Surtax of the tax is imposed.
PENNSYLVANIA Franchise Tax	7 mills per $ plus 12%, 11% on Jan. 1, 1972	franchise tax on each dollar of actual value of whole capital stock** allocated net income.
PHILADELPHIA (Philadelphia School District)	3%	allocated net income
CONNECTICUT Franchise Tax	8% or 4 mills per $	(a) franchise tax on net income allocated. These rates expire June 30, 1973. (b) per dollar of face value of stock (whichever is greater must be followed)
OHIO Franchise Tax Akron Canton Cincinnati Cleveland Dayton Toledo Youngstown	½ of 1%	franchise tax based on total value of issued and outstanding shares of stock Apply a corporation net income tax at various rates ranging between 1% to 1.7%.

**Capital stock used in manufacturing, processing, research or development are exempt.

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EMERGENCY TRANSPORTATION TAX

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

DESCRIPTION

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

HISTORY

Under the Emergency Transportation Tax Act of 1961, a tax is imposed on the income of residents of a critical area State employed in New Jersey (c. 32, P.L. 1961). Tax revenues received are kept in a special "Transportation Fund" to be used in financing commuter transportation facilities or projects between these two states. The original tax rate was graduated from 2% — 10% upon entire net income other than capital gains and from 1% — 5% upon income from net capital gains. The act was amended that same year to bring into closer conformity with the New York Personal Income Tax Law with respect to definitions of terms, deductions, exemptions, etc. . . . (c. 129, P.L. 1961).

In 1968, four additional tax brackets were added to the schedule of graduated rates, imposing a new range from 2% to 14% consistent with the New York State rates (c. 59, P.L. 1968).

In 1969, the act was extended to December 31, 1980 (c. 36, P.L. 1969), and in 1970, the act was amended to recognize certain changes in the 1969 Federal Internal Revenue code (c. 304, P.L. 1970).

EXEMPTIONS

An individual taxpayer is allowed a $625 personal exemption for himself, a spouse who has no gross income and is not a dependent of another taxpayer, and for each dependent. Also, an additional $625 exemption for blindness, age 65 or over are allowed for the taxpayer, spouse or dependent where applicable.

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For taxable years beginning on or after January 1, 1971, the exemption will be $650.

In addition to these exemptions, the law provides the following tax credits:

(a) $12,50 for single taxpayer;
(b) $25.00 for head of a household or for a surving spouse;
(c) $25.00 for husband and wife, but if file separately, $12.50 each.

STANDARD DEDUCTIONS

Any taxpayer may elect to take a standard deduction of 10% of his gross income (that is, gross income less business expenses) or $1,000, whichever is less in lieu of all deductions otherwise permitted under the Emergency Transportation Tax Act. For taxable years beginning 1971, the standard deduction is 13% of gross income or $1,500, whichever is less; for taxable years beginning 1972, the standard deduction is 14% of gross income or $2,000, whichever is less; and for taxable years beginning 1973 and thereafter, the standard deduction is 15% of gross income or $2,000, whichever is less.

WITHHOLDING REQUIREMENTS

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

COLLECTION

Fiscal Year	Collections
1969	$14,608,810
1970	17,030,300
1971	18,498,782

DISPOSITION OF REVENUE

Proceeds are deposited in a special trust fund known as the "Transportation Fund" and are used to defray transportation costs between New Jersey and critical states of which New York is the only one so declared.

INSURANCE PREMIUMS TAX

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

DESCRIPTION

The Insurance Premiums Tax is a tax on taxable premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance com-

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

Life Insurance Companies are taxed upon their taxable premiums, which include all gross contract premiums collected by the company, except premiums for reinsurance and premiums for annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums and assessments, except reinsurance less certain deductions. The tax on Marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workmen's compensation insurers are taxed upon net premiums received.

HISTORY

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

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

Legislation adopted in 1966 provided for prepayment of the tax (c. 114, P.L. 1966).

RATE OF TAX

On life and non-life insurance companies, the rate is 2%, except for the following: group accident and health insurance premiums, 1%; on marine companies, 5%; workmen's compensation insurance, ¼ of 1%; and on unauthorized insurance, 3%. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12½% of the total premiums collected.

COLLECTION

Fiscal Year	Collections
1969	$33,545,404
1970	33,142,008
1971	43,283,820

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DISPOSITION OF REVENUES

All revenues are paid to the State Treasurer for State Use, with the following exceptions:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home, $159,050.00 and the New Jersey State Firemen's Association, $472,898.12:

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 amont taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone and telegraph companies.

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

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

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

HISTORY

It may be said that the property tax originated in 1670 with a levy of one-half penny per acre of land to support the central government. Through the middle of the 19th Century property taxes were levied upon

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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, the property tax story was one of a continuing effort to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that "property shall be assessed for taxes under general laws and by uniform rules according to its value" (Article IV, Section VII, para. 12). 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. 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.

Elimination of intangible personal property from the "general property tax base" in 1945 (replaced with a corporate net worth tax) served to shift emphasis for tax reform to the area of tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) "Property shall be assessed for taxation under general laws 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 real 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 personel property.

Chapter 51, Laws of 1960 (effective for the tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provision 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 made subject to a uniform state tax instead of the local tax. Nonbusiness personal property was no longer made subject to any property tax

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and inventories of all businessess were excluded from property taxation:

Replacement of local personal property tax revenues was provided from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporate Business (Income) Tax, (3) Business Personal Property Tax, and (4) Unincorporated Business Tax.

Beginning with the case of *Switz v. Middletown Township et al.*, 23 N.J. 580 which referred all taxable property to be assessed at "true value" (100% assessment), a series of New Jersey Court decisions have been a major factor in the development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various shades of 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 entitled to $50 and $160 tax deductions respectively.

RATE OF TAX

The 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 $ per $100 of taxable (assessed) value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. Property tax rates in 567 New Jersey local taxing districts range from $39.95 per $100 to $0.69 per $100. The average rate for the State is $5.28 per $100.

TAX LEVY

Fiscal Year	Tax Levy
1969	$1,710,531,691
1970	1,967,618,070
1971	2,188,274,828

DISPOSITION OF REVENUES

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

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MOTOR FUELS TAX

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

DESCRIPTION

The tax on motor fuels applies to gasoline, diesel fuel or liquified 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 the repeal of the use of exemption certificates, and substituting a refund system for taxes paid on motor fuels used for exempt purposes. The refund system was enacted and provided a closer check of exempt sales of motor fuels (c. 319, P.L. 1935).

The Unfair Motor Fuels Practices Act (c. 413, P.L. 1953) enables the Division in its inspections, audits and investigations to check dealers of motor fuels for the giving of rebates, concessions, allowances, discounts or benefits. Such preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for a tax on petroleum liquified gas and liquified or compressed natural gas sold or used in New Jersey at 3½¢ per gallon.

Since the enactment of the Motor Fuels Tax, the tax rate has been increased as indicated below:

Effective Date	Increase Per Gallon
December 1, 1930	From 2¢ to 3¢
July 1, 1954	From 3¢ to 4¢
July 1, 1958	From 4¢ to 5¢
June 1, 1961	From 5¢ to 6¢
July 1, 1968	From 6¢ to 7¢

Exempt from the tax are motor fuels sales to the United States Government, between licensed distributors, between licensed gasoline jobbers, for export, and fuels used in volunteer first aid or rescue squad emergency vehicles.

The tax paid on fuel for certain enumerated non-highway use is refunded (Sec. 54:39-66).

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SUMMARY OF MOTOR FUEL REVENUES

Year	Receipts Gasoline Tax	Receipts Special Fuels Tax	Gross Collections	Refunds*	Net Collections
1970	$190,767,837.77	$14,799,342.39	$205,567,180.16	$6,048,373.22	$199,599,109.69
1971	$200,146,469.78	$15,807,861.14	$216,082,468.69	$5,827,006.77	$210,255,461.92

The 1971 receipt shown above results from the following fuel sales:

Gasoline	2,900,817,240	*Gallons*
Special Fuels	202,611,103	*Gallons*
Total	3,103,428,343	*Gallons*

LICENSE FEES

Distributors and gasoline jobbers are required to file a bond to obtain a license valid indefinitely. Retail dealers' license fee is $10. Wholesale dealers' license fee is $5. Gasoline jobbers in addition or in lieu of obtaining a wholesale license, must be licensed; annual fee, $50. For each conveyance used in transporting fuel, the license fee is $5. All licenses, except distributors', expire annaually on March 31.

The revenue from the insurance of these licenses was as follows during the last three fiscal years:

Fiscal Year	Fees
1969	$63,335
1970	63,677
1971	114,723*

*Fees increased April 1, 1971.

RATE OF TAX

The tax rate on motor fuels is 7¢ per gallon. Liquified petroleum gas and liquified or compressed natural gas sold or used in motor vehicles on public highways are taxed at 3½¢ per gallon (c. 52, P.L. 1971).

Licensed distributors are permitted to take tax credit on their monthly Distributor Fuel Tax Return covering fuels used by them for refundable purposes.

COLLECTION

Fiscal Year	Collections
1969	$187,392,295
1970	199,599,110
1971	210,255,462

DISPOSITION OF REVENUES

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

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TABLE 11
MOTOR FUELS TAX COMPARATIVE INFORMATION WITH 6 SURROUNDING STATES

State	Rates (per gallon) Gasoline	Diesel		Sales Tax
New Jersey*	7¢	7¢		—
Connecticut	10¢	10¢		—
New York**	7¢	9¢	+	4% (N.Y.C. 3%)
Massachusetts	7.5¢	7.5¢		—
Maryland	7¢	7¢		—
Ohio	7¢	7¢		—
Pennsylvania	8¢	8¢		—

* Liquified petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at ½ the motor fuels tax rate.
** New York City — 1¢ per gallon additional on leaded fuel with ½ gram or more in each gallon.

OUTDOOR ADVERTISING TAX

Citation: The New Jersey Outddor Advertising Tax Act: N.J.S.A. 54: 40-50 *et seq.*

DESCRIPTION

The Outdoor Advertising Tax regulates the display of outdoor advertising in the State through the issuance of licenses and permits. Any person or corporation engaged in the business of outdoor advertising for profit through compensation for the use of signs must pay an annual license fee of $200. In addition, a permit is issued annually for every sign location at the cost of $2 to $125, depending upon the square footage of the sign.

HISTORY

The first legislation providing for the issuance of permits for outdoor advertisers was enacted in 1930 at 3¢ per square foot of sign (c. 41, P.L. 1930). In 1942, a graduated schedule of fees based upon the size of the space to be used was established (c. 168, P.L. 1942). In 1953, the schedule of fees was revised (c. 76, P.L. 1953).

Major amendments were added in 1959 to protect the appearance and safety of highways. No new permits were to be issued for the erection of displays in locations where they would be injurious to the property in

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the vicinity, or would endanger public safety, or would be within a natural area (c. 191, P.L. 1959). The schedule of permit fees was revised and became effective April 1, 1971.

RATE OF TAX

Annual license fee — $200.

Permit fees are graduated and range from $2 to where the area does not exceed 50 square feet to $125 where the area is 1,000 square feet and over.

COLLECTION

Year	Collections
1969	$130,298
1970	126,171
1971	236,664

DISPOSITION OF REVENUES

Revenues are paid to the Treasuer for general State use.

PUBLIC UTILITY TAXES

The Public Utility Tax Bureau administers five taxes — Railroad Franchise Tax, Railroad Property Tax, Public Utility Gross Receipts Tax, Public Utility Franchise Tax and the Public Utility Excise Tax. In addition, it exercises responsibility to direct taxing districts to provide local assessors with accurate tax maps when it meets specifications.

PUBLIC UTILITY FRANCHISE TAX
(FOR MUNICIPAL USE)

Citation: Public Utility Franchise Tax: N.J.S.A. 54:30-1 *et seq.*

DESCRIPTION

The 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 and is at the rate of either two percent or five percent of such proportion of the gross receipts of the taxpayer for the preceding calendar year as the length of lines or mains in this State located in, on or over any street, highway or other public place, exclusive of service connections, bears to the whole length of lines or mains, exclusive of service connections.

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Except for the deductions of the cost of administering the tax by the State, it is for local use. The tax is apportioned to the various municipalities in the proportion that the value of the property of the taxpayer scheduled in the act located in, on or over any street, highway or other public place in each municipality as of the preceding July first bears to the total value of the scheduled property of the taxpayer located in, on or over any street, highway or other public place in the State.

RATE OF TAX

The tax is at the rate of 2% or 5%, depending on the amount of gross receipts (2% under $50,000; 5% over $50,000).

ADMINISTRATION

The tax is payable to the municipal tax collectors in three installments: one-third within thirty days after certification of the apportionment; one-third on September first; and one-third on December first.

COLLECTION

Year	Collections
1969	$55,379,219.59
1970	59,542,830.02
1971	64,390,423.92

DISPOSITION OF REVENUES

The franchise tax is apportioned to the taxing districts for local collections.

PUBLIC UTILITY GROSS RECEIPTS TAX
(FOR MUNICIPAL USE)

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

DESCRIPTION

The public utility gross receipts tax applies to 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 this State.

The tax, except for the expenses of the State in assessing and appor-

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tioning the tax, is due and payable to the local tax collectors in three installments: one-third thirty days after the date of the certification of the apportionment; one-third on September first and the balance on December first. The portion payable to the State is due and payable in full thirty days after the date of the certification of the tax.

RATE OF TAX

The tax is in addition to the franchise tax and is in lieu of local taxes on certain of the property of the utilities named. The rate used is 7.50%, under Chapter 50, P.L. 1960 upon the gross receipts of such taxpayer for the preceding calendar year from its business over, on, in, through or from its lines or mains in the State.

COLLECTION

Year	Collections
1969	$74,856,466.96
1970	80,949,844.75
1971	88,545,143.22

DISPOSITION OF REVENUES

The gross receipts tax is apportioned to the taxing districts for local collections.

PUBLIC UTILITY EXCISE TAX

(FOR STATE USE)

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

DESCRIPTION

The public utility excise tax imposes an additional franchise and gross receipts tax on public utility companies in addition to the municipal purpose franchise and gross receipts taxes.

RATES — PUBLIC UTILITY EXCISE TAX (Calendar year basis)

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

0.5% —upon gross receipts of telegraph and telephone companies and messenger systems from business over, on, in, through or from its lines or mains in the State;

0.937%—upon gross receipts of other utilities from business over, on, in, through or from its lines or mains in the State.

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COLLECTIONS

Fiscal Year	Collections
1969	$17,445,907.83
1970	18,822,217.36
1971	30,670,471.96*

DISPOSITION OF REVENUES

Revenues are paid to the State Treasurer for State use.

HISTORY

In 1884, the first general tax act specifically taxing public utilities was enacted (c. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, the Voorhees Tax Act included all utilities other than those taxable under the railroad and canal, property tax act and provided for the receipts collected by the State to be transferred back to municipalities (c. 195, P.L. 1900). In 1917, Franchise tax rates were increased from 2% to 5% with increase gradually taking effect at the rate of 1% additional each year (c. 17, P.L. 1917).

In addition to the Franchise tax, an additional Gross Receipts tax was levied in 1919 (c. 25, P.L. 1919). It was in lieu of state, county, school and local taxation of all personal property and materials other than land and buildings. The Gross Receipts rate of tax was at the average rate of the aggregate general property tax.

In 1940, the public utility Franchise tax laws were revised and amended (c. 4 & 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 on a uniform basis. Utilities paying a Franchise tax with taxable gross receipts less than $50,000 paid 2% and those with taxable gross receipts over $50,000 paid 5%.

The Gross Receipts tax was amended in 1952 and sewerage corporations were included. In 1955, the proviso that the Gross Receipts tax shall not exceed 7½% was adopted (c. 268, P.L. 1955). In 1956 a minimum of 5% was established for the Gross Receipts tax (c. 15, P.L. 1956). The "average rate of taxation" was eliminated in 1960 and a tax rate of 7½% 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).

*Increase is due to a 50% prepayment requirement (Chapters 108 & 109, P.L. 1971).

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In 1963, a public utility Excise Tax for State Use was imposed for three years, effective for the 1964 calendar year (c. 93 & 94, P.L. 1963). In 1966, the public utility Excise Tax for State Use was extended indefinitely.

Chapters 108 and 109 Laws of 1971 imposed an accelerated payment feature on all public utility companies paying the Franchise, Gross Receipts and Excise Tax for State Use.

RAILROAD PROPERTY TAX

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

DESCRIPTION

The Railroad Property Tax is a State tax on Class II property used for railroad purposes. The Class II railroad property is all property other than main stem (Class I), tangible personal property or facilities used in passenger service.

"Main Stem" — Class I of a railroad means the road bed not exceeding 100 feet in width.

"Tangible Personal Property" means the rolling stock, cars, locomotives, ferryboats and other tangible personal property of a railroad company.

"Facilities used in passenger service" — Class III means land, stations, terminals, roadbeds, tracks and all structures used in connection with rendering passenger service.

HISTORY

With the first railroad in New Jersey chartered on February 4, 1830 came varying methods of payment to the State for the privilege of operating. In general, the early practice was to require railroads to pay annually to the State a tax of 0.5% of either capital stock or cost of the road, equipment and appurtenances.

In 1884, the first general railroad tax law was enacted. Tax rates were fixed by the State: 0.5% of total valuations for the State use; local rates on Class II property, but not to exceed 1% for local uses.

In 1897 and 1905-1908 there were series of amendments involving tax rates. In 1941 the Railroad Tax Law was enacted taxing railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes on Class I, III and IV properties were assigned to the State.

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Again, in 1948, amendments to the 1941 Tax Law were passed. Provision was made for the taxation of Class II property for local uses at local tax rates; Classes I and III were taxed at the rate of 1.2% for State uses; Class IV property was dropped and minimum and maximum tax provisions were established.

Chapter 251, P.L. 1964 eliminated the tax on Class I and III property, as well as the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax, exempting passenger facilities from taxation.

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.

ASSESSMENT

Fiscal Year	Assessment
1969 (Calendar 1968)	$7,981,269.97
1970 (Calendar 1969)	7,434,522.03
1971 (Calendar 1970)	7,312,073.16*

Taxes are paid directly to the State Treasurer.

DISPOSITION OF REVENUES

The Class II railroad property tax is for State uses. However, under legislation adopted in 1966, the municipalities where property is located are guaranteed the return of certain replacement revenues.

RAILROAD FRANCHISE TAX

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

DESCRIPTION

A franchise excise tax is levied upon railroads operating within the State and is based on the net railway operating income of the preceding year of each system and each railroad not part of a system allocated to New Jersey in the ratio of the number of miles of all track over which the railroad or system operates in this State to the total of all track over

*By reason of the bankruptcy of Penn Central Railroad, the amount of this levy was not received in the fiscal year.

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which it operates. A minimum franchise tax of $100 is levied upon railroads having total railway operating revenues of the preceding year as allocated not in excess of $1 million and $4,000 to taxpayers in excess of $1 million.

HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxed at the "Average Rate of Taxation" R.S. 54:24-3. In 1941 Chapters 291 and 363 Laws of 1941 were enacted setting up a formula for determining the franchise tax and in 1942 an amendment was passed revising the formula. Again in 1948 a new approach for determining the franchise tax was enacted. In 1966, the maximum tax provisions of the law were eliminated by amendment.

RATE OF TAX

The railroad franchise tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated on the ratio of all track miles in New Jersey to the total of all track miles over which the railroad operates or the minimum of $100 or $4,000 is applied depending on the railway operating revenues allocated to the State.

ASSESSMENTS

Fiscal Year	Assessment
1969	$151,665
1970	97,948
1971	52,790

DISPOSITION OF REVENUES

Revenues are paid to the State Treasurer for State use.

REALTY TRANSFER FEE TAX

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

DESCRIPTION

The Realty Transfer Fee Tax imposes a fee upon the recording of deeds which transfer title to real property in New Jersey. The tax is collected and retained by the county in which the transfer is made.

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HISTORY

This tax was enacted in July of 1968 after the Federal Documentary Tax Stamp Law expired. The realty transfer fee requires a record be made of the selling price of real property for use by the State in sampling real estate sales to derive average assessment ratios to be used in preparing the tables of equalized valuation for State school aid purposes.

EXEMPTIONS

The fee does not apply to any deed:

(a) For a consideration less than $100;

(b) By or to the United States of America, the State of New Jersey or any agency, or subdivision thereof;

(c) Transfer solely to release security for a debt or obligation;

(d) Confirming or correcting of deed already recorded;

(e) On a sale for delinquent taxes or assessments;

(f) On partition;

(g) Pursuant to mergers of corporations;

(h) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration of the cancellation or surrender of the subsidiary's stock. (R.S. 46:15-10)

RATE OF TAX

The tax rate is $0.50 for each $500.00 of "consideration" involved in the transfer of the realty.

COLLECTION

Year	Collections
1969	$3,466,968.63
1970	3,859,559.94
1971	4,090,262.83

DISPOSITION OF REVENUES

Revenues are collected by the counties for county use.

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TABLE 12

REALTY TRANSFER FEE TAX COMPARATIVE INFORMATION WITH 6 SURROUNDING STATES

State	Rate
Connecticut	55¢ per $500
Maryland*	
Baltimore City	1½% of value
Baltimore County	1½% of value
Howard County	1% of value
Montgomery County	1% of value on unimproved property 1% of value on improved property over $35,000 ½% of value of improved property between $20,000 and $35,000
Prince George County	2/5 of 1% of value
Massachusetts	$1.14 per $500
New Jersey	50¢ per $500
New York	55¢ per $500
New York City	additional 1% of net consideration exceeding $25,000
Ohio	1% of value or 50¢ per $500, whichever is larger
Pennsylvania	rates set by localities, generally ½ of 1% or 1% of value

*Tax is not statewide.

RETAIL GROSS RECEIPTS TAX

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

DESCRIPTION

The Retail Gross Receipts Tax (c. 133, P.L. 1966) is an annual tax measured by annual gross receipts applicable to all persons operating a retail store in the State for the privilege of engaging in retail business. Gross receipts include all amounts received from retail store sales. Returns and the tax are due annually on March 15.

HISTORY

The tax (c. 133, P.L. 1966) was approved June 17, 1966 and became effective on January 1, 1967.

EXEMPTIONS

(a) Only retail stores are subject to the tax;

(b) Retail stores having gross receipts of less than $150,000 are exempt;

(c) Retail stores having gross receipts less than $125,000 are exempt from filing;

(d) The first $150,000 of gross receipts is exempt.

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RATE OF TAX

The rate of tax is 1/20th of 1%.

COLLECTION

Year	Collections
1969	$3,837,995
1970	3,948,827
1971	4,574,104

DISPOSITION OF REVENUES

The revenues received from this tax are part of the Business Personal Property Replacement Program and are distributed to municipalities pursuant to P.L. 1966, c. 135.

SALES AND USE TAX

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

DESCRIPTION

The New Jersey Sales and Use Tax imposes a tax at the rate of 5% on the sale, rental or use of tangible personal property, storage charges for certain services, restaurant meals, certain admission charges and on the charges made for the rental of hotel and motel rooms.

The compensating use tax is complimentary to the sales tax, designed to tax purchases made outside the State for use in the State. It does not apply if the taxable property or service has already been or will be subjected to the sales tax.

All persons required to collect the tax must file an Application for Registration. A Certificate of Authority, issued by the Division, is sent to each registrant and it is his authority to collect the sales tax. It must be prominently displayed at each place of business to which it applies.

HISTORY

The New Jersey Sales and Use Tax Act became effective July 1, 1966. The rate of the tax was set at 3% (c. 30, P.L. 1966). This rate was increased to 5%, effective March 1, 1970 (c. 7, P.L. 1970).

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Rate: 3%		Rate: 5%	
Amount of Sale	Tax to be Collected	Amount of Sale	Tax to be Collected
$0.01 to $0.16	None	$0.01 to $0.10	None
0.17 to 0.40	1¢	0.11 to 0.25	1¢
0.41 to 0.70	2¢	0.26 to 0.46	2¢
0.71 to 1.16	3¢	0.47 to 0.67	3¢
		0.68 to 0.88	4¢
		0.89 to 1.10	5¢

EXEMPTIONS

The major exemptions are:

Medicine and drugs and other medical aids;
Food, food products and non-alcoholic beverages (off premises);
Food sold in school cafeterias;
Clothing, except furs;
Periodicals and textbooks;
Real estate sales;
Casual sales except motor vehicles and registered boats;
Motor fuels;
Transportation of persons or property;
Telephone lines, cables and other equipment;
Tangible personal property used in research and development;
Beer, on or off premises; alcoholic beverages for on-premises consumption;
Professional and personal services;
Farm supplies and equipment;
Cigarettes, subject to Cigarette Tax Act;
Bibles and other sacred scriptures;
Flags of the United States and the State of New Jersey;
Advertising services for newspapers and magazines.

RATE OF TAX

The tax rate is 5%.

COLLECTION

Year	Collections
1969	$264,902,239
1970	355,613,486
1971	521,689,350

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DISPOSITION OF REVENUES

All revenues are deposited in the general State treasury, however, 10% of the net receipts of sales tax revenues, but not in excess of $25 million in any fiscal year, is distributed annually to municipalities under a population formula (P.L. 1968, c. 302).

TABLE 13

SALES AND USE TAX COMPARATIVE INFORMATION WITH 6 SURROUNDING STATES

State	Year of Adoption	Rate
Connecticut	1947	6.5¢
Maryland	1947	4¢
Massachusetts	1966	3¢
New Jersey	1966	5¢ [a]
New York	1965	4¢—State; 3¢—Local [b]
Ohio	1934	4¢—State; 0.5¢—Local [c]
Pennsylvania	1953	6¢

a. Atlantic City imposes a 5% sales tax on certain luxury items, and all of the items are exempt from the State sales tax.
b. The State rate is 3%. However, every county and many municipalities impose additional taxes, so that the State-local rate is practically 6% statewide.
c. 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., and Lake Co., and Miami Co.

EXEMPTIONS (T — Taxable) (E — Exempt)

Item	Conn.	MD.	Mass.	N.J.	N.Y.	Ohio	PA.
Clothing	T[1]	E	E[2]	E	T	T	E
Food Off-Premises	E	E	E	E	E	E	E
Beer On-Premises	T	T	E	E	T	T[3]	T
Beer Off-Premises	T	T	E	E	T	T[3]	T
Liquor On-Premises	T	T	E	E	T	T	T
Liquor Off-Premises	T	T	E	T	T	T	T
Manufacturing Equipment	T	E	E	T	E[4]	T	E
Cigarettes	E	T	E	E	T	T	E
Motor Fuels	E	E	E	E	T	E	E

[1] Children under 10 — exempt
[2] Up to $175.
[3] 3.2 beer exempt
[4] Taxable in New York City

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TRANSFER INHERITANCE & ESTATE TAX

Citation: The Transfer Inheritance Tax Law: 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

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

The law (54:38-1) provides for an estate tax in addition to the Transfer Inheritance Tax. It is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the present Transfer Inheritance Tax statutes of this State and all other states.

The Transfer Inheritance Tax is a non-recurring tax 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 and is fixed by statute.

Due to the multiplicity and complexity of laws dealing with distribution of estates it is impossible for the taxpayer to predetermine the exact tax liability. The Division therefore, determines the tax liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 20 years.

HISTORY

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

In 1909, Inheritance Tax legislation was enacted which formed the basis of the present act. The present New Jersey Inheritance Tax is imposed by N.J.S.A. 54:33 and 54:38.

EXEMPTIONS

(a) All transfers under $500;

(b) Family transfers of $5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and courtesy are exempt;

(c) Life Insurance proceeds paid to named beneficiary*;

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(d) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;

(e) Transfers for public purposes made to New Jersey or any political subdivision thereof;

(f) Federal civil service retirement benefits payable to a beneficiary other than the estate are exempt with respect to estates of decedents dying.

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

TAX RATES

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

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

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

COLLECTION

Year	Collections
1969	$63,176,253
1970	66,650,981
1971	65,040,566

TABLE 14

TRANSFER INHERITANCE TAX COMPARATIVE INFORMATION WITH 6 SURROUNDING STATES

New Jersey:	Rates range from 1% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Connecticut:	Rates range from 2% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Maryland:	This state has two classes of rates. Class I, which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 7½% on the entire share.
New York:	Rates range from 2% to 21% on the net estates of the decedent.
Ohio:	Rates range from 2% to 7% on the estates of the decedents.
Pennsylvania:	This state has two classes of rates. Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and Class B, all others, the rate of tax is 15%.

*All the above-mentioned states have an estate tax to absorb the maximum credit allowed against the Federal Estate Tax.

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UNINCORPORATED BUSINESS TAX

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

DESCRIPTION

The Unincorporated Business Tax Act imposes a tax on the gross receipts of unincorporated businesses. The Act defines gross receipts as all receipts of any trade, business, profession or occupation conducted or practiced for profit. Gross receipts must be reported on the same basis used in the taxpayer's Federal Income Tax Return.

HISTORY

The tax was enacted in 1966 as part of the Business Personal Property Replacement Program. It is an annual tax on gross receipts allocated to the State.

EXEMPTIONS

(a) Entities which are subject to the Corporation Business Tax or the Financial Business Tax,

(b) Entities which are exempt for Federal Income Tax purposes such as employee pension, profit sharing or stock bonus trusts qualified under Section 401 and 501 I.R.S. Code,

(c) Those businesses with gross receipts of $5,000 or less yearly.

RATE OF TAX

¼ of 1% of allocated gross receipts for the taxable year.

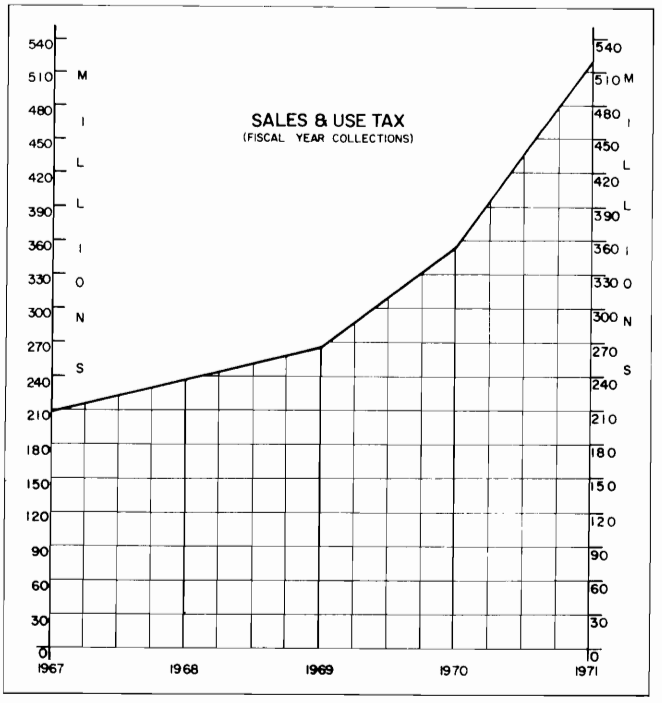
COLLECTION

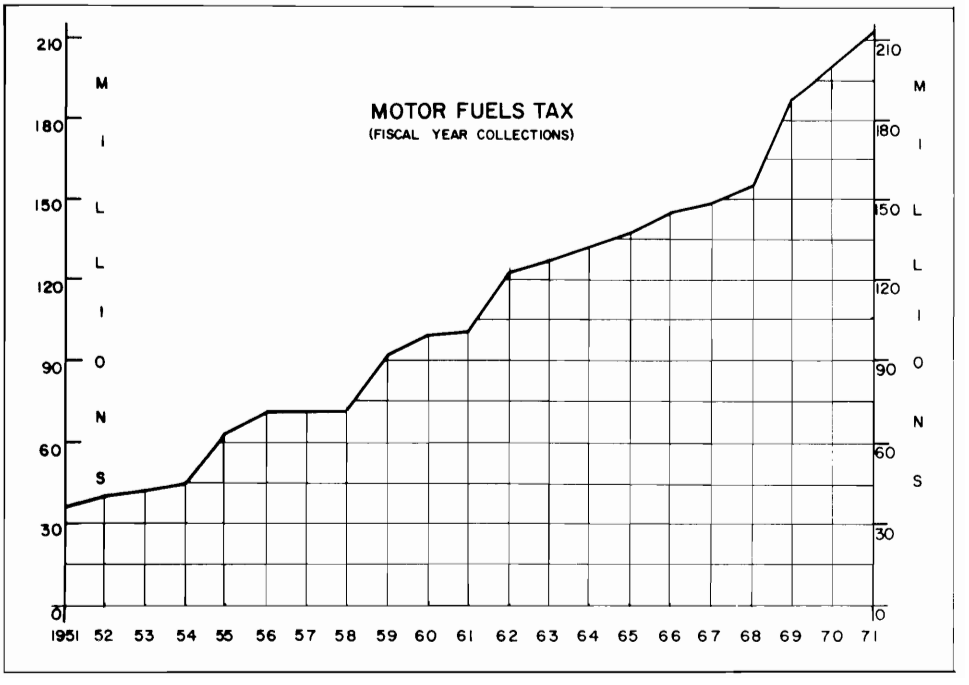
Year	Collections
1969	$16,074,007
1970	16,695,230
1971	17,098,182

DISPOSITION OF REVENUES

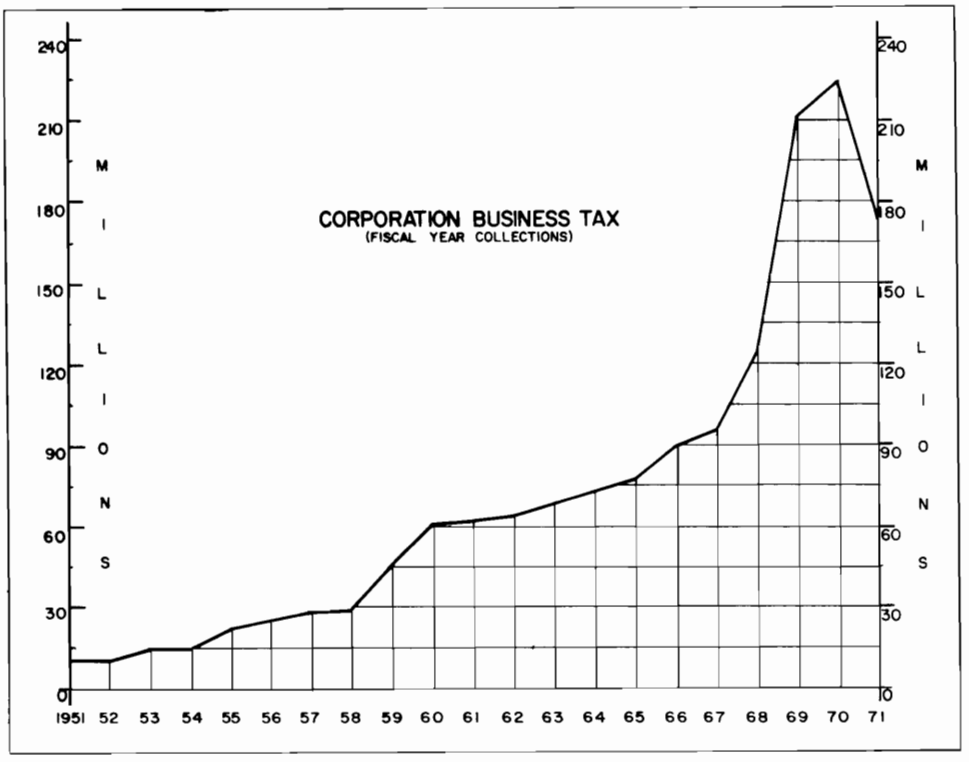
Revenues from this tax are paid to the State Treasurer for distribution to municipalities pursuant to Chapter 135, P.L. 1966 (N.J.S.A. 54:11D-1 *et seq.*).

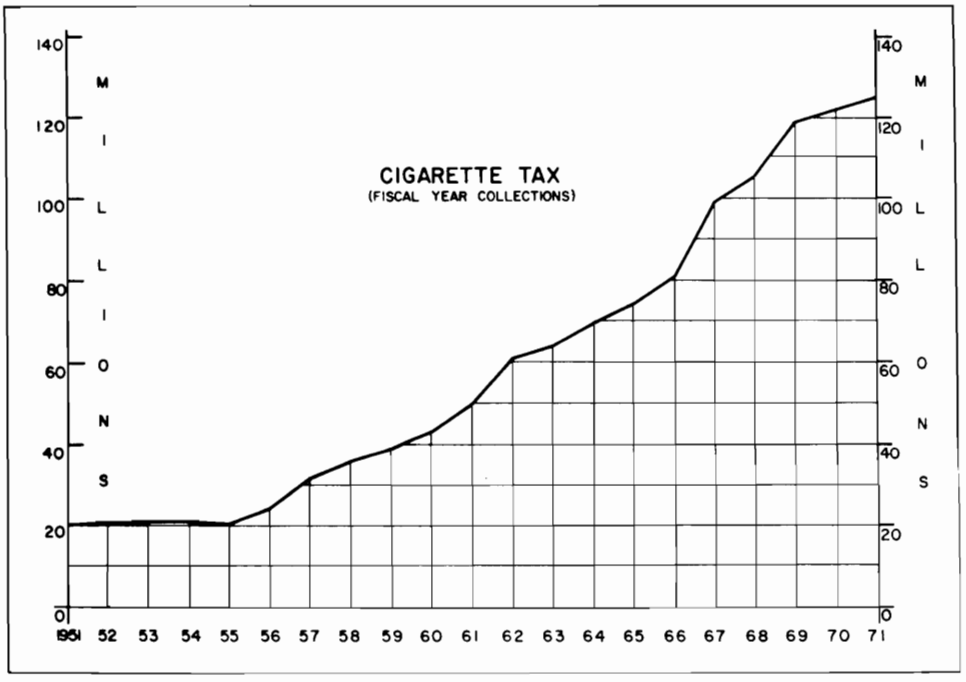
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Calendar of Tax Events

Because of the complexity of dates and events which are associated with the Corporation Business Tax, the Insurance Premiums Tax and the Local Property Tax, an additional table is presented with the following tables of tax due dates.

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CHART 8

CALENDAR OF TAX EVENTS

DUE DATES

TAXES	Payable Monthly	Payable Quarterly	Payable Semi-Annually	Payable Annually	Reports Monthly
Alcoholic Beverage Tax	By the 15th				Licensees
Bank Stock Tax			Dec. 1st & June 1st		
Financial Business Tax				By April 15th	
Business Personal Property Tax			Sept. 15th Feb. 15th.		
Cigarette Tax	Taxes are prepaid by distributors before distribution				Licensees
Corporation Business Tax	Due 3½ months after close of the companies' accounting period				
Emergency Transportation Tax ***		April 30-July 31 Oct. 31-Jan. 31		By April 15th. ***	
Insurance Premiums Tax				By June 1st.	
Local Property Tax		Feb., May, Aug. & Nov. 1			
Motor Fuels Tax	Next to last business day				Inventories
Outdoor Advertising Tax				March 15th.	
Retail Gross Receipts Tax				March 15th.	
Sales & Use Tax	Remittance when $100 or more	Jan., April July & Oct 28			
Unincorporated Business Tax ***				By April 15th. ***	
Railroad Property (class II) Tax				Dec. 1st.	
Railroad Franchise Tax				June 15th.	
Public Utility Franchise Tax (for municipal use)		May*, Sept. 1, Dec. 1.			
Public Utility Gross Receipts Tax (for municipal use)		June*, Sept. 1, Dec. 1.			
Public Utility Excise Tax (for state use)				May 1st.	

*Billed annually, may pay in three installments.
**1¼ % of collections are dedicated as part of the Business Personal Property Replacement Program.
***Taxpayers on a fiscal year: tax is due the 15th day of the 4th month following the close of a taxpayer's fiscal year.

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CALENDAR OF TAX EVENTS (Continued)

DUE DATES

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

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CORPORATION BUSINESS TAX

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

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

INSURANCE TAXES

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

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March 1. (On or before)	Annual tax shall be paid by agents and brokers of foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18-2).
March 1. (On or before)	Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Insurance (N.J.S.A. 54:18A-8).
March 1. (On or before)	Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18A-19).
March 15. (On or before)	Annual return of all domestic stock insurance companies (other than life) reporting data pertinent to the tax imposed under Chapter 227, Laws of 1952, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:16A-5).
April 1. (On or before)	Report of tax data pertinent to tax to be imposed under Chapter 227, Laws of 1952 to be made to Director of Division of Taxation by Commissioner of Insurance. (N.J.S.A. 54:16A-6).
April 1. (On or before)	In order to be entitled to receive any part of the moneys distributable under section 54:17-4, local firemen's relief associations are required to file a statement with the Commissioner of Insurance, on or before this date in the manner prescribed by law. (R.S. 54:17-5).
April 1. (On or before)	Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Insurance to Director of Division of Taxation. (N.J.S.A. 54:18A-19).
April 15. (On or before)	Amount of franchise tax payable and apportionment thereof under Chapter 227, Laws of 1952, to be certified by Director of Division of Taxation to each domestic insurance company — other than life, and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:16A-7).
May 1. (On or before)	Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:18A-19).
June 1 (On or before)	Insurance premium tax payment is due. (N.J.S.A. 54: 18A-1).
November 15. (On or before)	Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Insurance to Director of Division of Taxation. (N.J.S.A. 39:6-59).
December 31. (On or before)	The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation. (N.J.S.A. 39:6-59).

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SUMMARY
1971 LOCAL PROPERTY TAX CALENDAR

ASSESSOR

Year Previous to Tax Year (Pretax Year) (1970)

January 1	Assessments of taxable tangible business personal property of telephone, telegraph and messenger system companies for tax year 1971 must be based on property's value on January 1 of pretax year 1970 and be determined annually. (N.J.S.A. 54:4-1 *et seq.*)
January 30	Payments in lieu of taxes made by the non-profit urban renewal corporations. (N.J.S.A. 40:55C-97.)
August 1	Final date for filing Applications for Farmland Assessment for 1971. (N.J.S.A. 54:4-23.6.)
September 1	Annual returns as to taxable tangible business personal property of telephone, telegraph, etc., companies must be filed by company with Assessor by September 1 of pretax year. (N.J.S.A. 54:4-2.48.)
October 1	Annual assessments of real property by Assessor must be based on property's value on October 1 of pretax year. (N.J.S.A. 54:4-23.)
October 1	Allowance or non-allowance by Assessor of application or claim for farmland assessment or veterans, veterans' widows, senior citizens deduction for tax year must be based soley on facts existing on October 1 of pretax year. (N.J.S.A. 54:4-23.13; N.J.S.A. 54:4-8.15; N.J.S.A. 54:4-8.44.)
October 1	Final date for filing application for tax exemption for tax year 1971 for certain water supply and sewerage disposal facilities. (N.J.S.A. 54:4-3.61.)
November 1	Filing date for initial statement or further statement for exemption. (N.J.S.A. 54:4-4.4.)
November 1	Where Assessor disallows application and claim for farmland assessment valuation, Assessor shall mail appropriate Notice of Disallowance to owner-applicant on or before November 1 of pretax year. (N.J.S.A. 54:4-23.13b.)
December 31	Notice by advertisement of time and place where assessment list may be inspected. (N.J.S.A. 54:4-38.)
December 31	Final date for senior citizens to file Application for deduction for tax year 1971 with Assessor; same provisions and dates apply to applications for veterans and veterans' widows deductions. (N.J.S.A. 54:4-8.13.)

TAX YEAR

January 1	Real property sold or improved after October 1 and before January 1, not placed on an added assessment list. (N.J.S.A. 54:4-63.2.)
January 10	Final date for taxpayer to notify Assessor where reduction in assessment is claimed for material depreciation in structure occurring between October 1 and January 1. (N.J.S.A. 54:4-35.1.)

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January 10	Final date for Assessor to file with County Board (mandatory), attached to list of exempt property, copy of each initial and further statement on which exemption was granted.(N.J.S.A. 54:4-4.4.)
January 10	File completed assessment list and duplicate with County Board by January 10. (N.J.S.A. 54:4-35.)
March 1	School district to certify to County Board of Taxation amount appropriated for school purposes. Also certify to assessor school districts. (N.J.S.A. 54:4-45; N.J.S.A. 18A:7-79.)
Second Monday In June	Assessor, if so required by Director, shall report to Director by second Monday in June annually, valuation and description of R.R. property in district not used for R. R. purposes. (N. J. S. A. 54:29A-16.)
October 1	Assessor shall make all such added and omitted assessments of real or improved property on October 1 and shall file with County Board added and omitted assessment lists for current tax year. (N.J.S.A. 54:4-63.3 *et seq.*)

COLLECTOR

Year Previous to Tax Year (Pretax Year) (1970)

December 1	Tax bills for first two installments of local tax to be mailed to taxpayers. (N.J.S.A. 54:4-64.)
December 15	Director shall deliver annually to each municipality entitled to State Aid under the Railroad Tax Act (N.J.S.A. 54:29A-1 et seq.) a statement of amount payable for following year. (N.J.S.A. 54: 29A-24.5.)

TAX YEAR

January 1	On 1st day of each and every month, Collector must account for and turn over to proper official of municipality, all tax moneys collected by Collector. (N.J.S.A. 54:4-73.)
February 1	First quarterly installment of taxes for current year becomes due and payable; if not paid by such date, tax is delinquent and bears interest from such date. (N.J.S.A. 54:4-66.)
February 1	Every senior citizen who has been credited with deduction for preceding year (1970) must file Post Tax Year Statement (in 1971) on or before February 1. (N.J.S.A. 54:4-8.44a et seq.)
May 1	Second quarterly installment of taxes for current year becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest from such date. (N.J.S.A. 54:4-66.)
May 11	Within 5 days after he receives certification from the Director as to amount payable, shall bill utility companies for amount of franchise tax due municipality. (N.J.S.A. 54:30A-24; N.J.S.A. 54:30A-62.)
June 1	Complete mailing of tax bills to property owners covering bill for entire tax year (1971). (N.J.S.A. 54:4-64.)
June 4	Final date for filing by Collector with County Board certification as to senior citizens deductions allowed.
June 5	First installment of utility franchise taxes due municipality.

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June 6	Date by which Director shall certify to Collector amount of apportioned gross receipts taxes due municipality. (N.J.S.A. 54:30A-62.)
June 11	Date by which Collector shall deliver to utility companies statement of amount of gross receipts tax due municipality. (N.J.S.A. 54:30A-62.)
July 6	First installment of utility gross receipts tax due municipality. (N.J.S.A. 54:30A-62.)
August 1 and Every August 1	Third quarterly installment of taxes for current year payable by property owners becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest from such date. (N.J.S.A. 54:4-66.)
September 1	Second installment of utility franchise taxes due municipality and gross receipts taxes installment due municipality. (N.J.S.A. 54:30A-24; N.J.S.A. 54:30A-62.)
October 10	County Board to deliver to Collector corrected duplicates of added assessments and omitted assessments lists. (N.J.S.A. 54:4-63.5; N.J.S.A. 54:4-63.17.)
October 25	Mail to affected taxpayers tax bills for added assessments and omitted assessments. (N.J.S.A. 54:4-63.7; N.J.S.A. 54:4-63.19.)
November 1	Final quarterly installment of taxes payable by property owners for current year becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest. (N.J.S.A. 54:4-66.)
November 1	Added assessments and omitted assessments taxes become due and payable. (N.J.S.A. 54:4-63.8; N.J.S.A. 54:4-63.20.)
December 1	Final installments of utility gross receipts and franchise taxes due municipality; if not paid by such date, tax becomes delinquent and bears interest. (N.J.S.A. 54:30A-24; N.J.S.A. 54:30A-62.)
December 10	Amount of State Aid pursuant to Railroad Tax Act shall be paid by State Treasurer to Collector. (N.J.S. A. 54:29A-24.4.)
December 15	Director shall deliver to Collector statement of amount of State Aid due municipality under Railroad Tax Act. (N.J.S.A. 54:29A-24.5)
December 31	Final date for filing of application for, or for allowing or approving, veterans, veterans' widows, & senior citizens deduction. (N.J.S.A. 54:4-8.13 et seq.)
	Year following Tax Year (Post tax year) (1972)
January 15	File list of veterans' tax deduction granted during prior year with county board of taxation. (N.J.S.A. 54:4-8.14.)
March 1	Statement of receipts, added, canceled, abated and delinquent taxes to chief financial officer of taxing district. (N.J.S.A. 54:4-91.)
March 1	Senior citizens posted deductions revoked for annual statement, income or other reasons become delinquent and a lien and debt if unpaid. (N.J.S.A. 54:4-8.44a.)
May 1	List in duplicate of delinquent taxes believed by collector to be uncollectible to be filed by collector with governing body. (N.J.S.A. 54:4-91.1)

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June 30	Cancellation by governing body by resolution of such delinquent listed taxes as it is satisfied are; in fact, uncollectible. (N.J.S.A. 54:4-91.2.)
July 1	Sale of property to enforce delinquent tax lien. (N.J.S.A. 54:5-19.)
COUNTY BOARD	**Year Previous to Tax Year (Pretax Year) (1970)**
April 1 (On or before)	County Boards of Taxation to establish by resolution the percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27.)
April 10 (Not later than)	Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real property. (N.J.S.A. 54:4-2.27.)
TAX YEAR	
January 10 (On or before)	Banks to file bank stock tax reports. (N.J.S.A. 54:9-5.)
January 25	Mail copy of equalization table to assessor and post copy at the courthouse. (N.J.S.A. 54:3-17.)
February 1	Meet to equalize assessments between taxing districts. (N.J.S.A. 54:3-18.)
March 1 (On or before)	School district to certify to County Board of Taxation amount appropriated for school purposes. (N.J.S.A. 54:4-45.)
March 1 (On or before)	Bank stock tax to be determined. (N.J.S.A. 54:9-9.)
March 10 (Before)	County Boards of Taxation to conclude hearings on equalized tables. (N.J.S.A. 54:3-18.)
March 10 (After)	Send copy of equalization table to Director, Division of Taxation, et al. (N.J.S.A. 54:3-19.)
April 1	Certify general tax rates.
April 10 (On or before)	Table of aggregates to be completed. (N.J.S.A. 54:4-52.)
April 13 (Before)	Table of aggregate to be transmitted to the County Treasurer, et al. (N.J.S.A. 54:4-52.)
May 1 (On or before)	Completed tax list duplicates to be delivered to collectors. (N.J.S.A. 54:4-5.)
June 1	One-half bank stock tax due. (N.J.S.A. 54:9-11.)
June 15	Final date for filing by County Board with Director, Division of Taxation, Summary and Certification of senior citizen deductions allowed by municipalities (aggregate) in county. (N.J.S.A. 54:4-8.52.)
June 30 (After)	Inheritance taxes refunded to counties. (N.J.S.A. 54:33-10.)
October 10 (On or before)	Added assessment duplicates to be delivered to collectors. (N.J.S.A. 54:4-63.5.)
October 10 (On or before)	Omitted property assessment list to be delivered to collectors. (N.J.S.A. 54:4-63.17.)
November 15	Determine all appeals from assessed valuation. (N.J.S.A. 54:3-26.)

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December 1 (On or before)	Appeals from added assessments to county boards of taxation to be filed. (N.J.S.A. 54:4-63.11 et seq.)
December 1	One-half bank stock tax due. (N.J.S.A. 54:9-11.)
	Year Following Tax Year.
January 2	Appeals from Added Assessments heard by this date. (N.J.S.A. 54:4-63.11.)

DIVISION OF TAX APPEALS

	Tax Year.
September 10 (Before)	Complete review of County equalization tables. (N.J.S.A. 54:2-37.)
November 1 (Before)	Review of State equalization table to be completed. (N.J.S.A. 54:2-38.)
December 1 (On or before)	Appeals from omitted property assessment to Division of Tax Appeals. (N.J.S.A. 54:4-63.23.)
December 15 (On or before)	Taxpayers and taxing districts may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations. (N.J.S.A. 54:2-39.)
	Year Following Tax Year.
January 30 (not later than)	Reviews of objections to Table of Equalized Valuations for State School Aid to be completed. (N.J.S.A. 54:1-35.4.)
February 2	Final date for Appeals from Added Assessments. (N.J.S.A. 54:4-63.11.)

DIRECTOR OF TAXATION

	Year Previous to Tax Year.
December 10 (On or before)	Certifies to County Boards of Taxation true value of railroad property and any adjustments in base value in each municipality. (N.J.S.A. 54:29A-24.6.)
December 15 (Not later than)	Delivers statement to municipalities of amount of Railroad State Aid payable for following year. (N.J.S.A. 54:29A-24.5.)
	Tax Year.
January 1 (Prior to)	Certification to municipalities of apportionment of Public Utility Valuation. (N.J.S.A. 54:30A-56.)
March 15 (On or before)	Reassessments to be certified to the county boards of taxation. (N.J.S.A. 54:1-29.)
May 6 (On or before)	Certifies to municipal tax collectors the apportioned utility franchise tax. (N.J.S.A. 54:30A-62.)
June 6 (On or before)	Gross receipts tax certified to municipal collectors. (N.J.S.A. 54:30A-62.)
Second Tuesday in July (10 days before)	Prepare, mail and post State equalization table. (N.J.S.A. 54:1-33.)
Second Tuesday in July	Hearing before Director on State equalization table. (N.J.S.A. 54:1-34.)
August 25	State equalization table completed. (N.J.S.A. 54:1-34 et seq.)

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September	Up to 10 days after corrected state equalization table has been filed by Director, counties may file appeals with Division of Tax Appeals for review. (N.J.S.A. 54:2-38.)
September 15	Director shall file annually with the State Treasurer certification as to amount to be reimbursed by State to municipalities during current year (on or before November 1) for senior citizen deductions allowed by each municipality. (N.J.S.A. 54:4-8.53.)
October 1 (On or before)	Table of Equalized Valuations for State School Aid promulgated. (N.J.S.A. 54:1-35.1 et seq.)
MUNICIPALITY	
	Tax Year
Third Monday in May (On or before)	Taxpayers or municipalities may file complaint for review of Director's valuations of railroad property. (N.J.S.A. 54:29A-31; N.J.S.A. 54:29A-24.3.)
February 15	First installment of municipal portion of County Tax due county. (N.J.S.A. 54:4-74.)
First Monday in March (On or before)	Apportionment of public utility valuations may be appealed to Division of Tax Appeals. (N.J.S.A. 54:30A-57.)
April 1 (Before)	Municipal and county budget requirements to be certified to county boards. (N.J.S.A. 54:4-2.)
May 15	Second installment of county tax due county by each municipality. (N.J.S.A. 54:4-74.)
August 15	Third installment of county tax due. (N.J.S.A. 54:4-74.)
August 15 (On or before)	Taxpayers and taxing districts may appeal to the county board of taxation from assessed valuation. (N.J.S.A. 54:3-21.)
Thirty days after October 1 (On or before)	Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid must be filed within 30 days after the promulgation of the Table on or before October 1. (N.J.S.A. 54:1-35.4.)
November 15	Fourth installment of county tax due county by each municipality. (N.J.S.A. 54:4-74.)
December 1 (On or before)	Appeals from added assessments to county boards of taxation. (N.J.S.A. 54:4-63.11.)
December 1 (On or before)	Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury. (N.J.S.A. 54:4-63.23.)
December 10 (On or before)	State Aid pursuant to railroad tax law payable to municipalities. (N.J.S.A. 54:29A-24.4.)
December 15 (On or before)	Taxpayers and taxing district may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations. (N.J.S.A. 54:2-39.)
	Year Following Tax Year
February 15	County taxes on added assessments and omitted property assessments payable. (N.J.S.A. 54:4-63 et seq.)
June 30 (On or before)	Governing body of taxing district to cancel uncollectible tax assessments. (N.J.S.A. 54:4-91.1 et seq.)

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CHART 9

SUMMARY HISTORY OF TAXES

TAX & CITATION	DATE OF ADOPTION	FIRST TAX RATE	FIRST TAX CHANGE
ALCOHOLIC BEVERAGE TAX N.J.S.A. 54:41-1	1933	April 6, 1933—a 3¢ per gallon tax on beer	December 5, 1933—3-1/3¢ per gallon of beer $1.00 per gallon for liquor
BANK STOCK TAX N.J.S.A. 54:9-1	1918	3/4 of 1% of a bank and trust company's common and preferred stock	
BUSINESS PERSONAL PROPERTY TAX N.J.S.A. 54:11A-1	1966	1.3% on 50% of original cost of tangible goods used in business	
CIGARETTE TAX N.J.S.A. 54:40A-1	1948	.015% per 10 cigarettes (3¢ per pack)	April 16, 1956—3¢ to 5¢ per pack of 20 cigarettes
CORPORATION BUSINESS TAX N.J.S.A. 54:10A-1	1884	1/10 of 1% upon turnpike company's par value or number of shares of capital stock; 2% upon gross receipts of car companies	1946—8/10 mill per dollar on allocable net worth; 1958—1-3/4% on allocable net income
EMERGENCY TRANSPORTATION TAX N.J.S.A. 54:8A-1	1961	2% to 10% net income earned in New York State and 1% to 5% on net capital gains	1965 amended to conform with U.S. Revenue Act of 1964
FINANCIAL BUSINESS TAX N.J.S.A. 54:10A-1	1946	3/4 of 1% on net worth less specified deductions	
INSURANCE PREMIUMS TAX N.J.S.A. 54:16-1	1885	35/100 of 1% on taxable premiums	1945—2%
MOTOR FUELS TAX N.J.S.A. 54:39-1	1927	2¢ per gallon on fuels on public highways	December 1, 1930—increased from 2¢ to 3¢ per gallon
OUTDOOR ADVERTISING TAX N.J.S.A. 54:40-50	1930	3¢ per square foot	1942—from 50¢ to $25.00 depending on square feet in area
PUBLIC UTILITY TAXES N.J.S.A. 54:30A-16	1884	2% on gross receipts of telephone & telegraph companies; 0.5% on gross receipts; 5% on dividends; 8% on gross receipts of oil and pipeline companies	1917—rates increased from 2% to 5% with a gradual increase of 1% per year
RAILROAD TAXES N.J.S.A. 54:29A-1	1830	0.5% of either capital stock or cost of the road, equipment and appurtenances	1884—0.5% of total valuations for State use; 1% for local use
RETAIL GROSS RECEIPTS TAX N.J.S.A. 54:32B-1	1966	1/20 of 1% on gross receipts in excess of $150,000.00	
SALES AND USE TAX N.J.S.A. 54:32B-1	1966	3% or 3¢ on a dollar of retail sales	1970—increased rate to 5% or 5¢ on a dollar
TRANSFER INHERITANCE TAX N.J.S.A. 54:33-1	1892	5% tax on property transferred from decedent to beneficiary	1914—reduced rate of 5% to 2% for immediate family on excess of $5,000 but not more than $50,000
UNINCORPORATED BUSINESS TAX N.J.S.A. 54:11B-1	1966	1/4 of 1% on gross receipts in excess of $5,000.00	

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

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SUMMARY HISTORY OF TAXES (continued)

MOST RECENT CHANGE	NO. OF RATE CHANGES SINCE ADOPTION	REVENUE DISPOSITION	
		STATE	LOCAL
1969—liquor increased to $2.30 per gallon	5	100%	
1970—1-1/2% of common and preferred stock	1	50%	to County 50%
	0		100% (1)
June 4, 1968—11¢ to 14¢ per pack of 20 cigarettes	6	100%	
1968—addition of a prepayment provision and net income tax increase from 3.25% to 4.25%	9	Net Worth 100% Net Income Approximately 70%	Net Income Approximately 30% (1)
1970—amended to conform with the 1969 Federal Internal Revenue exemption	4	100%	
1970—from 3/4 of 1% to 1-1/2%	1	50%	50%
	1		100%
1971 — taxed petroleum liquified gas and compressed natural gas	6	100%	
1971 — increased from $2.00 to $125.00 based upon square footage	2	100%	
1960—7-1/2% on gross receipts and 1971—adopted a 50% prepayment provision	7		100%
1948—franchise tax at 10% on operating income based on track miles	12		100%
	0		100% (1)
	1	90%	10% of net receipts but not to exceed $25 million
1962—rate increased from 5% to a maximum of 16%	3	95%	to County 5%
	0		100% (1)

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STATUTE OF LIMITATIONS

	TAX	PENALTIES & INTEREST	COLLECTIONS AND ASSESSMENT	REFUNDS
1	ALCOHOLIC BEVERAGE TAX	1) Failure to file $5 day and 5% of tax 54:45-1 2) Failure to pay tax 5% penalty and 1% month 54:44-1 3) Failure to pay after assessment 5% additional penalty 54:45-5	No provision in Statute	1 year 54:45-6
2	CORPORATION TAX	1) Failure to file $2 day 54:10A-17 2) Failure to pay tax 5% penalty and 1% month 54:10A-17	1) 5 yrs. for assessment of add'l tax 54:10A-19.1 *1 2) 10 yrs. where corporation franchise return duly filled 54:10A-31	2 yrs. 54:10A-23 *2
3	BUSINESS PERSONAL PROPERTY TAX	1) Failure to file $2 day 54:11A-17 2) Failure to pay tax 5% penalty and 1% month 54:11A-17	5 yrs. after filing for additional assessment 54:11A-12b *1	2 yrs. 54:11A-20 *2
4	INHERITANCE AND ESTATE TAX	1) Tax paid more than 8 months after death 10%—if delay unavoidable 6% 54:35-3 2) Failure to testify before appraiser after service of subpoena $200 penalty 54:34-10	1) Tax due is lien for 10 yrs. 54:35-5 2) After 20 yrs. no proceedings to collect 54:35-5.1	3 yrs. from date of final determination 54:35-10
5	MOTOR FUELS TAX	1) Failure to file a report (distributor or jobber) 20% of tax 54:39-27 2) Failure to file a report for Special License B, $1 day 54:39-64	No provision in Statute	1) Distributors 1 yr. from purchase date 54:39-29 2) Those exempt 6 mos. 54:39-67
6	PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS TAX	Failure to file report $100 per day 54:30A-19 and 54:30A-55 Interest 1% month *3	2 yrs. *3	2 yrs. *3
7	SALES & USE TAX	1) Failure to file a return 5% penalty and 1% month *4 54:32B-26 2) Failure to pay tax 5% penalty and 1% month *4 54:32B-26	3 yrs. *1 54:32B-27	2 yrs. after payment of tax by customer 54:32B-20
8	RETAIL GROSS RECEIPTS TAX	1) Failure to file a return 5% penalty and 1% month *4 54:11C-11 2) Failure to pay tax 5% penalty and 1% month *4 54:11C-11	3 yrs. *1 54:11C-12	2 yrs. *2 54:11C-13

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STATUTE OF LIMITATIONS (Continued)

	RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
1	3 yrs. (up tp 2 yrs. additional by order of the Director) 54:45-2	1) Failure to file, or filing false report-misdemeanor 54:47-5 2) False swearing with intent to avoid tax-misdemeanor 54:47-4	1) Within 30 days after finding by the commissioner—to the commissioner 54:45-5 2) To Div. of Tax Appeals from decision of Director—60 days 54:46-1
2	No provision in Statute	1) Failure to file, or filing false report-misdemeanor $1,000 and/or up to 1 yr. *2 54:10A-23 2) False swearing to avoid paying tax-misdemeanor $1,000 and/or up to 1 yr. *2 54:10A-23	Within 3 months to Division of Tax Appeals 54:10A-19.2
3	No provision in Statute	1) Failure to file, false or fraudulent filing—misdemeanor *2 $1,000 and/or up to 1 yr. 54:11A-20 2) False swearing to avoid paying tax—misdemeanor $1,000 and/or up to 1 yr. 54:11A-20 *2	Within 3 months to Division of Tax Appeals 54:11A-14
4	No provision in Statute	Willful and knowing misrepresentation to appriaser-misdemeanor 54:34-11	Appeal from appraisement or assessment of tax—within 60 days after making and entering same to Appellate Division Super. Court 54:34-13 Changed to 45 days *(Winberry v. Salisbury)* 5 N.J. 240
5	Wholesalers and retailers records 2 yrs. 54:39-3 Distributors records 1 yr. 54:39-25	1) Failure to pay tax—misdemeanor 6 mos. and/or $1,000 54:39-55 2) Making any false statements—misdemeanor 6 mos. and/or $1,000 54:39-55 3) Concealing any material fact–misdemeanor 6 mos. and/or $1,000 54:39-55 4) Obtaining fuel falsely—misdemeanor 54:39-56	1) Within 6 months to State Board of Tax Appeals from docketed debts 54:39-47 2) Within one yr. from any order or assessment of the commissioner 54:39-49
6	2 years *3	Wilfully making any oath perjury, high misdemeanor (2A:131-1) $2,000 and/or up to 7 yrs. 54:30A-19 and 54:30A-55	Only municipalities can appeal to State Board of Tax Appeals by 1st. Monday in March 54:30A-21 and 54:30A-57
7	3 years 54:32B-16	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person $500 and/or up to 6 months 54:32B-26	1) Where determination is made by Director, 30 days to appeal to the Director for a hearing 54:32B-19 2) After Director's decision 3 months to appeal to Div. Tax Appeals 54:32B-21
8	years 54:11C-5	Failure to file, willfully filing false return—misdemeanor $1,000 and/or up to 1 yr. 54:11C-12	1) Within 90 days after assessment to the Director 54:11C-5 2) Within 3 months after decision to the Division of Tax Appeals 54:11C-9

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STATUTE OF LIMITATIONS (Continued)

	TAX	PENALTIES & INTEREST	COLLECTIONS AND ASSESSMENT	REFUNDS
9	UNINCORPORATED BUSINESS GROSS RECEIPTS TAX	1) Failure to file $2 day 54:11B-9 2) Failure to pay 5% penalty and 1% month 54:11B-9	5 yrs. 54:11B-17 *1	2 yrs. *2 54:11B-19
10	EMERGENCY TRANSPORTATION TAX	1) Failure to file $2 day 54:8A-53 2) Failure to pay tax 5% penalty and 1% month 54:8A-53	1) 3 1/2 yrs. after return is made except where return omits more than 25% of income, than 6 1/2 yrs. 54:8A-55	1) 2 yrs. 54:8A-54 *2 2) 5 yrs. where deduction disallowed for 1 yr. and allowed other yrs. 54:8A-55
11	CIGARETTE TAX	Failure to file—$1 day 54:40A-7	No provision in Statute	2 yrs. 54:40A-21 *2
12	STATE TAX UNIFORM PROCEDURE LAW	1) Interest 1% month on tax due 54:49-3 2) After assessment by the commissioner 5% penalty in addition to all other penalty and interest if not paid within 15 days 54:49-4	No provision in Statute	2 yrs. 54:49-14 and 54:49-16

*1 Except for willfully false or fraudulent return, or no return
*2 State Tax Uniform Procedure Law governs
*3 Administrative Decision
*4 From 2d month after tax due

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STATUTE OF LIMITATIONS Continued)

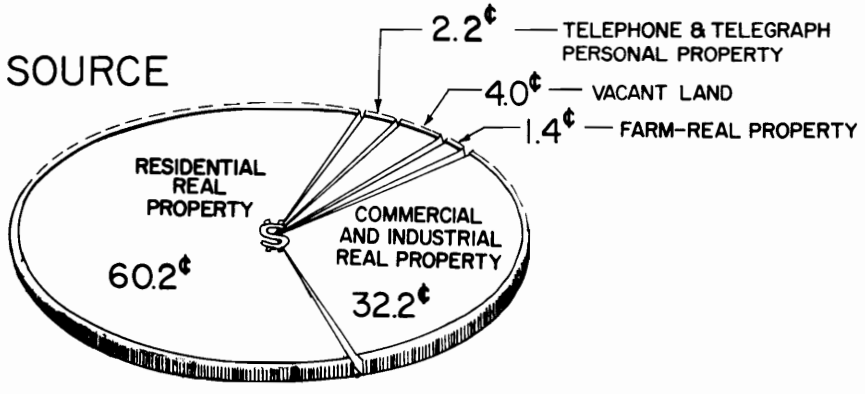
	RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
9	No provision in Statute	Willfully failing to file or filing false returns—misdemeanor $1,000 and/or up to 1 yr. 54:11B-21	Within 3 months after action of the Director to the Division of Tax Appeals 54:11B-18
10	No provision in Statute	Failure to file or filing false or fraudulent report—misdemeanor $1,000 and/or up to 1 yr. 54:8A-54 *2	30 days to appeal assessment by the commissioner 54:8A-55 *3
11	3 yrs. 54:40A-23	1) Forgery or counterfeiting stamps high misdemeanor 54:40A-29 2) Possession of counterfeit stampts high misdemeanor 54:40A-29 3) Possession of cigarettes with counterfeit stamps: more than 2,000 packs—high misdemeanor; less than 2,000 packs—misdemeanor 54:40A-29 4) Preventing or hindering investigation $250 for each offense 54:40A-27 5) Making false entries with intent to evade tax—misdemeanor $250 54:40A-31 6) Transporting unstampted cigarettes without proper invoices—disorderly person 54:40A-32 7) Failure to file report or filing false report $1,000 and/or up to 1 yr. 54:40A-33 8) False swearing to evade tax $1,000 and/or up to 1 yr. 54:40A-34 9) Violation of Act when no penalty provided $250 54:40A-23	30 days to appeal assessment by the commissioner 54:40A-21
12	No provision in Statute	1) Failure to file report or filing fraudulently—misdemeanor $1,000 and/or up to 1 yr. 54:52-1 2) False swearing to evade tax misdemeanor $1,000 and/or up to 1 yr. 54:52-2 3) Willfully maintaining false or fraudulent books or records misdemeanor $1,000 and/or up to 1 yr. 54:52-2	30 days to appeal assessment by commissioner 54:49-18

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THE TAX DOLLAR

ALL MUNICIPALITIES FOR THE YEAR 1971 – $2,188.3 MILLIONS

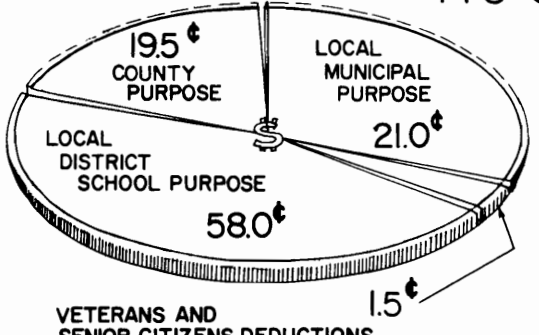
ITS SOURCE



TAX SOURCE	
REAL PROPERTY	
VACANT LAND	$ 87,931,000
RESIDENTIAL	1,340,066,000
FARM	30,567,000
COMMERCIAL & INDUSTRIAL	715,024,000
PERSONAL PROPERTY	
TELEPHONE & TELEGRAPH	49,783,000
TOTAL TAX	2,223,360,000

*TOTAL TAX LEVY AS REPORTED IN COUNTY ABSTRACT OF RATABLES IS $2,222,256,000. THE TOTAL OF $2,223,360,000 WAS DERIVED BY APPLYING LOCAL TAX RATES ROUNDED TO THE NEAREST CENT.

ITS USE



TAX USE	
COUNTY	$ 434,411,000
MUNICIPAL	465,713,000
SCHOOL	1,288,151,000
TOTAL (NET) TAX	2,188,275,000
DEDUCTIONS ALLOWED:	
VETERANS	22,296,000
SENIOR CITIZENS	11,683,000
* TOTAL TAX	$ 2,222,256,000

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CHAPTER IV

LOCAL TAXATION

The New Jersey state-local tax and financing structure is more local than that in most other states. The 1969-1970 state tax revenue collections represented 41.5% of all state and local tax revenues. Only New Hampshire (38.5%) reported state taxes at a lower percentage of the total. Direct state expenditures, exclusive of state aid, were 30.2% of all New Jersey state and local expenditures. This was next to the lowest percentage reported by any state.

Prominence of local taxes within the New Jersey state-local tax structure means that the Division of Taxation must perform a large number of services relative to tax administration in local taxing districts. Because local taxes mean primarily property taxes, these services are concentrated in the area of local property taxes. For the most part they are performed by the Local Property Tax Bureau and the Public Utility Tax Bureau.

TABLE 15

PER CAPITA STATE-LOCAL TAXES AND EXPENDITURES COMPARATIVE POSITION OF NEW JERSEY 1969-1970

	PER CAPITA TAX REVENUE			PERCENT STATE	
	Total	State	Local	Tax	Expenditures
Average State	$427.14	$236.03	$191.11	55.2	37.1
New Jersey	447.25	185.86	261.39	41.5	30.2
New York	652.32	335.31	317.01	51.4	23.1
Pennsylvania	401.40	235.51	165.89	58.6	44.8
Connecticut	484.78	244.63	240.15	50.4	43.9
Ohio	343.24	159.84	183.40	46.5	33.1
Michigan	455.54	264.23	191.31	58.0	35.7

Source: U.S. Dept. of Commerce, Bureau of the Census (GF70 No. 5) pp 45,51

EQUALIZATION TABLES

On October 1 of each year the Division of Taxation publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. These tables are certified to the State Commissioner of Education pursuant to the requirements of Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1) for his use in calculating and distributing State school aid. Equalized valua-

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tions are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost of a large number of regional school districts among component districts. In addition to their use in the apportionment of property taxes, the equalized valuations are the basis for measuring debt limits for local governmental units.

The average ratio of assessed value to true value of all real estate in 1971 was shown to be 65.71%. Like all averages, this statewide average real estate assessment ratio was the composite of various ratios within the 567 local taxing districts ranging from a low of 19.93% in South Harrison Township, (Gloucester County) to a high of 116.46% in Woodland Township, (Burlington County).

Equalization tables are shown for each taxing district in Appendix II (p. 332).

ASSISTANCE TO COUNTY BOARDS OF TAXATION

The Division of Taxation assists the 21 County Boards of Taxation in the discharge of their duties. Almost daily contact with county tax boards is maintained by correspondence or telephone and by visits of the field staff. The Division's staff meets monthly with the executive committee of the New Jersey Association of County Tax Board Commissioners and Secretaries to discuss problems and plans of the county boards and the assessors. An agenda supported by related material is prepared for each meeting. In recent years it has worked hand in glove with the Secretaries and Commissioners of the county boards of taxation to secure uniform implementation of new laws or amendments to existing statutes involving procedures of a complex nature.

ASSISTANCE TO LOCAL ASSESSORS

Direct assistance to local assessors is designed to meet the overall objectives of equity, uniformity, and efficiency in local property tax administration. The Division of Taxation field staff advises and assists local assessors in solving the day-to-day administrative problems involved in the administration of the numerous tax and tax exemption and deduction statutes and in establishing effective work flow procedures in the conduct of the assessor's office. The Division further assists assessors in property appraisals and methods for assessing unusual or complex properties. New assessors receive special attention in order to acquaint them with their responsibilities under the law and with the methods and procedures. This is particularly significant in that the turnover of assessors has averaged 12% in recent years.

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Since 1954 the Division has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research of Rutgers, the State University, at strategic locations throughout the State. The Division is represented on the planning committee of 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 *Assesors Law Manual,* are the primary textbooks used in all in-service training courses.

TABLE 16

NEW JERSEY LOCAL PROPERTY TAX GROWTH BY YEARS

Year	Total in Millions	Percent Increase	Year	Total in Millions	Percent Increase
1951	394.8	7.09%	1961	899.7	12.8%
1952	433.4	9.77	1962	971.2	7.94%
1953	464.6	7.20	1963	1035.6	6.63
1954	509.8	9.72	1964	1156.4	11.67
1955	533.9	4.74	1965	1233.8	6.69
1956	579.8	8.60	1966	1272.4	3.13
1957	645.6	11.34	1967	1444.7	13.54
1958	710.9	10.13	1968	1553.0	7.50
1959	773.1	8.75	1969	1710.5	10.14
1960	834.6	7.96	1970	1967.6	15.03
			1971	2222.3	12.94

Source: 1970 Annual Report, Division of Taxation. Local Tax Statistics, p. 196

BUSINESS PERSONAL PROPERTY

Effective in the tax year 1968, all business personal property except that of telephone, telegraph, and messenger system companies was eliminated from local tax rolls (c. 136, P.L. 1966). A personal property tax replacement program was adopted to provide for distribution of revenue collected by the State to municipalities. A "save-harmless" measure was provided to assure that municipalities will receive no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (c. 135, P.L. 1966). In addition, the replacement requires that any excess revenue obtained from four replacement tax sources over the amount of the "save-harmless" requirement must be distributed to all municipalities pursuant to a formula.

The four replacement taxes are: a State-administered Business Personal Property Tax; an Unincorporated Business Tax; a Retail Gross Receipts Tax; and a tax at 1-1/4% upon Corporation Net Income (29.4% of 4-1/4% Corporation Income Tax). See Chapter III for a description of each of the above taxes.

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The Division of Taxation is responsible for calculating the amount of "save-harmless" personal property tax distribution and any excess personal property replacement tax revenues over the "save-harmless" during a twelve month period ending on or before October 1. Distribution of the "save-harmless" revenues is in four installments: March 1, May 1, August 1 and November 1. Any tax revenue received in excess of the "save-harmless" provision is required to be distributed on November 1 with the fourth quarterly payment.

Each year since the personal property replacement payment was adopted in 1968, the "save-harmless" requirement has exceeded collections from the four replacement tax sources. During the twelve month period ended October 1, 1971, personal property replacement taxes totaled $104,561,278 — or $2,273,910 less than the $106,835,188 "save-harmless" requirements.

TABLE 17

AIR POLLUTION PROPERTY TAX EXEMPTION ABATEMENT CERTIFICATES (N.J.S.A. 54:4-3.56)

Fiscal Year 1967-71

County	No. of Industries Participating	Original Cost		Total Tax Credits	
		Personal Property	Real Property	Personal Property	Real Property
Atlantic	2	$25,000.00		$162.50	
Bergen	24	705,728.25		4,587.18	
Burlington	57	3,537,226.51	$75,246.00	22,712.07	$2,257.38
Camden	38	4,062,372.40		26,405.56	
Cumberland	1	225,000.00		1,462.50	
Essex	44	1,388,684.59	4,035.00	10,427.37	121.05
Gloucester	25	61,085.00	2,280,974.85	397.05	684,292.00
Hudson	40	1,685,237.03	25,000.00	10,954.03	750.00
Mercer	130	1,310,608.56	23,668.32	8,519.13	710.04
Middlesex	89	5,898,000.01	2,099,212.00	38,436.47	62,976.36
Monmouth	4		29,700.00		891.00
Morris	24	747,161.16	105,700.00	4,856.55	3,171.00
Ocean	2		16,100.00		483.00
Passaic	14	467,861.47		2,955.88	
Salem	92	471,575.00	835,240.00	3,065.30	25,057.20
Somerset	62	1,157,672.79	7,500.00	7,524.85	225.00
Sussex	1	14,670.12		95.36	
Union	44	1,348,403.07	91,500.00	8,767.88	2,745.00
Warren	1	223,952.38		1,455.69	
Total	694	$23,330,238.34	$5,593,876.17	$152,785.37	$783,679.03

Source: New Jersey Division of Taxation

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TABLE 18

WATER POLLUTION PROPERTY TAX EXEMPTION ABATEMENT CERTIFICATES (N.J.S.A. 54:4-3.56)

Fiscal Years 1967-71

County	No. of Industries Participating	Original Cost		Total Tax Credits	
		Personal Property	Real Property	Personal Property	Real Property
Bergen	2	$316,717.35	$15,339.02	$2,058.66	$460.17
Burlington	2	2,287,881.00	462,013.00	14,871.23	13,860.39
Essex	1	145,000.00		942.50	
Hudson	1	44,300.00		287.95	
Hunterdon	4	636,698.00	104,656.00	4,138.54	3,139.68
Mercer	3	35,500.00	425,061.00	230.75	12,751.83
Middlesex	8	2,799,152.57	525,977.00	18,181.50	15,779.31
Monmouth	3		1,496,654.28		44,899.62
Morris	3	36,800.00	312,024.00	239.20	9,360.72
Somerset	3	72,475.00	5,285,422.00	471.09	158,562.66
Union	4	1,318,963.00	66,125.00	8,573.26	1,983.75
Total	34	$7,693,486.92	$8,693,271.30	$49,976.68	$260,818.13

Source: New Jersey Division of Taxation

DATA PROCESSING FOR LOCAL TAX ROLLS

The Electronic Data Processing Program developed by the Division of Taxation in 1967 was expanded and modernized during the year 1970. This is a popular program among local taxing officials and local governments.

At midyear 1971, 435 of the state's 567 local taxing districts were using the data processing system developed by the State — or are converting to it. These 435 districts contain 1,771,406 of approximately 2,100,000 real estate line items in the entire State.

In summary, the breakdown of taxing districts with respect to the program is as follows:

12 counties containing 333 taxing districts are completely on the system.

74 taxing districts outside the 12 counties are completely on the system.

32 taxing districts located in three counties are in the process of going on the system for tax lists now in preparation.

6 taxing districts located in 5 counties have appropriated funds in anticipation of conversion prior to the preparation of tax lists in January of 1972.

REVALUATION AND REASSESSMENT

Revaluation and reassessment are subjects of constant review in the quest for uniform local property tax assessments. Between 1951 and

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1971, 533 local taxing districts had 855 revaluations by professional revaluation firms. Thirty-four taxing districts were not revalued at all during this long period. In 1971, 75 taxing districts revalued.

Revaluations and reassessments are regarded as essential to a well maintained local property tax roll. The Division of Taxation compiles records of these revaluations. Research is in progress to develop adequate measures of the need for, and the accomplishments of, such revaluation programs. Potential savings from economies in this area make it imperative to develop adequate standards.

STUDY OF EXEMPT PROPERTY

The review of exempt property tax lists, begun in 1969, continued through the past year. New exempt tax lists forms were prepared and circulated among assessors. Although the lists appeared to be in good order they have been checked with local assessors and local tax maps and the number of omissions was found to be large.

Editing by the office staff and field investigation staff of the Division has uncovered large numbers of properties that were not on the tax lists or the exempt lists in almost every taxing district. Large numbers of these properties are municipally owned vacant land. Existence of such properties provides municipalities with a major asset with which to solve some of their own financial problems. All they have to do is to sell, or otherwise transfer, these unused exempt properties from municipal ownership to private ownership and hence to the tax rolls. Estimates of the amount which would result from such action are constantly being increased.

CERTIFICATION OF ASSESSORS

Chapter 44, Laws of 1967 provided that any assessor appointed or elected after July 1, 1971 must hold a qualified assessor certificate. The Division of Taxation conducts semi-annual examinations for qualified applicants. The Division had issued 721 certificates as of the close of fiscal year 1971. This included 140 certificates granted as a result of seven examinations conducted up to this time. The remaining certificates were issued to applicants who qualified for certification without examination. Such qualification was possible for assessors who were in office as assessor or performing the duties of an assessor as of June 30, 1969, and who furnished proof of successful completion of prescribed training courses or their equivalent. This provision terminated June 30, 1969, requiring all assessors to pass a certification test.

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TABLE 19

TOTAL AND PER CAPITA PERSONAL INCOME, BY STATES AND REGIONS, 1960, 1969 AND 1970[1]

State and region	Total personal income: Amount[2] (millions of dollars) 1969	1970	Total personal income: Percent change 1969 to 1970	Per capita personal income: 1960	Amount (dollars) 1969	1970	Percent change: 1960 to 1970	1969 to 1970	Percent of national average in 1970
United States	745,869	798,949	7.1	2,216	3,705	3,921	76.9	5.8	100
New England	47,240	50,788	7.5	2,424	4,026	4,277	76.4	6.2	109
Maine	2,997	3,235	7.9	1,842	3,021	3,257	76.8	7.8	83
New Hampshire	2,487	2,660	7.0	2,144	3,434	3,590	67.4	4.5	92
Vermont	1,425	1,545	8.4	1,842	3,261	3,465	88.1	6.3	88
Massachusetts	22,995	24,851	8.1	2,457	4,070	4,360	77.5	7.1	111
Rhode Island	3,462	3,711	7.2	2,219	3,714	3,902	75.8	5.1	100
Connecticut	13,874	14,786	6.6	2,806	4,625	4,856	73.1	5.0	124
Mideast	176,360	189,763	7.6	2,566	4,188	4,464	74.0	6.6	114
New York	81,205	87,111	7.3	2,749	4,485	4,769	73.5	6.3	122
New Jersey	30,498	33,085	8.5	2,708	4,298	4,598	69.8	7.0	117
Pennsylvania	43,268	46,329	7.1	2,242	3,685	3,927	75.2	6.6	100
Delaware	2,246	2,383	6.1	2,758	4,159	4,324	56.8	4.0	110
Maryland	15,405	16,789	9.0	2,342	3,983	4,255	81.7	6.8	109
Dis. of Columbia	3,739	4,067	8.8	3,021	4,907	5,387	78.3	9.8	137
Great Lakes	156,918	164,667	4.9	2,383	3,932	4,082	71.3	3.8	104
Michigan	35,078	36,124	3.0	2,324	3,995	4,059	74.7	1.6	104
Ohio	40,301	42,382	5.2	2,335	3,815	3,972	70.1	4.1	101
Indiana	18,999	19,679	3.6	2,188	3,694	3,781	72.8	2.4	96
Illinois	47,248	50,131	6.1	2,649	4,280	4,502	70.0	5.2	115
Wisconsin	15,292	16,351	6.9	2,174	3,493	3,693	69.9	5.7	94
Plains	56.850	60,471	6.4	2,066	3,509	3,701	79.1	5.5	94
Minnesota	13,526	14,580	7.8	2,114	3,599	3,824	80.9	6.3	98
Iowa	9,912	10,418	5.1	1,987	3,534	3,688	85.6	4.4	94
Missouri	16,105	17,350	7.7	2,115	3,471	3,704	75.1	6.7	94
North Dakota	1,868	1,848	-1.1	1,714	3,008	2,995	74.7	-0.4	76
South Dakota	2,002	2,108	5.3	1,782	2,997	3,165	77.6	5.6	81
Nebraska	5,315	5,570	4.8	2,110	3,606	3,751	77.8	4.0	96
Kansas	8,123	8,598	5.8	2,158	3,633	3,823	77.2	5.2	98
Southeast	129,392	140,391	8.5	1,611	2,978	3,195	98.3	7.3	81
Virginia	15,446	16,827	8.9	1,841	3,348	3,607	95.9	7.7	92
West Virginia	4,738	5,259	11.0	1,596	2,713	3,021	89.3	11.4	77
Kentucky	9,191	9,901	7.7	1,576	2,874	3,073	95.0	6.9	78
Tennessee	11,233	12,128	8.0	1,544	2,882	3,085	99.8	7.0	79
North Carolina	15,113	16,331	8.1	1,562	3,004	3,207	105.3	6.8	82
South Carolina	7,025	7,616	8.4	1,379	2,733	2,936	112.9	7.4	75
Georgia	14,350	15,345	6.9	1,640	3,153	3,332	103.2	5.7	85
Florida	22,500	24,938	10.8	1,948	3,388	3,642	87.0	7.5	93
Alabama	9,142	9,832	7.5	1,489	2,657	2,853	91.6	7.4	73
Mississippi	5,244	5,706	8.8	1,206	2,362	2,575	113.5	9.0	66
Louisiana	10,345	11,130	7.6	1,656	2,859	3,049	84.1	6.6	78
Arkansas	5,068	5,376	6.1	1,374	2,649	2,791	103.1	5.4	71
Southwest	52,970	57,761	9.0	1,923	3,244	3,479	80.9	7.2	89
Oklahoma	7,816	8,488	8.6	1,862	3,083	3,312	77.9	7.4	84
Texas	36,484	39,671	8.7	1,926	3,303	3,531	83.3	6.9	90
New Mexico	2,913	3,185	9.3	1,888	2,882	3,131	65.8	8.6	80
Arizona	5,756	6,418	11.5	2,032	3,314	3,591	76.7	8.4	92
Rockey Mountain	16,136	17,723	9.8	2,107	3,264	3,529	67.5	8.1	90
Montana	2,186	2,349	7.5	2,037	3,150	3,379	65.9	7.3	86
Idaho	2,131	2,310	8.4	1,850	3,015	3,240	75.1	7.5	83
Wyoming	1,092	1,181	8.2	2,261	3,320	3,556	57.3	7.1	91
Colorado	7,617	8,468	11.2	2,273	3,516	3,816	67.9	8.5	97
Utah	3,109	3,416	9.9	1,968	2,970	3,213	63.3	8.2	82
Far West	105,694	112,540	6.5	2,621	4,129	4,313	64.6	4.5	110
Washington	13,159	13,671	3.9	2,349	3,936	3,993	70.0	1.4	102
Oregan	7,295	7,777	6.6	2,235	3,538	3,705	65.8	4.7	94
Nevada	2,048	2,267	10.7	2,856	4,267	4,562	59.7	6.9	116
California	83,192	88,825	6.8	2,708	4,221	4,426	63.4	4.9	113
Alaska	1,261	1,400	11.0	2,835	4,261	4,592	62.0	7.8	117
Hawaii	3,048	3,445	13.0	2,369	4,102	4,527	91.1	10.4	115

1 Revised.
2 Detail may not add to total due to rounding. Source: U.S. Department of Commerce, Office of Business Economics.

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Of the 721 certificate holders, 496 are elected or appointed assessors presently in office and 225 are either serving on an assessor's staff or have no present official connection with the property tax assessment function at the local level.

Two hundred incumbent but uncertified assessors are continuing in office by virtue of provisions of Chapter 44, Laws of 1967 commonly known as the Grandfather Clause. This is a provision that any assessor who has served continuously in office since July 1, 1967 may be re-elected or reappointed without holding a tax assessor certificate.

REAL ESTATE APPRAISALS

The Division of Taxation maintains an appraisal group to assist local assessors in the appraisal of properties. During the fiscal year ended June 30, 1971, such assistance was provided for 157 separate properties in 78 local taxing districts at the request of the districts. These 157 properties have an appraised value of $158,115,187. Appraisal values were also provided for 13 separate properties at the request of three state departments. These 13 properties were valued at $12,003,000.

In addition to providing tangible assistance to local assessors upon request, this appraisal group accumulates property valuation data as a basis for developing standards to guide local assessors in improved property assessment standards.

APPORTIONMENT OF TAXES

The Division of Taxation apportions for local collection, Public Utility Franchise Taxes and Public Utility Gross Receipts Taxes. The franchise tax is assessed in proportion to the value of property located in, on or over any street, highway or public place. The gross receipts tax is levied and apportioned to municipalities in proportion to the gross receipts collected therein.

The number of utility corporations assessed, the amount of taxable receipts and the taxes apportioned are shown as follows:

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NUMBER OF PUBLIC UTILITY COMPANIES

No. of Companies	Classification	Franchise Tax		Gross Receipts Tax	
		Gross Receipts	Taxes	Taxable Gross Receipts	Taxes
4	Electric	$144,688,062.87	$7,234,403.15	$214,058,383.86	$16,054,378.79
5	Gas	107,022,552.17	5,349,932.97	111,342,051.91	8,350,653.90
2	Elec. & Gas	596,695,267.12	29,834,763.36	688,064,093.16	51,604,806.99
119	Water	58,390,363.73	2,885,025.69	60,694,824.54	4,552,111.95
36	Sewer	3,016,057.06	137,605.35	3,336,895.77	250,267.21
9	Tele. & Tele.	280,419,862.20	14,020,993.12	——	——
175		$1,190,232,165.15	$59,462,723.64	$1,077,496,249.24	$80,812,218.84
2	Municipal Elec. Corp.	1,602,127.55	80,106.38	1,835,012.10	137,625.91
177		$1,191,834,292.70	$59,542,830.02	$1,079,331,261.34	$80,949,844.75

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TAX MAPS

Each of the 567 local taxing districts in New Jersey, is expected to provide an accurate tax map. The Division provides assistance in the making of tax maps, specifications, and approval when tax maps meet requirements. Such data as railroad location and public utility location is provided along with other technical assistance in the developing of acceptable tax maps. During fiscal year 1971, the Division approved municipal tax maps. The following table indicates the number of approved tax maps since 1931.

Years	Length of Period	Number of Maps Approved
1931-1939	10 years	76
1940-1949	10 years	56
1950-1959	10 years	111
1960-1964	5 years	170
1965-1969	5 years	58
1970	1 year	19
1971	1 year	12
Total		502

INTER SERVICES

The Division extends various services to New Jersey State Departments and Commissions. An indication of continuing services of this nature is shown as follows:

Department of Transportation

a. *Division of Railroad Transportation* — Furnish plans, records and technical assistance in reference to passenger subsidies.

b. *Right of Way Division* — Furnish railroad plans and tax maps.

c. *Planning Division* — Furnish tax maps and railroad plans.

Department of Community Affairs

a. *Hackensack Meadowlands Development Commission* — Furnish tax maps, boundary maps, check tax sharing lists, and render technical assistance.

b. *Division of Local Revenues* — Furnish tax records, both railroad and public utility, for use in municipal revenues.

Department of Environment Protection

a. *Division of Parks and Forests* — Furnish tax maps and railroad plans.

b. *Division of Natural Resources* — Furnish tax maps, railroad plans and technical assistance.

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c. *Division of Environment Quality* — Furnish tax maps and railroad plans.

Department of Law and Public Safety

a. *Division of Law* — Furnish records of railroad taxation for court cases and assist in preparation of same.

b. *State Board of Professional Engineers and Land Surveyors* — Furnish records of tax map makers and licenses.

Department of Public Utilities — Furnish all railroad and public utility data as required.

Assistance is provided to private corporations and companies in the following method:

Private Corporations and Companies

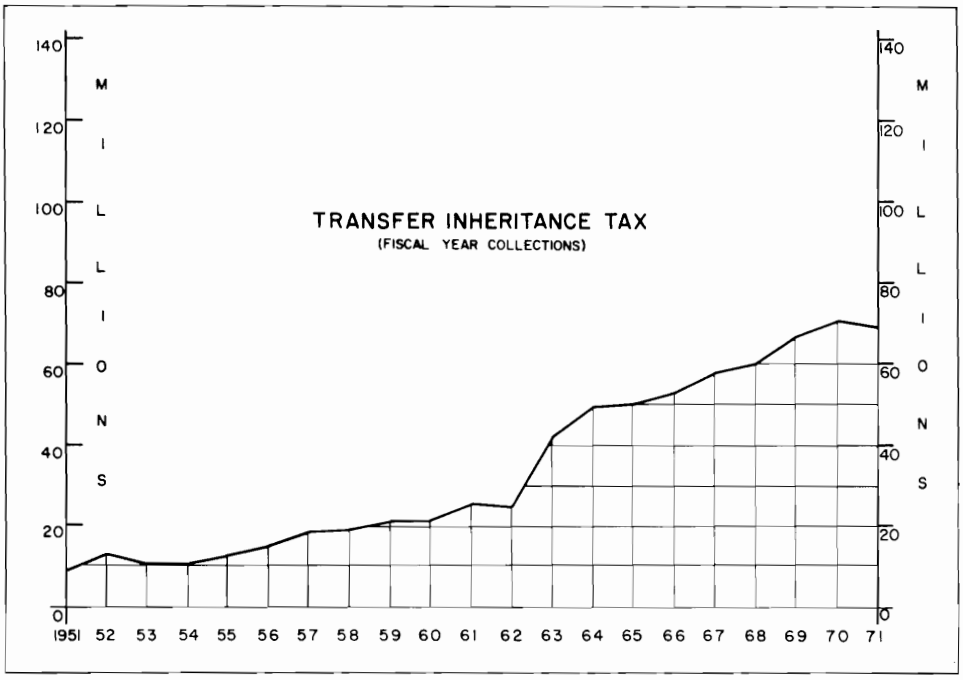
a. *Title companies (21 in number)* — Furnish tax searches on railroads and public utilities.

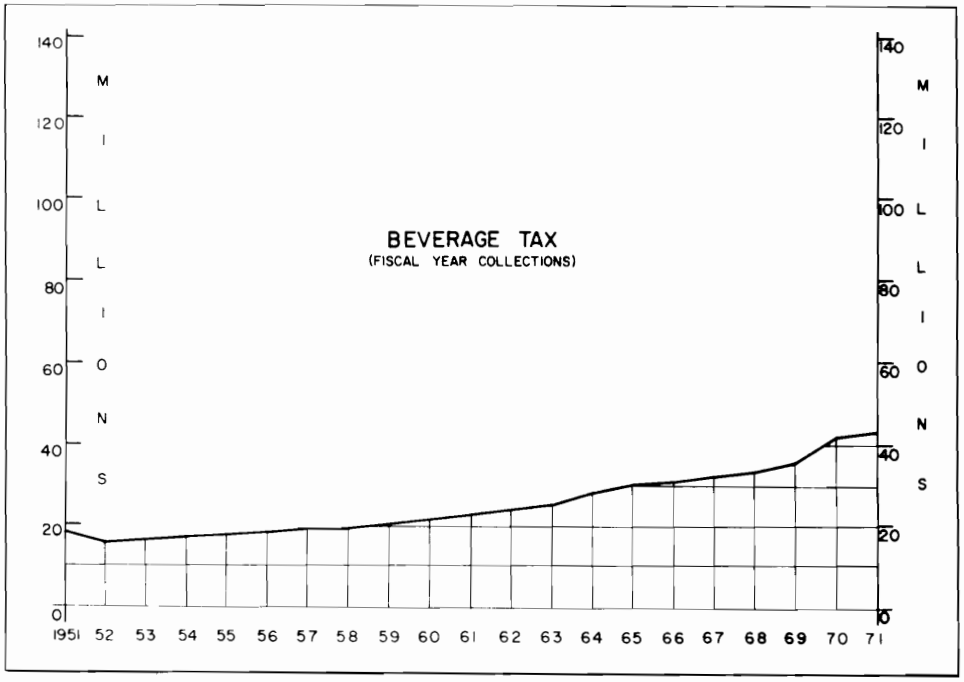
b. *Engineering and land surveying companies* — Furnish tax map data, railroad information, and public utility locations.

c. *Railroad Companies* — Furnish information as to taxable property and render technical assistance in this regard.

d. *Utility Companies* — Furnish tax map data and location information as needed.

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DEPARTMENT OF THE TREASURY
DIVISION OF TAX APPEALS*

Anthony M. Lario, *President Judge,* Camden ..... Term Expires June 30, 1974

Paul E. Doherty, *Judge,* Jersey City ..... Term Expires June 30, 1970

Carmine F. Savino, Jr., *Judge,* Lyndhurst ..... Term Expires June 30, 1976

Inez M. Stanziale, *Judge,* Newark ..... Term Expires June 30, 1976

Charles W. Convery, *Judge,* Paterson ..... Term Expires June 30, 1972

Joel A. Mott, Jr., *Judge,* Ocean City ..... Term Expires June 30, 1973

Nicholas S. LaCorte, *Judge,* Elizabeth City ..... Term Expires June 30, 1973

Mrs. Ann D. Flynn, *Secretary.*

*The Division of Tax Appeals is a quasi-judicial or quasi-legislative board appointed by the Governor. It reviews judgments of county boards of taxation on appeals from local assessments and all other assessments levied by the State except transfer inheritance taxes. It also receives appeals from final County Equalization Tables and from the Director's Tables of Equalized Valuations used for the purpose of distributing school aid.

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COUNTY BOARDS OF TAXATION
(With date of expiration of term)

ATLANTIC COUNTY BOARD OF TAXATION

President: Harry Brown ('72), Harry F. Waters ('73), Charles E. Halliwell ('72).
Secretary: John Murtland, Guarantee Trust Building, Atlantic City, N.J. 08401.

BERGEN COUNTY BOARD OF TAXATION

President: Samuel P. Bartoletta ('74), Benjamin Green ('73), Bernard Stracher ('76), Arthur Minuskin ('72), Alfred P. Levin ('75).
Secretary: Dante Leodori, New Court House Wing, 2nd floor, Room 205, Hackensack, N.J. 07601.

BURLINGTON COUNTY BOARD OF TAXATION

President: Vacant Harry F. Renwick, Sr. ('74), Gene Haeberle ('74).
Secretary: Wilbur S. Lippincott, County Office Building, Mt. Holly, N.J. 08060.

CAMDEN COUNTY BOARD OF TAXATION

President: M. Leroy Cobbins ('73), J. John Gasparre ('72) Morton N. Kerr ('74).
Secretary: Harold F. Walters, Court House, 7th Floor, Camden, N.J. 08101.

CAPE MAY COUNTY BOARD OF TAXATION

President: Henry Silling ('71), Carmine J. Giampietro ('73), Ellery M. Bowman ('72).
Secretary: Lawrence Berardelli, Jr., Court House Building, Cape May Court House, N.J. 08210.

CUMBERLAND COUNTY BOARD OF TAXATION

President: Ralph A. Brandt ('71), Harry Triantos ('73), Howard Winter ('73).
Secretary: Keron D. Chance, Court House, Bridgeton, N.J. 08302.

ESSEX COUNTY BOARD OF TAXATION

President: Fred Corrado ('73), O Vincent McNany ('71), Fred W. Federici, Jr. ('75), Irving N. Yankowitz ('74).
Secretary: Joseph Solimine, 110 South Grove St., East Orange, N.J. 07018.

GLOUCESTER COUNTY BOARD OF TAXATION

President: Joseph Minotty ('74), George J. Daminger ('73), Frank W. Cunningham ('72).
Secretary: Mrs. Vera Lutz, Court House, Woodbury, N.J. 08096.

HUDSON COUNTY BOARD OF TAXATION

President: John J. Barry ('72), Salvatore A. Mollica ('76), Anthony Cilento ('75), George Jenson ('75), George E. Davis ('76).
Secretary: Dennis D.S. McAlevy, Hudson County Administration Building, 595 Newark Ave., Jersey City, N.J. 07306.

HUNTERDON COUNTY BOARD OF TAXATION

President: Hiram B. Ely, Jr. ('73), Theodore H. Schroeder ('72), Robert Wackendorf ('73).
Secretary: Vincent J. Maguire, P.O. Box 282, Flemington, N.J. 08822.

MERCER COUNTY BOARD OF TAXATION

President: Edward J. Hritz ('72), Joseph M. Pierson ('73), J. Russell Smith ('74).
Secretary: Anthony J. Panaro, Mercer County Administration Building, 640 South Broad St., Room 113, Trenton, N.J. 08611.

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MIDDLESEX COUNTY BOARD OF TAXATION

President: Will a m Shelley ('73), William J. Harding ('72), George W. Luke ('74).
Secretary: A. Clayton Hollender, County Records Building, New Brunswick, N.J. 08901.

MONMOUTH COUNTY BOARD OF TAXATION

President: Frederick Freibott ('73), Martin Wigdortz ('73), Hugh B. Meehan ('74).
Secretary: John Ferruggiaro, Hall of Records, Freehold, N.J. 07728.

MORRIS COUNTY BOARD OF TAXATION

President: M. Corriell Fancher ('73), Thomas Hillery ('72), George Korpita, Jr. ('72).
Secretary: Fred C. McCoy, Court House, Morristown, N.J. 07960.

OCEAN COUNTY BOARD OF TAXATION

President: J. Irving Grant ('72), Mrs. Georgian Kolber ('73), James J. DeBow ('74).
Secretary: J. Chester Holman, Court House, Room 206, Toms River, N.J. 08753.

PASSAIC COUNTY BOARD OF TAXATION

President: Matthew S. Trella ('72), John A. Gavin ('73), Samuel E. Nochimsom ('74).
Secretary: James J. Murner, Jr., Court House Annex, Paterson, N.J. 07501.

SALEM COUNTY BOARD OF TAXATION

President: Norman C. Stout ('72), Loren F. Hitchner ('73), Herbert O. Wegner ('71).
Secretary: Preston R. Ware, Court House, 92 Market St., Salem, N.J. 08079.

SOMERSET COUNTY BOARD OF TAXATION

President: Frank E. MacDonald ('73), H. Edward Gabler ('72), David C. Wyckoff ('74).
Secretary: Lewis J. Gray, County Administration Building, Somerville, N.J. 08876.

SUSSEX COUNTY BOARD OF TAXATION

President: Donald Richard ('73), Charles P. Childs ('71), George F. Van Atta, Sr. ('73).
Secretary: Benjamin Jager, County Park Building, P.O. Box 187, Newton, N.J. 07860.

UNION COUNTY BOARD OF TAXATION

President: Lawrence M. Wolf ('71), John K. Meeker, Jr. ('72), Leslie J. Cunningham, Jr. ('73).
Secretary: Maurice A. O'Keefe, 45 Rahway Ave., Elizabeth, N.J. 07202.

WARREN COUNTY BOARD OF TAXATION

President: Frank DeLello ('73), Frank Cruts, Sr. ('74), Leslie Wilson ('72).
Secretary: Owen R. Lyons, Court House, Belvidere, N.J. 07823.

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ASSESSORS AND COLLECTORS IN NEW JERSEY

1971

ASSESORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRES	COLLECTOR—P.O. ADDRES
Absecon City	Harry A. Sutton, Jr., Chm., Absecon George F. Gillespie, Absecon Harvey T. Staake, Jr., Absecon	Mrs. Mildred D. Murphy, Absecon
Atlantic City	William G. Ferry, Pres., Atlantic City Edmond J. Seidenburg, Atlantic City	John J. Sweeney, Atlantic City
Brigantine City	John Jacobs, Sec., Brigantine R. Kenneth Gwaltney, Brigantine William Hipple, Brigantine	J. Edward Bridgehouse, Brigantine
Buena Bor.	Francis J. Andrews, Minotola	Barth M. Castellari, Vineland
Buena Vista Twp.	Cosmo Leone, Buena Vista	Peter Micheletti, Richland
Corbin City	Romuald J. Kulesza, R.D. Woodbine	Mrs. Adele G. Kulesza, Woodbine
Egg Harbor City	Adolph H. Joseph, Sec., Egg Harbor City William H. Reeser, Pres., Egg Harbor City Louis W. Bauer, Vice-President, Egg Harbor City	Adolph Joseph, Egg Harbor City
Egg Harbor Twp.	John Jacobs, Sec., Linwood William F. Roeske, Chm., Cardiff Joseph J. Grasso, Jr., Pleasantville	Bernard M. Murphy, Linwood
Estell Manor City	Joseph Nicolosi, Acting Sec., Estell Manor Edward W. Farrel, Mays Landing	Mrs. Jeanne Prickett, Estell Manor
Folsom Boro	Joseph D. Ingemi, Hammonton	Frank E. Byrnes, Williamstown
Galloway Twp.	Charles R. Braun, Cologne	John P. Dermanoski, Cologne
Hamilton Twp.	John J. O'Hanlon, Mays Landing	Henry W. Denmead, Mays Landing
Hammonton Town	Warren N. Murphy, Sec., Hammonton Samuel J. Cappuccio, Pres., Hammonton Michael L. Rubertron, Hammonton	Ralph M. Palmieri, Hammonton
Linwood City	Ackley O. Elmer, II, Pres., Somers Point Stanley Gandy, Linwood Claude E. Gibson, Jr., Egg Harbor City	George P. Helfrich, Linwood
Longport Boro.	Daniel J. McLaughlin, Longport	Daniel J. McLaughlin, Longport
Margate City	Herbert M. Gaskill, Sec., Margate Jeffrey Wolf, Margate	G. Roland Brown, Margate
Mullica Twp.	Mrs. Dorothea W. Arnold, Hammonton	Martin Decker, Elwood
Northfield City	William J. Nunn, Jr., Sec., Northfield Frederick W. Mitchell, Northfield	Richard E. Squires, Northfield
Pleasantville City	Richard E. Squires, Pleasantville	Raymond J. Beckman, Jr., Pleasantville
Port Republic City	George F. Huntley, Sec., Port Republic Cornelius Garrison, Sr., Port Republic Joseph S. Wilson, Port Republic	Mrs. Sara E. Garrison, Port Republic
Somers Point City	William S. Hartley, Sec., Somers Point	Mrs. Thelma Wunder, Somers Point
Ventnor City	Ackley O. Elmer, II, Ventnor	Raymond C. Lamb, Ventnor City
Weymouth Twp.	Bernard Netolicka, Dorothy	Mrs. Amelia Messina, Belcovile

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allendale Boro.	Mrs. Annette Baum, Sec., Allendale Robert Cross, Allendale	Helmuth C. Falcke, Allendale
Alpine Boro.	Clarence Buechner, Sec., Alpine Edward L. Berry, Alpine Lloyd Smith, Alpine	Mrs. Dorothy L. Lax, Alpine

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TAXING DISTRICT	ASSESSOR—P.O. ADDRES	COLLECTOR—P.O. ADDRESS
Bergenfield Boro.	Mrs. Lois J. Weiboldt, Bergenfield	Esther L. Gormley, Bergenfield
Bogota Boro.	August Belmonte, Acting Assessor, Bogota	Mrs. Ralph N. Fitzsimmons, Bogota
Carlstadt Boro.	Thomas Lawlor, Sec., Carlstadt Frances X. Hickey, Carlstadt William E. Dermody, Carlstadt	Henry Bade, Carlstadt
Cliffside Park Boro.	Robert N. Iulo, Cliffside Park	Vincent T. McKenna, Cliffside Park
Closter Boro.	Harold Jonassen, Closter	William L. Murphy, Closter
Cresskill Boro.	Alfred J. Schlegel, Cresskill	George W. Stanton, Cresskill
Demarest Boro.	Peter M. Tintle, Demarest	Caesar P. Secchia, Demarest
Dumont Boro.	Thomas F. Walsh, Dumont	Frank A. Baldachino, Dumont
East Paterson Boro.	Foster W. Pericciuoli, Sec., East Paterson Patrick J. Collura, East Paterson	Salvatore Spinato, East Paterson
East Rutherford Boro.	Lester Plosia, Sec., East Rutherford Mario J. Pedoto, East Rutherford William Jones, East Rutherford	Patrick DeVasto, East Rutherford
Edgewater Boro.	Owen J. Sheehan, Edgewater	Michael M. Monaghan, Edgewater
Emerson Boro.	William J. Sheehan, Emerson	Kenneth W. Rau, Emerson
Englewood City	Norman Harvey, Englewood	Charles Ruch, Englewood
Englewood Cliffs Boro.	Francis A. Deshusses, Sec., Englewood Cliffs Robert Abromovitz, Englewood Cliffs John P. Campbell, Englewood Cliffs	William Hoinash, Englewood Cliffs
Fair Lawn Boro.	Edward A. McKenna, Fair Lawn	Donald DeBruin, Fair Lawn
Fairview Boro.	Angelo, M. Maffetone, Sec., Fairview Frank Mandracchia, Acting Assessor, Fairview John LaMarca, Fairview	Anthony M. Orecchio, Fairview
Fort Lee Bor.	Joseph C. Howell, Jr., Fort Lee	Edward A. McDermott, Fort Lee
Franklin Lakes Boro.	Otto K. Mutzberg, Franklin Lakes	Peter Piekema, Franklin Lakes
Garfield City	Philip Gannuscio, Garfield	Louis S. Mallia, Garfield
Glen Rock Boro.	Harley W. Hesson, Jr., Glen Rock	Mrs. Dorothy Ferry, Glen Rock
Hackensack City	Russell T. Wilson, Hackensack	Elizabeth D. Yock, Hackensack
Harrington Park Boro.	Robert L. Humphreys, Sr., Sec., Harrington Park Mario G. Bettega, Harrington Park Kenneth E. Snyder, Harrington Park	Mrs. Edith D. Stockman, Harrington Park
Hasbrouck Heights Boro.	Joseph A. Cordo, Sec., Hasbrouck Heights William F. Mentes, Hasbrouck Heights Kenneth V. Cantoli, Hasbrouck Heights	Ada K. Stephens, Hasbrouck Heights
Haworth Boro.	Clinton C. Simmons, Haworth	Mrs. Alma L. Shinn, Haworth
Hillsdale Bor.	Edward A. Reis, Hillsdale	Edna S. Halloran, Hillsdale
Ho-Ho-Kus Boro.	Arthur R. Conaty, Ho-Ho-Kus	Leon P. Kleist, Ho-Ho-Kus
Leonia Boro.	John C. Gardner, Leonia Joseph E. Corker, Leonia William S. Mingle, Leonia	Mrs. L. Gwendolyn Shanno, Leonia
Little Ferry Boro.	Charles A. Ramsey, Sec., Little Ferry Harry J. Kohring, Little Ferry Frank Kurz, Little Ferry	Michael Iacobino, Little Ferry
Lodi Boro.	Salvatore M. Banca, Sec., Lodi John L. Tamborini, Lodi Albert Paparozzi, Lodi	Joseph P. Luna, Lodi
Lyndhurst Twp.	Vacancy	Peter A. Grisafi, Lyndhurst
Mahwah Twp.	Ernest Ponessa, Mahwah	Mrs. Elizabeth Heflin, Mahwah
Maywood Boro.	Harold J. Shea, Sec., Maywood Lawrence DeQuintal, Jr., Maywood Gordon L. Matray, Maywwod	Harold C. Hotaling, Maywood
Midland Park Boro.	Stephen M. Szekely, Midland Park	Thomas McKim, Midland Park
Montvale Boro.	Michael R. Carrara, Montvale	Mrs. Hazel M. Wermer, Montvale
Moonachie Boro.	William Nagel, Sec., Moonachie Donald L. Coe, Moonachie John J. Baldasti, Moonachie	Kenneth Izzo, Moonachie

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TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
New Milford Boro.	Lawrence A. Hardy, Sec., New Milford Walter C. Nelson, New Milford Joseph D. Lee, New Milford	Harold W. Kimble, New Milford
North Arlington Boro.	Frank P. Graham, North Arlington	Adam M. Szura, North Arlington
Northvale Boro.	Robert Campora, Sec., Northvale Ronald Fletcher, Northvale Anthony Magnani, Northvale	Victor DeMartini, Northvale
Norwood Boro.	Robert A. McPherson, Norwood	Mrs. Dorothy Heffernan, Norwood
Oakland Boro.	Frank P. Bosnich, Sec., Oakland James Van Delden, Oakland C. Daniel Marino, Oakland	W. Bruce Knapp, Jr., Oakland
Old Tappan Boro.	Clifton Demarest, Jr., Old Tappan	John McKittrick, Old Tappan
Oradell Boro.	Thomas E.D. Hardy, Oradell	Mrs. Helen M. Cullen, Oradell
Palisades Park Boro.	Harold F. Wrightington, Palisades Park	Mrs. Florence Egan, Palisades Park
Paramus Boro.	Everett G. Manning, Paramus	Preston J. O'Toole, Paramus
Park Ridge Boro.	George Kiessling, Park Ridge	John J. Healey, Park Ridge
Ramsey Boro.	M. Richard Muti, Ramsey	Mrs. Eleanor Ameye, Ramsey
Ridgefield Boro.	Michael Denenberg, Ridgefield	Walter Pellacani, Ridgefield
Ridgefield Park Twp.	John J. Howard, Ridgefield Park	Harold J. Jones, Ridgefield Park
Ridgewood Village	Clarence N. Delgado, Ridgewood	Edward F. Andercheck, Ridgewood
River Edge Boro.	Joseph M. Lukowiak, River Edge	Edwin C. Herrick, River Edge
River Vale Twp.	Irwin Sabin, Westwood	Mrs. Edna F. Garofalow, Westwood
Rochelle Park Twp.	Willibald Rebhahn, Sec., Rochelle Park Harold W. Griffin, Rochelle Park Henry Dorrity, Rochelle Park	Philip J. Galfo, Rochelle
Rockleigh Boro.	Henry Moser, Sec., Rockleigh George V. Kershaw, Northvale Helen Gottlieb, Rockleigh	Alfred J. Locarni, Rockleigh
Rutherford Boro.	Andrew M. Rollins, Rutherford Seymour E. Consovoy, Rutherford	Frank Blakely, Rutherford
Saddle Brook Twp.	Raymond F. Flood, Saddle Brook	Marion Hrubec, Saddle Brook
Saddle River Boro.	Vincent J. Hubin, Saddle River	Mrs. Mary S. Curtis, Saddle River
South Hackensack Twp.	Charles S. Picardi, Sec., S. Hackensack John Jannuzzi, S. Hackensack Leonard Parrelli, Sr., S. Hackensack	Louis Rossi, S. Hackensack
Teaneck Twp.	Joseph B. Krupinski, Teaneck	Gary E. Saage, Teaneck
Tenafly Boro.	Mrs. Claire M. Young, Tenafly	Charles W. Syreen, Tenafly
Teterboro Boro.	Leon Sitek, Teterboro	Lawrence M. Boalich, Teterboro
Upper Saddle River Boro.	Ernest J. Appel, Upper Saddle River	Mrs. Erman F. Ackerson, Upper Saddle River
Waldwick Boro.	John J. Butler, Acting Assessor, Waldwick	Mrs. Adeline Portsmore, Waldwick
Wallington Bor.	Edward R. Stolarz, Wallington	Joseph E. Salko, Wallington
Washington Twp.	Orfeo Cesareo, Westwood	Florence Jancek, Westwood
Westwood Boro.	Vacancy	Eugene F. Young, Westwood
Woodcliff Lake Boro.	Paul Dattoli, Woodcliff Lake	Arthur G. Henke, Jr., Woodcliff Lake
Wood-Ridge Boro.	Frank L. Porfido, Wood-Ridge	Clarence F. Mathe, Jr., Wood-Ridge
Wyckoff Twp.	Frederick H. Mott, Wyckoff	William Cook, Wyckoff

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bass River Twp.	William P. Maurer, New Gretna	Mrs. Elaine B. Allen, New Gretna
Beverly City	John A. Centinaro, Beverly	George Schultz, Beverly
Bordentown City	H. Ashby Sholl, Sec., Bordentown William R. Ryan, Bordentown Thomas J. Burns, Bordentown	Mrs. Elizabeth L. Mackinnon, Bordentown

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TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bordentown Twp.	Alexander Robotin, Jr., Chm., Bordentown John L. Aloi, Bordentown Walter G. Kosul, Trenton	Mrs. Elizabeth D. Thompson, Bordentown
Burlington City	Baird M. Applegate, Jr., Sec., Burlington George F. Broadbent, Sr., Burlington Armando De Francesco, Burlington	Thomas C. Stewart, Burlington
Burlington Twp.	Joseph A. Montalto, Burlington	Mrs. Mary Denbo, Burlington
Chesterfield Twp.	James Harvey, Trenton	Charles S. Parker, Trenton
Cinnaminson Twp.	A. James Reeves, Palmyra	Armand Pagliarmini, Cinnaminson
Delanco Twp.	A. Rowan Bright, Delanco	Harold R. Neville, Delanco
Delran Twp.	George J. Scimeca, Jr., Sec., Riverside August C. Leusner, Riverside Arthur F. Veston, Riverside	George B. Barton, Delran
Easthampton Twp.	Matthew S. Chudoba, Mount Holly	Beatrice Petras, Mt. Holly
Edgewater Park Twp.	Joseph A. Robinson, Edgewater	Louis H. Kite, Edgewater Park
Evesham Twp.	James R. Hogan, Marlton John Howarth, Marlton Edward J. Bligh, Jr., Marlton	Mrs. Ethel H. Dove, Marlton
Fieldsboro Boro.	Vincent W. Sapp, Fieldsboro	Mrs. Evelyn Archer, Fieldsboro
Florence Twp.	Samuel O. Paglioni, Roebling	Harry Fauver, Jr., Florence
Hainesport Twp.	Frederick R. Reynolds, Sr., Mt. Holly	Doris M. Platt, Mt. Holly
Lumberton Twp.	Calvin F. Chase, Mount Holly	Harvey M. Sydnor, Lumberton
Mansfield Twp.	William H. Pigott, Bordentown	Mrs. Margaret R. Girdon, Columbus
Maple Shade Twp.	William S. Zeigler, Sec., Maple Shade Jacob Tkachyk, Maple Shade John F. Gee, Jr., Maple Shade	Joseph C. Sheridan, Jr., Maple Shade
Medford Twp.	Justus C. Brick, Medford	Daniel F. Smith, Medford
Medford Lakes Boro.	Richard I. Haines, Medford Lakes	John A. Weaver, Jr., Medford Lakes
Moorestown Twp.	Henry L. Franks, Moorestown	William H. Cromley, Moorestown
Mount Holly Twp.	George C. Thomulka, Mount Holly	Robert L. Emmons, Mt. Holly
Mount Laurel Twp.	Walter W. Salmon, Moorestown	Mrs. Barbara Gnang, Mount Holly
New Hanover Twp.	Donal B. Malloy, Cookstown	Sophie Drone, New Hanover
North Hanover Twp.	Mrs. Jeanette Bowers, Wrightstown	Mrs. Margaret B. Davis, Allentown
Palmyra Boro.	William H. Evaul, Palmyra	Margaret H. Bradshaw, Palmyra
Pemberton Boro.	William T. Stead, Pemberton	Arthur C. Borden, Pemberton
Pemberton Twp.	Earl D. Emmons, Pemberton	Ambrose Garber, Jr., New Lisbon
Riverside Twp.	Chester J. Jankowski, Sec., Riverside Edward W. Snow, Riverside Anthony F. Cicali, Riverside	Michael F. Chiaccio, Riverside
Riverton Boro.	John H. McDermott, Riverton	Mrs. Anna May Whitelock, Riverton
Shamong Twp.	Harold E. Bozearth, Vincentown	Bernard Milley, Vincentown
Southampton Twp.	Howard Githens, Vincentown	Joan Wescott, Vincentown
Springfield Twp.	F. Remer Shivers, Bordentown	Frank A. Commercia, Bordentown
Tabernacle Twp.	Mrs. Dorothy Yates, Vincentown	Carmine C. Coppela, Jr., Vincentown
Washington Twp.	Bertram M. Thomas, Chatsworth	William Walters, Egg Harbor
Westampton Twp.	James J. Noble, Mt. Holly	Walter W. Hancock, Burlington
Willingboro Twp.	William G. Skelly, Willingboro	William J. Palmer, Willingboro
Woodland Twp.	George Wills, Chatsworth	Albert Morison, Chatsworth
Wrightstown Boro	Mrs. Marybelle Harris, Wrightstown	I. Haines Crowshaw, Wrightstown

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Audubon Boro.	Louis R. Kirby, Sec., Audubon Elwood L. Bigler, Audubon Charles W. Arthur, Audubon	Rudolph K. Creyaufmiller, Jr., Audubon

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TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Audubon Park Boro.	Thomas F. Beal, Runnemede	Thomas J. Moran, Audubon Park
Barrington Boro.	Earl J. Housekneche, Sec., Haddonfield Vincent G. D'Antonio, Barrington	Thomas M. Radanauer, Barrington
Bellmawr Boro.	Carmen R. Caprice, Sec., Ballmawr Fred W. Holzbauer, Bellmawr George L. Bechtel, Bellmawr	Joseph F. Murray, Bellmawr
Berlin Boro.	Lewis P. Orchard, Sr., Berlin	Mrs. Frances T. Cartwright, Berlin
Berlin Twp.	John T. McGee, W. Berlin	Richard F. McCarthy, W. Berlin
Brooklawn Boro.	William M. Hunt, Sec., Brooklawn Herman J. vander Straeten, Brooklawn Edward H. Irwin, Brooklawn	Joseph J. Cerrone, Brooklawn
Camden City	Patrick T. Corbett, Camden	Thomas A. Quattrochi, Camden
Cherry Hill Twp.	Joseph Zerbo, Cherry Hill	John J. Zarrolli, Cherry Hill
Chesilhurst Boro.	Earl K. Parker, Chesilhurst	William R. Lancaster, Waterford
Clementon Boro.	Roy Pratt, Sec., Clementon Charles E. Warrington, Clementon Harold F. Walters, Jr., Clementon	Mrs. Kathryn Stiles, Clementon
Collingswood Boro.	Walter Young, Collingswood	Mrs. F. Adelaide Spear, Collingswood
Gibbsboro Boro.	Willis S. Tinney, Jr., Gibbsboro	Peggy Mason, Gibbsboro
Gloucester City	Luke S. McKenna, Sec., Gloucester William F. James, Gloucester Louis A. Kelly, Gloucester	Francis J. Gorman, Gloucester
Gloucester Twp.	William J. Davenport, Sec., Blackwood Frank F. Simiriglia, Blackwood Edward J. Tuszl, Blackwood	Charles Mellon, Blackwood
Haddon Twp.	Raymond E. Hawk, Sec., Westmont Elmer J. Morgan, Collingswood Michael R. Scian, Collingswood	Mrs. Clara Milsted, Collingswood
Haddonfield Boro.	Wallace L. Root, Sec., Haddonfield Charles H. Fisher, Haddonfield	Paul N. Jepson, Haddonfield
Haddon Heights Boro.	Carl W. Miller, Haddon Heights	Thomas J. Porter, Haddon Heights
Hi-Nella Boro.	Arthur S. Potter, Hi-Nella	Earl W. Schilling, Hi-Nella
Laurel Springs Boro.	Albert C. Stack, Jr., Laurel Springs	Charles A. Descamps, Laurel Springs
Lawnside Boro.	William T. Lamb, Sec., Lawnside	Mrs. Mary Nelson, Lawnside
Lindenwold Boro.	Nelson J. Shaw, Lindenwold	Kathleen M. Anderson, Lindenwold
Magnolia Boro.	Peter Pilenas, Jr., Magnolia James L. Nack, Magnolia George F. Stoddart, Magnolia	Mrs. Barbara Gorman, Magnolia
Merchantville Boro.	A. Hobart Grant, Merchantville	Ben F. Lerch, Merchantville
Mt. Ephraim Boro.	Matthew P. Pawlowski, Sec., Mt. Ephraim Joseph A. Beach, Mt. Ephraim Edward Stock, Mt. Ephraim	Mrs. Anne G. Cogliser, Mt. Ephraim
Oaklyn Boro.	William E. Lovett, Sec., Oaklyn Peter V. Mancine, Oaklyn Howard D. Summerfield, Oaklyn	Mary A. Deering, Oaklyn
Pennsauken Twp.	Charles B. Crabiel, Sec., Pennsauken William R. Buffington, Pennsauken Filomena D. Ward, Pennsauken	Harold Roesler, Pennsauken
Pine Hill Boro.	Daniel E. Hughes, Pine Hill	Mrs. Mildred Mayer, Pine Hill
Pine Valley Boro.	Edward F. Magee, Jr., Clementon	Robert Mather, Clementon
Runnemede Boro.	Thomas F. Beal, Sec., Runnemede James A. Hogan, Runnemede Larry Macewicz, Runnemede	John J. Wark, Jr., Runnemede
Somerdale Boro.	Walter A. Baxter, Jr., Somerdale	John H. White, Jr., Somerdale
Stratford Boro.	Harvey E. Duus, Stratford	C. Donald Carlson, Stratford
Tavistock Boro.	Thomas M. Redanauer, Barrington	Thomas M. Redanauer, Barrington
Voorhees Twp.	Robert M. Sapio, Haddonfield	Mrs. Florence E. Brady, Haddonfield
Waterford Twp.	James C. Del Fidio, Sec., Atco Albert B. Fischer, Atco Harry Kass, Atco	John Sikora, Atco

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TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O.ADDRESS
Winslow Twp.	Joseph Iuluicci, Sec., Berlin Neil H. Pastore, Hammonton William H. Issertell, Berlin	Charles A. Mauriello, Waterford
Woodlyne Boro.	Charles H. McLaughlin, Woodlynne	Michael J. Wolf, Woodlynne

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Avalon Bor.	Frank J. Dunn, Avalon	Harry A. Helms, Avalon
Cape May City	John T. Dollinger, Cape May	Mrs. J. Hope Taylor, Cape May
Cape May Point Boro.	Clayton K. Shenk, Cape May Point	Mrs. Jean Hoffman, Cape May Point
Dennis Twp.	W. Walter Robinson, Dennisville	J. Loren Swagler, Dennisville
Lower Twp.	Wilfred M. Swain, Cape May	Russell Taylor, Cape May
Middle Twp.	Robert P. Hand, Cape May Court House	Floyd N. Doughty, Cape May Court House
N. Wildwood City	Thomas E. Owens, North Wildwood	Leslie M. Truitt, North Wildwood
Ocean City	Mrs. Marilyn Moore, Ocean City	Kenneth E. Boland, Ocean City
Sea Isle City	Harry W. Tracey, Jr., Sea Isle	Mrs. Margaret B. Mazurie, Sea Isle
Stone Harbor Boro.	Daniel R. Deger, Stone Harbor	John G. Bucher, Stone Harbor
Upper Twp.	William E. Pfander, Ocean City	Earl F. Griner, Tuckahoe
West Cape May Boro.	Harold Roop, West Cape May	Everett V. Edsall, West Cape May
West Wildwood Boro.	Robert E. Merkel, West Wildwood	Miss Mary F. O'Neill, West Wildwood
Wildwood City	Bernard V. Switzer, Wildwood	Domenic Longobardi, Wildwood
Wildwood Crest Boro.	James F. Dennison, Wildwood Crest	Mrs. Janette B. Miller, Wildwood Crest
Woodbine Boro.	William Boyce, Woodbine	Arthur Levy, Woodbine

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bridgeton City	John E. Corliss, Bridgeton	Mrs. Jean S. Whyte, Bridgeton
Commercial Twp.	G. William Horseman, Port Norris	Donald M. Taylor, Port Norris
Deerfield Twp.	Joseph F. Crispo, Bridgeton	Mrs. Doris J. Constantino, Rosenhayn
Downe Twp.	Wayne Mounts, Dividing Creek	Harvey S. Hall, Sr., Newport
Fairfield Twp.	Harry Hoffman, Fairton	Frank Sabota, Bridgeton
Greenwich Twp.	Seifert Lodge, Greenwich	Alvin W. Griffith, Bridgeton
Hopewell Twp.	Edward S. Rider, Bridgeton	Charles J. Miller, Bridgeton
Lawrence Twp.	Arthur Schafer, Cedarville	William Patitucci, Cedarville
Maurice River Twp.	Edward Carlisle, Heislerville	Edwin F. Tomlin, Dorchester
Millville City	Meihale S. Lascarides, Millville	Conrad A. Waltman, Millville
Shiloh Boro.	Daniel W. Davis, Shiloh	Mrs. Theresa D. Parvin, Shiloh
Stow Creek Twp.	B. Frank Harris, Bridgeton	Bert B. Sheppard, Bridgeton
Upper Deerfield Twp.	George Taylor, Jr., Seabrook	Clair H. Miller, Seabrook
Vineland City	Marriott G. Haines, Vineland	Alan Bernardini, Vineland

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Town	Peter A. Torre, Jr., Belleville	William J. Friel, Belleville
Bloomfield Town	Francis X. Murray, Bloomfield	Victor A. Patti, Bloomfield
Caldwell Boro.	Horace V. Terhune, Caldwell	Mrs. Marie A. Nurkowski, Caldwell

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TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Cedar Grove Twp.	Robert Johnson, Jr., Cedar Grove	Mrs. Jean Peterson, Cedar Grove
East Orange City	Bertram R. Brown, East Orange	Benjamin Locker, East Orange
Essex Fells Boro.	Horace V. Terhune, Essex Fells	Edward M. South, Essex Fells
Fairfield Boro.	Charles G. Schmitz, Fairfield	John Jorgensen, Fairfield
Glen Ridge Boro.	Joseph O. Price, Glen Ridge	Stephen C. Berry, Glen Ridge
Irvington Town	Robert J. Petrallia, Sec., Irvington Myron M. Laski, Chm., Irvington Peter Smith, Clk., Irvington	Richard Hildebrand, Irvington
Livingston Twp.	Vacancy	Lawrence R. Traver, Livingston
Maplewood Twp.	Marie A. Burkhardt, Maplewood	Joseph W. Bonin, Maplewood
Millburn Twp.	Sargent Dumper, Sec., Millburn John J. Murray, Millburn J. Franklin Shaak, Short Hills	Milan H. Hartz, Millburn
Montclair Town	Herbert M. Morris, Montclair	Ned M. Petronaci, Montclair
Newark City	Saul A. Wolfe, Newark	Ralph C. Caprio, Newark
North Caldwell Boro.	Charles G. Schmitz, North Caldwell	Mrs. Helen Dobosh, North Caldwell
Nutley Town	Joseph F. Reilley, Nutley	Mrs. Eunice P. Drake, Nutley
Orange City	William H. Merdinger, Orange	Joel L. Shain, Orange
Roseland Boro.	William J. Varley, Roseland	Robert D. Bosworth, Roseland
South Orange Village	Edward T. Coll, South Orange	Miss Anne K. Smith, S. Orange
Verona Boro.	Edwin R. Allen, Sec., Verona A. Leslie Hathaway, Verona Richard T. Price, Verona	Miss Claire P. Boyle, Verona
West Caldwell Boro.	Ralph W. Todd, Sec., W. Caldwell Henry A. Wefferling, Jr., W. Caldwell Franklin P. Walton, W. Caldwell	Donald E. West, W. Caldwell
West Orange Town	Joseph Scaturro, Jr., Clerk, W. Orange John J. McNulty, West Orange Harry A. Margolis, Town Attorney, West Orange	Miss Nellie Magliola, West Orange

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Boro.	Joseph A. Crane, Sec., Clayton Augustus W. Stasche, Clayton Robert Checchia, Clayton	Alice Anton, Clayton
Deptford Twp.	Joseph A. Crane, Sec., Deptford Norvan G. Vaughn, Deptford John J. Novack, Westville	Mrs. Edna M. Matlack, Woodbury
East Greenwich Twp.	John F. D'Andrea, Clarksboro Ben Wolffbrandt, Glassboro John J. Miller, Monroeville	Mrs. Esther Hammond, Mickleton
Elk Twp.	Charles P. Shimp, Sec., Monroeville John J. Miller, Monroeville Ben Wolffbrandt, Glassboro	Mrs. Louise N. Ziennker, Mullica Hill
Franklin Twp.	James Parave, Franklinville	Alex Clemick, Franklinville
Glassboro Boro	Joseph Sevel, Sec., Glassboro Paul S. Adams, Pitman Francis Flynn, Glassboro	Miss Florence E. Kline, Gloucester
Greenwich Twp.	Frank P. Leone, Gibbstown	Mrs. Elizabeth J. Carfagno, Gibbstown
Harrison Twp.	Kenneth Stretch, Mullica Hill	Harold A. Nichol, Mullica Hill
Logan Twp.	Robert A. Glocker, Swedesboro	Mrs. Madeline Philipp, Bridgeport
Manua Twp.	Donald C. Rannels, Barnsboro	J. Franklin Freeze, Sewell
Monroe Twp.	Walter B. Trout, Will amstown	Charles Fey, Williamstown
National Park Boro.	Mrs. Justine Berry, National Park James H. Jones, National Park Eugene C. Espy, National Park	Mrs. Anna M. Cianci, National Park

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Newfield Boro.	Thomas Daily, Sec., Newfield Dominick J. Principe, Newfield Edwin Davis, Newfield	William Hopkins, Newfield
Paulsboro Boro	Franklin T. Price, Sec., Paulsboro Harry J. Whitelam, Paulsboro Ezio A. Fiorile, Paulsboro	Vera Bender, Paulsboro
Pitman Boro	T. Russel McClure, Sec., Sewell James I. Cobbin, Sewell Clinton M. Kandle, Jr., Pitman	William C. Hall, Pitman
South Harrison Twp.	W. Kirk Horner, Harrisonville	William Pettit, Harrisonville
Swedesboro Boro	Mrs. Frank A. Wilbraham, Swedesboro	Harry E. Dupper, Jr., Swedesboro
Washington Twp.	T. Russel McClure, Sec., Sewell James I. Cobbin, Sewell William F. Keyser, Blackwood	Franklin G. Atkinson, Sewell
Wenonah Boro	James F. Danser, Sec., Wenonah Philip J. Schuler, Wenonah Carl H. Gottschling, Wenonah	Mrs. Alberta Sargent, Wenonah
West Deptford Twp.	H. Adelbert Moore, Jr., Thorofare	Mrs. Margaret D. Finan, Thorofare
Westville Boro.	John A. Barlow, Westville	E. Millard Pallante, Westville
Woodbury City	Richard A. Dann, Sec., Woodbury	H.D. Moffett, Woodbury
Woodbury Heights Boro.	John W. Keuler, Sr., Sec., Woodbury Heights George Tice, Woodbury Heights Frank Rizzo, Jr., Woodbury Heights	Francis J. Gaudet, Woodbury Heights
Woolwich Twp.	William Schoener, Swedesboro	Willard Mattson, Swedesboro

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City	Myron H. Solonynka, Bayonne	Edward C. Dolan, Bayonne
East Newark Boro	Henry Michaliszyn, East Newark	Stanley L. Rimgail, East Newark
Guttenberg Town	Cyril W. Cade, Guttenberg	Frank J. Barre, Guttenberg
Harrison Town	Gregory J. Castano, Harrison	Joseph G. Jones, Harrison
Hoboken City	Dominick J. Spinetto, Pres., Hoboken Woodrow S. Monte, Hoboken Andrew P. McGuire, Hoboken	Miss Lillian Kearins, Hoboken
Jersey City	Anthony J. Ferrara, Jersey City	Francis X. Beirne, Jersey City
Kearny Town	George J. McLaughlin, Kearny Albert A. Garofalo, Kearny	Daniel L. Furphy, Kearny
North Bergen Twp.	Robert Zink, Chm., North Bergen Lewis H. Reiser, North Bergen Paul R. Sadlon, North Bergen	Philip Avia, North Bergen
Secaucus Town	George Schaeffer, Sec., Secaucus Edward Suckiel, Secaucus Anthony J. Clisura, Secaucus	Albert G. Bartolozzi, Secaucus
Union City	Bernard Scacchetti, Chm., Union City E. Philip Yandolino, Union City Richard W. Snyder, Union City	Mrs. Rose Greene, Union City
Weehawken Twp.	Mrs. Mae F. Introcaso, Weehawken	Mrs. Amelia R. Zensinger, Weehawken
West New York Town	Vincent P. Truncellito, West New York	Bernard J. McDonald, West New York

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alexandria Twp.	Markey Osmun, Milford	Mrs. Mary F. Smith, Milford
Bethlehem Twp.	Robert C. Housedorf, Asbury	Mrs. Shirley C. Hanson, Asbury
Bloomsbury Boro.	Enrico Angelozzi, Phillipsburg	Harry E. Stoop, Sr., Bloomsbury
Califon Boro.	James M. Dowd, Califon	Mrs. Clara A. Moore, Califon
Clinton Town	Frederick G. Wille, Clinton	Mrs. Jane Schuback, Clinton

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TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clinton Twp.	Frank F. Jones, Annandale	Mrs. Cora Mae Coss, Annandale
Delaware Twp.	Leland P. Harbourt, Jr., Rosemont	Vincent Abraitys, Sergeantsville
East Amwell Twp.	Kenneth W. Moser, Ringoes	Mrs. Beatrice Aten, Ringoes
Flemington Boro	Alfred R. Dorf, Flemington	Mrs. Helen H. Opdyke, Flemington
Franklin Twp.	Reynier V. Jones, Pittstown	Mrs. Elsie B. Rogers, Pittstown
Frenchtown Boro.	Leon A. Park, Franchtown	Mrs. Sonja Mitchell, Frenchtown
Glen Gardner Boro.	John E. DeRemer, Glen Gardner	Mrs. Connie Davren, Glen Gardner
Hampton Boro.	Robert L. Bogart, Hampton	Robert C. Smith, Hampton
High Bridge Boro.	Willard R. Donnelly, High Bridge	Mrs. Barbara Hatchman, High Bridge
Holland Twp.	Robert E. Phillips, Milford	William F. Case, Milford
Kingwood Twp.	Joseph F. Gessner, Stockton	Marguerite Alpaugh, Flemington
Lambertville City	Joseph P. Musselman, Lambertville	Miss Mary E. Sheridan, Lambertville
Lebanon Boro.	Richard R. Sammis, Lebanon	Kenneth H. Sentz, Lebanon
Lebanon Twp.	Lester C. Apgar, Glen Gardner	Mrs. Pauline B. Smith, Glen Gardner
Milford Boro.	Michael S. Feit, Trenton	Charles F. Mayes, Milford
Raritan Twp.	William A. Brewer, Flemington	John E. Tine, Jr., Flemington
Readington Twp.	Norman A. Stevens, White House Station	Robert Hauck, Whitehouse Station
Stockton Boro.	J. Fred Mohr, Stockton	Charles J. Soriero, Jr., Stockton
Tewksbury Twp.	Henry H. Barlow, Califon	Mrs. Helen Ballantine, Whitehouse Station
Union Twp.	John H. Zabriskie, Hampton	Robert Gyuro, Pittstown
West Amwell Twp.	W. Alfred Wooden, Sr., Lambertville	Mrs. Milfred E. Lambert, Lambertville

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Twp.	Edward C. Noller, Hightstown	Philip B. Pagliaro, Hightstown
Ewing Twp.	Charles Drotar, Jr. Chm., Trenton H. Edward Klenk, Trenton Frederick G. Kraft, Trenton	Earl K. Allen, Trenton
Hamilton Twp.	H. Randolph Brokaw, Trenton	Hugh W. Maguire, Jr., Trenton
Hightstown	Robert E. Ohle, Hightstown	Miss Edith V. Erving, Hightstown
Hopewell Boro.	Samuel K. Hunt, Hopewell	Mrs. Ruth E. Carner, Hopewell
Hopewell Twp.	Carlton E. Force, Titusville	Wayne T. Savidge, Titusville
Lawrence Twp.	Joseph H. Martin, Lawrenceville	Thomas R. Kalisch, Lawrenceville
Pennington Boro.	William C. Rockel, Pennington	Frank L. Warren, Pennington
Princeton Boro.	Edward G. Warren, Princeton	Mrs. Christine D. St. John, Princeton
Princeton Twp.	Stuart Robson, Princeton	Theodore H. Kennedy, Princeton
Trenton City	Joseph T. Kucinski, Trenton	Joseph C. Hayfer, Trenton
Washington Twp.	Edward D. Delzell, Windsor	Mrs. Marjorie M. Tindall, Windsor
West Windsor Twp.	Mrs. Eleanor B. Dearborn, Princeton Junction	Mrs. Ruth M. Flock, Dutch Neck

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Boro	Thomas C. Milik, Carteret	Joseph Florentine, Carteret
Cranbury Twp.	Robert S. Barlow, Jr., Sec., Cranbury Asa Mowery, Cranbury Richard M. Scott, Cranbury	Mrs. Wilton Clayton, Cranbury
Dunellen Boro.	Henry J. Hodulik, Dunellen	Mrs. C.A. Gangemi, Dunellen
East Brunswick Twp.	William T. Bailey, East Brunswick	Louis J. Tango, East Brunswick
Edison Twp.	John W. Mooney, Nixon	Richard F. Knudson, Edison
Helmetta Boro.	Frank Viafora, Helmetta	Mrs. Margaret J. Wilson, Helmetta

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TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Highland Park Boro.	John Rizzo, Sec., Highland Park Francis W. Calise, Highland Park Richard Maitland, Highland Park	Arnold Belsky, Highland Park
Jamesburg Boro.	Carmen C. Pirre, Jamesburg	Frank Jawidzik, Jamesburg
Madison Twp.	Courtney Powell, Old Bridge	George Schoefield, Old Bridge
Metuchen Boro.	Thomas J. Patten, Metuchen Walter K. Timpson, Metuchen	Mrs. Donna R. Borven, Metuchen
Middlesex Boro	Francis T. Zupko, Middlesex	Robert E. Katz, Middlesex
Milltown Boro.	James C. Wickers, Milltown	William E. Duncan, Milltown
Monroe Twp.	Thomas R. Lawrence, Jamesburg	Mrs. Josephine Rosnick, Cranbury
New Brunswick City	Louis Schick, New Brunswick	Elizabeth S. Ewing, New Brunswick
North Brunswick Twp.	Mrs. Margaret M. Kikelhan, North Brunswick	Mrs. Bernice M. Echert, North Brunswick
Perth Amboy City	James Goumas, Perth Amboy Albert J. Cerulo, Perth Amboy John B. Dyke, Perth Amboy	Francis W. Kenny, Perth Amboy
Piscataway Twp.	Rinaldo A. Iozzi, Piscataway Edward R. Fitzgerald, Piscataway	Mrs. Mabel D. Huffman, Piscataway
Plainsboro Twp.	Edward J. Visinski, Plainsboro	Phillip W. Rodefeld, Plainsboro
Sayreville Boro.	John H. Kolb, Sayreville	Celia J. Wrobel, Sayreville
South Amboy City	John A. Coan, Sec., South Amboy Joseph Noble, South Amboy Kenneth J. Szaro, South Amboy	Mrs. Mary Wenzel, South Amboy
South Brunswick Twp.	Edgar V. Renk, Monmouth Junction	Joseph E. Rauch, Monmouth Junction
South Plainfield Boro.	J. James Puha, Sec., South Plainfield Catherine C. Santaniello, South Plainfield Irving Babes, South Plainfield	John A. Bori, South Plainfield
South River Boro.	Carl J. Alongi, Jr., South River	John J. Wornowicz, South River
Spotwood Boro.	Matthew W. Costello, Spotswood	Jean Gretch, Spotswood
Woodbridge Twp.	John J. Samons, Port Reading	Harold F. Mullin, Woodbridge

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allenhurst Boro.	Donald E. Haight, Allenhurst	Donald E. Haight, Allenhurst
Allentown Boro.	Wesley A. Mount, Allentown	Mrs. H. Marie Mika, Allentown
Asbury Park City	Samuel A. Befarah, Jr., Asbury Park	Harvey P. Herbert, Asbury Park
Atlantic Highlands Boro.	William J. Griffin, Atlantic Highlands	Mrs. Jessamine Barker, Atlantic Highlands
Avon-by-the-Sea Boro.	Charles Bramhall, Avon	Albert R. Dorn, Avon
Belmar Boro.	Stephen Marron, Belmar	Donald F. Matthews, Belmar
Bradley Beach Boro.	John J. Dougherty, Bradley Beach	Mrs. Muriel Adams, Bradley Beach
Brielle Boro.	Reginald N. Pearce, Brielle	John J. Fairbanks, Brielle
Colts Neck Twp.	Alexander B. Iler, Colts Neck	Mrs. Ann R. Bobzin, Colts Neck
Deal Boro.	Benjamin P. Lissner, Jr., Sec., Deal Robert M. Drazin, Chm., Deal Arthur Bahlav, Deal Harry Alikas, Deal Donald Vinik, Deal	Margaret Mazza, Deal
Eatontown	Harry S. Rowland, Sr., Clerk, Eatontown Theodore McGinness, Eatontown Edward H. Emmons, Eatontown	Mrs. Elsie A. Demarest, Eatontown
Englishtown Boro.	Albert W. Dey, Englishtown	Norman Forman, Sr., Englishtown
Fair Haven Boro.	W. Raymond Van Horn, Fair Haven	Melvin Stout, Fair Haven
Farmingdale Boro.	Mrs. Gladys P. Ascough, Farmingdale	Mrs. Marguerite Cusson, Farmingdale
Freehold Boro.	Fred Quinn, Freehold	Edward T. Fountain, Freehold
Freehold Twp.	Alfred J. Parenteau, Freehold	Robert N. Ferrell, Freehold

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TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Hazlet Twp.	Michael R. Brennan, Hazlet	Robert R. Brady, Hazlet
Highlands Boro.	Cornelius J. Guiney, Jr., Highlands	Herbert Hartsgrove, Highlands
Holmdel Twp.	Vincent M. Pomarico, Holmdel	Mrs. Francis Stilwell, Holmdel
Howell Twp.	Fred R. Wittenberg, Jr., Farmingdale	Mrs. Hedda Barkalow, Farmingdale
Interlaken Boro.	High S. Grieco, Interlaken	Mrs. Anne E. Navin, Interlaken
Keansburg Boro.	Mrs. Frances D. Maxson, Middletown	Mrs. Annette Morrison, Keansburg
Keyport Boro.	Leo Brown, Keyport	Mrs. Dorothy H. Walker, Keyport
Little Silver Boro.	Bernard J. Marx, Little Silver	Calvin A. Rowe, Little Silver
Loch Arbour Village	Charles Bramhall, Avon	Mrs. Helen Pines, Allenhurst
Long Branch City	Vacancy	Frank Quirk, Long Beach
Manalapan Twp.	Anthony J. Arbach, Englishtown	Martin Rover, Tennent
Manasquan Boro.	Harvey M. Bush, Sec., Manasquan James F. Bowers, Manasquan Alfred L. DeBow, Manasquan	Charles E. Patterson, Manasquan
Marlboro Twp.	Joseph LaMura, Jr., Marlboro	Mrs. Mary Kuhn, Marlboro
Matawan Boro.	Henry Ellis, Matawan	Mrs. Mary M. Geran, Matawan
Matawan Twp.	Allen V. Trauben, Matawan	Mrs. Pauline K. Behr, Matawan
Middletown Twp.	John F. Lawley, Middletown	Herbert E. Bradshaw, Middletown
Millstone Twp.	Lawrence Marzocca, Clarksburg	David H. Baird, Cream Ridge
Monmouth Beach Boro.	Roy H. Olsen, Monmouth Beach	Edwin R. Feste, Monmouth Beach
Neptune Twp.	William C. Hogan, Neptune	James T. Burke, Neptune
Neptune City Boro.	F. Leroy Garrabrant, Jr., Neptune	Harold J. Rowland, Neptune
New Shrewsbury Boro.	Mrs. Sheila C. O'Keefe, New Shrewsbury	Mrs. Ruth B. Crawford, New Shrewsbury
Ocean Twp.	Mrs. Florence E. Moor, Oakhurst	Martin L. Bailey, Oakhurst
Oceanport Boro.	Ernest G. Hoffman, Sec., Oceanport Miles Abernathy, Portaupeck Henry S. Koch, Jr., Oceanport	Harry Van Note, Oceanport
Red Bank Boro.	Edwin O. Lomerson, Red Bank	Albert MacDonald, Red Bank
Roosevelt Boro.	Mrs. Jeanette Koffler, Roosevelt	Mrs. Louise Prezant, Roosevelt
Rumson Boro.	John W. Carton, Jr. Rumson	Mrs. Irene C. Posey, Rumson
Sea Bright Boro.	John J. Picknally, Jr., Sea Bright	Mrs. Mary Larson, Sea Bright
Sea Girt Boro.	Lester S. Naylor, Sec., Sea Girt Henry J. Kupiec, Sea Girt Rudolph F. Schreitmueller, Sea Girt	Mrs. Helen B. Brash, Sea Girt
Shrewsbury Boro.	Bernard J. Marx, Shrewsbury	Mrs. Isabel R. Parker, Shrewsbury
Shrewsbury Twp.	Mrs. Anne C. Switek, Eatontown	Mrs. Anne C. Switek, Eatontown
South Belmar Boro.	Mrs. Rose Tomkiel, South Belmar	Mrs. Claire Haggerty, South Belmar
Spring Lake Boro.	Benjamin G. Patterson, Spring Lake	Marvin Megill, Spring Lake
Spring Lake Heights Boro.	Charles W. Riley, Spring Lake Heights	Mrs. Ida E. Chetkin, Spring Lake Heights
Union Beach Boro.	George R. Ross, Union Beach	Mrs. Greta Barker, Union Beach
Upper Freehold Twp.	John C. Field, Jr., Allentown	Charles S. Bullock, Allentown
Wall Twp.	Joseph A. Montana, Wall	Mrs. Bertha Doey, Wall
West Long Branch Boro.	Leo C. Bizzarro, Chm., West Long Branch F. Donald Squillante, Sec., West Long Branch Ralph E. Manna, West Long Branch	Frances L. Townsend, West Long Branch

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boonton Town	Louis C. Pisacane, Sec., Boonton Arthur J. Higgins, Boonton William E. Edwards, Boonton	Robert L. Wahrenbrock, Boonton
Boonton Twp.	Homer L. Stickle, Boonton	Mrs. Mary Rusnuck, Boonton

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TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Butler Boro.	Clayton D. Brown, Sec., Butler William L. Gormley, Butler Floyd V. Decker, Butler	William H. Meier, Butler
Chatham Boro.	Kenneth J. Hume, Sec., Chatham William B. Lerf, Chatham Robert G. Huntington, Jr., Chatham	John H. Mowen, Chatham
Chatham Twp.	Mrs. Millicent Underwood, Chatham	E.A. Alpaugh, Chatham
Chester Boro.	Walter A. Metzger, Chester	Julia A. Robinson, Chester
Chester Twp.	Peyton W. Rochelle, Chester	Richard E. Shotwell, Chester
Denville Twp.	Gloria A. Cross, Denville	Robert W. Gantert, Denville
Dover Town	Lena DiYanni, Dover	James V. Nazzaro, Sr., Dover
East Hanover Twp.	Gordon W. Gould, Hanover Roswell N. Hait, Hanover	Vacancy
Florham Park Boro.	Hugh E. McKenna, Sec., Florham Park Theodore J.T. Short, Florham Park John R. Massarano, Florham Park	Fannie A. Appio, Florham Park
Hanover Twp.	Henry F. deMena, Sec., Whippany Edward F. Vogel Whippany Ralph Meloro, IV, Whippany	Louis B. Dombroski, Whippany
Harding Twp.	William Astor, New Vernon	Mrs. Florence V. Young, New Vernon
Jefferson Twp.	Arthur E. Mitchko, Lake Hopatcong	Margaret B. Knoth, Lake Hopatcong
Kinnelon Boro.	John H. Bott, Kinnelon Richard F. Lummer, Kinnelon	Lois T. Charles, Kinnelon
Lincoln Park Boro.	Philip Schneider, Sec., Lincoln Park George Leur, Lincoln Park	Fred Bufulco, Lincoln Park
Madison Boro.	John E. Meyers, Sec., Madison Carl Fruehlong, Madison William I. Bate, Jr., Madison	Louise T. Gordon, Madison
Mendham Boro.	Richard Apgar, Mendham	John J. Moeri, Mendham
Mendham Twp.	Thor B. Gustafson, Brookside	Sanford C. Fleury, Brookside
Mine Hill Twp.	John F. Gaynor, Dover	Mrs. Marcella Gallo, Dover
Montville Twp.	Thomas A. Sabatini, Montville	Marjorie Witty, Montville
Morris Twp.	Charles E. Wickliffe, Sec., Morristown Charles E. Dabinett, Morristown Keith M. Quimby, Morristown	Roland F. Meslar, Convent
Morris Plains Boro.	Kenneth K. Gorry, Sec., Morris Plains Allan W. Adams, Morris Plains Charles J. Smith, Morris Plains	Mrs. Rita Kelly, Morris Plains
Morristown Town	Sidney E. Margolin, Chm., Morristown John P. Koyce, Morristown Ralph A. D'Olivo, Morristown	John Watson, Jr., Morristown
Mountain Lakes Boro.	John W. Hurst, Mountain Lakes	John W. Hurst, Mountain Lakes
Mt. Arlington Boro.	Frank A. Menne, Sec., Ledgewood Morris M Perugini, Mt. Arlington	Mrs. Laura D. Speaker, Mt. Arlington
Mount Olive Twp.	John C. Barthomonae, Sec., Budd Lake Mrs. Florence Forsythe, Budd Lake Nelson Walters, Flanders	Val Bandini, Budd Lake
Netcong Boro.	Augustine A. Amendola, Netcong	Julius DiRenzo, Netcong
Parsippany - Troy Hills Twp.	Charles W. Fouquet, Parsippany	Charles M. Kennedy, Jr., Parsippany
Passaic Twp.	Henry J. Payne, Sec., Gillette Lester G. Pyle, Gillette Richard C. Schaedel, Millington	Armando Rossi, Millington
Pequannock Twp.	John R. Wilson, Sec., Pompton Plains Edward P. Godfrey, Chm., Pompton Plains David R. Ramsey, Pompton Plains	Mrs. Isabelle M. Verkaart, Pompton Plains
Randolph Twp.	Charles J. Femminella, Jr., Mount Freedom	Mrs. Marjorie Polsbroek, Mt. Freedom
Riverdale Boro.	Frank Dalton, Sec., Riverdale Carmen Avolio, Riverdale Mrs. Doris Card, Riverdale	Mrs. Mary E. Harding, Riverdale
Rockaway Boro.	John R. Budd, Rockaway	Charles T. Nichols, Rockaway

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TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Rockaway Twp.	Harold Baumwoll, Sec., Rockaway Haakon Ostevil, Rockaway Robert S. Halprin, Rockaway	Mrs. Mary L. Hocking, Rockaway
Roxbury Twp.	Albert Fuge, Sec., Roxbury William A. Egbert, Wharton Douglas Haugk, Wharton	Harold J. Davis, Succasunna
Victory Gardens	Gerald F. Hartman, Sr., Dover	Lois Hartman, Victory Gardens
Washington Twp.	Vacancy	Ruth M. McCloskey, Long Valley
Wharton Boro.	Francis A. Duplissis, Sec., Wharton	Hugh A. Force, Wharton

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Light Boro.	R. Marilyn Schmidt, Sec., Barnegat Light Frances Puskas, Barnegat Light	Mary L. Rose, Barnegat Light
Bay Head Boro.	Martin J. Burns, Jr., Sec., Bay Head Raymond Van Schoick, Bay Head Andrew Cox, Bay Head	Mrs. May Osborn, Bay Head
Beach Haven Boro.	John B. Moyant, Beach Haven	Harold Kearns, Beach Haven
Beachwood Boro.	Carlton Hamilton, Beachwood	Mrs. Maude L. Voight, Beachwood
Berkeley Twp.	Lorraine A. Effenberger, Sec., Bayville Arthur Kaschel, Bayville Russell M. Hall, Bayville	Mrs. Elizabeth Shriver, Bayville
Brick Twp.	Ruth Ruban, Bricktown	Mrs. Helen C. Schaefer, Bricktown
Dover Twp.	Kenneth H. Beck, Sec., Toms River Victoria Lockerman, Toms River Thomas C. McCandless, Toms River	Carl F. Heagey, Toms River
Eagleswood Twp.	Milton Salmons, West Creek	Mrs. Blanche Pharo, West Creek
Harvey Cedars Boro.	Mrs. Elsie Vosseller, Harvey Cedars	Mrs. Amelia Maxwell, Harvey Cedars
Island Heights Boro.	Conrad Bieger, Island Heights	Mrs. Catherine Wilberscheid, Island Heights
Jackson Twp.	Frank B. Holman, Sec., Jackson Doris Bennett, Jackson Ivan Mickle, Jackson	Carl Goetz, Jackson
Lacey Twp.	Hans N. Hendrickson, Sec., Forked River Howard E. Ross, Forked River Walter G. Voll, Forked River	Robert R. Gaff, Sr., Forked River
Lakehurst Boro.	Alton Tilton, Lakehurst	Mrs. Kathleen A. Saunderson, Lakehurst
Lakewood Twp.	Leonard Turtora, Sec., Lakewood Sol Kramer, Lakewood John A. Turtora, Lakewood	Amory J. Parmentier, Lakewood
Lavallette Boro.	J. Carleton Esty, Sec., Lavallette Ralph Anteau, Lavallette Robert Schroeder, Lavallette	Mrs. Mildred Lamb, Lavallette
Little Egg Harbor Twp.	Raymond Eick, Sec., W. Tuckerton Ralph H. Cummings, Tuckerton John Fricke, Tuckerton	Mrs. Carolyn Rider, Tuckerton
Long Beach Twp.	Bernard J. Tool, Jr., Brant Beach	Mrs. Florence Gorman, Brant Beach
Manchester Twp.	Joyce A. Jones, Sec., Lakehurst John Novak, Lakehurst	Mrs. Ruth B. Roberts, Whiting
Mantoloking Boro.	August St. John, Sec., Mantoloking Harold D. Morgan, Mantoloking James J. Turner, Jr., Mantoloking	William R. Wesson, Mantoloking
Ocean Twp.	Max W. Ekelmann, Sec., Waretown William C. Sattler, Waretown Joseph Horner, Waretown	Mrs. Margaret Gale, Waretown
Ocean Gate Boro.	Carl L. Bach, Ocean Gate	Mrs. Laura Hawkins, Ocean Gate
Pine Beach Boro.	Robert Anderson, Pine Beach	Patrick Vellucci, Pine Beach
Plumsted Twp.	William H. Gollnick, Jr., New Egypt	Mildred Cramer, New Egypt

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TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Point Pleasant Boro.	James L. Anderson, Sec., Pt. Pleasant Harvey D. Bennette, Point Pleasant Lulu Sacher, Point Pleasant	Harry E. O'Dell, Point Pleasant
Pt. Pleasant Beach Boro.	Burnet B. Lynch, Sec., Pt. Pleasant Beach Owen H. Truex, Point Pleasant Beach A. Noel Wilson, Point Pleasant	Mrs. Esther Wincklhofer, Point Pleasant Beach
Seaside Heights Boro.	Leo J. Kiernan, Seaside Heights	Irwin Lees, Seaside Heights
Seaside Park Boro.	Walter Sturko, Sec., Seaside Park Mrs. Linda C. Mesco, Seaside Park	Mrs. Florence A. Mitchell, Seaside Park
Ship Bottom Boro.	Mrs. Virginia E. May, Sec., Ship Bottom Herbert F. Jewson, Ship Bottom John M. Marshall, Ship Bottom	Mrs. Lillian Douglass, Ship Bottom
South Toms River Boro.	Frederick A. Ottenbacker, S. Toms River	Mrs. Marie Goodwin, South Toms River
Stafford Twp.	Melvin C. Cranmer, Manahawkin	Mrs. Martha L. Cranmer, Manahawkin
Surf City Boro.	H. Elvin Smith, Sec., Surf City Richard M. Warren, Jr., Surf City C. Reed Vennel, Surf City	H. Elvin Smith, Surf City
Tuckerton Boro.	Douglas O. Downs, Sec., Tuckerton C. Ira Mathis, Tuckerton John O'Neill, Tuckerton	Mrs. Anna Jacobi, Tuckerton
Union Twp.	Charles Cramer, Sec., Barnegat Kenneth Cranmer, Barnegat Orest Caselli, Barnegat	Anderson B. King, Barnegat

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bloomingdale Boro.	Laurence W. Bennett, Sec., Bloomingdale Kenneth Mathews, Bloomingdale Clayton F. Sehulster, Bloomingdale	Mrs. Josephine Bennett, Bloomingdale
Clifton City	Alfred J. Greene, Jr., Clifton	John T. Murphy, Clifton
Haledon Boro.	Robert G. Gillespie, Haledon	Joseph Garbaccio, Haledon
Hawthorne Boro.	Clarence C. Choyce, Hawthorne	Victor Verberckmoes, Hawthorne
Little Falls Twp.	Martin Van Ostenbridge, Sec., Little Falls Mrs. Margaret G. Poster, Little Falls James Morana, Jr., Little Falls	Jane Wright, Little Falls
North Haledon Boro.	Cornelius LaFleur, North Haledon	Louis A. Vanderspiegel, North Haledon
Passaic City	Albert R. Galik, Passaic	Edward A. Ancukatis, Passaic
Paterson City	Noah Krieger, Pres., Paterson Charles S. Parmelli, Paterson George J. Sokalski, Paterson Arthur Guillermain, Paterson Elmo G. Valle, Paterson John B. Hall, Paterson	Mrs. Ruth A. O'Byrne, Paterson
Pompton Lakes Boro.	James McGrath, Pompton Lakes John A. Steinhauser, Pompton Lakes Norman Goldstein, Pompton Lakes	Willis H. Young, Pompton Lakes
Prospect Park Boro.	Bert Nawyn, Prospect Park	Donald E. Van Heemst, Paterson
Ringwood Boro.	Olaf H. Fostvedt, Ringwood	Oliver Conklin, Ringwood
Totowa Boro.	John W. Masklee, Totowa	Mrs. Emma H. Walker, Totowa
Wanaque Boro.	Joseph R. Gilabert, Jr. Sec., Midvale Giles Ackerman, Wanaque Clyde Iler, Haskell	Mrs. Margaret Cisco, Wanaque
Wayne Twp.	Thomas S. Harraka, Chief Assr., Wayne Jonathan R. Shepherd, Wayne Charles Taylor, Wayne	Vincent R. Rinaldo, Wayne
West Milford Twp.	Leslie D. Freeland, West Milford	Harry H. Michelfelder, West Milford
West Paterson Boro.	Andrew L. Allu, West Paterson	Charles E. Ulrich, West Paterson

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ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alloway Twp.	Joseph Hetzer, Bridgeton, N.J.	George D. Loper, Alloway
Elmer Boro.	Harold H. Hofmann, Elmer	Earl W. Busby, Elmer
Elsinboro Twp.	James Lane, Salem	Dallas R. Smith, Jr., Salem
Lower Alloways Creek Twp.	Mrs. Elizabeth C. Wood, Salem	Merwin H. Horner, Salem
Mannington Twp.	Robert J. Buechler, III, Salem	John L. Stewart, Salem
Oldmans Twp.	Henry G. Newman, Jr., Pedricktown	Douglas Vass, Sr., Pedricktown
Penns Grove Boro.	Arthur S. Smith, Penns Grove	Mrs. Emma D. Mallett, Penns Grove
Pennsville Twp.	James T. Shidner, Pennsville	Leon H. Kellmyer, Pennsville
Pilesgrove Twp.	J. Williard Gardiner, Jr., Woodstown	Elmer C. Brown, Woodstown
Pittsgrove Twp.	Arthur P. Schalick, Elmer	Everett M. Hitchner, Elmer
Quinton Twp.	Lee A. Harris, Salem	Henry R. Howell, Quinton
Salem City	Henry N. Nelson, Salem	David A. Cawman, Salem
Upper Penns Neck Twp.	T. Ralph Smith, Carney's Point	Mrs. Eleanor M. Mulhern, Carney's Point
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer	Harold Smith, Daretown
Woodstown Boro.	Howard C. Flitcraft, Woodstown	Harold K. Urion, Woodstown

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminster Twp.	R. Earl Smith, Bedminster	John Jastrzemski, Pluckemin
Bernards Twp.	Harold W. Heimbach, Basking Ridge	Warren M. Craft, Jr., Basking Ridge
Bernardsville Boro.	William A. Brewer, Bernardsville	Michael A. Dubus, Bernardsville
Bound Brook Boro.	Alfonso C. Coccorese, Bound Brook	Mrs. Mildred Schank, Bound Brook
Branchburg Twp.	Clark T. Scully, Somerville	Mrs. Blanche D. Mathers, Somerville
Bridgewater Twp.	Noel A. Haywood, Somerville	Mrs. Mae E. Batistoni, Somerville
Far Hills Boro.	Wesley P. Crane, Far Hills	Mrs. Shirley Potts, Far Hills
Franklin Twp.	Roger S. Payne, Somerset	Thomas Homyak, Somerset
Green Brook Twp.	Henry Brain, Green Brook	Walter T. Pritchard, Plainfield
Hillsborough Twp.	Donald J. Crum, Neshanic	Ernest A. Snyder, Neshanic
Manville Boro.	Joseph Fiduk, Sec., Manville Dominic M. Rock, Manville Frank J. Gnatek, Manville	Edward J. Marshall, Manville
Millstone Boro.	Henry Wittman, Millstone	Ann H. Butler, Millstone
Montgomery Twp.	Charles W. Grayson, Belle Mead	Reuben K. Musselman, Blawenburg
North Plainfield Boro.	August Church, North Plainfield	Mrs. Magdalen S. Servis, North Plainfield
Peapack-Gladstone Boro.	Paul R. Hess, Peapack	Harold L. Crater, Peapack
Raritan Boro.	James Del Monte, Raritan	Anthony J. Santora, Raritan
Rocky Hill Boro.	Wilbur Lowe, Rocky Hill	Jack O. Nicholson, Rocky Hill
Somerville Boro.	John M. Conover, Somerville	Alfred E. Christiaens, Somerville
South Bound Brook Boro.	Rudolph C. Stys, South Bound Brook	William E. Hartpence, South Bound Brook
Warren Twp.	William A. Brewer, Warren	Mrs. Muriel Kuell, Warren
Watchung Boro.	Ralph Barrett, Watchung	Mrs. Hazel Roberts, Plainfield

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSORS—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Boro.	Anthony Donadio, Andover	Mrs. Dorothy B. Pubber, Andover
Andover Twp.	Ann C. Broadhurst, Newton	Mrs. Mida L. Smith, Lafayette

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TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Branchville Boro.	Glenn Lantz, Jr., Branchville	Douglas Sinley, Branchville
Byram Twp.	Xavier F. Gonzalez, Andover	George Micklesavage, Sparta
Frankford Twp.	Vincent E. Mulhall, Newton	Mrs. Frances P. Ayers, Augusta
Franklin Boro.	Neil Cates, Jr., Franklin	Mrs. Elizabeth McGovern, Franklin
Fredon Twp.	Mrs. Alice L. Roy, Newton	Alfred M. Snook, Newton
Green Twp.	Carlton Daly, Trenquility	Mrs. Elizabeth G. Orr, Andover
Hamburg Boro.	Peter E. Scovern, Hamburg	Brice B. Stanton, Sr., Hamburg
Hampton Twp.	George P. Zink, Newton	Paul Cummins, Newton
Hardyston Twp.	Harry Kinnard, Stockholm	Harold D. Lewis, Sr., Hamburg
Hopatcong Boro.	Leo M. Morris, Sec., West Milford Mrs. Virginia B. Gonzalez, Andover Charles G. Snively, Hopatcong	Mrs. Frances B. Connor, Hopatcong
Lafayette Twp.	De Forest D. Schurich, Lafayette	John C. Snook, Jr., Augusta
Montague Twp.	Anton Jerger, Port Jervis	Mrs. Alice Aschenbrenner, Port Jervis
Newton Town	William Bene, Newton	Stanford Tidaback, Newton
Ogdensburg Boro.	Victor Szanyi, Ogdensburg	Mrs. Patricia Chambers, Ogdensburg
Sandyston Twp.	Herman E. Wienk, Branchville	Benjamin Jager, Port Jervis
Sparta Twp.	Vacancy	Harry McDowell, Sparta
Stanhope Boro.	Vacancy	Mrs. Marie G. Young, Stanhope
Stillwater Twp.	John F. Honness, Newton	Robert H. Dalling, Stillwater
Sussex Boro.	William N. Hunt, Sussex	Mrs. Ethel L. Stanton, Sussex
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon	Mrs. Anna E. Edsall, Vernon
Walpack Twp.	Paul E. Darrone, Walpack	Richard A. Martin, Walpack
Wantage Twp.	Donald J. DeKorte, Sussex	Mrs. Florence Lockburner, Sussex

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp.	Charles F. Monica, Berkeley Heights	Florence Lynch, Berkeley Heights
Clark Twp.	Frank W. Naples, Clark	Robert Byrnes, Clark
Cranford Twp.	John M. Duryee, Sec., Cranford Ralph S. Boyd, Jr., Cranford Phil F. Henehan, Crawford	Harold Seymour, Jr., Cranford
Elizabeth City	John F. Mottley, Elizabeth	Anthony R. Chiodo, Elizabeth
Fanwood Boro.	S. Arthur Gaylord, Fanwood	John H. Campbell, Jr., Fanwood
Garwood Boro.	John Accardi, Sec., Garwood I, George Casabona, Garwood Leonard J. DiStafano, Garwood	William J. Gilbert, Garwood
Hillside Twp.	Samuel Katz, Sec., Hillside Elfrieda K. Ostermiller, Hillside	John C. Pozar, Hillside
Kenilworth Boro.	Harold Frolich, Sec., Kenilworth John Rowinsky, Kenilworth Frank Cree, Kenilworth	Mrs. Adolpha A. Rein, Kenilworth
Linden City	Milford E. Levenson, Sec., Linden John A. Zaleski, Linden	Louis Weitzman, Linden
Mountainside Boro.	Robert Koser, Sec., Mountainside Matthew V. Powers, Mountainside Frank Torma, Mountainside	Elmer A. Hoffarth, Mountainside
New Providence Boro.	Stanwood C. Slack, New Providence Harold E. Lundberg, New Providence Leo J. Kelly, New Providence	Mrs. Jane K. Parcells, New Providence
Plainfield City	Daniel P. Kiely, Jr., Plainfield	Bayard Manser, Plainfield
Rahway City	Thomas Luby, Rahway	Eugene F. Kenna, Rahway
Roselle Boro.	Sanston O. Sullivan, Roselle	Louis R. Bass, Roselle

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TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Roselle Park Boro.	Paul J. Endler, Roselle Park	Bernard H. Dreifoos, Roselle Park
Scotch Plains Twp.	Theodore F. Swarer, Sec., Scotch Plains Roger Crilly, Scotch Plains Louis R. DiCavalcante, Scotch Plains	Mrs. Patrina C. Thinnes, Scotch Plains
Springfield Twp.	J. Everett Longfield, Sec., Springfiled R.G. Laurencelle, Springfield Charles A. Remlinger, Springfield	Mrs. Marie Smith, Springfield
Summit City	Michael J. Heaney, Summit	Mrs. Ethel V. Martin, Summit
Union Twp.	Charles W. Sommer, Sec., Union Homer F. Dukes, Union Francis A. Kopecky, Union	Howard R. Leary, Union
Westfield Town	Eugene Hermann, Sec., Westfield Jack Mann, Westfield Warren L. Gravely, Westfield	Stephen W. Bogart, Westfield
Winfield Twp.	Frank Dickert, Jr., Winfield	Mrs. Margaret Gallagher, Winfield

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Twp.	Robert W. Grover, Andover	Mrs. Dale B. Drake, Great Meadows
Alpha Boro.	Joseph L. Dyrek, Jr., Alpha	John Arigo, Alpha
Belvidere Town	Russel A. Parsons, Belvidere	Lester P. Stout, Jr., Belvidere
Blairstown Twp.	Henry C. Scheer, Jr., Blairstown	Mrs. Anna Fodera, Blairstown
Franklin Twp.	Wilbur E. Oberly, Washington	Warren Davidson, Washington
Frelinghuysen Twp.	Henry Natyzak, Johnsonburg	Mrs. Gloria Molnar, Blairstown
Greenwich Twp.	Charles D. Apgar, Stewartsville	Gordon Kobler, Stewartsville
Hackettstown Town	Leighton LeClair, Sec., Hackettstown J. Stanley Smith, Hackettstown Joseph J. Reidda, Hackettstown	Wilbur C. Willis, Hackettstown
Hardwick Twp.	Joseph L. Anconetani, Blairstown	Jack R. Cooper, Blairstown
Harmony Twp.	Richard F. Shepherd, Phillipsburg	De Witt P. Buchman, Phillipsburg
Hope Twp.	Joseph S. Zorn, Hope	John E. Stillwell, Hope
Independence Twp.	Joseph M. Dzurek, Vienna	Earl S. Harris, Vienna
Knowlton Twp.	Martin N. Frey, Columbia	Mrs. Dorothy Burns, Columbia
Liberty Twp.	Wilbur L. Hulse, Sr., Great Meadows	Philip Bugen, Belvidere
Lopatcong Twp.	Robert A. Merritt, Phillipsburg	Oswald Belli, Phillipsburg
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford George H. Messerly, Port Murray Thomas J. Hemeleski, Hackettstown	Mrs. Kathryn MacMurray, Port Murray
Oxford Twp.	Richard J. Collins, Oxford	Herman F. Pfaff, Oxford
Pahaquarry Twp.	Mrs. Sadie Van Campen, Columbia	Mrs. Viola F. Blasi, Columbia
Phillipsburg Town	Enrico D. Angelozzi, Phillipsburg	Joseph Ritz, Phillipsburg
Pohatcong Twp.	Kenneth M. Kreidler, Milford	Joseph H. Huff, Milford
Washington Boro.	Robert Kuebler, Washington	Mrs. Anne Mae Spangenberg, Washington
Washington Twp.	Walter G. Gross, Washington	Nicholas Sawran, Washington
White Twp.	Donald D. Rowe, Belvidere	Mrs. Helen Smith, Buttzville

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APPENDIX 1

Tax Tables

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TABLE 20.0

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION

Year	BEVERAGE TAX			CIGARETTE TAX		
	Gross	Refunds	Net	Stamps and miscellaneous revenues	License revenues	Total
1960	$21,431,051.94	$ 156.07	$21,430,895.87	$40,776,557.32	$259,587.05	$41,036,144.37
1961	22,048,917.69	2,404.30	22,046,513.39	47,041,790.67	256,186.00	47,297,976.67
1962	23,052,704.25	601.55	23,052,102.70	59,474,552.64	258,629.50	59,733,182.14
1963	24,422,927.00	636.08	24,422,290.92	60,797,812.22	248,193.50	61,046,005.72
1964	27,745,326.01	621.71	27,744,704.30	67,630,621.77	256,911.00	67,887,532.77
1965	29,979,945.29	380.23	29,979,565.06	71,231,635.02	257,847.50	71,489,482.52
1966	31,742,479.83	480.62	31,741,999.21	77,468,859.91	256,534.60	77,725,394.51
1967	32,118,281.75	257.64	32,118,024.11	96,263,226.53	253,511.50	96,516,738.03
1968	33,608,541.73	471.30	33,608,070.43	100,371,057.45	249,740.90	100,620,798.35
1969	36,057,352.12	10,282.55	36,047,069.57	116,689,243.65	251,226.05	116,940,469.70
1970	42,475,339.18	858.85	42,474,480.33	117,670,713.62	251,136.00	117,921,849.62
1971	43,513,733.99	621.34	43,513,112.65	123,404,596.28	400,402.41	123,804,998.69

*Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.

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TABLE 20.1

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION *

Year	CORPORATION BUSINESS TAX				INSURANCE PREMIUMS TAXES				
	Domestic	Foreign	Certificates and miscellaneous	Total	Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Total
1960	$31,845,530	$27,804,726	$29,770	$59,680,026	$182,020	$10,641,997	$490,444	$6,216,041	$17,530,502
1961	31,340,207	29,266,411	27,832	60,634,450	120,094	11,631,508	604,497	6,460,034	18,816,133
1962	33,000,386	29,381,210	33,239	62,414,835	276,804	12,305,340	619,083	6,714,124	19,915,351
1963	34,038,967	33,561,595	36,019	67,636,581	228,859	13,363,939	541,492	6,901,274	21,035,564
1964	35,875,934	35,609,032	44,771	71,529,737	297,167	14,637,309	473,931	7,552,338	22,960,745
1965	37,945,976	38,497,507	59,505	76,302,988	338,332	15,500,600	554,968	7,808,076	24,201,976
1966	43,507,191	43,879,305	65,704	87,452,200	383,923	20,900,438	783,084	10,178,523	32,245,968
1967	46,817,994	46,882,232	43,722	93,743,948	460,198	23,107,815	716,985	9,940,013	34,225,011
1968	60,257,765	63,206,239	64,521	123,528,525	313,042	21,664,807	410,267	9,052,533	31,440,649
1969	99,509,062	107,710,328	71,047	207,290,437	430,735	23,357,868	339,316	9,417,482	33,545,401
1970	111,408,041	110,404,879	69,254	221,882,174	477,002	24,474,032	350,758	9,388,374	34,696,166
1971	90,250,930	79,342,219	74,545	169,667,694	684,684	31,168,342	319,312	11,111,482	43,283,820

*Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.

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TABLE 20.2

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION

Year	MOTOR FUELS TAX			OUTDOOR ADVERTISING TAX		
	Gross	Refunds	Net	Licenses	Permits	Total
1960	$103,790,291.62	$5,259,557.89	$ 98,530,733.73	$ 8,700.00	$ 82,728.51	$ 91,428.51
1961	105,119,401.35	4,919,641.31	100,199,760.04	16,400.00	123,938.00	140,338.00
1962	128,794,066.92	6,227,616.50	122,566,450.42	16,400.00	128,553.70	144,953.70
1963	132,647,134.92	5,666,426.60	126,980,708.32	17,200.00	123,643.25	140,843.25
1964	138,611,735.93	6,397,025.93	132,214,710.00	17,000.00	113,745.00	130,745.00
1965	143,785,555.36	6,096,874.09	137,688,681.27	18,200.00	114,865.00	133,065.00
1966	151,459,682.85	6,277,988.26	145,181,694.59	16,200.00	112,411.00	128,611.00
1967	154,594,708.50	6,200,645.61	148,394,062.89	15,800.00	113,614.40	129,414.40
1968	161,921,972.21	5,785,045.90	156,136,926.31	16,000.00	112,609.00	128,609.00
1969	194,788,565.66	7,396,271.15	187,392,294.51	15,600.00	114,698.80	130,298.80
1970	205,647,482.91	6,048,393.22	199,599,109.69	16,400.00	109,771.00	126,171.00
1971	216,082,468.69	5,827,006.77	210,255,461.92	15,600.00	221,063.50	236,663.50

*Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.

TABLE 20.3

COLLECTION OF TAXES BY THE DIVISION OF TAXATION*

Year	Sales Tax (Net)	Retail Gross Receipts Tax	Unincorporated Business Gross Receipts Tax	Emergency Transportation Tax	Bank Stock Tax ***	Business Personal Property Tax	Financial Business Tax
1967	$208,279,837	.....	.....	$10,823,368	.....	.....	$1,359,222
1968	238,208,358	$3,480,321	$14,861,494	12,440,888	.....	$21,734,246	1,501,870
1969	264,902,239	3,837,995	16,074,007	14,601,810	.....	41,950,322	1,724,379
1970	355,613,486**	3,957,446	16,695,230	17,030,300	$3,684,772	45,842,489	4,250,047
1971	521,689,350	4,574,104	17,098,182	18,498,782	7,843,129	50,978,295	3,581,862

*Fiscal year ending June 30th. For prior years, see Annual Reports of 1955 and 1969.
**Sales Tax rate increased to 5% effective March 1, 1970.

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TABLE 21

ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION

	RAILROAD TAX [1]					PUBLIC UTILITY TAX [1]		
	PROPERTY TAX			FRANCHISE TAX				
Year	For State use	For local use	Total property tax	For State use	TOTAL RAILROAD TAX	Franchise and Gross Receipts Tax [2]	Excise Tax for State Use	TOTAL UTILITY TAX [2]
1960	$2,527,338.49	$15,087,703.30	$17,615,041.79	$319,307.46	$17,934,349.25	$71,582,234.34	.....	$71,582,234.34
1961	2,708,479.51	13,497,392.67	16,205,872.18	108,561.19	16,314,433.37	76,682,815.52	.....	76,682,815.52
1962	2,401,111.80	14,464,054.74	16,865,166.54	129,856.54	16,995,023.08	85,917,733.46	.....	85,917,733.46
1963	2,358,744.54	14,317,698.11	16,676,442.65	165,818.78	16,842,261.43	91,224,286.70	.....	91,224,286.70
1964	2,354,342.54	13,712,500.72	16,066,843.26	207,770.08	16,274,613.34	95,054,621.90	$12,803,923.76	107,858,545.66
1965	2,303,156.48	13,206,977.68	15,510,134.16	267,207.00	15,777,341.16	100,921,217.82	13,588,733.63	114,509,951.45
1966	.....	9,615,002.07	9,615,002.07	518,033.60	10,133,035.67	107,071,551.85	14,400,886.54	121,472,438.39
1967	8,083,210.48	.....	8,083,210.48	649,372.40	8,732,582.88	114,528,723.08	15,403,310.00	129,932,033.00
1968	7,981,269.97	.....	7,981,269.97	123,194.50	8,104,464.47	122,007,663.80	16,410,203.00	138,417,867.00
1969	7,434,522.03	.....	7,434,522.03	151,664.90	7,586,186.93	130,235,686.55	17,445,907.83	147,681,594.38
1970	7,312,073.16	.....	7,312,073.16	97,948.40	7,410,021.56	140,492,674.77	18,822,217.36	159,314,892.13
1971	7,155,206.90	.....	7,155,206.90	52,790.10	7,207,997.00	153,016,968.87	20,439,251.07 [3]	173,456,214.94

1. Calendar year, for figures of prior years see Annual Reports 1955 & 1969.
2. Assessed by the State but paid to local taxing districts.
3. Does not include $10,231,221 prepayment for Calendar 1972 (c. 108 & 109 P.L. 1971).

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TABLE 22

LOCAL PROPERTY TAXES BY CLASS OF PROPERTY—1969, 1970 and 1971

(Amounts in Thousands of Dollars)

Class of Property	1969	1970	1971	Increase 1971 over 1969	% Change 1971 over 1969
Residential					
Real Estate	$1,029,509	$1,183,328	$1,340,129	$310,620	30.17%
Less: Senior Citizens and Veterans Deductions	33,865	33,853	33,981	116	0.34%
*Less: Miscellaneous Exemptions	129	52	74	-55	-42.64%
Total	$995,515	$1,149,423	$1,306,074	$310,559	31.20%
Commercial and Industrial					
Real Estate	$558,308	$634,920	$715,263	$156,995	28.11%
Less: Air and Water Pollution Equipment	99	118	239	140	141.41%
Telephone and Telegraph Personal Property	38,471	44,279	49,783	11,312	29.40%
Total	$596,680	$679,081	$764,807	$168,127	28.18%
Farm					
Real Estate	$23,931	$28,452	$30,567	$6,636	27.73%
Less: Certain Water Supply and Sewage Disposal Structures	2	4	.....	-2	-100.00%
Total	$23,929	$28,448	$30,567	$6,638	27.74%
Vacant Land	61,536	77,890	87,931	26,395	42.89%
Total (net) Taxes	**$1,677,660	**$1,934,842	**$2,189,379	$511,719	30.50%

*Miscellaneous Exceptions.	1969	1970	1971
Parsonages	$93,309	.....	.....
Fallout Shelters	5,395	$9,270	$9,566
Totally Disabled Veterans	29,934	42,344	63,874
Total	$128,638	$51,614	$73,440

**Tax totals derived by applying local tax rates rounded to the nearest cent. Total tax reported on County Abstract of Ratables: 1969—$1,676,667,000, 1970—$1,933,765,000, and 1971—$2,188,275,000.

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TABLE 23

SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

	1971	1970	Increases or Decreases
LEVIED BY COUNTY BOARDS OF TAXATION:			
Bank stock taxes (divided ½ equally between county and municipality and ½ to the state)	$17,197,245.12	$15,652,640.28	$1,544,604.84
Levied by Local Assessors:			
County taxes (exclusive of counties' quota of bank stock taxes)	$430,328,035.48	$365,347,436.64	$64,980,598.84
County Library taxes	4,082,879.29	3,331,620.89	751,258.40
Local Purpose taxes (exclusive of municipalities' quota of bank stock taxes):			
District school taxes	1,288,150,617.97	1,111,248,145.31	176,902,472.66
Other local taxes	465,713,295.62	453,837,827.61	11,875,468.01
Total Tax Levy	$2,188,274,828.36	$1,933,765,030.45	$254,509,797.91
Deductions Allowed Veterans and Senior Citizens	33,981,319.00	33,853,040.00	128,279.00
Total on which tax rate is computed	$2,222,256,147.36	$1,967,618,070.45	$254,638,076.91

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS COMPARATIVE TABLE SHOWING THE NEXT VALUATION TAXABLE FOR THE CALENDAR YEARS 1970 AND 1971

County	1971	1970	Increase
Atlantic	$ 598,507,602	$ 577,009,360	$ 21,498,242
Bergen	8,565,715,811	7,696,134,847	869,580,964
Burlington	1,717,982,810	1,567,572,573	150,410,237
Camden	2,259,866,409	1,075,095,385	1,184,771,024
Cape May	887,672,379	793,417,056	94,255,323
Cumberland	602,588,311	217,877,717	384,710,594
Essex	5,351,283,075	5,041,920,367	309,362,708
Gloucester	950,298,847	256,744,945	693,553,902
Hudson	2,637,086,485	2,560,394,859	76,691,626
Hunterdon	625,810,451	534,291,721	91,518,730
Mercer	857,736,453	826,873,780	30,862,673
Middlesex	2,118,314,929	1,958,752,463	159,562,466
Monmouth	3,429,853,983	3,097,331,052	332,522,931
Morris	1,755,453,410	1,524,224,880	231,228,530
Ocean	2,186,535,379	1,771,489,609	415,045,770
Passaic	3,185,570,491	3,127,052,892	58,517,599
Salem	335,806,976	96,949,463	238,857,513
Somerset	840,999,476	747,617,983	93,381,493
Sussex	651,112,538	602,159,195	48,953,343
Union	2,086,676,158	1,998,629,505	88,046,653
Warren	424,853,555	396,135,106	28,718,449
Totals	$42,069,725,528	$36,467,674,758	$5,602,050,770

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TABLE 24

SUMMARY OF EXEMPT PROPERTY

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

	1971	1970	Increase or Decrease
Public school property	$2,239,915,642	$2,069,170,922	$170,744,720
Other school property	794,054,506	743,266,711	50,787,795
Public property	2,582,680,657	2,340,928,367	241,752,290
Church and charitable property	1,386,355,696	1,292,931,466	93,424,230
Cemeteries and graveyards	125,452,152	116,011,731	9,440,421
Other Exemptions:			
Real	2,636,985,018	2,508,019,631	128,965,387
Totals	$9,765,443,671	$9,070,328,828	$695,114,843

Source: County Abstracts of Ratables

TABLE 25

NEW JERSEY BUSINESS PERSONAL PROPERTY RETURNS

BY AMOUNT OF TAX

Liability Classifications	Total Liability	Number Taxpayers	Percent of Total Liability	Percent of Total Taxpayers
Must Just File Return		88,712		39.41%
.00 to .99	$2,112.21	3,267	< .01%	1.45%
1.00 to 1.99	10,659.97	7,028	.02%	3.12%
2.00 to 4.99	52,771.19	15,543	.11%	6.91%
5.00 to 9.99	135,418.31	18,552	.29%	8.24%
10.00 to 19.99	307,303.66	20,989	.65%	9.32%
20.00 to 49.99	908,938.72	27,981	1.93%	12.43%
50.00 to 99.99	1,203,126.60	16,958	2.56%	7.53%
100.00 to 199.99	1,539,427.02	10,976	3.27%	4.88%
200.00 to 499.99	2,407,498.66	7,726	5.12%	3.43%
500.00 to 999.99	2,204,166.13	3,158	4.69%	1.40%
1,000.00 to 1,999.99	2,686,915.53	1,900	5.71%	.84%
2,000.00 to 4,999.99	3,952,575.91	1,289	8.40%	.57%
5,000.00 to 9,999.99	3,223,102.68	457	6.85%	.20%
10,000.00 and over	28,396,520.29	548	60.38%	.24%
FINAL TOTALS	$47,030,536.89	225,084	100.00%	100.00%

Source: 1970 Business Personal Property Tax Returns.

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CORPORATION TAX RETURNS 1969

Cash Receipts Received during the fiscal year July 1, 1969 through June 30, 1970

Tax Amount	Number Corporations	Corporation Tax		Penalty and Interest	Payment Received
		Net Income	Net Worth/Prepayments		
Under $100—					
Domestic	74,027	143,182.32	1,239,687.28	76,689.92	1,459,559.52
Foreign	7,628	—369,194.60	—83,750.33	13,677.24	—439,367.69
Total	81,655	—226,012.28	1,155,936.95	90,367.16	1,020,291.83
$100- $199—					
Domestic	10,087	418,650.03	1,028,969.58	37,306.11	1,484,925.72
Foreign	1,293	31,297.12	146,593.76	6,423.74	184,314.62
Total	11,380	449,947.15	1,175,563.34	43,729.85	1,669,240.34
$200- $299—					
Domestic	5,492	508,705.46	843,311.65	26,519.26	1,378,536.37
Foreign	584	41,176.30	102,024.39	4,096.66	147,297.35
Total	6,076	549,881.76	945,336.04	30,615.92	1,525,833.72
$300- $399—					
Domestic	3,792	559,887.60	752,487.09	23,948.99	1,336,323.68
Foreign	388	55,926.72	78,577.66	3,338.85	137,843.23
Total	4,180	615,814.32	831,064.75	27,287.84	1,474,166.91
$400- $499—					
Domestic	2,752	562,977.11	665,666.14	17,258.61	1,245,901.86
Foreign	296	53,001.93	79,237.18	2,737.20	134,976.31
Total	3,048	615,979.04	744,903.32	19,995.81	1,380,878.17
$500- $999—					
Domestic	7,925	2,865,874.03	2,779,981.76	64,829.76	5,710,685.55
Foreign	880	270,860.46	365,597.99	12,178.28	648,636.73
Total	8,805	3,136,734.49	3,145,579.75	77,008.04	6,359,322.28
$1,000- $1,999—					
Domestic	6,993	5,612,913.25	4,405,305.27	83,971.73	10,102,190.25
Foreign	924	627,456.51	699,081.15	21,670.73	1,348,208.39
Total	7,917	6,240,369.76	5,104,386.42	105,642.46	11,450,398.64

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CORPORATION TAX RETURNS 1969

Cash Receipts Received during the fiscal year July 1, 1969 through June 30, 1970

(Continued)

Tax amount	Numbers Corporations	Net Income	Net Worth/Prepayments	Penalty and Interest	Payment Received
$2,000- $2,999—					
Domestic	2,600	3,563,239.31	2,740,522.81	47,225.95	6,350,988.07
Foreign	518	594,978.18	673,923.17	12,508.84	1,281,410.19
Total	3,118	4,158,217.49	3,414,445.98	59,734.79	7,632,398.26
$3,000- $3,999—					
Domestic	1,403	2,736,093.53	2,114,288.66	31,704.53	4,882,086.72
Foreign	333	543,692.52	609,314.48	11,024.08	1,164,031.08
Total	1,736	3,279,786.05	2,723,603.14	42,728.61	6,046,117.80
$4,000- $4,999—					
Domestic	800	2,088,206.97	1,482,059.83	16,548.50	3,586,815.30
Foreign	233	527,085.99	515,995.13	9,976.11	1,053,057.23
Total	1,033	2,615,292.96	1,998,054.96	26,524.61	4,639,872.53
$5,000- $9,999—					
Domestic	1,571	6,393,679.08	4,517,282.37	45,883.84	10,956,845.29
Foreign	552	1,986,891.54	1,922,987.10	33,600.08	3,943,478.72
Total	2,123	8,380,570.62	6,440,269.47	79,483.92	14,900,324.01
$10,000- $24,999—					
Domestic	895	7,963,534.22	5,531,842.47	56,924.98	13,552,301.67
Foreign	551	4,485,964.78	4,203,145.17	54,352.85	8,743,462.80
Total	1,446	12,449,499.00	9,734,987.64	111,277.83	22,295,764.47
$25,000- $49,999—					
Domestic	246	4,991,445.64	3,365,669.18	19,293.73	8,376,408.55
Foreign	294	5,509,209.61	4,882,849.65	58,482.09	10,450,541.35
Total	540	10,500,655.25	8,248,518.83	77,775.82	18,826,949.90
$50,000- $74,999—					
Domestic	67	2,424,511.05	1,692,637.44	4,343.77	4,121,492.26
Foreign	109	3,646,501.20	3,034,949.79	43,851.85	6,725,302.84

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Cash Receipts Received during the fiscal year July, 1969 through June 30, 1970

(Continued)

Tax Amount	Number Corporations	Net Income	Net Worth/Prepayments	Penalty Interest	Payment Received
Total	176	6,071,012.25	4,727,587.23	48,195.62	10,846,795.10
$75,000- $99,999—					
Domestic	33	1,664,040.17	1,157,492.32	4,300.68	2,825,833.17
Foreign	54	2,482,110.91	2,206,373.63	14,342.40	4,702,826.94
Total	87	4,146,151.08	3,363,865.95	18,643.08	7,528,660.11
$100,000 and over—					
Domestic	91	20,391,190.49	11,727,390.49	60,372.92	32,178,953.90
Foreign	190	46,258,499.66	28,745,701.44	252,611.96	75,256,813.06
Total	281	66,649,690.15	40,473,091.93	312,984.88	107,435,766.96
Total—					
Domestic	118,774	62,888,130.26	46,044,594.34	617,123.28	109,549,847.88
Foreign	14,827	66,745,458.83	48,182,601.36	554,872.96	115,482,933.15
Total	133,601	129,633,589.09	94,227,195.70	1,171,996.24	225,032,781.03

Note: The total of unaudited corporation tax cash receipts for each category varies from tax collections shown on Table 1, Corporation Tax Collections- Chapter III, since the above analysis reflects credits for the following: lateral transfers to other taxes, transfers within different tax categories, transfers to other return years, bad check and bank errors. Net Worth/Prepayments category represents net worth tax and current year prepayment less prior year prepayment credit.

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TABLE 26
LOCAL TAX STATISTICS*

Year	Valuation of land and Improvements	Valuation of personal property	Second-class railroad property	Net Valuation taxable including second-class railroad property	Average rate per $100 of Valuation	County tax
1965	†25,638,353,707	1,587,319,306	145,337,256	27,371,010,269	4.508	213,016,348.98
1966	†26,765,368,437	1,556,544,450	107,034,390	28,428,947,277	4.476	235,232,202.84
1967	†28,154,060,515	1,597,733,878	.....	29,751,794,393	4.856	261,030,134.44
1968	A29,981,896,455	610,471,259	.....	30,592,367,714	5.076	304,769,147.73
1969	B31,964,938,621	652,103,700	.....	32,617,042,321	5.244	332,532,189.92
1970	B35,747,131,383	720,543,375	.....	36,467,674,758	5.396	365,347,436.64
1971	B41,235,025,378	834,700,150	.....	42,069,725,528	5.282	430,328,035.48

Year	County library tax	District school tax	Local municipal purpose tax	Deductions Allowed Veterans and Senior Citizens	Total property tax	Total bank stock tax
1965	1,783,018.99	637,984,133.26	348,342,805.03	32,688,649.19	1,233,814,955.45	5,134,073.60
1966	2,012,596.16	638,947,206.34	362,841,777.24	33,380,604.33	1,272,414,386.91	5,521,963.42
1967	2,235,225.67	742,918,941.75	404,736,991.39	33,729,794.34	1,444,651,087.59	5,906,278.88
1968	2,620,013.57	839,145,342.98	372,714,207.43	33,771,834.30	1,553,020,546.01	6,382,741.56
1969	2,879,040.55	956,672,341.66	384,583,403.28	33,864,716.00	1,710,531,691.41	6,991,283.50
1970	3,331,620.89	1,111,248,145.31	453,837,827.61	33,853,040.00	1,967,618,070.45	15,652,640.28
1971	4,882,879.29	1,288,150,617.97	465,713,295.62	33,981,319.00	2,222,256,147.36	17,197,245.12

*For figures of prior years, see Annual Reports of 1955 and 1969.
†Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions and Totally Disabled Veteran Exemptions.
AExclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions and Air and Water Pollution Equipment Exemptions.
BExclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions, Air and Water Pollution Equipment Exemptions and Certain Water Supply and Sewage Disposal Equipment Exemptions.

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TABLE 27

PERCENTAGE LEVELS OF TAXABLE VALUE OF REAL PROPERTY ESTABLISHED BY COUNTY TAX BOARDS

(Section 3, Chapter 51, Laws of 1960, as amended)

FOR THE TAX YEAR

County	1966	1967	1968	1969	1970	1971	1972
Atlantic	*50%	*50%	*50%	*50%	*50%	*50%	100%
Bergen	100%	100%	100%	100%	100%	100%	100%
Burlington	100%	100%	100%	100%	100%	100%	100%
Camden	50%	50%	50%	50%	50%	100%	100%
Cape May	100%	100%	100%	100%	100%	100%	100%
Cumberland	40%	40%	40%	40%	40%	100%	100%
Essex	100%	100%	100%	100%	100%	100%	100%
Gloucester	30%	30%	30%	30%	30%	100%	100%
Hudson	100%	100%	100%	100%	100%	100%	100%
Hunterdon	100%	100%	100%	100%	100%	100%	100%
Mercer	*50%	*50%	*50%	*50%	*50%	*50%	100%
Middlesex	*50%	*50%	*50%	*50%	*50%	*50%	*50%
Monmouth	100%	100%	100%	100%	100%	100%	100%
Morris	*50%	*50%	*50%	*50%	*50%	*50%	100%
Ocean	100%	100%	100%	100%	100%	100%	100%
Passaic	100%	100%	100%	100%	100%	100%	100%
Salem	30%	30%	30%	30%	30%	100%	100%
Somerset	*50%	*50%	*50%	*50%	*50%	50%	50%
Sussex	100%	100%	100%	100%	100%	100%	100%
Union	*50%	*50%	*50%	*50%	*50%	*50%	100%
Warren	100%	100%	100%	100%	100%	100%	100%

*The percentage level of 50% was put into effect pursuant to Section 3, Chapter 51, Laws of 1960, as amended, because the County Tax Board failed to establish a percentage level by resolution.

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TABLE 28

NEW JERSEY EFFECTIVE PROPERTY TAX RATES BY MUNICIPALITY 1968-1971

County and District	1971 Tax Rate Per $100 of Assessed Valuation	Average Assessment Sales Ratio 1971	EFFECTIVE TAX RATES				PERCENT CHANGE 1960 to 1970	
			1971	1970	1969	1968	Population	Effective Tax Rate
ATLANTIC COUNTY								
Absecon City	7.41	52.91	3.92	4.01	3.40	3.17	41.1	95.6
Atlantic City	10.37	52.12	5.40	5.08	5.05	4.90	19.6	61.8
Brigantine City	6.01	50.00	3.01	3.57	3.39	3.37	60.5	59.4
Buena Bor.	7.38	48.37	3.57	3.87	3.32	3.17	1.2	51.8
Buena Vista Twp.	8.54	48.18	4.11	4.71	3.75	3.40	8.3	79.8
Corbin City	7.82	40.86	3.20	3.41	3.30	3.90	4.8	46.4
Egg Harbor City	12.60	48.22	6.08	6.30	5.68	5.01	2.5	56.7
Egg Harbor Twp.	6.70	46.29	3.10	2.87	2.34	2.45	76.7	13.4
Estell Manor City	4.73	56.08	2.65	3.12	2.23	2.61	8.7	43.1
Folsom Bor.	7.85	48.68	3.82	4.10	3.41	3.48	266.6	168.0
Galloway Twp.	10.72	41.43	4.44	4.16	3.73	3.41	46.9	43.0
Hamilton Twp.	8.78	45.81	4.02	3.83	3.51	3.18	7.1	112.8
Hammonton Town	8.25	48.22	3.98	4.07	3.79	3.91	16.3	102.5
Linwood City	8.96	47.44	4.25	4.10	3.56	3.32	60.1	66.0
Longport Bor.	6.11	38.87	2.37	2.24	2.23	2.30	13.7	3.7
Margate City	6.28	44.92	2.82	2.97	2.85	2.64	11.6	41.4
Mullica Twp.	10.43	38.86	4.05	3.61	3.66	3.77	15.2	74.4
Northfield City	8.88	46.50	4.13	4.04	3.45	3.09	51.7	61.6
Pleasantville City	11.10	49.99	5.55	5.46	5.04	5.00	9.2	60.1
Port Republic City	4.70	50.00	2.35	2.81	2.92	3.31	4.5	60.6
Somers Point City	8.82	47.06	4.15	3.55	3.42	3.41	75.8	69.0
Ventnor City	7.48	46.40	3.47	3.65	3.54	3.55	19.5	23.7
Weymouth Twp.	8.06	46.19	3.72	3.49	3.29	3.67	28.3	31.7
BERGEN COUNTY								
Allendale Bor.	$4.21	89.40	$3.76	$3.59	$3.43	$3.23	52.5	51.5
Alpine Bor.	2.67	73.85	1.97	2.02	1.76	1.85	45.9	56.6
Bergenfield Bor.	5.36	72.19	3.87	3.78	3.62	3.38	21.8	62.2
Bogota Bor.	3.73	97.18	3.62	3.42	3.15	3.05	2.0	50.7
Carlstadt Bor.	1.15	135.50	1.56	1.38	1.58	1.58	31.5	-11.0
Cliffside Park Bor.	4.08	70.22	2.86	3.15	2.71	2.77	18.5	45.8
Closter Bor.	4.22	83.93	3.54	3.70	3.54	3.16	10.8	47.4
Cresskill Bor.	4.33	71.13	3.08	2.92	2.94	2.96	1.7	28.6
Demarest Bor.	4.70	73.39	3.45	3.58	3.22	3.00	48.0	49.2
Dumont Bor.	3.95	97.65	3.86	3.62	3.59	3.38	-7.1	50.8
E. Paterson Bor.	3.37	77.20	2.60	2.36	2.42	2.34	17.6	7.27
E. Rutherford Bor.	2.26	103.36	2.34	2.29	1.77	2.09	9.9	30.9
Edgewater Bor.	2.67	84.32	2.25	2.22	2.18	2.02	17.9	-38.3
Emerson Bor.	5.08	72.05	3.66	3.69	3.74	3.65	23.1	74.1
Englewood City	5.33	76.77	4.09	3.94	3.57	3.19	-4.1	62.8
Englewood Cliffs Bor.	2.08	92.89	1.93	1.85	1.66	1.76	103.8	16.4
Fairlawn Bor.	4.47	73.93	3.30	3.11	3.12	2.87	4.3	21.0
Fairview Bor.	3.45	65.36	2.25	2.22	2.14	2.06	13.8	5.2
Fort Lee Bor.	2.59	90.90	2.35	2.27	2.10	1.93	40.4	42.8
Franklin Lakes Bor.	2.64	102.68	2.71	2.78	2.75	2.41	127.7	51.9
Garfield City	3.47	75.47	2.62	2.58	2.65	2.70	5.0	-14.3
Glen Rock Bor.	5.07	79.50	4.03	3.88	3.87	3.64	0.9	28.5
Hackensack City	4.32	76.34	3.30	3.05	2.78	2.92	17.7	25.5
Harrington Park Bor.	4.27	85.96	3.67	3.69	3.28	3.13	35.2	68.5
Hasbrouck Heights Bor.	3.69	76.04	2.81	2.64	2.69	2.51	4.6	22.2
Haworth Bor.	4.03	88.17	3.55	3.46	3.15	2.99	-17.0	43.6
Hillsdale Bor.	4.49	88.88	3.99	4.04	3.84	3.71	34.7	74.1
Hohokus Bor.	2.53	104.88	2.65	2.62	2.41	2.34	9.0	44.8
Leonia Bor.	3.37	105.39	3.55	3.26	3.31	3.03	5.5	49.5
Little Ferry Bor.	2.68	96.99	2.60	2.90	2.61	2.56	46.4	25.5
Lodi Bor.	3.12	100.94	3.15	3.00	2.70	2.75	7.3	7.9
Lyndhurst Twp.	3.35	71.98	2.41	2.56	2.25	2.09	3.9	24.3
Mahwah Twp.	3.53	71.45	2.52	2.70	2.55	2.09	42.9	38.5
Maywood Bor.	3.79	91.33	3.46	3.18	3.28	2.95	-3.3	43.2
Midland Park Bor.	4.50	94.96	4.27	4.25	3.45	3.27	8.2	76.3

NOTE: The 1971 Effective Tax Rate is obtained by multiplying the Average Assessment to Sales Ratio for 1971 times the general Tax Rate per $100 of Assessed Valuation for 1971.

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County and District	1971 Tax Rate Per $100 of Assessed Valuation	Average Assessment Sales Ratio 1971	EFFECTIVE TAX RATES 1971	1970	1969	1968	PERCENT CHANGE 1960 Population	1970 Effective Tax Rate
BERGEN COUNTY (continued)								
Montvale Bor.	$2.56	17.98	$3.02	$3.07	$3.15	$3.31	98.1	41.5
Moonachie Bor.	1.57	106.46	1.67	1.52	1.40	1.44	-3.8	-29.5
New Milford Bor.	5.13	70.61	3.62	3.54	3.42	3.22	7.4	62.4
North Arlington Bor.	4.06	68.54	2.78	2.75	2.72	2.24	3.5	32.9
Northvale Bor.	3.87	88.01	3.41	3.21	2.94	2.66	79.0	82.4
Norwood Bor.	3.87	81.84	3.17	3.28	2.77	2.42	54.2	84.3
Oakland Bor.	4.84	88.12	4.27	4.16	4.12	3.93	52.7	68.4
Old Tappan Bor.	3.16	108.89	3.44	3.19	3.12	2.75	68.1	59.5
Oradell Bor.	3.14	94.57	2.97	2.93	2.75	2.50	18.9	49.5
Palisades Park Bor.	3.07	103.14	3.17	3.04	2.76	2.63	11.8	40.7
Paramus Bor.	3.93	74.75	2.94	2.85	2.72	2.41	26.9	40.4
Park Ridge Bor.	4.47	89.95	4.02	3.93	3.62	3.28	36.3	90.8
Ramsey Bor.	3.31	113.49	3.76	3.47	3.60	3.57	32.0	57.0
Ridgefield Bor.	1.25	90.26	1.13	1.04	.84	.70	4.8	-37.3
Ridgefield Park Twp.	3.79	100.25	3.80	3.86	3.59	3.46	13.8	70.8
Ridgewood Village	4.07	103.79	4.22	3.95	3.78	3.60	8.5	61.9
River Edge Bor.	5.00	69.93	3.50	3.22	3.28	2.96	-3.1	22.0
River Vale Twp.	5.48	75.78	4.15	4.03	3.84	3.43	58.2	81.5
Rochelle Park Twp.	3.80	72.32	2.75	2.45	2.17	2.20	4.3	35.4
Rockleigh Bor.	.72	100.28	.72	.80	.86	.82	-28.4	-28.6
Rutherford Bor.	3.21	102.73	3.30	2.95	3.07	2.67	1.6	30.5
Saddle Brook Twp.	3.33	81.08	2.70	2.80	2.98	2.84	9.1	22.8
Saddle River Bor.	1.97	93.72	1.85	1.81	1.64	1.69	37.2	33.1
So. Hackensack Twp.	2.52	82.93	2.09	1.99	2.02	1.94	33.6	-22.6
Teaneck Twp.	3.60	109.91	3.96	3.67	3.63	3.23	0.6	54.2
Tenafly Bor.	3.80	90.80	3.45	3.19	3.02	2.84	3.9	49.1
Teterboro Bor.	.69	108.38	.75	.72	.69	.61	-36.4	-11.1
Upper Saddle River Bor.	3.15	112.41	3.54	3.39	3.26	3.05	122.7	111.9
Waldwick Bor.	5.04	99.05	4.99	4.53	3.92	3.64	17.3	84.1
Wallington Bor.	2.81	77.54	2.18	2.14	2.05	2.01	11.0	-11.2
Washington Twp.	4.43	75.58	3.35	3.20	3.11	2.97	59.0	34.5
Westwood Bor.	4.55	76.41	3.48	3.30	3.25	3.18	22.8	31.5
Woodcliff Lake Bor.	4.01	92.53	3.71	3.95	3.85	3.83	100.8	63.9
Wood-Ridge Bor.	2.49	88.08	2.19	2.04	1.77	1.89	4.4	27.5
Wyckoff Twp.	3.48	92.42	3.22	3.04	3.30	3.01	41.1	42.7
BURLINGTON COUNTY								
Bass River Twp.	$3.80	71.79	$2.73	$2.49	$3.00	$3.09	10.6	12.7
Beverly City	5.25	79.41	4.17	3.85	3.89	3.20	-8.7	50.4
Bordentown City	5.78	83.42	4.82	4.40	3.83	4.25	-9.7	76.0
Bordentown Twp.	4.43	66.93	2.96	3.22	3.19	3.07	23.0	117.6
Burlington City	2.67	84.93	2.27	2.42	1.92	1.73	-5.5	89.1
Burlington Twp.	3.93	85.92	3.38	3.07	3.03	3.15	68.7	56.6
Chesterfield Twp.	3.57	90.34	3.23	3.19	3.27	2.74	26.7	54.1
Cinnaminson Twp.	4.96	75.81	3.76	3.68	3.48	3.25	104.3	95.7
Delanco Twp.	4.65	80.47	3.74	3.22	3.38	4.16	3.6	40.0
Delran Twp.	4.27	72.82	3.11	3.28	3.53	3.29	88.5	60.8
Easthampton Twp.	5.18	78.69	4.08	4.17	3.72	3.19	62.9	96.7
Edgewater Twp.	4.43	85.65	3.79	3.54	3.88	3.40	158.6	92.4
Evesham Twp.	4.41	70.05	3.09	2.99	2.94	2.85	196.3	66.1
Fieldsboro Bor.	4.77	79.93	3.81	3.33	2.78	2.78	5.5	36.5
Florence Twp.	3.60	90.41	3.25	3.24	3.07	3.84	5.3	35.0
Hainesport Twp.	5.17	84.40	4.36	4.47	3.86	3.80	-8.6	71.9
Lumberton Twp.	4.58	93.73	4.29	4.25	3.41	3.74	39.3	69.3
Mansfield Twp.	3.15	77.91	2.45	2.75	2.60	2.47	24.6	14.1
Maple Shade Twp.	3.76	100.00	3.76	3.72	3.63	3.47	27.2	51.8
Medford Twp.	3.26	100.00	3.26	3.24	3.07	2.87	71.2	66.2
Medford Lakes Bor.	5.18	73.25	3.79	3.88	3.47	3.03	66.6	97.0
Moorestown Twp.	4.57	83.53	3.82	3.84	3.75	3.58	24.6	72.2
Mount Holly Twp.	4.91	100.00	4.91	4.79	4.80	4.11	-4.2	81.4
Mount Laurel Twp.	4.16	94.18	3.92	3.50	3.40	3.10	113.8	45.8
New Hanover Twp.	1.44	67.44	.97	1.03	.65	.51	-3.9	368.2
No. Hanover Twp.	2.64	83.58	2.21	2.59	2.27	2.04	252.6	-10.1
Palmyra Bor.	4.96	71.87	3.56	3.74	3.71	3.81	-1.0	54.5

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County and District	1971 Tax Rate Per $100 of Assessed Valuation	Average Assessment Sales Ratio 1971	EFFECTIVE TAX RATES 1971	1970	1969	1968	PERCENT CHANGE 1960 to 1970 Population	Effective Tax Rate
BURLINGTON COUNTY (continued								
Pemberton Bor.	3.81	94.75	3.61	3.85	3.42	3.03	7.5	62.4
Pemberton Twp.	3.50	78.71	2.83	2.41	2.13	1.86	43.9	68.5
Riverside Twp.	4.53	77.16	3.50	3.49	3.36	3.44	1.7	84.7
Riverton Bor.	$3.78	100.00	$3.78	$4.07	$4.05	$3.65	2.6	55.3
Shamong Twp.	5.39	61.63	3.32	3.87	3.19	2.42	70.3	105.9
Southampton Twp.	4.50	71.30	3.21	3.11	2.77	2.31	57.4	86.2
Springfield Twp.	3.34	89.90	3.00	3.03	2.45	2.35	14.7	37.7
Tabernacle Twp.	4.48	84.00	3.76	3.55	3.46	3.20	29.7	83.9
Washington Twp.	3.67	61.66	2.26	2.68	2.01	1.99	24.4	17.5
Westhampton Twp.	4.31	90.00	3.88	3.81	4.28	3.74	140.6	48.8
Willingboro Twp.	4.13	100.00	4.13	4.26	3.67	4.08	266.0	118.5
Woodland Twp.	3.26	98.13	3.20	2.19	3.60	2.78	266.0	-8.0
Wrightstown Bor.	2.25	100.00	2.25	2.00	1.89	1.75	6.7	22.7
CAMDEN COUNTY								
Audubon Bor.	$5.18	83.24	$4.31	$3.80	$3.47	$3.34	3.5	40.2
Audubon Park Bor.	9.78	100.00	9.78	8.60	7.13	7.22	-12.9	32.5
Barrington Bor.	4.74	84.22	3.99	3.72	3.46	3.57	5.9	43.1
Bellmawr Bor.	4.78	88.70	4.24	3.97	4.11	3.58	31.8	59.4
Berlin Bor.	4.24	91.98	3.90	3.76	3.16	3.41	39.7	51.0
Berlin Twp.	6.98	69.48	4.85	5.19	4.34	3.46	69.3	69.1
Brooklawn Bor.	3.98	86.20	3.43	3.20	3.18	2.91	14.6	31.7
Camden City	7.04	91.26	6.42	6.92	6.02	5.69	-12.5	75.6
Cherry Hill Twp.	4.19	102.12	4.28	4.48	3.89	3.67	——	83.6
Chesilhurst Bor.	5.20	114.66	5.96	6.32	5.93	4.43	108.6	74.1
Clementon Bor.	6.26	81.22	5.08	5.08	4.90	4.36	19.3	60.3
Collingswood Bor.	4.96	88.32	4.38	4.16	3.77	3.68	0.3	72.6
Gibbsboro Bor.	5.84	80.38	4.69	4.32	4.23	3.99	23.0	71.4
Gloucester City	4.76	87.16	4.15	3.71	3.62	3.85	-5.2	32.0
Gloucester Twp.	6.16	80.98	4.99	4.15	4.04	3.96	50.7	56.6
Haddon Twp.	4.76	85.48	4.07	4.20	4.00	3.74	6.4	78.0
Haddonfield Bor.	5.82	69.52	4.05	3.94	3.56	3.61	-0.6	73.6
Haddon Heights Bor.	5.78	73.90	4.27	3.92	3.67	3.55	1.1	58.1
Hi-Nella Bor.	3.32	97.12	3.22	2.66	3.42	3.23	152.1	-22.4
Laurel Springs Bor.	4.78	84.00	4.02	3.77	3.67	3.43	26.5	53.3
Lawnside Bor.	3.76	101.55	3.82	3.30	3.32	3.09	27.9	4.8
Lindenwold Bor.	4.64	98.48	4.57	4.90	4.84	3.93	66.3	45.8
Magnolia Bor.	4.78	91.20	4.36	4.37	3.84	3.53	40.3	21.7
Merchantville Bor.	5.05	75.14	3.79	3.62	3.41	3.34	8.6	37.6
Mt. Ephraim Bor.	4.60	79.34	3.65	3.54	3.55	3.42	3.3	39.4
Oaklyn Bor.	4.84	82.46	3.99	3.71	3.69	3.59	-3.2	39.0
Pensauken Twp.	4.06	86.16	3.50	3.22	3.05	3.08	7.8	56.3
Pine Hill Bor.	6.87	84.08	5.78	5.88	5.95	5.39	30.3	82.0
Pine Valley Bor.	3.89	66.32	2.58	2.51	2.54	2.24	15.0	57.9
Runnemede Bor.	4.70	85.54	4.02	3.43	3.14	3.00	24.8	40.6
Somerdale Bor.	3.76	122.42	4.60	3.98	4.14	4.23	34.5	26.8
Stratford Bor.	5.02	80.68	4.05	3.97	3.96	3.56	127.5	23.7
Tavistock Bor.	1.80	102.06	1.84	1.59	1.43	1.57	20.0	-5.9
Voorhees Twp.	3.88	76.98	2.99	3.18	3.04	3.46	61.2	31.4
Waterford Twp.	6.50	76.92	5.00	5.01	4.91	3.99	6.9	75.2
Winslow Twp.	5.28	81.96	4.33	4.23	4.23	3.50	22.5	74.1
Woodlynne Bor.	6.13	80.02	4.91	4.75	4.44	4.55	-0.9	77.2
CAPE MAY COUNTY								
Avalon Bor.	1.877	111.67	$2.10	$2.39	$2.19	$2.26	84.6	27.1
Cape May City	4.096	108.13	4.43	4.45	4.15	4.11	-1.9	9.1
Cape May Point Bor.	3.926	53.95	2.12	2.55	2.64	2.46	-22.4	25.6
Dennis Twp.	3.084	83.14	2.56	2.32	2.35	2.14	13.2	26.1
Lower Twp.	3.440	92.18	3.17	2.94	2.78	2.59	60.4	68.0
Middle Twp.	4.659	77.38	3.61	3.46	3.18	2.80	29.9	61.7
North Wildwood City	2.882	93.98	2.71	2.63	2.33	2.44	8.8	20.6
Ocean City	3.259	81.93	2.67	2.81	2.62	2.51	38.8	68.3
Sea Isle City	3.299	80.44	2.65	2.88	2.54	2.51	22.9	48.5
Stone Harbor Bor.	1.119	118.40	1.32	1.45	1.46	1.53	30.6	1.4

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County and District	1971 Tax Rate Per $100 of Assessed Valuation	Average Assessment Sales Ratio 1971	EFFECTIVE TAX RATES 1971	1970	1969	1968	PERCENT CHANGE 1960-1970 Population	Effective Tax Rate
CAPE MAY COUNTY (Continued)								
Upper Twp.	1.245	64.72	.81	.85	.87	.89	34.4	-38.8
West Cape May Bor.	5.831	76.14	4.44	4.50	4.17	4.46	-2.4	22.3
West Wildwood Bor.	3.076	93.81	2.89	2.91	2.57	2.87	13.5	35.3
Wildwood City	3.245	101.76	3.30	3.00	2.68	2.30	-12.4	44.2
Wildwood Crest Bor.	2.104	109.26	2.30	2.38	2.45	2.40	15.7	31.5
Woodbine Bor.	6.386	84.70	5.41	5.32	5.56	4.97	-7.0	98.5
CUMBERLAND COUNTY								
Bridgeton City	$4.53	124.01	$5.62	$4.94	$4.21	$3.74	-2.5	93.7
Commercial Twp.	3.32	162.04	5.38	4.66	4.01	3.44	13.0	81.3
Deerfield Twp.	3.55	101.99	3.62	3.56	2.94	2.59	20.0	77.1
Downe Twp.	5.61	78.96	4.43	3.96	3.64	3.00	-5.0	64.3
Fairfield Twp.	5.33	74.15	3.95	3.68	3.04	2.80	27.4	84.9
Greenwich Twp.	4.60	85.70	3.94	4.29	3.68	3.71	-11.3	87.3
Hopewell Twp.	3.70	94.45	3.49	3.53	2.96	2.85	10.7	59.7
Lawrence Twp.	4.85	115.88	5.62	4.66	3.43	2.99	-11.7	90.2
Maurice River Twp.	5.09	86.48	4.40	3.88	4.11	3.73	20.5	106.4
Millville City	5.28	89.12	4.71	4.87	4.31	3.58	11.9	114.5
Shiloh Bor.	3.82	113.06	4.32	3.56	3.08	3.14	3.4	35.9
Stow Creek Twp.	3.47	121.49	4.22	3.65	3.07	2.83	4.0	51.5
Upper Deerfield Twp.	3.93	89.43	3.51	3.34	3.15	2.79	10.1	65.3
Vineland City	4.31	103.92	4.48	4.20	3.59	2.97	25.8	95.3
ESSEX COUNTY								
Belleville Town	$5.25	92.74	$4.87	$4.68	$4.22	$4.05	-1.0	53.4
Bloomfield Town	4.23	111.37	4.71	4.40	4.09	3.96	0.3	54.9
Caldwell Bor.	5.12	103.55	5.30	5.00	4.63	4.36	25.6	56.3
Cedar Grove Twp.	4.86	87.39	4.25	4.11	4.00	4.09	6.7	44.7
East Orange City	9.24	82.21	7.60	6.61	6.16	5.62	-2.3	79.1
Essex Fells Bor.	4.55	83.87	3.82	3.68	3.72	3.56	16.9	25.2
Fairfield Bor.	4.56	78.90	3.60	3.73	3.52	3.14	109.7	86.5
Glen Ridge Bor.	6.35	103.77	6.59	6.44	5.34	5.00	2.4	105.8
Irvington Town	5.81	97.70	5.68	5.04	4.44	4.31	0.6	40.4
Livingston Twp.	5.33	78.94	4.21	4.18	3.97	3.99	30.3	45.1
Maplewood Twp.	6.01	87.33	5.25	5.00	4.51	4.20	4.0	67.2
Millburn Twp.	3.72	93.71	3.49	3.32	3.05	2.98	13.3	55.9
Montclair Town	6.66	79.30	5.28	5.29	4.90	4.33	2.1	61.8
Newark City	9.19	80.51	7.40	6.84	7.08	6.67	-5.6	38.5
North Caldwell Bor.	6.35	80.75	5.13	4.89	4.49	4.22	54.3	89.5
Nutley Town	4.37	94.67	4.14	3.86	3.55	3.47	8.8	35.0
Orange City	8.07	87.52	7.06	6.46	6.10	5.51	-9.0	65.6
Roseland Bor.	4.80	88.12	4.23	3.75	3.79	3.97	58.8	50.6
S. Orange Village	6.95	76.71	5.33	4.99	4.49	4.19	4.9	65.8
Verona Bor.	5.98	78.79	4.71	4.35	4.07	4.14	9.3	52.6
West Caldwell bor.	5.24	86.54	4.53	4.45	4.24	4.02	43.0	49.3
West Orange Town	4.89	107.14	5.24	5.00	4.81	4.52	9.6	67.2
GLOUCESTER COUNTY								
Clayton Bor.	$5.11	82.80	$4.23	$4.56	$4.58	$3.98	10.2	28.8
Deptford Twp.	4.65	75.93	3.53	3.96	4.02	3.34	35.5	77.6
East Greenwich Twp.	4.24	71.43	3.03	3.26	3.02	2.87	20.5	62.2
Elk Twp.	3.64	100.00	3.64	3.30	3.29	2.78	2.7	24.1
Franklin Twp.	5.70	81.10	4.62	5.07	4.10	3.70	20.7	96.5
Glassboro Bor.	4.50	100.00	4.50	4.85	4.60	4.05	26.2	144.9
Greenwich Twp.	2.31	100.00	2.31	2.15	2.15	2.00	39.6	88.6
Harrison Twp.	5.10	70.80	3.61	3.58	3.52	3.12	10.4	7.8
Logan Twp.	3.80	70.80	2.69	2.38	2.37	2.34	-4.4	20.8
Mantua Twp.	4.94	78.20	3.86	4.66	4.04	3.28	20.7	28.0
Monroe Twp.	5.32	76.67	4.08	3.44	3.21	3.35	49.8	49.6
National Park Bor.	5.33	86.57	4.61	4.30	4.61	4.38	10.4	89.4
Newfield Bor.	3.67	99.23	3.64	4.16	4.08	4.47	14.5	77.8
Paulsboro Bor.	4.17	100.00	4.17	4.20	3.75	3.39	-0.5	35.0

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GLOUCESTER COUNTY (Continued)								
Pitman Bor.	5.90	78.40	4.63	4.10	3.71	3.47	18.7	59.5
So. Harrison Twp.	3.91	100.00	3.91	3.62	3.56	4.29	25.9	116.8
Swedesboro Bor.	3.93	100.00	3.93	4.54	4.12	4.23	-6.6	124.8
Washington Twp.	4.51	95.07	4.29	4.53	3.59	3.27	219.7	183.1
Wenonah Bor.	4.84	77.73	3.76	3.76	3.64	3.46	12.6	69.4
West Deptford Twp.	2.44	100.00	2.44	3.69	2.68	2.83	24.9	132.1
Westville Bor.	4.61	85.97	3.96	4.24	3.90	3.55	4.4	75.9
Woodbury City	5.26	81.37	4.28	4.19	4.21	3.64	-0.4	81.4
Woodbury Heights Bor.	3.57	84.20	3.01	3.16	2.76	2.77	110.2	72.7
Woolwich Twp.	3.61	76.07	2.75	2.88	2.44	1.92	-7.1	89.5
HUDSON COUNTY								
Bayonne City	$5.582	86.49	$4.83	$4.57	$4.39	$4.37	-2.0	3.2
East Newark Bor.	5.187	96.10	4.98	4.45	2.29	3.36	2.7	21.9
Guttenberg Town	4.448	90.27	4.02	3.85	3.39	3.48	12.4	-14.4
Harrison Town	3.982	93.63	3.73	2.83	2.97	2.86	0.6	4.8
Hoboken City	9.012	94.16	8.49	8.91	8.36	6.92	-6.3	21.4
Jersey City	8.159	90.10	7.35	7.50	5.93	6.25	-5.6	28.2
Kearny Town	3.613	82.27	2.97	3.05	2.85	2.85	0.3	34.4
North Bergen Twp.	5.543	78.46	4.35	4.16	3.98	4.41	12.7	2.0
Secaucus Town	2.760	100.00	2.76	3.23	2.40	3.20	8.8	94.6
Union City	8.675	76.22	6.61	7.45	6.78	6.01	12.2	8.4
Weehawken Twp.	5.301	83.76	4.44	4.00	4.54	4.02	-0.9	19.8
West New York Town	7.505	89.67	6.73	6.92	6.25	5.85	14.3	27.0
HUNTERDON COUNTY								
Alexandria Twp.	$4.22	75.51	$3.19	$3.38	$3.28	$3.22	$30.6	48.2
Bethlehem Twp.	4.91	72.25	3.55	3.32	2.78	2.63	27.1	79.5
Bloomsbury Bor.	4.37	79.12	3.46	3.59	3.33	3.41	4.9	61.7
Califon Town	4.31	84.53	3.64	3.91	3.18	2.67	24.8	80.2
Clinton Town	4.05	97.23	3.94	3.74	3.15	3.19	50.4	49.6
Clinton Twp.	3.19	107.80	3.44	3.80	3.42	2.79	35.8	91.9
Delaware Twp.	5.11	70.80	3.62	3.40	3.24	2.79	30.7	120.8
East Amwell Twp.	2.96	102.19	3.02	2.80	2.82	2.66	29.6	73.9
Flemington Bor.	2.98	94.02	2.80	3.75	3.65	3.39	21.2	85.6
Franklin Twp.	2.89	109.54	3.17	3.22	3.03	2.51	21.2	77.9
Frenchtown Bor.	6.13	74.78	4.58	4.73	4.02	3.71	8.9	73.9
Glen Gardner Bor.	5.10	89.85	4.58	3.69	3.23	2.82	11.1	48.8
Hampton Bor.	6.58	85.23	5.61	4.78	4.08	4.55	22.1	93.5
High Bridge Bor.	4.44	108.97	4.84	4.37	4.08	4.04	21.3	101.4
Holland Twp.	2.03	64.40	1.31	1.63	1.49	1.27	43.8	462.1
Kingwood Twp.	3.80	83.92	3.19	3.32	2.81	2.62	24.6	58.9
Lambertville City	6.28	87.05	5.47	4.87	4.44	4.43	2.1	32.3
Lebanon Bor.	3.39	104.25	3.53	3.66	3.10	2.94	0.6	90.6
Lebanon Twp.	4.02	81.74	3.29	3.21	2.85	2.57	49.1	73.5
Milford Bor.	2.96	107.04	3.17	3.15	3.05	2.98	10.4	108.6
Raritan Twp.	3.46	94.46	3.27	3.53	3.08	2.81	52.6	129.2
Readington Twp.	5.25	69.65	3.66	3.71	3.44	3.32	25.1	90.3
Stockton Bor.	3.50	89.19	3.12	3.24	2.90	2.94	19.0	16.1
Tewsbury Twp.	2.80	105.65	2.96	3.08	2.81	2.53	55.1	64.7
Union Twp.	4.71	67.15	3.16	3.20	3.04	3.02	36.9	71.1
West Amwell Twp.	3.30	89.64	2.96	2.67	2.50	2.75	27.3	57.1
MERCER COUNTY								
East Windsor Twp.	$9.23	42.99	$3.97	$4.27	$4.11	$3.81	410.7	79.4
Ewing Twp.	9.60	38.96	3.74	3.49	3.23	3.31	23.3	72.8
Hamilton Twp.	8.87	38.82	3.44	3.34	3.11	3.08	22.4	33.1
Hightstown Bor.	9.23	48.71	4.50	4.72	4.60	4.25	25.8	56.3
Hopewell Bor.	12.38	33.61	4.16	4.09	3.77	3.64	17.8	57.3
Hopewell Twp.	9.60	33.84	3.25	3.03	3.13	3.01	28.3	23.7
Lawrence Twp.	10.38	37.87	3.93	4.10	3.71	3.43	43.2	93.4

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MERCER COUNTY (Continued)								
Pennington Bor.	12.16	34.33	4.17	4.24	3.97	3.63	4.3	56.5
Princeton Bor.	7.75	40.04	3.10	3.03	2.89	2.66	3.5	48.5
Princeton Twp.	7.96	42.48	3.38	3.32	3.13	3.39	31.1	43.7
Trenton City	13.92	52.10	7.25	6.77	6.63	6.31	-8.3	96.2
Washington Twp.	7.68	44.03	3.38	3.65	3.04	3.07	53.6	62.9
West Windsor Twp.	5.81	49.90	2.90	2.86	2.72	2.72	60.1	77.6
MIDDLESEX COUNTY								
Carteret Bor.	$7.91	43.28	$3.42	$3.17	$3.24	$2.99	12.9	41.5
Cranbury Twp.	6.99	42.62	2.98	2.91	2.56	2.61	12.6	50.8
Dunellen Bor.	9.90	37.55	3.72	3.52	3.24	3.11	3.4	43.7
East Brunswick Twp.	8.99	39.43	3.54	3.37	3.62	3.37	71.1	34.3
Edison Twp.	8.18	32.63	2.67	2.95	2.80	2.65	49.8	44.6
Helmetta Bor.	7.65	36.59	2.80	3.04	3.18	2.46	22.6	114.1
Highland Park Bor.	10.22	34.98	3.57	3.67	3.66	3.82	30.2	27.0
Jamesburg Bor.	9.78	41.82	4.09	3.83	3.52	3.65	60.7	23.5
Madison Twp.	12.43	34.64	4.31	4.52	4.49	3.40	113.9	117.3
Metuchen Twp.	10.35	33.98	3.52	3.61	3.45	3.36	14.2	28.5
Middlesex Bor.	9.10	36.21	3.30	3.31	3.37	3.21	42.9	18.6
Milltown Bor.	6.00	41.52	2.49	2.66	2.71	2.68	19.0	55.6
Monroe Twp.	7.72	34.53	2.67	2.89	2.83	2.68	56.7	34.4
New Brunswick City	8.46	38.87	3.29	3.61	3.42	3.49	4.3	61.2
No. Brunswick Twp.	7.10	36.72	2.61	2.55	2.43	2.14	65.3	72.3
Perth Amboy City	9.55	50.00	4.78	3.64	4.25	3.71	2.1	7.7
Piscataway Twp.	9.87	36.20	3.57	3.42	3.46	3.31	83.1	59.1
Plainsboro Twp.	3.78	50.00	1.89	1.86	1.77	1.70	40.7	44.2
Sayreville Bor.	7.10	33.47	2.38	2.35	2.27	2.25	44.1	63.2
South Amboy City	8.07	36.81	2.97	2.82	2.99	2.52	10.9	84.3
South Brunswick Twp.	8.80	43.12	3.79	3.65	3.46	3.43	36.8	42.6
South Plainfield Bor.	7.95	41.34	3.29	3.39	3.34	3.21	18.3	36.7
South River Bor.	8.86	36.49	3.23	3.52	3.31	3.13	15.2	47.9
Spotswood Bor.	8.93	38.30	3.42	3.62	3.78	3.53	36.3	115.5
Woodbridge Twp.	6.52	42.12	2.75	2.85	2.79	2.70	25.5	27.8
MONMOUTH COUNTY								
Allenhurst Bor.	$4.015	71.45	$2.87	$2.93	$2.91	$2.96	27.3	34.4
Allentown Bor	4.239	115.55	4.90	4.66	3.83	3.78	15.1	47.0
Asbury Park City	7.240	91.45	6.62	4.97	4.38	4.87	-4.8	50.6
Atlantic Highlands Bor.	4.671	86.53	4.04	3.90	3.57	3.46	23.9	36.4
Avon-by-the-Sea Bor.	3.341	90.84	3.03	2.63	2.62	2.40	26.7	34.2
Belmar Bor.	3.785	88.47	3.35	3.48	3.30	3.27	11.4	69.8
Bradley Beach Bor.	4.531	101.48	4.60	4.62	4.48	3.70	-1.0	53.0
Brielle Bor.	5.702	67.46	3.85	3.52	3.36	3.20	37.2	60.0
Colts Neck Twp.	3.559	80.44	2.86	2.93	2.67	2.27	163.7	69.4
Deal Bor.	4.833	70.59	3.41	3.33	3.41	3.56	27.1	00.9
Eatontown Bor.	3.728	95.52	3.56	3.53	3.08	2.92	41.5	56.2
Englishtown Bor.	3.616	128.60	4.65	4.20	4.01	3.97	-8.3	72.1
Fair Haven Bor.	4.541	98.42	4.47	4.48	3.99	3.81	8.2	54.0
Farmingdale Bor.	4.588	111.12	5.10	5.03	4.40	3.79	19.7	87.7
Freehold Bor.	4.477	97.33	4.36	4.62	4.27	3.68	15.4	69.9
Freehold Twp.	4.175	113.44	4.74	4.76	4.08	3.37	175.9	84.5
Hazlet Twp.	4.806	94.27	4.53	4.20	3.84	3.63	45.0	43.8
Highlands Bor.	5.497	90.86	4.99	5.35	4.66	4.04	10.7	74.3
Holmdel Twp.	3.024	112.44	3.40	2.68	2.69	2.75	106.7	1.5
Howell Twp.	4.362	90.68	3.96	3.79	3.52	3.64	95.1	7.1
Interlaken Bor.	2.598	97.83	2.54	2.86	3.01	2.87	1.2	12.1
Keansburg Bor.	4.981	107.32	5.35	4.85	4.30	4.15	41.8	57.0
Keyport Bor.	4.346	109.36	4.75	4.63	4.36	3.74	11.9	65.9
Little Silver Bor.	4.579	80.75	3.70	3.76	3.23	3.07	15.5	48.0
Loch Arbour Village	6.426	89.51	5.75	6.30	5.31	4.56	33.0	41.9
Long Branch City	5.656	83.80	4.74	5.01	4.95	4.43	21.1	57.5
Manalapan Twp.	4.056	110.86	4.50	4.06	3.35	3.08	252.1	61.8

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MONMOUTH COUNTY (continued)								
Manasquan Bor.	2.946	108.71	3.20	2.99	2.69	2.51	23.6	42.4
Marlboro Bor.	5.302	74.82	3.97	3.67	3.62	3.44	52.7	18.8
Matawan Bor.	3.629	117.91	4.28	4.17	3.51	3.06	79.2	65.5
Matawan Twp.	4.820	99.02	4.77	4.50	3.61	3.42	140.3	58.5
Middletown Twp.	5.242	70.01	3.67	3.92	3.46	3.40	37.7	63.3
Millstone Twp.	3.608	93.20	3.36	3.14	2.81	3.14	-0.6	5.7
Monmouth Beach Bor.	4.757	96.47	4.59	4.78	4.39	4.12	49.8	50.3
Neptune Twp.	4.400	102.14	4.49	4.49	4.17	3.93	29.7	84.0
Neptune City	$3.640	107.82	$3.92	$4.02	$4.02	$3.36	37.1	41.5
New Shrewsbury Bor.	4.027	121.60	4.90	4.72	4.38	4.52	14.8	62.2
Ocean Twp.	4.260	98.02	4.18	4.16	3.84	3.44	60.4	47.0
Oceanport Bor.	3.803	89.66	3.41	3.51	3.17	3.15	52.0	59.5
Red Bank Bor.	4.563	88.24	4.03	4.09	3.50	3.74	2.9	67.6
Roosevelt Bor.	4.613	107.79	4.97	4.71	5.00	4.96	6.5	29.4
Rumson Bor.	4.268	81.41	3.47	3.34	3.13	2.90	15.9	53.9
Sea Bright Bor.	3.716	94.75	3.52	3.05	3.03	2.89	17.7	16.4
Sea Girt Bor.	1.956	109.11	2.13	2.12	1.80	1.71	22.7	37.7
Shrewsbury Bor.	4.833	82.96	4.01	3.75	3.34	3.27	2.9	55.6
Shrewsbury Twp.	7.665	97.85	7.50	20.51	16.97	16.40	-3.3	192.6
South Belmar Bor.	3.231	109.42	3.54	3.70	3.42	3.43	-3.1	58.8
Spring Lake Bor.	2.231	95.44	2.13	1.92	1.73	1.83	33.3	31.5
Spring Lake Heights Bor.	4.164	83.67	3.48	3.37	3.13	3.05	39.1	25.7
Union Beach Bor.	5.147	92.47	4.76	4.69	3.52	3.09	10.4	33.4
Upper Freehold Twp.	2.550	107.15	2.73	2.38	2.38	2.12	8.0	-2.5
Wall Twp.	3.881	108.71	4.22	4.29	3.75	3.68	38.3	57.1
West Long Beach Bor.	3.882	102.00	3.96	3.82	3.53	3.52	28.3	46.9
MORRIS COUNTY								
Boonton Town	$7.18	44.83	$3.22	$3.35	$2.87	$2.90	63.9	56.8
Boonton Twp.	6.31	40.95	2.58	2.35	2.60	2.20	5.8	79.5
Butler Bor.	7.43	42.56	3.16	3.11	3.31	3.10	74.9	69.2
Chatham Bor.	8.97	35.20	3.16	3.19	3.36	3.20	60.6	23.1
Chatham Twp.	8.71	34.17	2.98	2.91	3.17	3.08	17.8	34.6
Chester Bor.	12.60	27.16	3.42	3.48	3.50	3.05	-0.3	44.4
Chester Twp.	11.91	26.84	3.20	3.33	3.33	3.01	17.4	21.0
Denville Twp.	7.65	45.27	3.46	3.39	3.16	3.04	188.1	56.9
Dover Town	8.63	37.35	3.22	3.08	3.02	2.86	173.0	63.0
East Hanover Twp.	5.28	47.17	2.49	2.24	2.02	1.83	3.4	43.8
Florham Park Bor.	7.79	36.76	2.86	3.25	3.29	2.71	115.6	36.1
Hanover Twp.	8.50	32.26	2.74	2.54	2.61	2.89	33.5	53.2
Harding Twp.	6.14	28.28	1.74	1.64	1.75	1.82	36.0	36.7
Jefferson Twp.	10.47	37.77	3.95	3.69	4.20	3.68	82.3	74.7
Kinnelon Bor.	10.41	33.21	3.46	3.42	3.46	3.45	5.1	55.1
Lincoln Park Bor.	11.60	33.77	3.92	3.76	3.82	3.84	17.9	54.1
Madison Bor.	8.85	41.24	3.65	3.83	3.60	3.55	83.0	94.3
Mendham Bor.	10.50	34.57	3.63	3.43	3.40	3.74	57.8	71.5
Mendham Twp.	7.35	42.49	3.12	3.12	3.05	3.08	16.0	46.9
Mine Hill Twp.	10.39	36.62	3.80	3.93	4.07	3.81	53.7	32.0
Montville Twp.	6.40	51.19	3.28	3.57	3.03	2.86	30.2	43.3
Morris Twp.	7.89	36.90	2.91	2.93	3.10	2.92	0.5	28.1
Morris Plains Bor.	6.51	42.76	2.78	2.84	2.68	2.62	36.5	21.8
Morristown Town	6.99	50.32	3.52	3.74	3.82	3.50	20.9	48.7
Mountain Lakes Bor.	10.80	40.03	4.32	3.97	4.14	4.00	102.4	57.8
Mount Arlington Bor.	9.56	34.83	3.33	3.09	3.38	3.10	32.1	63.8
Mount Olive Twp.	10.63	33.73	3.59	4.14	3.86	2.97	15.4	31.6
Netcong Bor.	7.39	44.04	3.25	3.45	2.68	2.75	76.6	46.4
Parsippany-Troy Hills Twp.	6.50	49.50	3.22	3.17	3.11	3.03	12.1	47.7
Passaic Twp.	8.83	45.10	3.98	3.86	3.96	3.40	14.7	18.1
Pequannock Twp.	6.69	49.57	3.32	3.24	3.46	3.19	21.1	36.7
Randolph Twp.	10.51	39.14	4.11	3.79	3.92	3.94	105.1	74.1
Riverdale Bor.	5.74	50.00	2.87	2.59	2.75	2.76	71.5	70.1
Rockaway Bor.	8.50	42.35	3.60	3.53	3.20	3.01	49.4	27.5

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County and District	1971 Tax Rate Per $100 of Assessed Valuation	Average Assessment Sales Ratio 1971	EFFECTIVE TAX RATES 1971	1970	1969	1968	PERCENT CHANGE 1960–1970 Population	Effective Tax Rate
MORRIS COUNTY (Continued)								
Rockaway Twp.	8.34	48.16	4.02	3.73	3.62	3.35	10.5	58.9
Roxbury Twp.	9.33	35.79	3.34	3.55	3.79	3.37	57.3	34.0
Victory Gardens Bor.	15.52	35.58	5.52	4.74	4.63	4.55	-5.3	14.8
Washington Twp.	12.22	31.97	3.91	3.46	3.76	3.33	109.1	70.4
Wharton Bor.	7.59	49.76	3.78	3.48	3.50	3.37	10.6	41.5
OCEAN COUNTY								
Barnegat Light Bor.	$2.52	82.50	$2.08	$2.17	$2.09	2.05	93.0	13.0
Bay Head Bor.	1.69	121.51	2.05	2.14	1.94	1.99	31.4	101.9
Beach Haven Bor.	1.89	124.91	2.36	2.32	2.35	2.39	42.9	24.7
Beachwood Bor.	4.92	77.28	3.80	3.72	3.22	2.97	58.8	112.6
Berkely Twp.	4.26	83.40	3.55	3.49	3.28	3.45	85.3	46.6
Brick Twp.	4.04	82.95	3.35	3.51	3.25	3.08	115.1	82.8
Dover Twp.	3.17	114.49	3.63	3.55	2.96	2.76	151.2	107.6
Eagleswood Twp.	3.95	93.17	3.68	3.65	3.70	3.06	7.4	78.9
Harvey Cedars Bor.	2.44	94.27	2.30	2.51	2.34	2.35	134.3	44.3
Islands Heights Bor.	6.00	79.77	4.79	4.51	4.40	4.53	21.5	34.2
Jackson Twp.	5.46	92.35	5.04	5.09	4.57	4.05	207.7	92.8
Lacey Twp.	2.48	82.61	2.05	1.70	1.67	1.64	137.9	0.6
Lakehurst Bor.	3.40	92.27	3.14	3.27	3.38	3.10	-5.0	63.5
Lakewood Twp.	4.94	87.97	4.35	4.42	4.06	3.78	57.4	51.4
Lavalette Bor.	1.53	113.41	1.74	1.64	1.86	1.86	81.4	21.5
Little Egg Harbor Twp.	2.54	83.11	2.11	2.08	1.78	1.56	250.9	-11.1
Long Beach Twp.	2.09	103.45	2.16	2.06	1.97	1.95	86.4	36.4
Manchester Twp.	3.11	105.61	3.28	2.86	2.37	2.37	99.8	6.7
Mantoloking Bor.	1.50	95.08	1.43	1.19	1.20	1.14	99.4	38.4
Ocean Twp.	2.83	78.39	2.22	2.25	1.97	1.99	141.3	38.0
Ocean Gate Bor.	5.31	76.20	4.05	3.39	3.57	3.25	53.1	73.9
Pine Beach Bor.	3.25	101.51	3.30	3.22	2.73	2.64	41.6	76.0
Plumstead Twp.	3.70	88.30	3.27	3.77	3.29	2.85	25.4	79.5
Pt. Pleasant Bor.	3.68	87.97	3.24	3.34	3.36	3.22	26.1	64.5
Pt. Pleasant Bch. Bor.	3.51	85.12	2.99	3.00	3.03	2.77	56.8	71.4
Seaside Heights Bor.	2.00	94.41	1.89	2.07	1.97	1.85	30.8	32.7
Seaside Park Bor.	2.54	79.63	2.02	2.14	2.24	2.22	35.9	17.6
Ship Bottom Bor.	2.83	86.65	2.45	2.58	2.39	2.40	50.5	57.3
So. Toms River Bor.	3.14	111.92	3.51	3.31	2.71	2.53	148.3	108.2
Stafford Twp.	1.87	167.39	3.13	2.94	2.68	2.52	90.9	34.9
Surf City Bor.	2.38	90.19	2.15	2.17	2.10	2.03	169.5	31.5
Tuckerton Bor.	4.07	93.88	3.82	3.47	3.35	3.38	25.4	62.1
Union Twp.	2.97	108.54	3.22	3.08	3.16	3.19	21.2	11.6
PASSAIC COUNTY								
Bloomingdale Bor.	$5.10	85.84	$4.38	$4.13	$3.74	$3.71	47.3	88.6
Clifton City	3.29	81.75	2.69	2.51	2.27	2.20	0.4	23.6
Haledon Bor.	3.05	97.53	2.97	2.82	2.63	2.39	9.8	21.6
Hawthorne Bor.	3.28	82.45	3.30	2.68	2.50	2.55	8.1	22.4
Little Falls Twp.	3.36	98.35	——	2.65	2.73	2.50	20.5	9.5
North Haledon Bor.	3.85	79.94	3.08	3.12	2.91	2.98	26.4	33.9
Passaic City	5.74	79.72	4.58	4.56	3.99	3.92	2.2	29.2
Paterson City	6.81	81.68	5.56	5.01	4.60	4.69	0.8	28.1
Pompton Lakes Bor.	4.22	103.87	4.38	3.68	3.68	3.38	20.7	44.9
Prospect Park Bor.	3.15	100.63	3.17	2.79	2.64	2.57	-0.5	30.4
Ringwood Bor.	3.90	101.88	3.97	3.27	3.12	2.85	148.5	41.6
Totowa Bor.	2.53	115.14	2.91	2.33	2.38	2.47	6.3	2.6
Wanaque Bor.	3.57	103.42	3.69	3.25	3.24	3.24	21.2	21.7
Wayne Twp.	3.32	98.63	3.27	3.06	2.80	2.73	67.4	53.0
West Milford Twp.	3.63	109.59	3.98	3.23	3.28	3.08	112.1	47.5
West Paterson Bor.	3.15	106.22	3.35	2.79	2.77	2.72	53.8	12.5

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County and District	1971 Tax Rate Per $100 of Assessed Valuation	Average Assessment Sales Ratio 1971	EFFECTIVE TAX RATES 1971	1970	1969	1968	PERCENT CHANGE 1960 Population	1970 Effective Tax Rate
SALEM COUNTY								
Alloway Twp.	$3.81	76.11	$2.90	$3.32	$2.88	$2.24	14.6	58.9
Elmer Bor.	4.37	92.34	4.04	4.68	3.54	3.25	5.8	71.4
Elsinboro Twp.	4.18	96.22	4.02	3.87	3.30	2.77	-1.3	51.2
L. Alloways Creek Twp.	1.38	83.37	1.15	4.47	3.07	2.80	8.3	62.0
Mannington Twp.	3.17	100.33	3.18	3.46	3.19	2.53	-5.5	70.4
Oldmans Twp.	2.71	80.99	2.19	3.16	3.21	2.99	-28.3	51.2
Penns Grove Bor.	5.27	104.80	5.52	4.94	4.12	3.45	-7.3	77.1
Pennsville Twp.	2.74	106.77	2.93	3.23	3.78	1.77	27.6	105.7
Pilesgrove Twp.	2.97	101.51	3.01	3.33	3.11	2.49	7.4	60.9
Pittsgrove Twp.	3.35	107.06	3.59	3.75	3.48	2.74	22.0	62.3
Quinton Twp.	3.88	87.59	3.40	3.54	3.04	2.50	5.2	10.6
Salem City	5.28	112.34	5.93	5.38	3.90	4.28	-14.5	75.2
Upper Penns Neck Twp.	6.74	75.47	5.09	4.96	4.04	3.17	-7.6	104.1
Upper Pittsgrove Twp.	3.69	93.27	3.44	2.97	3.02	2.72	6.2	47.8
Woodstown Bor.	3.51	100.67	3.53	3.87	3.68	3.14	6.6	53.6
SOMERSET COUNTY								
Bedminster Twp.	$3.99	48.17	$1.92	$1.73	$1.85	$1.89	11.8	32.1
Bernards Twp.	6.35	61.91	3.93	3.82	3.58	3.36	47.5	64.7
Bernardsville Bor.	8.71	33.46	2.91	2.95	2.68	2.58	20.6	56.9
Bound Brook Bor.	8.26	46.80	3.87	3.94	3.45	3.48	1.8	51.0
Branchburg Twp.	6.05	49.82	3.01	3.03	2.75	2.81	53.5	44.3
Bridgewater Twp.	9.32	31.16	2.90	3.44	2.99	2.92	91.5	145.7
Far Hills Bor.	5.08	39.86	2.02	1.84	1.80	1.77	11.1	17.2
Franklin Twp.	8.70	39.18	3.41	3.27	3.43	3.64	53.0	53.5
Green Brook Twp.	6.47	62.76	4.06	3.72	3.22	3.17	18.8	57.0
Hillsborough Twp.	7.50	47.62	3.57	3.13	2.90	2.95	45.8	78.9
Manville Bor.	10.26	35.18	3.61	3.42	2.92	2.71	18.5	56.9
Millstone Bor.	6.51	58.73	3.82	3.36	2.92	2.76	54.0	62.3
Montgomery Twp.	6.28	48.33	3.04	2.49	2.45	2.50	65.00	64.9
North Plainfield Bor.	9.67	40.31	3.90	3.86	3.45	3.14	28.3	46.8
Peapack-Gladstone Bor.	8.52	29.91	2.55	2.43	2.43	2.44	6.7	19.7
Raritan Bor.	9.14	37.62	3.44	3.84	3.23	3.19	9.0	68.4
Rocky Hill Bor.	6.68	49.43	3.30	3.69	3.51	3.25	73.7	132.1
Somerville Bor.	11.31	38.59	4.36	4.39	3.73	3.35	9.6	86.8
South Bound Brook Bor.	9.58	44.70	4.28	4.16	3.81	3.76	24.8	73.3
Warren Twp.	7.18	47.76	3.43	3.56	3.18	3.04	59.5	72.0
Watchung Bor.	6.99	43.90	3.07	2.75	2.43	2.35	43.4	64.7
SUSSEX COUNTY								
Andover Bor.	$6.154	71.30	$4.39	$3.93	$3.72	$3.48	10.8	31.4
Andover Twp.	3.883	108.84	4.23	4.56	4.28	3.53	39.6	60.6
Branchville Bor.	5.028	72.43	3.64	4.05	3.64	3.58	-5.4	58.2
Byram Twp.	5.763	74.53	4.30	3.48	3.22	3.39	184.2	70.6
Frankford Twp.	3.835	107.54	4.12	3.53	2.79	2.76	28.0	23.4
Franklin Bor.	5.265	95.00	5.00	4.35	3.92	3.91	16.9	29.9
Fredon Twp.	3.862	101.15	3.91	3.55	3.37	2.97	70.6	91.9
Green Twp.	5.606	78.16	4.38	4.01	3.31	3.10	57.3	67.1
Hamburg Bor.	6.099	77.26	4.71	4.38	3.25	3.15	18.8	33.5
Hampton Twp.	5.692	63.68	3.62	3.60	2.67	2.86	78.1	96.7
Hardyston Twp.	7.196	64.12	4.61	3.86	3.21	2.95	58.6	62.9
Hopatcong Bor.	4.762	104.87	4.99	4.66	4.54	3.23	166.9	124.0
Lafayette Twp.	6.630	61.60	4.08	4.15	3.14	2.88	9.3	33.0
Montague Twp.	3.824	62.94	2.41	2.14	1.72	1.81	28.7	72.6
Newton Town	5.510	85.48	4.71	4.39	4.20	3.60	11.2	53.0
Ogdensburg Bor.	5.721	85.56	4.89	5.40	4.50	4.32	83.3	106.9
Sandyston Twp.	4.621	53.81	2.49	2.46	2.28	1.92	27.9	20.0
Sparta Twp.	5.243	87.55	4.59	4.33	4.13	3.54	61.1	76.7
Stanhope Bor.	4.203	137.05	5.76	5.20	4.46	3.78	67.6	87.7
Stillwater Twp.	5.370	61.28	3.29	3.24	2.52	2.19	61.2	77.0
Sussex Bor.	7.313	84.26	6.16	5.58	5.12	4.60	23.1	83.0
Vernon Twp.	5.213	64.81	3.38	3.27	2.63	2.19	181.2	74.9

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County and District	1971 Tax Rate Per $100 of Assessed Valuation	Average Assessment Sales Ratio 1971	EFFECTIVE TAX RATES 1971	1970	1969	1968	PERCENT CHANGE 1960–1970 Population	Effective Tax Rate
SUSSEX COUNTY (Continued)								
Walpack Twp.	4.383	53.96	2.37	2.37	2.07	1.82	54.8	8.2
Wantage Twp.	3.306	110.99	3.67	2.97	2.69	2.79	30.9	46.3
UNION COUNTY								
Berkeley Heights Twp.	$6.39	50.25	$3.21	$2.88	$2.59	$2.69	50.0	71.4
Clark Twp.	9.31	36.29	3.38	3.21	2.98	2.61	54.4	89.9
Cranford Twp.	8.61	39.92	3.44	3.40	3.05	2.93	3.7	49.8
Elizabeth City	9.66	42.38	4.09	4.17	3.70	3.37	4.6	34.1
Fanwood Bor.	11.11	36.73	4.08	4.19	4.16	3.74	12.0	68.3
Garwood Bor.	8.30	40.87	3.39	3.11	2.85	2.80	-3.1	37.6
Hillside Twp.	9.18	40.91	3.76	3.31	3.09	2.76	-3.0	45.8
Kenilworth Bor.	7.08	35.67	2.53	2.44	2.22	2.17	9.4	29.1
Linden City	5.78	40.40	2.34	2.19	1.93	1.64	3.7	42.2
Mountainside Bor.	7.57	38.12	2.89	3.03	2.77	2.53	18.9	51.5
New Providence Bor.	7.12	49.26	3.51	3.56	3.41	3.40	34.7	38.5
Plainfield City	12.54	45.70	5.73	5.40	4.64	4.43	3.4	75.9
Rahway City	12.74	30.97	3.95	3.58	3.34	3.19	5.1	36.6
Roselle Bor.	9.25	41.84	3.87	3.32	2.93	2.83	7.4	27.7
Roselle Park Bor.	11.44	33.33	3.81	3.75	3.58	3.24	13.8	65.9
Scotch Plains Twp.	9.51	40.86	3.89	3.86	3.88	3.55	20.5	61.5
Springfield Twp.	8.72	38.97	3.40	3.46	3.15	3.02	8.8	48.5
Summit City	5.58	56.28	3.14	2.94	2.90	2.77	-0.2	49.2
Union Twp.	7.24	35.13	2.54	2.49	2.38	2.19	3.1	35.3
Westfield Town	9.60	34.68	3.33	3.44	3.18	3.26	7.2	35.4
Winfield Twp.	39.95	50.38	20.13	21.15	18.31	13.49	-11.1	34.7
WARREN COUNTY								
Allamuchy Twp.	$4.99	70.41	$3.51	$3.65	$2.69	$2.15	17.0	90.1
Alpha Bor.	5.02	83.73	4.20	4.21	3.77	3.64	17.6	73.3
Belvidere Town	5.80	69.67	4.04	3.27	3.31	3.82	0.2	26.7
Blairstown Twp.	.96	101.03	.97	.93	.98	.49	21.8	-60.3
Franklin Twp.	5.42	64.13	3.48	3.94	3.47	2.91	14.1	109.6
Frelinghuysen Twp.	3.57	84.53	3.02	3.39	2.71	2.58	32.3	61.4
Greenwich Twp.	5.51	67.14	3.70	3.35	3.38	3.04	6.1	46.9
Hackettstown Town	4.89	107.31	5.25	4.69	4.21	3.54	79.5	75.0
Hardwick Twp.	1.99	135.33	2.69	3.01	2.88	2.17	48.1	51.3
Harmony Twp.	5.41	65.30	3.53	3.29	2.89	2.60	7.7	33.7
Hope Twp.	3.50	88.32	3.09	2.97	2.56	2.09	36.9	47.0
Independence Twp.	3.64	103.46	3.77	4.02	3.72	3.07	36.3	74.0
Knowlton Twp.	5.84	56.21	3.28	3.64	2.60	2.89	20.5	89.6
Liberty Twp.	6.53	64.50	4.21	3.36	2.96	2.94	61.7	41.8
Lopatcong Twp.	4.22	55.26	2.33	2.60	2.53	2.70	16.3	43.6
Mansfield Twp.	4.64	76.18	3.53	3.80	3.51	3.34	66.5	63.8
Oxford Twp.	7.08	60.25	4.27	4.23	3.80	3.99	5.1	50.0
Pahaquarry Twp.	.95	87.96	.84	2.41	1.22	.82	12.7	-5.5
Phillipsburg Town	5.10	90.24	4.60	4.32	3.20	3.50	-3.5	51.6
Pohatcong Twp.	5.12	63.47	3.25	3.44	2.67	2.61	10.8	50.9
Washington Bor.	4.54	91.76	4.17	4.15	3.68	4.03	3.8	60.2
Washington Twp.	6.07	53.14	3.23	3.66	3.44	3.46	17.3	86.7
White Twp.	5.14	53.11	2.73	3.53	3.10	3.06	27.0	67.3

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR

1960-1970

COUNTIES	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Atlantic	160,880	175,043	$19,604,152	$44,908,404	$122	$257	$29,159,027	$167	$9,554,875	$ + 45
Bergen	780,255	898,012	93,947,830	265,733,093	120	296	172,540,497	192	78,592,667	+ 72
Burlington	224,499	323,132	14,775,130	58,227,593	66	180	37,807,176	117	23,032,046	+ 51
Camden	392,035	456,291	34,996,980	94,608,403	89	207	61,429,236	134	26,432,256	+ 45
Cape May	48,555	59,554	8,988,880	21,724,717	185	365	14,105,859	237	5,116,979	+ 52
Cumberland	106,850	121,374	7,955,746	22,503,424	74	185	14,611,473	120	6,655,727	+ 46
Essex	923,545	929,986	136,555,392	291,188,022	148	313	189,068,382	203	52,512,990	+ 55
Gloucester	134,840	172,681	11,057,444	32,073,577	82	186	20,325,374	121	9,767,930	+ 39
Hudson	610,734	609,266	78,579,960	151,497,225	129	249	98,367,148	162	19,787,188	+ 33
Hunterdon	54,107	69,718	5,325,714	20,158,071	98	289	13,088,636	188	7,762,922	+ 90
Mercer	266,392	303,968	29,730,193	72,242,247	112	238	46,906,891	155	17,176,699	+ 43
Middlesex	433,856	583,813	45,930,039	144,299,459	106	247	93,693,639	160	47,763,600	+ 54
Monmouth	334,401	461,849	35,923,296	122,805,925	107	266	79,737,877	173	43,814,581	+ 66
Morris	261,620	383,454	33,542,313	117,778,752	128	307	76,473,744	199	42,931,431	+ 71
Ocean	108,241	208,470	14,824,968	58,005,210	137	278	37,662,783	181	22,837,815	+ 44
Passaic	406,618	460,782	45,319,507	109,856,564	111	238	71,329,867	155	26,010,360	+ 44
Salem	58,711	60,346	4,417,215	11,182,038	75	185	7,260,497	120	2,843,282	+ 45
Somerset	143,913	198,372	15,154,330	57,133,473	105	288	37,096,764	187	21,942,434	+ 82
Sussex	49,255	77,528	6,780,986	25,320,627	138	327	16,440,683	212	9,659,697	+ 74
Union	504,255	543,116	63,722,190	152,823,696	126	281	99,228,426	182	35,506,236	+ 56
Warren	63,220	73,879	5,540,992	16,076,778	88	218	10,438,652	142	4,897,660	+ 54
Total	6,066,782	7,170,634	$712,673,257	$1,890,147,298	$118	$264	$1,227,272,631	$171	$514,599,375	$ + 53

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR

1960-1970

01 — ATLANTIC COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Absecon City	4,320	6,094	$392,639	$1,146,243	$91	$188	$744,255	$122	$351,616	$+ 31
Atlantic City	59,544	47,859	8,954,632	15,527,677	150	324	10,082,121	210	1,127,489	+ 60
Brigantine City	4,201	6,741	634,745	2,160,058	151	320	1,402,526	208	767,781	+ 57
Buena Bor.	3,243	3,283	227,178	567,736	70	173	368,631	112	141,453	+ 42
Buena Vista Twp.	3,915	4,239	280,637	1,030,928	72	243	669,382	158	388,745	+ 86
Corbin City	271	258	18,075	39,636	67	154	25,736	100	7,661	+ 33
Egg Harbor City	4,416	4,304	404,211	844,742	92	196	548,491	127	144,280	+ 35
Egg Harbor Twp.	5,593	9,882	609,899	1,706,791	109	173	1,108,219	112	498,320	+ 3
Estell Manor City	496	539	49,911	156,968	101	291	101,919	189	52,008	+ 88
Folsom Bor.	482	1,767	47,395	267,675	98	151	173,801	98	126,406	0
Galloway Twp.	5,634	8,276	630,753	1,705,544	112	206	1,107,410	134	476,755	+ 22
Hamilton Twp.	6,017	6,445	536,067	1,986,398	89	308	1,289,768	200	753,701	+111
Hammonton Town	9,854	11,464	739,036	2,307,939	75	201	1,498,545	131	759,509	+ 56
Linwood City	3,847	6,159	374,641	1,492,128	97	242	968,839	157	594,198	+ 60
Longport Bor.	1,077	1,225	319,326	634,647	296	518	412,076	336	92,750	+ 40
Margate City	9,474	10,576	1,422,574	3,192,456	150	302	2,072,862	196	650,288	+ 46
Mullica Twp.	2,944	3,391	211,524	728,479	72	215	473,001	140	261,477	+ 68
Northfield City	5,849	8,875	500,004	1,850,573	85	209	1,201,577	136	701,573	+ 51
Pleasantville City	15,172	13,778	1,202,843	2,679,499	79	194	1,739,799	126	536,956	+ 47
Port Republic City	561	586	30,107	88,540	54	151	57,489	98	27,382	+ 44
Somers Point City	4,504	7,919	440,670	1,599,809	98	202	1,038,756	131	598,086	+ 33
Ventnor City	8,688	10,385	1,518,482	3,055,396	175	294	1,983,869	191	465,387	+ 16
Weymouth Twp.	778	998	58,805	138,542	76	139	89,955	90	31,150	+ 14
Total	160,880	175,043	$19,604,152	$44,908,404	$122	$257	$29,159,027	$167	$9,554,875	$+ 45

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR
1960-1970 (Continued)

02 — BERGEN COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Allendale Bor.	4,084	6,240	$552,067	$2,287,565	$135	$367	$1,485,316	$238	$933,249	$+103
Alpine Bor.	921	1,344	205,998	704,763	224	524	457,603	340	251,605	+116
Bergenfield Bor.	27,203	33,131	2,997,570	8,187,829	110	247	5,316,357	160	2,318,787	+ 50
Bogota Bor.	7,965	8,125	818,465	2,113,693	103	260	1,372,421	169	553,956	+ 66
Carlstadt Bor.	6,042	7,947	647,199	2,323,241	107	292	1,508,480	190	861,281	+ 83
Cliffside Park Bor.	17,642	14,387	1,491,281	3,801,546	85	264	2,468,344	171	977,063	+ 86
Closter Bor.	7,767	8,604	1,039,738	3,190,618	134	371	2,071,668	241	1,031,930	+107
Cresskill Bor.	7,290	7,164	883,638	2,380,594	121	332	1,545,720	216	662,082	+ 95
Demarest Bor.	4,231	6,262	593,054	1,983,669	140	317	1,287,996	206	694,942	+ 66
Dumont Bor.	18,882	17,534	1,961,849	5,106,902	104	291	3,315,911	189	1,354,062	+ 85
E. Paterson Bor.	19,344	22,749	1,944,913	4,141,316	101	182	2,688,956	118	744,043	+ 17
E. Rutherford Bor.	7,769	8,536	799,850	2,697,463	103	316	1,751,463	205	951,613	+102
Edgewater Bor.	4,113	4,849	903,023	1,541,841	220	318	1,001,117	206	98,094	- 14
Emerson Bor.	6,849	8,428	805,190	2,699,366	118	320	1,752,698	208	947,508	+ 90
Englewood City	26,057	24,985	3,960,172	11,217,833	152	449	7,283,739	292	3,323,567	+140
Englewood Cliffs Bor.	2,913	5,938	514,451	3,009,526	177	507	1,954,085	329	1,439,634	+152
Fairlawn Bor.	36,421	37,975	4,730,276	10,696,156	130	282	6,945,014	183	2,214,738	+ 53
Fairview Bor.	9,399	10,698	829,210	1,913,664	88	179	1,242,542	116	413,332	+ 28
Fort Lee Bor.	21,815	30,631	2,213,397	7,850,892	101	256	5,097,584	166	2,884,187	+ 65
Franklin Lakes Bor.	3,316	7,550	495,797	2,908,670	150	385	1,888,599	250	1,392,802	+100
Garfield City	29,253	30,722	2,455,233	4,342,185	84	141	2,819,381	92	364,148	+ 8
Glen Rock Bor.	12,896	13,011	2,263,721	5,174,262	176	398	3,359,648	258	1,095,927	+ 82
Hackensack City	30,521	35,911	4,182,275	10,445,419	137	291	6,782,211	189	2,599,936	+ 52
Harrington Park Bor.	3,581	4,841	495,245	1,707,154	138	353	1,108,455	229	613,210	+ 91
Hasbrouck Heights Bor.	13,046	13,651	1,391,955	3,020,268	107	221	1,961,060	143	569,105	+ 36
Haworth Bor.	3,215	3,760	544,984	1,600,129	170	426	1,038,964	277	493,980	+107
Hillsdale Bor.	8,734	11,768	1,115,738	3,994,482	128	339	2,593,617	220	1,477,879	+ 92
Hohokus Bor.	3,988	4,348	612,110	1,623,101	153	373	1,053,879	242	441,769	+ 89
Leonia Bor.	8,384	8,847	1,001,691	2,611,928	119	295	1,695,925	192	694,234	+ 73
Little Ferry Bor.	6,175	9,042	594,300	2,001,429	96	221	1,299,528	143	705,228	+ 47
Lodi Bor.	23,502	25,213	1,973,825	4,883,825	84	194	3,171,068	126	1,197,243	+ 42
Lyndhurst Twp.	21,867	22,729	1,788,254	3,988,793	82	175	2,589,923	114	801,669	+ 32
Mahwah Twp.	7,376	10,539	1,148,771	4,406,074	156	418	2,860,864	271	1,712,093	+115
Maywood Bor.	11,460	11,087	1,375,220	2,944,069	120	266	1,911,584	173	536,364	+ 53
Midland Park Bor.	7,543	8,159	828,451	2,770,758	110	340	1,799,053	221	970,602	+111
Montvale Bor.	3,699	7,327	478,070	2,547,762	129	348	1,654,262	226	1,176,192	+ 97
Moonachie Bor.	3,052	2,937	203,857	907,753	67	309	589,404	201	385,547	+134

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New Milford Bor.	18,810	20,201	1,646,697	4,779,959	88	237	3,103,627	154	1,456,930	+ 66
North Arlington Bor.	17,477	18,096	1,506,158	3,431,957	86	190	2,228,370	123	722,212	+ 37
Northvale Bor.	2,892	5,177	240,754	1,754,822	83	339	1,139,406	220	898,652	+137
Norwood Bor.	2,852	4,398	282,260	1,412,630	99	321	917,221	208	634,961	+109
Oakland Bor.	9,446	14,420	1,123,689	4,876,069	119	338	3,166,032	219	2,042,343	+100
Old Tappan Bor.	2,330	3,917	310,148	1,382,262	133	353	897,503	229	587,355	+ 96
Oradell Bor.	7,487	8,903	1,251,302	3,157,346	167	355	2,050,065	231	798,763	+ 64
Palisades Park Bor.	11,943	13,351	1,163,761	3,110,391	97	233	2,019,577	151	855,816	+ 54
Paramus Bor.	23,238	29,495	3,200,524	11,588,093	138	393	7,524,149	255	4,323,625	+117
Park Ridge Bor.	6,389	8,709	673,476	2,803,584	105	322	1,820,367	209	1,146,891	+104
Ramsey Bor.	9,527	12,571	1,359,770	4,466,606	143	355	2,900,167	231	1,540,397	+ 88
Ridgefield Bor.	10,788	11,308	1,039,273	1,415,156	96	125	918,861	81	-120,412	- 15
Ridgefield Park Twp.	12,701	14,453	1,330,074	3,506,021	105	243	2,276,459	158	946,385	+ 53
Ridgewood Village	25,391	27,547	4,532,183	12,228,040	178	444	7,939,666	288	3,407,483	+110
Riveredge Bor.	13,264	12,850	1,678,560	3,639,366	127	283	2,363,040	184	684,480	+ 57
Rivervale Twp.	5,616	8,883	683,948	3,345,652	122	377	2,172,332	245	1,488,384	+123
Rochelle Park Twp.	6,119	6,380	584,882	1,388,603	96	218	901,620	142	316,738	+ 46
Rockleigh Bor.	430	308	17,405	111,014	40	360	72,081	234	54,676	+194
Rutherford Bor.	20,473	20,802	2,292,828	4,962,115	112	239	3,221,901	155	929,073	+ 43
Saddle Brook Twp.	13,834	15,098	1,453,744	4,125,982	105	273	2,679,000	177	1,225,256	+ 72
Saddle River Bor.	1,776	2,437	346,429	1,119,026	195	459	726,584	298	380,155	+103
So. Hackensack Twp.	1,841	2,459	340,470	984,544	185	400	639,264	260	298,794	+ 75
Teaneck Twp.	42,085	42,355	5,811,534	14,192,905	138	335	9,215,453	218	3,403,919	+ 80
Tenafly Bor.	14,264	14,827	2,394,094	6,514,393	168	439	4,229,795	285	1,835,701	+117
Teterboro Bor.	22	14	235,709	400,169	10,714	28,584	259,830	18,560	24,121	+7,846
Upper Saddle River Bor.	3,570	7,949	487,662	3,370,010	137	424	2,188,147	275	1,700,485	+138
Waldwick Bor.	10,495	12,313	1,067,667	3,814,769	102	310	2,476,930	201	1,409,264	+ 99
Wallington Bor.	9,261	10,284	773,809	1,458,464	84	142	946,981	92	173,172	+ 8
Washington Twp.	6,654	10,577	871,586	2,858,470	131	270	1,856,005	175	984,419	+ 44
Westwood Bor.	9,046	11,105	1,320,728	3,212,790	146	289	2,086,065	188	765,337	+ 42
Woodcliff Lake Bor.	2,742	5,506	483,181	2,539,342	176	461	1,648,795	299	1,165,614	+123
Wood-Ridge Bor.	7,964	8,311	1,028,787	2,109,330	129	254	1,369,588	165	340,801	+ 36
Wyckoff Twp.	11,205	16,039	1,573,905	5,946,674	140	371	3,861,175	241	2,287,270	+101
Total	780,255	898,012	$93,947,830	$265,733,093	$120	$296	$172,549,497	$192	$18,592,667	$+ 72

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR
1960-1970 (Continued)

03 — BURLINGTON COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Bass River Twp.	737	815	$75,793	$206,790	$103	$254	$134,269	$165	$58,476	$+ 62
Beverly City	3.400	3,105	203,129	433,458	60	140	281,444	91	78,315	+ 31
Bordentown City	4,974	4,490	364,568	833,042	73	186	540,894	121	176,326	+ 48
Bordentown Twp.	5,936	7,303	432,706	1,521,418	73	208	987,857	135	555,151	+ 62
Burlington City	12,687	11,991	560,570	1,243,205	44	104	807,213	68	246,643	+ 24
Burlington Twp.	6,291	10,612	556,050	2,387,281	88	225	1,550,062	146	994,012	+ 58
Chesterfield Twp.	2,519	3,190	181,187	549,740	72	172	356,946	112	175,759	+ 40
Cinnaminson Twp.	8,302	16,962	751,264	4,203,557	90	248	2,729,370	161	1,978,106	+ 71
Delanco Twp.	4,011	4,157	296,334	673,798	74	162	437,497	105	141,163	+ 31
Delran Twp.	5,327	10,040	435,057	2,015,077	82	201	1,308,389	131	873,332	+ 49
Eastampton Twp.	1,402	2,284	89,435	581,101	64	254	377,309	165	287,874	+101
Edgewater Park Twp.	2,866	7,412	211,692	1,468,298	74	198	953,366	129	741,724	+ 55
Evesham Twp.	4,548	13,477	322,411	2,443,626	71	181	1,586,646	118	1,264,235	+ 47
Fieldsboro Bor.	583	615	35,268	94,714	60	154	61,498	100	26,230	+ 40
Florence Twp.	8,127	8,560	766,459	1,804,957	94	211	1,171,959	137	405,500	+ 43
Hainesport Twp.	3,271	2,990	225,244	609,543	69	204	395,776	132	170,532	+ 63
Lumberton Twp.	2,833	3,945	270,093	1,002,469	95	254	650,903	165	380,810	+ 70
Mansfield Twp.	2,084	2,597	210,009	493,841	101	190	320,651	123	110,642	+ 22
Maple Shade Twp.	12,947	16,464	979,950	2,699,978	76	164	1,753,096	106	773,146	+ 30
Medford Twp.	4,844	8,292	530,314	2,217,845	109	267	1,440,047	173	909,733	+ 64
Medford Lakes Bor.	2,876	4,792	294,256	1,215,972	102	254	789,531	165	495,275	+ 63
Moorestown Twp.	12,497	15,577	1,647,087	5,656,153	132	363	3,672,540	236	2,025,453	+104
Mount Holly Twp.	13,271	12,713	964,816	2,490,224	73	196	1,616,902	127	652,086	+ 54
Mount Laurel Twp.	5,249	11,221	450,987	3,484,382	86	311	2,262,409	202	1,811,422	+116
New Hanover Twp.	28,528	27,410	2,088	18,761	0	1	12,182	1	10,094	+ 1
No. Hanover Twp.	2,796	9,858	165,610	340,187	59	35	220,883	23	55,273	- 36
Palmyra Bor.	7,036	6,969	544,528	1,128,078	77	162	732,461	105	187,933	+ 28
Pemberton Bor.	1,250	1,344	72,417	169,745	58	126	10,215	82	59,530	+ 24
Pemberton Twp.	13,726	19,754	397,387	1,356,630	29	69	880,860	45	483,473	+ 16
Riverside Twp.	8,474	8,616	513,394	1,318,130	61	153	855,862	99	342,468	+ 38
Riverton Bor.	3,324	3,412	317,513	688,669	96	202	447,153	131	129,640	+ 35
Shamong Twp.	774	1,318	58,552	257,426	76	195	167,147	127	108,595	+ 51
Southampton Twp.	3,166	4,982	201,607	826,281	64	166	536,504	108	334,897	+ 44
Springfield Twp.	1,956	2,244	210,064	588,843	107	262	382,336	170	172,272	+ 63
Tabernacle Twp.	1,621	2,103	92,706	380,240	57	181	246,890	118	154,184	+ 61
Washington Twp.	541	673	54,869	182,253	101	271	118,337	176	63,468	+ 75
Westampton Twp.	1,114	2,680	161,766	775,449	145	289	503,499	188	341,733	+ 43
Willingboro Twp.	11,861	43,414	994,524	9,478,243	84	218	6,154,223	142	5,159,699	+ 58
Woodland Twp.	1,904	2,032	88,127	296,760	46	146	192,686	95	104,559	+ 49
Wrightstown Bor.	4,846	2,719	45,347	91,431	9	34	59,366	22	14,019	+ 13
Total	224,499	323,132	$14,775,130	$58,227,593	$66	$180	$37,807,176	$117	$23,032,046	$+ 51

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR
1960-1970 (Continued)

04 — CAMDEN COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Audubon Bor.	10,440	10,802	$954,134	$2,070,705	$91	$192	$1,344,509	$125	$390,375	$+ 34
Audubon Park Bor.	1,713	1,492	93,734	124,402	55	83	80,774	54	12,960	- 1
Barrington Bor.	7,943	8,409	673,606	1,559,783	85	185	1,012,767	120	339,161	+ 35
Bellmawr Bor.	11,853	15,618	759,684	2,341,176	64	150	1,520,126	97	760,442	+ 33
Berlin Bor.	3,578	4,997	326,480	951,432	91	190	617,765	123	291,285	+ 32
Berlin Twp.	3,363	5,692	216,391	928,529	64	163	602,894	106	386,503	+ 42
Brooklawn Bor.	2,504	2,870	171,804	303,194	69	106	196,864	69	25,060	0
Camden City	117,159	102,551	11,336,869	20,275,136	97	198	13,164,646	129	1,827,777	+ 32
Cherry Hill Twp.	31,522	64,395	3,453,750	21,491,383	110	334	13,954,355	217	10,500,605	+107
Chesilhurst Bor.	384	801	12,359	172,308	32	215	111,880	140	99,521	+108
Clementon Bor.	3,766	4,492	291,372	928,753	77	207	603,039	134	311,667	+ 57
Collingswood Bor.	17,370	17,422	1,164,168	3,164,572	67	182	2,054,757	118	890,589	+ 51
Gibbsboro Bor.	2,141	2,634	177,064	509,159	83	193	330,597	125	153,533	+ 42
Gloucester Twp.	15,511	14,707	1,149,193	1,914,164	74	130	1,242,867	84	93,674	+ 10
Gloucester Twp.	17,591	26,511	1,207,348	4,392,639	69	166	2,852,141	108	1,644,793	+ 39
Haddon Twp.	17,099	18,192	1,656,849	3,846,673	97	211	2,497,645	137	840,796	+ 40
Haddonfield Bor.	13,201	13,118	1,763,953	3,980,078	134	303	2,584,265	197	820,312	+ 63
Haddon Heights Bor.	9,260	9,365	882,138	1,885,400	95	201	1,224,190	131	342,052	+ 36
Hi Nella Bor.	474	1,195	43,385	170,684	92	143	110,825	93	67,440	+ 1
Laurel Springs Bor.	2,028	2,566	149,227	360,876	74	141	234,317	92	85,090	+ 18
Lawnside Bor.	2.155	2,757	167,845	505,598	78	183	328,285	119	160,440	+ 41
Lindenwold Bor.	7,335	12,199	531,750	1,711,868	72	140	1,111,516	91	579,766	+ 19
Magnolia Bor.	4,199	5,893	382,472	957,316	91	162	621,585	105	239,113	+ 14
Merchantville Bor.	4,075	4,425	407,779	810,272	100	183	526,110	119	118,331	+ 19
Mt. Ephraim Bor.	5,447	5,625	421,656	911,767	77	162	592,010	105	170,354	+ 28
Oaklyn Bor.	4,778	4,626	452,962	825,577	95	178	536,047	116	83,085	+ 21
Pennsauken Twp.	33,771	36,394	2,759,857	7,763,488	82	213	5,040,833	138	2,280,976	+ 56
Pine Hill Bor.	3,939	5,132	277,365	844,635	70	165	548,422	107	271,057	+ 37
Pine Valley Bor.	20	23	19.070	36,424	954	1,584	23,650	1,028	4,580	+ 74
Runnemede Bor.	8,396	10,475	562,188	1,483,084	67	142	962,966	92	400,778	+ 25
Somerdale Bor.	4,839	6,510	452,249	990,120	93	152	642,885	99	190,636	+ 6
Stratford Bor.	4,308	9,801	432,111	1,731,049	100	177	1,123,970	115	691,859	+ 15
Tavistock Bor.	10	12	8,005	15,221	801	1,268	9,883	823	1,878	+ 22
Voorhees Twp.	3,784	6,214	302,458	1,235,810	80	199	802,411	129	499,953	+ 49
Waterford Twp.	3,809	4,073	314,516	905,232	83	222	587,767	144	273,251	+ 61
Winslow Twp.	9,142	11,202	486,893	2,086,296	53	186	1,354,632	121	867,739	+ 68
Woodlynne Bor.	3,128	3,101	197,007	423,596	63	137	275,041	89	78,034	+ 26
Total	381,035	456,291	$34,996,980	$94,608,403	$66	$207	$61,429,236	$134	$26,432,222	$45

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR
1960-1970 (Continued)

05 — CAPE MAY COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Avalon Bor.	695	1,283	$339,792	$1,502,558	$489	$1,171	$975,611	$760	$+ 635,819	+271
Cape May City	4,477	4,392	842,724	1,388,738	188	316	901,708	205	58,984	+ 17
Cape May Point Bor.	263	204	53,231	110,675	202	543	71,861	353	18,630	+151
Dennis Twp.	2,327	2,635	119,132	277,715	51	105	180,320	68	61,188	+ 17
Lower Twp.	6,332	10,154	732,930	2,070,993	116	204	1,344,696	132	611,766	+ 16
Middle Twp.	6,718	8,725	580,600	1,533,934	86	176	995,983	114	415,383	+ 28
North Wildwood City	3,598	3,914	907,070	1,864,488	252	476	1,210,612	309	303,542	+ 57
Ocean City	7,618	10,575	2,315,550	6,177,889	304	584	4,011,303	379	1,695,753	+ 75
Sea Isle City	1,393	1,712	374,730	897,826	269	524	582,958	340	208,228	+ 71
Stone Harbor Bor.	834	1,089	473,941	842,161	568	773	546,815	502	72,874	- 66
Upper Twp.	2,539	3,413	195,339	212,072	77	62	137,698	40	-57,641	- 37
West Cape May Bor.	1,030	1,005	116,305	199,938	113	199	129,820	129	+13,515	+ 16
West Wildwood Bor.	207	235	57,753	116,599	279	496	75,708	322	17,955	+ 43
Wildwood City	4,690	4,110	1,161,079	2,564,103	248	624	1,664,872	405	503,793	+157
Wildwood Crest Bor.	3,011	3,483	620,234	1,744,782	206	501	1,132,887	325	512,653	+119
Woodbine Bor.	2,823	2,625	98,471	220,247	35	84	143,006	55	44,535	+ 20
Total	48,555	59,554	$8,988,880	$21,724,717	$185	$365	$14,105,859	$237	$5,116,979	$+ 52

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR

1960-1970 (Continued)

06 — CUMBERLAND COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Bridgeton City	20,966	20,435	$1,594,681	$3,570,002	$76	$175	$2,318,002	$114	$723,321	$+ 38
Commercial Twp.	3,244	3,667	143,145	485,959	44	133	315,533	86	172,388	+ 42
Deerfield Twp.	2,053	2,464	128,416	349,013	63	142	226,614	92	98,198	+ 29
Downe Twp.	1,870	1,777	107,381	254,924	57	143	165,522	93	58,141	+ 36
Fairfield Twp.	3,916	4,990	153,058	570,236	39	114	370,254	74	217,196	+ 35
Greenwich Twp.	1,086	963	74,630	227,277	69	236	147,571	153	72,941	+ 84
Hopewell Twp.	3,586	3,970	237,468	784,953	66	198	509,670	129	272,202	+ 63
Lawrence Twp.	2,639	2,329	119,026	355,721	45	153	230,970	99	111,944	+ 54
Maurice River Twp.	3,105	3,743	133,628	456,984	43	122	296,720	79	163,092	+ 35
Millville City	19,096	21,366	1,551,767	4,521,950	81	212	2,936,102	138	1,384,335	+ 57
Shiloh Bor.	554	573	44,169	71,784	80	125	46,609	81	2,440	+ 1
Stow Creek Twp.	1,010	1,050	72,930	174,863	72	167	113,539	108	40,609	+ 36
Upper Deerfield Twp.	6,040	6,648	440,857	1,064,127	73	160	690,938	104	250,081	+ 31
Vineland City	37,685	47,399	3,154,590	9,615,631	84	203	6,243,429	132	3,088,839	+ 48
Total	106,850	121,374	$7,955,746	$22,503,424	$74	$185	$14,611,473	$120	$6,655,727	$+ 46

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR
1960-1970 (Continued)

07 — ESSEX COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount[1]	Per Capita	Amount	Per Capita
Belleville Town	35,005	34,643	$4,592,051	$10,227,094	$131	$295	$6,640,452	$192	$2,048,401	$+ 61
Bloomfield Town	51,867	52,029	6,558,298	15,410,873	126	296	10,006,280	192	3,447,982	+ 66
Caldwell Bor.	6,942	8,719	1,204,667	3,038,852	174	349	1,973,127	227	768,460	+ 53
Cedar Grove Twp.	14,603	15,582	1,735,290	5,016,955	119	322	3,257,509	209	1,522,219	+ 90
East Orange City	77,259	75,471	10,752,220	24,889,148	139	330	16,160,524	214	5,408,304	+ 75
Essex Fells Bor.	2,174	2,541	679,934	1,398,616	313	550	908,121	357	228,187	+ 44
Fairfield Bor.	3,310	6,731	661,106	3,881,715	200	577	2,520,398	375	1,859,292	+175
Glen Ridge Bor.	8,322	8,518	1,509,612	4,457,807	181	523	2,894,454	340	1,384,842	+159
Irvington Town.	59,379	59,743	7,335,802	15,371,069	124	257	9,980,435	167	2,644,633	+ 43
Livingston Twp.	23,124	30,127	4,118,903	12,309,193	178	409	7,992,359	266	3,873,456	+ 88
Maplewood Twp.	23,977	24,932	4,421,062	10,448,638	184	419	6,784,301	272	2,363,239	+ 88
Millburn Twp.	18,799	21,307	4,246,756	11,994,425	226	563	7,787,980	366	3,541,224	+140
Montclair Town	43,129	44,043	7,250,566	16,780,922	168	381	10,895,853	247	3,645,287	+ 79
Newark City	405,220	382,417	58,663,394	97,827,178	145	256	63,519,187	166	4,855,793	+ 21
North Caldwell Bor.	4,163	6,425	738,583	2,708,210	177	422	1,758,441	274	1,019,858	+ 97
Nutley Town	29,513	32,099	3,895,077	9,421,574	132	294	6,117,428	191	2,222,351	+ 59
Orange City	35,789	32,566	4,179,035	9,160,733	117	282	5,948,064	183	1,769,029	+ 66
Roseland Bor.	2,804	4,453	499,361	2,084,251	178	468	1,353,304	304	843,943	+126
So. Orange Village	16,175	16,971	3,358,592	7,930,479	208	467	5,149,260	303	1,790,668	+ 95
Verona Bor.	13,782	15,067	2,054,354	5,258,278	149	349	3,414,200	227	1,359,846	+ 78
West Caldwell Bor.	8,314	11,887	1,458,807	5,090,889	175	428	3,305,514	278	1,846,707	+103
West Orange Town	39,895	43,715	6,641,923	16,481,122	166	377	10,701,193	245	4,059,270	+ 79
Total	923,545	929,986	$136,555,392	$291,188,022	$148	$313	$189,068,382	$203	$52,512,990	+ 55

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR

1960-1970 (Continued)

08 — GLOUCESTER COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Clayton Bor.	4,711	5,193	$405,365	$743,736	$86	$143	$482,908	$93	$77,543	$+ 7
Deptford Twp.	17,878	24,232	1,016,254	3,364,791	57	139	2,184,759	90	1,168,505	+ 33
East Greenwich Twp.	2,722	3,280	182,987	600,558	67	183	389,942	119	206,955	+ 52
Elk Twp.	2,635	2,707	195,912	352,223	74	130	228,698	84	32,786	+ 10
Franklin Twp.	7,451	8,990	482,193	1,728,945	65	192	1,122,604	125	640,411	+ 60
Glassboro Bor.	10,253	12,938	679,894	2,474,492	66	191	1,606,688	124	926,794	+ 58
Greenwich Twp.	4,065	5,676	871,567	2,198,781	214	387	1,427,669	251	556,102	+ 37
Harrison Twp.	2,410	2,661	281,768	548,948	117	206	356,432	134	74,664	+ 17
Logan Twp.	1,924	1,840	143,631	537,040	75	292	348,700	190	205,069	+115
Mantua Twp.	7,991	9,643	770,220	1,635,135	96	170	1,061,693	110	291,473	+ 14
Monroe Twp.	9,396	14,071	679,145	1,784,418	72	127	1,158,623	82	479,478	+ 10
National Park Bor.	3,380	3,730	147,057	390,024	44	105	253,243	68	106,186	+ 24
Newfield Bor.	1,299	1,487	93,073	254,005	72	171	164,925	111	71,852	+ 39
Paulsboro Bor.	8,121	8,084	660,748	1,061,017	81	131	188,918	85	28,170	+ 4
Pitman Bor.	8,644	10,257	733,265	1,812,449	85	177	1,176,823	115	443,558	+ 30
So. Harrison Twp.	974	1,226	65,747	250,779	68	205	162,831	133	97,084	+ 65
Swedesboro Bor.	2,449	2,287	139,874	316,512	57	138	205,511	90	65,637	+ 33
Washington Twp.	4,923	15,741	360,145	3,583,650	73	228	2,326,864	148	1,966,719	+ 75
Wenonah Bor.	2,100	2,364	203,779	479,358	97	203	311,247	132	107,468	+ 35
West Deptford Twp.	11,152	13,928	1,372,085	3,853,994	123	277	2,502,398	180	1,130,313	+ 57
Westville Bor.	4,951	5,170	312,476	797,832	63	154	518,032	100	205,556	+ 37
Woodbury City	12,453	12,408	1,040,609	2,320,377	84	187	1,506,621	121	466,012	+ 37
Woodbury Heights Bor.	1,723	3,621	121,430	623,708	70	172	404,974	112	283,544	+ 42
Woolwich Twp.	1,235	1,147	98,249	360,805	80	315	234,271	205	136,022	+125
Total	134,840	172,681	$11,057,444	$32,073,577	$82	$186	$20,825,374	$121	$9,767,930	$+ 39

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR

1960-1970 (Continued)

09 — HUDSON COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Bayonne City	74,215	72,743	$10,510,061	$16,457,449	$142	$226	$10,685,822	$147	$175,761	$+ 5
East Newark Bor.	1,872	1,922	173,201	651,816	93	339	423,224	220	250,023	+127
Guttenburg Town	5,118	5,754	494,825	1,115,214	97	194	724,108	126	229,283	+ 29
Harrison Town	11,743	11,811	1,525,454	2,906,847	130	246	1,887,416	160	361,962	+ 30
Hoboken City	48,441	45,380	6,766,963	10,093,534	140	222	6,553,732	144	-213,231	+ 4
Jersey City	276,101	260,545	33,614,590	63,839,619	122	245	41,451,065	159	7,836,475	+ 37
Kearny Town	37,472	37,585	4,787,000	11,174,939	128	297	7,255,888	193	2,468,888	+ 65
North Bergen Twp.	42,387	47,751	6,576,118	13,628,283	155	285	8,848,844	185	2,272,726	+ 30
Secaucus Town	12,154	13,228	961,260	6,173,960	79	467	4,008,752	303	3,047,492	+224
Union City	52,180	58,537	7,110,848	12,380,726	136	212	8,038,805	138	927,957	+ 2
Weehawken Twp.	13,504	13,383	1,422,556	3,247,400	105	243	2,108,537	158	685,981	+ 53
West New York Town	35,547	40,627	4,637,083	9,827,436	130	242	6,380,954	157	1,743,871	+ 27
Total	610,734	609,266	$78,579,960	$151,497,225	$129	$249	$98,367,148	$162	$19,787,188	$+ 33

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR
1960-1970 (Continued)

10 — HUNTERDON COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Alexandria Twp.	1,629	2,127	$181,855	$547,900	$112	$258	$355,751	$168	$173,896	$+ 56
Bethlehem Twp.	1,090	1,385	114,737	463,160	105	334	300,730	217	185,993	+112
Bloomsbury Bor.	838	879	59,344	135,819	71	155	88,187	101	28,843	+ 30
Califon Bor.	777	970	63,831	223,696	82	231	145,246	150	81,415	+ 68
Clinton Town	1,158	1,742	144,272	540,785	125	310	351,132	201	206,860	+ 76
Clinton Twp.	3,770	5,119	426,799	1,628,992	113	318	1,057,705	206	630,906	+ 93
Delaware Twp.	2,485	3,249	236,924	1,087,326	95	335	706,001	218	469,077	+123
East Amwell Twp.	1,981	2,568	231,528	775,452	117	302	503,501	196	271,973	+ 79
Flemington Bor.	3,232	3,917	344,086	1,378,387	106	352	894,987	229	550,901	+123
Franklin Twp.	1,777	2,154	180,152	619,237	101	287	402,071	186	221,919	+ 85
Frenchtown Bor.	1,340	1,459	133,958	343,843	100	236	223,257	153	89,299	+ 53
Glen Gardner Bor.	787	874	35,905	136,904	46	157	88,892	102	52,987	+ 56
Hampton Bor.	1,135	1,386	63,684	237,570	56	171	154,254	111	90,570	+ 55
High Bridge Bor.	2,148	2,606	200,201	649,134	93	249	421,483	162	221,282	+ 69
Holland Twp.	2,495	3,587	52,459	519,209	21	145	337,122	94	284,663	+ 73
Kingwood Twp.	1,841	2,294	211,864	695,212	115	303	451,401	197	239,537	+ 82
Lambertville City	4,269	4,359	298,568	724,304	70	166	470,291	108	171,723	+ 38
Lebanon Bor.	880	885	60,916	210,306	69	238	136,552	155	75,636	+ 86
Lebanon Twp.	2,841	4,235	234,045	975,044	82	230	633,096	149	399,051	+ 67
Milford Bor.	1,114	1,230	165,175	422,229	148	343	274,153	223	108,978	+ 75
Raritan Twp.	4,545	6,934	517,979	2,726,509	114	393	1,770,322	255	1,252,343	+141
Readington Twp.	6,147	7,688	644,331	2,659,650	105	346	1,726,911	225	1,082,580	+120
Stockton Bor.	520	619	34,252	108,882	66	175	70,697	114	36,445	+ 48
Tewksbury Twp.	1,908	2,959	311,842	1,239,086	163	419	804,539	272	492,697	+109
Union Twp.	1,717	2,351	147,894	532,518	86	227	345,764	147	197,870	+ 61
West Amwell Twp.	1,683	2,142	229,115	576,918	136	269	374,593	175	145,478	+ 39
Total	54,107	69,718	$5,325,714	$20,158,071	$98	$289	$13,088,636	$188	$7,762,922	$+ 90

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR

1960-1970 (Continued)

11 — MERCER COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
East Windsor Twp.	2,298	11,736	$286,110	$3,831,373	$125	$326	$2,487,710	$212	$2,201,600	$+ 87
Ewing Twp.	26,628	32,831	2,485,044	7,541,158	93	230	4,896,474	149	2,411,430	+ 56
Hamilton Twp.	65,035	79,609	5,974,664	13,348,912	92	168	8,667,449	109	2,692,785	+ 17
Hightstown Bor.	4,317	5,431	478,861	1,243,118	111	229	807,157	149	328,296	+ 38
Hopewell Bor.	1,928	2,271	192,483	565,758	100	249	367,347	162	174,864	+ 62
Hopewell Twp.	7,818	10,030	941,637	3,180,201	120	317	2,064,905	206	1,123,268	+ 86
Lawrence Twp.	13,665	19,567	1,614,575	6,210,210	118	317	4,032,289	206	2,417,714	+ 88
Pennington Bor.	2,063	2,151	301,851	658,172	146	306	427,351	199	125,500	+ 53
Princeton Bor.	11,890	12,311	1,325,526	3,255,023	111	264	2,113,486	171	787,960	+ 60
Princeton Twp.	10,411	13,651	1,942,884	6,411,026	187	470	4,162,679	305	2,219,795	+118
Trenton City	114,167	104,638	13,395,940	22,711,650	117	217	14,746,674	141	1,350,734	+ 24
Washington Twp.	2,156	3,311	200,494	842,990	93	255	547,353	166	346,859	+ 73
West Windsor Twp.	4,016	6,431	590,124	2,442,656	147	380	1,586,017	247	995,893	+100
Total	266,392	303,968	$29,730,192	$72,242,247	$112	$238	$46,906,891	$155	$17,176,699	$+ 43

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR
1960-1970 (Continued)

12 — MIDDLESEX COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Carteret Bor.	20,502	23,137	$2,403,938	$5,470,128	$117	$236	$3,551,754	$153	$1,147,816	$+ 36
Cranbury Twp.	2,001	2,253	310,055	985,326	155	437	639,772	284	329,717	+129
Dunellen Bor.	6,840	7,072	736,463	1,658,815	108	235	1,077,069	153	340,606	+ 45
East Brunswick Twp.	19,965	34,166	2,446,828	9,476,613	123	277	6,153,165	180	3,706,337	+ 57
Edison Twp.	44,799	67,120	4,499,354	18,126,228	100	270	11,769,360	175	7,270,006	+ 75
Helmetta Bor.	779	955	68,911	227,187	88	238	147,513	155	78,602	+ 67
Highland Park Bor.	11,049	14,385	1,562,786	3,571,719	141	248	2,319,117	161	756,331	+ 20
Jamesburg Bor.	2,853	4,584	256,286	794,956	90	173	516,165	112	259,879	+ 22
Madison Twp.	22,772	48,715	1,755,052	12,323,829	77	253	8,001,862	164	6,246,810	+ 87
Metuchen Bor.	14,041	16,031	1,977,556	4,363,192	141	272	2,833,021	177	855,465	+ 36
Middlesex Bor.	10,520	15,038	1,304,203	3,727,671	124	248	2,420,377	161	1,116,174	+ 37
Milltown Bor.	5,435	6,470	464,056	1,306,332	85	202	848,201	131	384,145	+ 46
Monroe Twp.	5,831	9,138	503,789	1,996,385	86	218	1,296,253	142	792,464	+ 56
New Brunswick Twp.	40,139	41,885	3,746,151	8,526,943	93	204	5,536,544	132	1,790,393	+ 39
No. Brunswick Twp.	10,099	16,691	1,189,895	5,534,338	118	332	3,593,446	216	2,403,557	+ 98
Perth Amboy City	38,007	38,798	5,406,453	9,526,696	142	246	6,185,684	160	779,231	+ 18
Piscataway Twp.	19,890	36,418	1,894,397	9,733,228	95	267	6,319,785	173	4,425,388	+ 78
Plainsboro Twp.	1,171	1,648	178,214	442,854	152	269	287,545	175	109,331	+ 23
Sayreville Bor.	22,553	32,508	2,013,001	7,289,195	89	224	4,732,874	145	2,719,873	+ 56
South Amboy City	8,422	9,338	433,169	1,429,069	51	153	927,895	99	494,726	+ 48
South Brunswick Twp.	10,278	14,058	1,154,029	4,701,125	112	334	3,052,440	217	1,898,411	+105
South Plainfield Bor.	17,879	21,142	1,898,778	6,327,422	106	299	4,108,395	194	2,209,617	+ 88
South River Bor.	13,397	15,428	1,101,736	2,933,019	82	190	1,904,409	123	802,673	+ 41
Spotswood Bor.	5,788	7,891	425,755	1,752,419	74	222	1,137,846	144	712,091	+ 70
Woodbridge Twp.	78,846	98,944	8,199,180	22,074,771	104	223	14,333,149	145	6,133,969	+ 41
Total	433,856	583,813	$45,930,039	$144,299,459	$106	247	$93,693,639	$160	$47,763,600	$+ 54

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR
1960-1970 (Continued)

13 — MONMOUTH COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Allenhurst Bor.	795	1,012	$199,927	$350,897	$251	$347	$227,837	$225	$27,910	$- 26
Allentown Bor.	1,393	1,603	122,917	312,055	88	195	202,617	127	79,700	+ 39
Asbury Park City	17,366	16,533	2,342,524	4,412,383	135	267	2,864,960	173	522,436	+ 38
Atlantic Highlands Bor.	4,119	5,102	477,966	1,305,334	116	256	847,553	166	369,587	+ 50
Avon-by-the-Sea Bor.	1,707	2,163	315,218	651,767	185	301	423,192	195	107,974	+ 10
Belmar Bor.	5,190	5,782	700,844	1,503,660	135	260	976,326	169	275,482	+ 34
Bradley Beach Bor.	4,204	4,163	646,882	1,309,024	154	314	849,949	204	203,067	+ 50
Brielle Bor.	2,619	3,594	41,202	1,402,571	16	390	910,689	253	869,487	+237
Colts Neck Twp.	2,177	5,819	286,087	2,166,398	131	372	1,406,642	242	1,120,555	+111
Deal Bor.	1,889	2,401	550,438	1,112,602	291	463	722,412	301	171,974	+ 10
Eatontown Bor.	10,334	14,619	485,629	2,769,439	47	189	1,798,197	123	1,312,568	+ 76
Englishtown Bor.	1,143	1,048	71,321	239,866	62	229	155,745	149	84,424	+ 87
Fair Haven Bor.	5,678	6,142	890,760	2,138,847	157	348	1,388,753	226	497,993	+ 69
Farmingdale Bor.	959	1,148	115,217	275,052	120	240	178,591	156	63,374	+ 36
Freehold Bor.	9,140	10,545	1,017,138	2,641,608	111	251	1,715,196	163	698,058	+ 25
Freehold Twp.	4,779	13,185	539,208	4,760,241	113	361	3,090,824	234	2,551,616	+121
Hazlet Twp.	15,334	22,239	1,162,172	4,287,695	76	193	2,784,000	125	1,621,828	+ 49
Highlands Bor.	3,536	3,916	315,299	921,349	89	235	598,232	153	282,933	+ 64
Holmdel Twp.	2,959	6,117	425,676	2,952,173	144	483	1,916,846	314	1,491,170	+170
Howell Twp.	11,153	21,756	996,258	4,447,053	89	204	2,887,472	132	1,891,214	+ 43
Interlaken Bor.	1,168	1,182	203,070	335,807	174	284	218,039	184	14,969	+ 10
Keansburg Bor.	6,854	9,720	641,763	1,833,682	94	189	1,190,610	123	548,847	+ 29
Keyport Bor.	6,440	7,205	626,903	1,756,629	97	244	1,140,579	158	513,676	+ 61
Little Silver Bor.	5,202	6,010	826,548	2,173,476	159	362	1,411,238	235	584,690	+ 76
Loch Arbour Village	297	395	115,191	205,956	388	521	133,727	338	18,536	- 50
Long Branch City	26,228	31,774	2,551,086	6,882,214	97	217	4,468,622	141	1,917,536	+ 44
Manalapan Twp.	3,990	14,049	349,100	3,996,672	87	284	2,595,039	184	2,245,939	+ 97
Manasquan Bor.	4,022	4,971	680,971	1,535,103	169	309	996,742	201	315,771	+ 32
Marlboro Twp.	8,038	12,273	524,230	3,141,597	65	256	2,039,839	166	1,515,609	+101
Matawan Bor.	5,097	9,136	528,213	2,158,073	104	236	1,401,237	153	873,024	+ 49
Matawan Twp.	7,359	17,680	541,950	4,572,951	74	259	2,969,217	168	2,427,267	+ 94
Middletown Twp.	39,675	54,623	3,833,923	13,867,986	97	254	9,004,483	165	5,170,560	+ 68
Millstone Twp.	2,550	2,535	249,925	821,222	98	324	533,219	210	283,294	+112
Monmouth Beach Bor.	1,363	2,042	229,700	714,089	169	350	463,658	227	233,958	+ 58

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Neptune Twp.	21,487	27,863	1,119,473	6,669,332	52	239	4,330,397	155	3,210,924	+103
Neptune City	4,013	5,502	433,387	1,240,735	108	226	805,609	147	372,222	+ 39
New Shrewsbury Bor.	7,313	8,395	890,964	2,285,036	122	272	1,483,674	177	592,710	+ 55
Ocean Twp.	11,622	18,643	1,535,927	5,687,615	132	305	3,692,968	198	2,157,041	+ 66
Oceanport Bor.	4,937	7,503	453,811	1,618,792	92	216	1,051,082	140	597,271	+ 48
Red Bank Bor.	12,482	12,847	1,586,429	3,708,021	127	289	2,407,618	188	821,189	+ 61
Roosevelt Bor.	764	814	94,487	196,751	124	242	127,750	157	33,263	+ 33
Rumson Bor.	6,405	7,421	996,447	3,161,131	156	426	2,052,522	277	1,056,075	+121
Sea Bright Bor.	1,138	1,339	221,800	532,326	195	398	345,639	258	123,839	+ 63
Sea Girt Bor.	1,798	2,207	392,762	1,009,616	218	457	655,544	297	262,782	+ 79
Shrewsbury Bor.	3,222	3,315	484,825	1,277,881	150	385	829,728	250	344,903	+100
Shrewsbury Twp.	1,204	1,164	49,064	146,097	41	126	94,861	82	45,797	+ 41
South Belmar Bor.	1,537	1,490	184,484	403,559	120	271	262,031	176	77,547	+ 56
Spring Lake Bor.	2,922	3,896	554,099	1,382,198	190	355	897,461	231	343,362	+ 41
Spring Lake Heights Bor.	3,309	4,602	365,750	923,142	111	201	599,396	131	233,646	+ 20
Union Beach Bor.	5,862	6,472	426,402	1,226,521	73	190	796,380	123	369,978	+ 50
Upper Freehold Twp.	2,363	2,551	253,408	578,271	107	227	375,471	147	122,063	+ 40
Wall Twp.	11,929	16,498	1,636,800	5,123,289	137	311	3,326,552	202	1,689,752	+ 65
West Long Branch Bor.	5,337	6,845	637,721	1,680,136	119	245	1,090,912	159	453,191	+ 40
Total	334,401	461,849	$35,923,296	$122,805,925	$107	$266	$79,737,877	$173	$43,814,581	$+ 66

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR
1960-1970 (Continued)

14 — MORRIS COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Boonton Town	7,981	9,261	$847,702	$2,076,365	$106	$224	$1,348,184	$145	$500,482	$+ 39
Boonton Twp.	1,998	3,070	295,733	962,871	148	314	625,192	204	329,459	+ 56
Butler Bor.	5,414	7,051	483,715	1,657,103	89	235	1,075,957	153	592,242	+ 64
Chatham Bor.	9,517	9,566	1,478,320	3,129,428	155	327	2,031,938	212	553,618	+ 57
Chatham Twp.	5,931	8,093	1,097,713	2,921,513	185	361	1,896,938	234	799,225	+ 49
Chester Bor.	1,074	1,299	110,294	363,749	103	280	236,182	182	125,888	+ 79
Chester Twp.	2,107	4,265	338,936	1,462,612	161	343	949,674	223	610,738	+ 62
Denville Twp.	10,632	14,045	1,319,326	4,278,025	124	305	2,777,722	198	1,458,396	+ 74
Dover Town	13,034	15,039	1,301,302	2,899,762	100	193	1,882,815	125	581,513	+ 25
East Hanover Twp.	4,379	7,734	500,129	3,275,910	114	424	2,127,048	275	1,626,919	+161
Florham Park Bor.	7,222	8,094	1,050,176	3,235,448	145	400	2,100,776	260	1,050,600	+115
Hanover Twp.	9,329	10,700	1,569,282	4,940,766	168	462	3,208,039	300	1,638,757	+132
Harding Twp.	2,683	3,249	389,375	1,162,137	145	358	754,576	232	365,201	+ 87
Jefferson Twp.	6,884	14,122	909,806	4,165,515	132	295	2,704,669	192	1,794,863	+ 60
Kinnelon Bor.	4,431	7,600	790,389	2,973,462	178	391	1,930,669	254	1,140,280	+ 76
Lincoln Park Bor.	6,048	9,034	644,692	2,336,300	107	259	1,516,960	168	872,268	+ 61
Madison Bor.	15,122	16,710	2,072,292	5,414,938	137	324	3,515,919	210	1,443,627	+ 73
Mendham Bor.	2,371	3,729	354,580	1,293,236	150	347	839,698	225	485,118	+ 75
Mendham Twp.	2,256	3,697	431,309	1,511,320	191	409	981,300	266	549,991	+ 75
Mine Hill Twp.	3,362	3,557	282,387	851,901	84	239	553,139	155	270,752	+ 71
Montville Twp.	6,772	11,846	814,451	4,041,887	120	341	2,624,397	221	1,809,946	+101
Morris Twp.	12,092	19,414	2,083,322	7,094,273	172	365	4,606,311	237	2,522,989	+ 65
Morris Plains Bor.	4,703	5,540	737,271	2,102,797	157	380	1,365,346	247	628,075	+ 90
Morristown Town	17,712	17,662	2,461,696	5,267,786	139	298	3,420,373	193	958,677	+ 54
Mountain Lakes Bor.	4,037	4,739	941,478	2,211,143	233	467	1,435,695	303	494,217	+ 70
Mount Arlington Bor.	1,246	3,590	174,043	752,200	140	210	488,403	136	314,360	- 4
Mount Olive Twp.	3,807	10,394	514,147	3,525,932	135	339	2,289,388	220	1,775,241	+ 85
Netcong Bor.	2,765	2,858	210,396	543,763	76	190	353,065	123	142,669	+ 47
Parsipanny-Troy Hills Twp.	25,557	55,112	2,272,394	13,001,325	89	236	8,441,760	153	6,169,366	+ 64
Passaic Twp.	5,537	7,393	813,214	2,713,631	147	367	1,761,961	238	948,747	+ 91
Pequannock Twp.	10,553	14,350	1,222,814	3,844,668	116	268	2,496,343	174	1,273,529	+ 58
Randolph Twp.	7,295	13,296	953,823	4,390,254	131	330	2,850,592	214	1,896,769	+ 83
Riverdale Bor.	2,596	2,729	245,088	792,935	94	291	514,853	189	269,765	+ 95
Rockaway Bor.	5,413	6,383	612,176	1,613,005	113	253	1,047,324	164	435,148	+ 51
Rockaway Twp.	10,356	18,955	1,222,579	6,219,903	118	328	4,038,583	213	2,816,004	+ 95
Roxbury Twp.	9,983	15,754	1,070,530	4,938,186	107	313	3,206,364	203	2,135,834	+ 96
Victory Gardens Bor.	1,085	1,027	86,902	157,160	80	153	102,044	99	15,142	+ 19
Washington Twp.	3,330	6,962	459,641	2,308,122	138	332	1,498,664	216	1,039,023	+ 78
Wharton Bor.	5,006	5,535	378,890	1,347,421	76	243	874,880	158	495,990	+ 82
Total	261,620	383,454	$33,542,313	$117,778,752	$128	$307	$76,473,744	$199	$42,931,431	$+ 71

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR

1960-1970 (Continued)

15 — OCEAN COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Barnegat Light Bor.	287	554	$106,823	$355,564	$372	$642	$230,868	$417	$124,045	$+ 45
Bay Head Bor.	824	1,083	165,905	576,435	201	532	374,279	345	208,374	+144
Beach Haven Bor.	1,041	1,488	348,329	849,360	335	571	551,489	371	203,160	+ 36
Beachwood Bor.	2,765	4,390	211,158	877,466	76	200	569,739	130	358,581	+ 54
Berkeley Twp.	4,272	7,918	680,012	2,233,024	159	282	1,449,902	183	769,890	+ 24
Brick Twp.	16,299	35,057	1,911,713	8,854,236	117	253	5,749,055	164	3,837,342	+ 47
Dover Twp.	17,414	43,751	2,594,224	13,586,408	149	311	8,821,655	202	6,227,431	+ 53
Eagleswood Twp.	766	823	60,809	189,066	79	230	122,760	149	61,951	+ 70
Harvey Cedars Bor.	134	314	122,923	399,610	917	1,273	259,467	827	136,544	- 90
Island Heights Bor.	1,150	1,397	162,229	387,486	141	277	251,595	180	89,366	+ 39
Jackson Twp.	5,939	18,276	516,988	4,851,122	87	265	3,149,834	172	2,632,846	+ 85
Lacey Twp.	1,940	4,616	374,628	1,064,155	193	231	690,956	150	316,328	- 43
Lakehurst Bor.	2,780	2,641	127,533	194,057	46	73	126,001	47	-1,532	+ 1
Lakewood Twp.	16,020	25,223	1,828,879	6,199,691	114	246	4,025,459	160	2,196,580	+ 46
Lavelette Bor.	832	1,509	293,140	673,729	352	446	437,452	290	144,312	- 62
Little Egg Harbor Twp.	847	2,972	108,511	825,028	128	278	535,691	181	427,180	+ 53
Long Beach Twp.	1,561	2,910	831,554	2,590,763	533	890	1,682,182	578	850,628	+ 45
Manchester Twp.	3,779	7,550	156,476	948,456	41	126	615,832	82	459,356	+ 41
Mantoloking Bor.	160	319	136,465	328,361	853	1,029	213,205	668	76,740	-185
Ocean Twp.	921	2,222	150,503	576,474	163	259	374,305	168	223,802	+ 5
Ocean Gate Bor.	706	1,081	151,704	348,926	215	323	226,558	210	74,854	- 5
Pine Beach Bor.	985	1,395	114,258	387,893	116	278	251,859	181	137,601	+ 65
Plumstead Twp.	3,281	4,113	123,723	541,728	38	132	351,744	86	228,021	+ 48
Point Pleasant Bor.	10,182	15,968	1,138,937	3,277,471	112	205	2,128,062	133	989,125	+ 21
Point Pleasant Beach Bor.	3,873	4,882	746,172	1,893,598	193	388	1,229,513	252	483,341	+ 59
Seaside Heights Bor.	954	1,248	313,317	629,717	328	505	408,875	328	95,558	.....
Seaside Park Bor.	1,054	1,432	366,187	660,299	347	461	428,732	299	62,545	- 48
Ship Bottom Bor.	717	1,079	205,037	695.808	286	645	451,788	419	246,751	+133
South Toms River Bor.	1,603	3,981	77,814	459,076	49	115	298,078	75	220,264	+ 26
Stafford Twp.	1,930	3,684	179,209	1,168,982	93	317	759,020	206	579,811	+113
Surf City Bor.	419	1,129	223,136	637,844	533	565	414,152	367	191,016	-166
Tuckerton Bor.	1,536	1,926	154,309	393,425	100	204	255,451	132	101,142	+ 32
Union Twp.	1,270	1,539	142,361	349,951	113	227	227,223	147	84,862	+ 34
Total	108,241	208,470	$14,824,968	$58,005,210	$137	$278	$37,662,783	$181	$22,837,815	$+ 44

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR
1960-1970 (Continued)

16 — PASSAIC COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Bloomingdale Bor.	5,293	7,797	$461,591	$1,970,983	$87	$253	$1,279.759	$164	$818,168	$+ 77
Clifton City	82,084	82,437	9,068,481	18,207,264	110	221	11,821,977	143	2,753,496	+ 33
Haledon Bor.	6,161	6,767	566,212	1,310,316	92	194	850,788	126	284,576	+ 34
Hawthorne Bor.	17,735	19,173	2,070,225	4,696,457	117	245	3,049,410	159	979,185	+ 42
Little Falls Twp.	9,730	11,727	1,189,803	2,906,047	122	248	1,886,896	161	697,093	+ 39
North Haledon Bor.	6,026	7,614	753,033	2,000,638	125	263	1,299,014	171	545,981	+ 46
Passaic City	53,963	55,124	5,854,695	11,268,244	108	204	7,316,471	132	1,461,776	+ 24
Paterson City	143,663	144,824	15,380,907	27,647,788	107	191	17,951,709	124	2,570,802	+ 17
Pompton Lakes Bor.	9,445	11,397	1,094,409	3,347,352	116	294	2,173,436	191	1,079,027	+ 75
Prospect Park Bor.	5,201	5,176	373,728	762,526	72	147	495,108	95	121,380	+ 23
Ringwood Bor.	4,182	10,393	667,719	3,186,601	160	306	2,069,060	199	1,401,341	+ 39
Totowa Bor.	10,897	11,580	1,150,909	3,644,879	106	314	2,366,620	204	1,215,711	+ 98
Wanaque Bor.	7,126	8,636	697,460	1,892,317	98	219	1,228,681	142	531,221	+ 44
Wayne Twp.	29,353	49,141	3,654,836	17,109,329	125	348	11,109,087	226	7,454,251	+101
West Milford Twp.	8,157	17,304	1,516,605	6,817,656	186	394	4,426,704	256	2,910,099	+ 70
West Paterson Bor.	7,602	11,692	818,895	3,088,170	108	264	2,005,149	171	1,186,254	+ 63
Total	406,618	460,782	$45,319,507	$109,856,564	$111	$238	$71,329,867	$155	$26,010,360	$+ 44

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR
1960-1970 (Continued)

17 — SALEM COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Alloway Twp.	2,226	2,550	$115,314	$361,145	$52	$142	$234,491	$92	$119,177	$+ 40
Elmer Bor.	1,505	1,592	107,463	215,223	71	135	139,744	88	32,281	+ 17
Elsinboro Twp.	1,220	1,204	79,246	192,872	65	160	125,232	104	45,986	+ 39
Lower Alloways Creek Twp.	1,293	1,400	87,718	285,950	68	204	185,667	132	97,949	+ 64
Mannington Twp.	2,024	1,913	945,198	403,843	467	211	262,215	137	-682,983	-330
Oldmans Twp.	2,913	2,088	195,701	354,193	67	170	229,978	110	34,277	+ 43
Penns Grove Bor.	6,176	5,727	136,164	778,637	22	136	505,569	88	369,405	+ 66
Pennsville Twp.	10,417	13,296	381,523	2,870,050	37	216	1,863,523	140	1,482,000	+103
Pilesgrove Twp.	2,519	2,706	237,320	542,698	94	201	352,374	131	115,054	+ 37
Pittsgrove Twp.	3,785	4,618	264,836	775,309	70	168	503,408	109	238,572	+ 39
Quinton Twp.	2,440	2,567	180,631	430,618	74	168	279,600	109	98,969	+ 35
Salem City	8,941	7,648	681,032	1,375,501	76	180	893,113	117	212,081	+ 41
Upper Penns Neck Twp.	7,595	7,016	578,267	1,526,307	76	218	991,031	142	412,764	+ 66
Upper Pittsgrove Twp.	2,715	2,884	150,906	513,075	56	178	333,140	116	182,234	+ 60
Woodstown Bor.	2,942	3,137	275,893	556,617	94	177	361,411	115	85,518	+ 21
Total	58,711	60,346	$4,417,215	$11,182,038	$75	$185	$7,260,497	$120	$2,843,282	$+ 45

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR

1960-1970 (Continued)

18 — SOMERSET COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Bedminster Twp.	2,322	2,597	$350,009	$844,652	$151	$325	$548,433	$211	$198,424	$+ 60
Bernards Twp.	9,018	13,305	988,644	4,307,338	118	324	2,796,755	210	1,808,111	+100
Bernardsville Bor.	5,515	6,652	680,590	2,463,073	123	370	1,599,273	240	918,683	+117
Bound Brook Bor.	10,263	10,450	1,090,456	2,416,710	106	231	1,569,169	150	478,713	+ 44
Branchburg Twp.	3,741	5,742	432,236	1,670,280	116	291	1,084,512	189	652,276	+ 73
Bridgewater Twp.	15,789	30,235	1,785,403	9,331,106	113	309	6,058,687	201	4,273,284	+ 88
Far Hills Bor.	702	780	115,808	272,143	165	349	176,702	227	60,894	+ 62
Franklin Twp.	19,858	30,389	1,748,003	8,229,967	88	271	5,343,718	176	3,595,715	+ 88
Green Brook Twp.	3,622	4,302	455,857	1,568,387	126	365	1,018,353	237	562,496	+111
Hillsborough Twp.	7,584	11,061	743,580	3,226,745	98	292	2,095,126	190	1,351,546	+ 92
Manville Bor.	10,995	13,029	895,618	2,690,301	81	206	1,746,812	134	851,194	+ 53
Millstone Bor.	409	630	39,475	144,678	97	230	93,939	149	54,464	+ 52
Montgomery Twp.	3,851	6,353	286,119	2,331,132	74	367	1,513,604	238	1,227,485	+164
North Plainfield Bor.	16,993	21,796	1,774,126	4,888,108	104	224	3,173,849	145	1,399,723	+ 41
Peapack-Gladstone Bor.	1,804	1,924	237,240	553,294	132	288	359,254	187	122,014	+ 55
Raritan Bor.	6,137	6,691	528,928	1,598,632	86	239	1,037,992	155	509,064	+ 69
Rocky Hill Bor.	528	917	39,090	264,875	74	289	171,983	188	132,893	+114
Somerville Bor.	12,458	13,652	1,409,514	3,993,106	113	292	2,592,723	190	1,183,209	+ 77
South Bound Brook Bor.	3,626	4,525	280,081	925,815	77	205	601,132	133	325,051	+ 56
Warren Twp.	5,386	8,592	721,321	3,178,943	140	370	2,064,088	240	1,342,767	+100
Watchung Bor.	3,312	4,750	552,232	2,234,187	167	470	1,450,658	305	898,426	+138
Total	143,913	198,372	$15,154,330	$57,133,473	$105	$288	$37,096,764	$187	$21,942,434	$+ 82

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR
1960-1970 (Continued)

19 — SUSSEX COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Andover Bor.	734	813	$65,212	$165,745	$89	$204	$107,618	$132	$42,406	$+ 43
Andover Twp.	2,177	3,040	302,137	1,107,420	139	364	719,048	236	416,911	+ 97
Branchville Bor.	963	911	84,241	275,107	87	302	178,627	196	94,386	+109
Byram Twp.	1,616	4,592	243,946	1,266,156	151	276	822,115	179	578,169	+ 28
Frankford Twp.	2,170	2,777	383,995	1,092,046	177	393	709,065	255	325,070	+ 78
Franklin Bor.	3,624	4,236	379,209	825,277	105	195	535,852	127	156,643	+ 22
Fredon Twp.	804	1,372	101,132	554,249	126	404	359,874	262	258,742	+136
Green Twp.	854	1,343	108,536	437,382	127	326	283,992	212	175,456	+ 85
Hamburg Bor.	1,532	1,820	144,015	475,147	94	261	308,513	169	164,498	+ 75
Hampton Twp.	1,174	2,091	151,626	864,048	129	413	561,026	268	409,400	+139
Hardyston Twp.	2,206	3,499	300,840	1,030,143	136	294	668,872	191	368,032	+ 55
Hopatcong Bor.	3,391	9,052	675,784	3,240,643	199	358	2,104,149	232	1,428,365	+ 33
Lafayette Twp.	1,100	1,202	127,989	384,938	116	320	249,940	208	121,951	+ 92
Montague Twp.	879	1,131	68,982	336,268	78	297	218,339	193	149,357	+115
Newton Town	6,563	7,297	675,575	1,712,238	103	235	1,111,756	153	436,181	+ 50
Ogdensburg Bor.	1,212	2,222	293,128	804,757	242	362	522,529	235	229,401	- 7
Sandyston Twp.	1,019	1,303	173,286	377,668	170	290	245,220	188	71,934	+ 18
Sparta Twp.	6,717	10,819	1,149,266	4,150,615	171	384	2,694,994	249	1,545,728	+ 78
Stanhope Bor.	1,814	3,040	171,856	696,161	95	229	452,017	149	281,161	+ 54
Stillwater Twp.	1,339	2,158	173,560	836,812	130	388	543,342	252	369,782	+122
Sussex Bor.	1,656	2,038	164,161	478,653	99	235	310,789	153	146,628	+ 54
Vernon Twp.	2,155	6,059	413,388	2,650,393	192	437	1,720,900	284	1,307,512	+ 92
Walpack Twp.	248	384	92,684	218,880	374	570	142,119	654	49,435	+280
Wantage Twp.	3,308	4,329	336,438	1,339,880	102	310	869,984	201	533,546	+ 99
Total	49,255	77,528	$6,780,986	$25,320,627	$138	$327	$16,440,683	$212	$9,659,697	$+ 74

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR

1960-1970 (Continued)

20 — UNION COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Berkeley Heights Twp.	8,721	13,078	$1,701,282	$5,594,836	$195	$428	$3,632,727	$278	$1,931,445	$+ 83
Clark Twp.	12,195	18,829	1,308,073	5,381,869	107	286	3,494,448	186	2,186,375	+ 79
Cranford Twp.	26,424	27,391	2,955,447	7,408,277	112	270	4,810,194	175	1,854,747	+ 63
Elizabeth City	107,698	112,654	11,929,201	24,776,727	111	220	16,087,528	143	4,158,327	+ 32
Fanwood Bor.	7,963	8,920	1,011,465	2,760,970	127	310	1,792,698	201	781,233	+ 74
Garwood Bor.	5,426	5,260	505,863	1,036,716	93	197	673,140	128	167,277	+ 35
Hillside Twp.	22,304	21,636	2,960,795	6,087,735	133	281	3,952,766	182	991,971	+ 49
Kenilworth Bor.	8,379	9,165	967,165	2,396,431	115	261	1,556,003	169	588,838	+ 54
Linden City	39,931	41,409	5,597,093	12,818,154	140	310	8,322,827	201	2,725,734	+ 61
Mountainside Bor.	6,325	7,520	1,073,474	3,166,423	170	421	2,055,958	273	1,018,484	+103
New Providence Bor.	10,243	13,796	1,590,457	4,931,927	155	357	3,202,300	232	1,611,843	+ 77
Plainfield City	45,330	46,862	6,100,471	14,431,684	135	308	9,370,492	200	3,270,021	+ 65
Rahway City	27,699	29,114	3,216,415	6,604,389	116	227	4,288,230	147	1,071,815	+ 31
Roselle Bor.	21,032	22,585	2,059,033	4,617,490	98	204	2,998,136	132	939,103	+ 34
Roselle Park Bor.	12,546	14,277	1,186,707	3,203,958	95	224	2,080,330	145	893,623	+ 50
Scotch Plains Twp.	18,491	22,279	2,367,533	7,613,379	128	342	4,943,367	222	2,575,834	+ 94
Springfield Twp.	14,467	15,740	2,253,313	5,870,091	158	373	3,811,450	242	1,558,137	+ 84
Summit City	23,677	23,620	3,616,149	8,362,653	153	354	5,429,871	230	1,813,722	+ 77
Union Twp.	51,499	53,077	6,100,021	14,513,027	118	273	9,423,308	177	3,323,287	+ 59
Westfield Town	31,447	33,720	5,006,829	10,954,913	159	325	7,113,025	211	2,106,196	+ 52
Winfield Twp.	2,458	2,184	215,404	292,049	88	134	189,627	87	-25,777	- 1
Total	504,255	543,116	$63,722,190	$152,823,696	$126	$281	$99,228,426	$182	$35,506,236	$+ 56

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TABLE 29

TEN YEARS OF CHANGE IN REAL ESTATE TAXES IN NEW JERSEY MUNICIPALITIES RELATED TO POPULATION AND PURCHASING POWER OF A DOLLAR
1960-1970 (Continued)

21 WARREN COUNTY	Population (U.S. Census)		Real Estate Taxes		Real Estate Taxes Per Capita		1970 Real Estate Tax In 1960 Dollars		Increase or Decrease In 1960 Dollars	
	1960	1970	1960	1970	1960	1970	Amount	Per Capita	Amount	Per Capita
Allamuchy Twp.	973	1,138	$85,025	$456,994	$87	$402	$296,726	$261	$211,701	$+174
Alpha Bor.	2,406	2,829	139,047	439,415	58	155	285,312	101	146,265	+ 43
Belvidere Town	2,636	2,641	250,518	507,316	95	192	329,400	125	78,882	+ 30
Blairstown Twp.	1,797	2,189	199,103	189,947	111	87	123,333	56	-75,770	- 55
Franklin Twp.	1,729	1,973	121,984	405,365	71	205	263,203	133	141,219	+ 62
Frelinghuysen Twp.	845	1,118	97,459	548,223	115	490	355,961	318	258,502	+203
Greenwich Twp.	1,397	1,482	107,487	382,831	77	258	248,572	168	141,085	+ 91
Hackettstown Town	5,276	9,472	629,643	2,364,498	119	250	1,535,269	162	905,626	+ 43
Hardwick Twp.	370	548	68,061	237,901	184	434	154,469	282	86,408	+ 98
Harmony Twp.	2,039	2,195	168,765	570,491	83	260	370,420	169	201,655	+ 86
Hope Twp.	833	1,140	77,668	358,917	93	315	233,045	205	155,377	+112
Independence Twp.	1,509	2,057	169,904	624,375	113	304	405,407	197	235,503	+ 84
Knowlton Twp.	1,442	1,738	129,325	593,703	90	342	385,491	222	256,166	+132
Liberty Twp.	760	1,229	105,987	335,857	139	273	218,072	177	112,085	+ 38
Lopatcong Twp.	2,703	3,144	224,840	651,844	83	207	423,242	134	198,402	+ 51
Mansfield Twp.	2,130	3,546	241,245	827,131	113	233	537,056	151	295,811	+ 38
Oxford Twp.	1,657	1,742	115,007	291,957	69	168	189,568	109	74,561	+ 40
Pahaquarry Twp.	63	71	19,177	46,483	304	655	30,181	425	11,004	+121
Phillipsburg Town	18,502	17,849	1,363,711	2,775,487	74	155	1,802,124	101	438,413	+ 27
Pohatcong Twp.	3,543	3,924	270,943	735,868	76	188	477,799	122	206,856	+ 46
Washington Bor.	5,723	5,943	487,403	1,252,678	85	211	813,364	137	325,961	+ 52
Washington Twp.	3,055	3,585	287,034	930,550	94	260	604,206	169	317,172	+ 75
White Twp.	1,832	2,326	181,657	548,945	99	236	356,430	153	174,773	+ 54
Total	63,220	73,879	$5,540,992	$16,076,778	$88	$218	$10,438,652	$142	4,897,660	$+ 54

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TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO COUNTIES AND MUNICIPALITIES AND TAXES APPORTIONED BY THE STATE FOR COUNTY AND MUNICIPAL COLLECTION

1971

The attached Tables reflect State aid to municipalities and counties totaling $305,610,845 in 1971. This includes $4,148,693 of State tax collections for distribution to counties, and $143,094,051 to municipalities. It also includes $159,067,106 of taxes apportioned by the State for collection; by counties $776,617 and municipalities $158,290,489.

FINANCIAL BUSINESS TAX

(N.J.S.A. 54:10B—1 et seq.)

This is a State collected tax of 1½% upon allocated net worth of financial businesses in substantial competition with the business of national banks.

¼ to Counties $863,407 ¼ to Municipalities $863,407

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N.J.S.A. 54:11D—1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax levy upon commercial, industrial and farm real estate. To Municipalities $106,835,188.

RAILROAD PROPERTY TAX

(N.J.S.A. 54:29A—7)

The railroad property tax law was amended in 1966 (P.L. 1966, c. 139) when a state imposed tax of $4.75 per $100 of true value was substituted

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for the former tax on class II property. Replacement tax revenue is determined for each municipality by applying the 1966 general real property tax rate to the assessed value for the year 1966, plus an amount equal to the difference between the railroad tax revenue for the year 1965 and the year 1966. For each year subsequent to 1967, the increase is reduced 10% until such time as the difference is eliminated

To Municipalities $10,395,456

PUBLIC UTILITY TAX

(N.J.S.A. 54:30A—16 et seq.)

The Division of Taxation apportions both the Public Utility Franchise Tax and the Public Utility Gross Receipts Tax to municipalities for collection after deducting administration costs ($81,397).

To Municipalities $152,772,774

INSURANCE FRANCHISE TAXES

(N.J.S.A. 54:18A—12 et seq. and N.J.S.A. 54:16A—1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87½%) to the municipality and (12½%) to the county in which the principal office of the taxpayer is located. The Division of Taxation apportions the tax to counties and municipalities for collection.

To Counties $776,617 To Municipalities $5,436,318

INHERITANCE AND ESTATE TAX

(N.J.S.A. 54:33—10)

This tax law provides that 5% of the amount of inheritance taxes collected by the State on the property of resident decedents in a county shall be paid to the county.

To Counties $3,285,286

THE SALES AND USE TAXES

(N.J.S.A. 54:32B—31)

This tax law provides that 10% of the net receipts of Sales Tax Revenues by the State in any fiscal year, but not in excess of $25,000,000, shall be annually apportioned as State aid to municipalities for general municipal purposes on the basis of population.

To Municipalities $25,000,000.

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TABLE 30

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO COUNTIES AND TAXES APPORTIONED BY THE STATE FOR COUNTY COLLECTION—1971

County	Collections for Distribution to Counties		Apportioned for County Collection	
	Financial Business Tax	Inheritance Tax	Insurance Taxes	Total
Atlantic	$ 22,167	$ 110,209	$ 875	$ 133,251
Bergen	143,422	510,760	1,317	655,499
Burlington	7,068	61,411	.....	68,479
Camden	91,504	119,781	5,305	216,590
Cape May	2,185	36,571	.....	38,756
Cumberland	15,648	28,330	.....	43,978
Essex	201,186	625,940	716,582	1,543,708
Gloucester	9,476	37,382	.....	46,858
Hudson	57,622	195,719	817	254,158
Hunterdon	1,325	44,263	558	46,146
Mercer	40,547	212,114	27,804	280,465
Middlesex	58,356	173,417	.....	231,773
Monmouth	30,099	247,652	1,922	279,673
Morris	18,638	194,768	11,779	225,185
Ocean	5,319	111,886	.....	117,205
Passaic	45,237	158,360	.....	203,597
Salem	3,199	15,595	.....	18,794
Somerset	19,721	68,871	.....	88,592
Sussex	1,289	32,673	9,343	43,305
Union	87,997	267,932	281	356,210
Warren	1,401	31,652	.....	33,053
Totals	$863,407	$3,285,286	$776,617	$4,226,310

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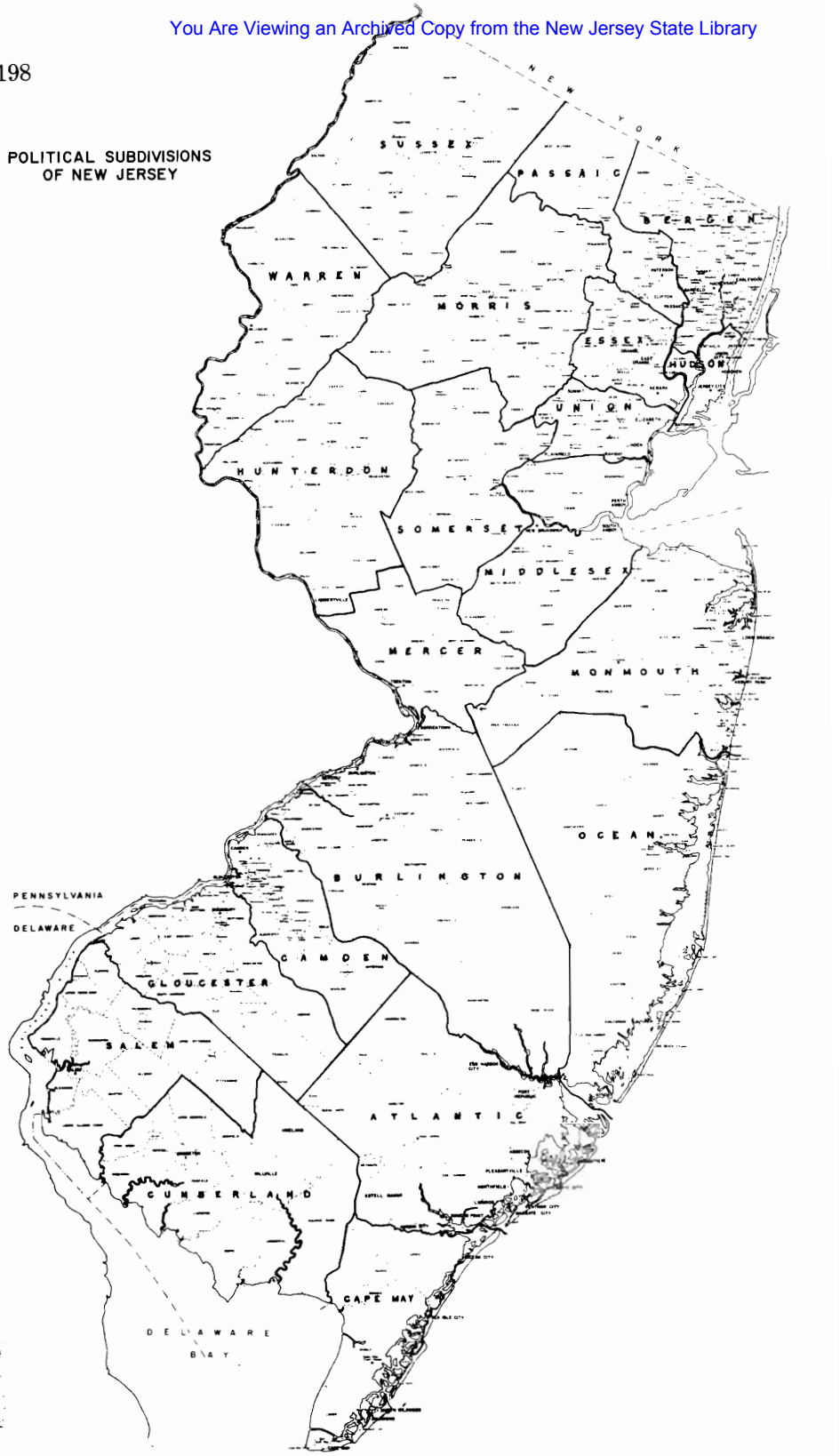
TABLE 31

COUNTIES	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Recipts	Franchise	Insurance Tax	
1 Atlantic	$663,478	$22,167	$1,576,747	$26,601	$2,578,671	$1,987,116	$6,128	$6,860,908
2 Bergen	3,215,951	143,421	9,736,400	42,762	8,831,167	8,569,546	9,221	30,548,469
3 Burlington	925,846	7,068	2,456,663	.....	3,936,345	2,826,519	.....	10,152,441
4 Camden	1,616,774	91,504	5,046,886	135,607	2,727,811	4,008,823	37,133	13,664,538
5 Cape May	189,773	2,185	673,750	1,171	2,117,097	958,287	.....	3,942,263
6 Cumberland	440,655	15,648	1,577,411	9,013	808,678	949,880	.....	3,801,285
7 Essex	3,808,751	201,186	20,658,590	1,392,005	6,080,377	8,016,121	5,016,070	45,173,100
8 Gloucester	556,088	9,476	1,320,671	2,182	1,544,671	1,488,196	.....	4,921,284
9 Hudson	2,518,701	57,622	14,266,006	7,801,145	14,123,099	3,865,013	5,720	42,637,306
10 Hunterdon	223,140	1,325	1,001,157	.....	1,827,926	532,156	3,906	3,589,610
11 Mercer	1,098,616	40,547	5,330,643	176,359	5,173,345	2,975,883	194,626	14,990,019
12 Middlesex	1,789,246	58,356	9,654,790	333,121	10,100,848	5,427,163	.....	27,363,524
13 Monmouth	1,379,088	30,099	2,830,683	21,183	4,097,130	4,187,004	13,456	12,558,643
14 Morris	1,078,936	18,638	3,994,338	36,796	3,143,246	2,927,421	82,450	11,281,825
15 Ocean	446,392	5,319	1,019,759	10,538	3,476,066	2,572,803	.....	7,530,877
16 Passaic	1,676,915	45,237	7,955,870	45,953	3,230,393	3,801,922	240	16,756,530
17 Salem	242,127	3,199	2,457,510	.....	1,834,768	560,922	.....	5,098,526
18 Somerset	593,505	19,721	3,432,770	23,560	2,189,518	2,314,261	.....	8,573,335
19 Sussex	203,130	1,289	742,592	.....	641,786	519,695	65,400	2,173,892
20 Union	2,079,576	87,997	9,993,836	337,460	7,873,364	5,320,947	1,967	25,695,147
21 Warren	253,309	1,401	1,108,116	.....	2,161,937	546,250	.....	4,071,013
Total	$25,000,000	$863,407	$106,835,188	$10,395,456	$88,498,244	$64,355,927	$5,436,318	$301,384,535

Difference in totals due to rounding.

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TABLE 31

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Recipts	Franchise	Insurance Tax	
1. Absecon City	$17,816		$14,026		$43,893	$58,438		$134,173
2. Atlantic City	245,563	$12,769	881,990	$21,267	930,312	652,383	$5,203	749,487
3. Brigantine City	17,325		7,811		42,501	52,325		119,952
4. Buena Bor.	13,374		21,457		25,677	38,893		99,401
5. Buena Vista Twp.	16,146		14,256		53,946	59,854		144,202
6. Corbin City	1,118		1,158		2,734	4,914		9,924
7. Egg Harbor City	18,212	1,371	41,046		744,639	36,905		842,173
8. Egg Harbor Twp.	23,066	225	38,959		30,196	157,610		250,056
9. Estell Manor City	2,046		2,663		14,031	17,049		35,789
10. Folsom Bor.	1,988		10,068		5,155	17,986		35,197
11. Galloway Twp.	23,235		69,184	1,067	55,433	110,055		258,974
12. Hamilton Twp.	24,814		78,803		102,962	127,818		334,397
13. Hammonton Town	40,638	6,015	119,481	2,607	61,889	97,746		328,376
14. Linwood City	15,865		8,937		40,180	52,909		117,891
15. Longport Bor.	4,442		2,830		15,458	19,570		42,300
16. Margate City	39,071		39,819		82,617	74,367		235,874
17. Mullica Twp.	12,141		22,904		20,966	45,450		101,461
18. Northfield City	24,122		40,825		53,805	61,890		180,642
19. Pleasantville City	62,570	1,336	79,820	1,660	107,601	130,319	925	384,231
20. Port Republic City	2,314		4,595		7,126	9,122		23,157
21. Somers Point City	18,575		38,007		57,066	70,926		184,574
22. Ventnor City	35,830	452	34,653		64,515	78,803		214,253
23. Weymouth Twp.	3,209		3,455		15,969	11,794		34,427
Total	$663,478	$22,167	$1,576,747	$26,601	$2,578,671	$1,987,116	$6,128	$6,860,908

Difference in totals due to rounding.

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TABLE 31

BERGEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Recipts	Public Utilities Franchise	Insurance Tax	
1. Allendale Bor.	$16,876	.....	$21,473	.....	$43,456	$54,585	.....	$136,390
2. Alpine Bor.	3,798	.....	8,401	.....	38,026	34,203	.....	84,428
3. Bergenfield Bor.	112,187	$431	129,796	.....	112,417	188,479	.....	543,310
4. Bogota Bor.	32,848	217	229,528	.....	35,807	72,211	.....	370,611
5. Carlstadt Bor.	24,918	.....	167,681	.....	98,989	144,414	.....	436,002
6. Cliffside Park Bor.	72,757	441	103,254	.....	70,240	99,650	.....	346,342
7. Closter Bor.	32,032	.....	53,980	.....	74,252	118,202	.....	278,466
8. Cresskill Bor.	30,064	.....	31,920	.....	90,897	86,483	.....	239,364
9. Demarest Bor.	17,449	.....	7,487	.....	38,462	53,465	.....	116,863
10. Dumont Bor.	77,870	.....	39,584	.....	104,878	150,282	.....	372,614
11. East Paterson Bor.	79,776	369	327,530	.....	81,931	143,281	.....	632,887
12. East Rutherford Bor.	32,040	.....	316,688	.....	161,306	169,547	.....	679,581
13. Edgewater Bor.	16,962	662	664,208	$14,124	29,968	44,560	.....	770,484
14. Emerson Bor.	28,246	.....	28,930	.....	44,058	79,019	.....	180,253
15. Englewood City	107,461	3,095	367,575	.....	195,346	355,532	.....	1,029,009
16. Englewood Cliffs Bor.	12,013	.....	156,389	.....	6,475	82,248	.....	317,125
17. Fairlawn Bor.	150,202	1,481	550,403	2,257	294,110	383,580	.....	1,382,033
18. Fairview Bor.	38,762	.....	155,380	.....	69,596	79,412	.....	343,150
19. Fort Lee Bor.	89,966	1,072	41,636	.....	116,029	198,066	.....	446,769
20. Franklin Lakes Bor.	13,675	.....	27,797	.....	118,553	102,084	.....	262,109
21. Garfield City	120,641	1,545	367,992	.....	84,951	181,339	.....	756,468
22. Glen Rock Bor.	53,184	91	59,602	.....	66,697	136,262	.....	315,836
23. Hackensack City	125,870	40,306	977,859	2,224	243,865	435,157	.....	1,825,281
24. Harrington Park Bor.	14,768	.....	3,974	.....	41,470	57,856	.....	118,068
25. Hasbrouck Heights Bor.	53,802	1,164	56,038	.....	93,860	123,085	.....	327,949
26. Haworth Bor.	13,259	.....	2,984	.....	83,038	60,931	.....	160,212
27. Hillsdale Bor.	36,020	.....	50,188	.....	94,155	136,461	.....	316,824
28. Hohokus Bor.	16,447	.....	24,550	.....	24,828	49,443	.....	115,268
29. Leonia Bor.	34,576	.....	29,722	.....	152,448	94,847	.....	311,593
30. Little Ferry Bor.	25,466	43	56,282	.....	57,201	90,211	.....	229,203
31. Lodi Bor.	96,924	55	228,111	.....	73,061	145,514	.....	543,665
32. Lyndhurst Twp.	90,181	742	339,588	1,999	87,150	133,042	.....	652,702
33. Mahwah Twp.	30,419	155	249,497	7,539	234,778	112,787	.....	635,175
34. Maywood Bor.	47,363	.....	109,330	.....	50,476	89,048	.....	296,216

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36. Montvale Bor.	15,255	38,128	55,997		108,369	85,176		302,925
37. Moonachie Bor.	12,587		59,446		38,827	72,194		183,054
38. New Milford Bor.	77,573	192	42,833		142,011	145,440		408,049
39. North Arlington Bor.	72,076	871	114,024		97,562	103,101		387,634
40. Northvale Bor.	11,927		113,734		39,589	45,821		211,071
41. Norwood Bor.	11,762		22,661		63,372	61,665		159,460
42. Oakland Bor.	38,956	155	46,682		61,987	98,519		246,299
43. Old Tappan Bor.	9,609		17,824		184,969	48,826		261,228
44. Oradell Bor.	30,877	6,528	21,753		179,846	116,159		355,163
45. Palisades Park Bor.	49,254	421	74,157		63,086	97,057		283,975
46. Paramus Bor.	95,835	43,447	696,230		282,266	401,692		1,519,470
47. Park Ridge Bor.	26,349		57,087		72,885	78,208		234,529
48. Ramsey Bor.	39,290		120,150		101,490	112,025		372,955
49. Ridgefield Bor.	44,490		165,343	12,086	2,632,199	149,035		3,003,153
50. Ridgefield Park Twp.	52,380	357	156,568		63,419	112,431		385,155
51. Ridgewood Village	104,714	610	147,639		148,708	277,918		679,589
52. Riveredge Bor.	54,701	954	43,896		91,273	120,146		310,970
53. Rivervale Twp.	23,161		20,358		63,594	87,582		194,695
54. Rochelle Park Twp.	25,235		50,054		30,554	72,988		178,831
55. Rockleigh Bor.	-0-*		23,513		6,170	9,491		39,174
56. Rutherford Bor.	84,432	583	82,544		88,580	177,382		433,521
57. Saddle Brook Twp.	57,052	70	237,703	1,258	113,268	133,932		543,283
58. Saddle River Bor.	7,324		3,018		22,502	40,757		73,601
59. South Hackensack Twp	7,592		210,236		40,545	47,623		305,996
60. Teaneck Twp.	173,561	2,396	215,619		238,190	390,462	$9,221	1,029,449
61. Tenafly Bor.	58,826	489	80,422		102,112	188,534		430,383
62. Teterboro Bor.	-0-*		129,259		12,521	33,925		175,705
63. Upper Saddle River Bor	14,723	1,166	31,545		63,543	83,786		194,763
64. Waldwick Bor.	43,282		46,133	1,275	57,400	67,033		215,123
65. Wallington Bor.	38,193		78,833		30,630	62,199		209,855
66. Washington Twp.	27,441		13,312		56,165	96,107		193,025
67. Westwood Bor.	37,306	868	107,020		85,983	122,004		353,181
68. Woodcliff Lake Bor.	11,308		6,483		34,669	75,508		127,968
69. Wood-Ridge Bor.	32,844		319,843		43,816	79,313		475,816
70. Wyckoff Twp.	46,210		44,550		69,761	128,497		289,018
Total	$3,215,951	$143,421	$9,736,400	$42,762	$8,831,167	$8,569,546	$9,221	$30,548,469

Difference in totals due to rounding.
*Non-participant

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TABLE 31

BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Recipts	Franchise	Insurance Tax	
1. Bass River Twp.	$3,039	.....	$17,996	.....	$7,219	$16,802	.....	$45,056
2. Beverly City	14,022	.....	17,257	.....	17,366	24,763	.....	73,408
3. Bordentown City	20,513	$219	50,481	.....	29,744	43,224	.....	144,181
4. Bordentown Twp.	24,480	.....	68,088	.....	44,811	91,441	.....	228,820
5. Burlington City	52,322	11	91,719	.....	2,048,282	125,126	.....	2,317,460
6. Burlington Twp.	25,944	.....	240,941	.....	80,279	133,328	.....	480,492
7. Chesterfield Twp.	10,389	.....	13,450	.....	19,824	33,956	.....	77,619
8. Cinnaminson Twp.	34,238	.....	176,038	.....	177,267	203,742	.....	591,285
9. Delanco Twp.	16,542	.....	133,066	.....	32,019	38,181	.....	219,808
10. Delran Twp.	21,969	.....	125,988	.....	67,451	95,049	.....	310,457
11. Eastampton Twp.	5,782	.....	7,172	.....	12,181	28,961	.....	54,096
12. Edgewater Park Twp.	11,820	.....	12,438	.....	37,053	60,893	.....	172,204
13. Evesham Twp.	18,756	.....	19,425	.....	174,804	140,955	.....	353,940
14. Fieldsboro Bor.	2,404	.....	61,416	.....	3,060	6,402	.....	73,282
15. Florence Twp.	33,516	.....	331,880	.....	99,076	84,163	.....	548,635
16. Hainsport Twp.	13,490	.....	30,428	.....	12,051	29,576	.....	85,545
17. Lumberton Twp.	11,683	.....	51,410	.....	23,205	50,546	.....	136,844
18. Mansfield Twp.	8,595	.....	12,398	.....	29,330	55,189	.....	105,512
19. Maple Shade Twp.	53,394	320	61,124	.....	68,660	110,705	.....	294,203
20. Medford Twp.	19,977	410	39,157	.....	65,489	116,683	.....	241,716
21. Medford Lakes Bor.	11,861	.....	3,912	.....	17,804	29,560	.....	63,137
22. Moorestown Twp.	51,538	1,446	277,732	.....	114,281	195,595	.....	640,592
23. Mount Holly Twp.	54,730	691	113,301	.....	80,801	116,829	.....	366,352
24. Mount Laurel Twp.	21,647	.....	57,974	.....	71,139	132,958	.....	283,718
25. New Hanover Twp.	117,651	.....	426	.....	21,928	45,768	.....	185,773
26. North Hanover Twp.	11,531	.....	10,204	.....	66,015	24,999	.....	112,749
27. Palmyra Bor.	29,017	.....	35,105	.....	33,941	57,947	.....	156,010
28. Pemberton Bor.	5,155	.....	6,292	.....	2,887	9,350	.....	23,684
29. Pemberton Twp.	56,607	.....	23,839	.....	86,980	182,224	.....	349,650
30. Riverside Twp.	34,947	853	149,425	.....	58,808	81,850	.....	325,883

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31. Riverton Bor.	13,708	.....	10,992	.....	15,354	25,891	.....	65,945
32. Shamong Twp.	3,192	.....	4,051	.....	4,929	15,035	.....	27,207
33. Southampton Twp.	13,057	.....	19,929	.....	24,920	63,496	.....	121,402
34. Springfield Twp.	8,067	.....	16,615	.....	13,249	40,353	.....	78,284
35. Tabernacle Twp.	6,685	.....	2,734	.....	6,506	19,341	.....	35,266
36. Washington Twp.	2,231	.....	11,598	.....	3,987	9,919	.....	27,735
37. Westampton Twp.	4,594	.....	20,271	.....	34,487	56,144	.....	115,496
38. Willingboro Twp.	48,915	504	67,683	.....	221,156	200,992	.....	539,250
39. Woodland Twp.	7,852	.....	2,266	.....	4,171	14,037	.....	28,326
40. Wrightstown Bor.	19,985	2,614	10,442	.....	3,831	14,546	.....	51,418
Total	$925,846	$7,068	$2,456,663	.....	$3,936,345	$2,826,519	.....	$10,152,441

Difference in totals due to rounding.

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TABLE 31

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Recipts	Franchise	Insurance Tax	
1. Audubon Bor.	$43,055	$2,466	$96,435	.....	$69,490	$85,959	.....	$297,405
2. Audubon Park Bor.	7,065	.....	2	.....	1,277	3,650	.....	11,994
3. Barrington Bor.	32,757	.....	196,448	.....	35,476	64,538	.....	329,219
4. Bellmawr Bor.	48,882	26	36,493	.....	100,370	100,093	.....	285,864
5. Berlin Bor.	14,756	280	32,171	.....	33,136	50,128	.....	130,471
6. Berlin Twp.	13,869	.....	5,984	.....	23,656	29,944	.....	73,453
7. Brooklawn Bor.	10,327	.....	12,927	.....	11,614	25,254	.....	60,122
8. Camden City	483,170	43,909	2,519,316	$132,532	528,419	894,145	$35,585	4,637,076
9. Cherry Hill Twp.	129,998	27,200	474,396	.....	434,179	679,003	.....	1,744,776
10. Chesilhurst Bor.	1,584	.....	3,739	.....	6,825	10,686	.....	22,834
11. Clementon Bor.	15,531	.....	17,522	.....	19,040	37,548	.....	89,641
12. Collingswood Bor.	71,635	2,863	67,582	.....	57,887	122,448	.....	322,415
13. Gibbsboro Bor.	8,830	.....	47,570	.....	21,600	22,288	.....	100,288
14. Gloucester City	63,968	895	305,417	.....	120,621	124,471	.....	615,372
15. Gloucester Twp.	72,546	1,688	77,964	.....	194,394	226,591	.....	573,183
16. Haddon Twp.	70,517	.....	51,491	.....	82,604	134,753	1,547	340,912
17. Haddonfield Bor.	54,442	8,499	47,323	.....	52,854	150,708	.....	313,826
18. Haddon Heights Bor.	38,189	251	22,628	.....	70,792	86,530	.....	218,390
19. Hi Nella Bor.	1,955	.....	1,085	.....	7,871	8,779	.....	19,690
20. Laurel Springs Bor.	8,364	.....	4,371	.....	13,424	28,069	.....	54,228
21. Lawnside Bor.	8,887	.....	14,966	.....	27,260	29,644	.....	80,757
22. Lindenwold Bor.	30,250	.....	8,698	.....	54,920	66,196	.....	160,064
23. Magnolia Bor.	17,317	.....	13,917	.....	32,671	45,210	.....	109,115
24. Merchantville Bor.	16,806	326	16,500	.....	21,756	69,685	.....	125,073

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25. Mt. Ephraim Bor.	22,464	.....	15,844	.....	23,469	48,231	.....	110,008
26. Oaklyn Bor.	19,705	.....	13,596	.....	22,108	32,732	.....	88,141
27. Pennsauken Twp.	139,274	1,242	703,257	3,075	253,538	375,017	.....	1,475,403
28. Pine Hill Bor.	16,245	.....	5,182	.....	35,394	31,769	.....	88,590
29. Pine Valley Bor.	82	.....	277	.....	202	486	.....	1,047
30. Runnemede Bor.	34,626	752	44,489	.....	79,650	70,603	.....	230,120
31. Somerdale Bor.	19,956	.....	20,574	.....	38,285	51,776	.....	130,591
32. Stratford Bor.	17,766	1,013	22,894	.....	56,136	58,840	.....	156,649
33. Tavistock Bor.	41	.....	1,533	.....	97	72	.....	1,743
34. Voorhees Twp.	15,605	96	18,445	.....	56,105	61,642	.....	151,893
35. Waterford Twp.	15,709	.....	10,900	.....	39,683	46,798	.....	113,090
36. Winslow Twp.	37,702	.....	111,010	.....	93,321	119,308	.....	361,351
37. Woodlynne Bor.	12,900	.....	3,930	.....	7,687	15,229	.....	39,746
Total	$1,616,774	$91,504	$5,046,886	$135,607	$2,727,811	$4,008,823	$37,133	$13,664,538

Difference in totals due to rounding.

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TABLE 31

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Recipts	Public Utilities Franchise	Insurance Tax	
1. Avalon Bor.	$2,866	$121	$11,939	.....	$33,266	$49,314	.....	$97,506
2. Cape May City	18,463	.....	45,258	.....	34,985	41,865	.....	140,571
3. Cape May Point Bor.	1,085	.....	138	.....	1,332	3,353	.....	5,908
4. Dennis Twp.	9,597	.....	6,799	.....	121,427	44,058	.....	181,881
5. Lower Twp.	26,114	53	92,169	.....	66,355	129,952	.....	314,643
6. Middle Twp.	27,705	411	38,791	.....	215,653	122,274	.....	404,834
7. North Wildwood City	14,838	.....	69,821	.....	43,865	55,833	.....	184,357
8. Ocean City	31,417	1,021	156,588	.....	265,882	225,813	.....	680,721
9. Sea Isle City	5,745	.....	7,233	.....	24,680	41,080	.....	78,738
10. Stone Harbor Bor.	3,439	.....	10,939	.....	27,981	32,853	.....	75,212
11. Upper Twp.	-0-*	.....	4,203	.....	1,020,242	59,339	.....	1,083,784
12. West Cape May Bor.	4,248	.....	2,699	.....	6,173	10,542	.....	23,662
13. West Wildwood Bor.	854	.....	1,830	.....	5,146	6,097	.....	13,927
14. Wildwood City	19,342	579	165,516	$1,171	208,740	79,289	.....	474,637
15. Wildwood Crest Bor.	12,418	.....	42,438	.....	34,627	43,832	.....	133,315
16. Woodbine Bor.	11,642	.....	17,389	.....	6,743	12,793	.....	48,567
Total	$189,773	$2,185	$673,750	$1,171	$2,117,097	$958,287	.....	$3,942,263

Difference in totals due to rounding.

*Non-participating

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CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Recipts	Public Utilities Franchise	Insurance Tax	
1. Bridgeton City	$86,465	$2,340	$462,819	$3,177	$124,264	$131,365	.....	$810,430
2. Commercial Twp.	13,378	.....	32,778	.....	22,731	43,271	.....	112,158
3. Deerfield Twp.	8,467	.....	12,398	.....	19,372	29,324	.....	69,561
4. Downe Twp.	7,712	.....	27,250	.....	23,512	28,795	.....	87,269
5. Fairfield Twp.	16,150	.....	8,073	.....	27,459	38,965	.....	90,647
6. Greenwich Twp.	4,479	.....	7,919	.....	3,816	10,931	.....	27,145
7. Hopewell Twp.	14,789	.....	14,456	.....	17,677	39,389	.....	86,311
8. Lawrence Twp.	10,883	.....	16,887	.....	12,454	24,076	.....	64,300
9. Maurice River Twp.	12,805	.....	49,253	.....	36,000	50,275	.....	148,333
10. Millville City	78,753	3,528	314,495	3,116	182,979	192,456	.....	775,327
11. Shiloh Bor.	2,285	.....	2,153	.....	1,275	4,320	.....	10,033
12. Stow Creek Twp.	4,165	.....	10,762	.....	7,923	12,591	.....	35,441
13. Upper Deerfield Twp.	24,909	.....	60,788	.....	40,813	63,853	.....	190,363
14. Vineland City	155,415	9,780	557,380	2,720	288,403	280,269	.....	1,293,967
Total	$440,655	$15,648	$1,577,411	$9,013	$808,678	$949,880	.....	$3,801,285

Difference in totals due to rounding.

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TABLE 31

ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Recipts	Franchise	Insurance Tax	
1. Belleville Town	$144,363	$2,864	$673,445	$2,344	$223,132	$321,701	.....	$1,367,849
2. Bloomfield Town	213,902	4,392	660,298	10,413	225,861	390,401	.....	1,505,267
3. Caldwell Bor.	28,629	1,874	70,152	.....	48,680	99,235	.....	248,570
4. Cedar Grove Twp.	60,224	.....	101,773	.....	69,985	106,726	.....	338,708
5. East Orange City	318,620	66,883	779,969	21,353	278,262	553,186	$205,185	2,223,458
6. Essex Fells Bor.	8,966	.....	2,439	.....	16,667	39,529	.....	67,601
7. Fairfield Bor.	13,651	5,387	254,005	.....	44,436	122,909	.....	440,388
8. Glen Ridge Bor.	34,320	.....	20,743	1,250	31,350	55,395	.....	143,058
9. Irvington Town	244,882	9,662	442,596	12,136	235,391	395,874	.....	1,340,541
10. Livingston Twp.	95,365	7,709	142,605	.....	275,250	308,959	.....	829,888
11. Maplewood Twp.	98,882	1,774	169,474	1,464	123,139	216,649	.....	611,382
12. Millburn Twp.	77,528	1,536	206,808	.....	279,877	327,266	393,660	1,286,675
13. Montclair Town	177,866	1,279	240,402	20,532	200,129	396,712	.....	1,036,920
14. Newark City	1,671,150	85,018	15,222,679	1,301,130	2,883,320	3,000,263	4,417,225	28,580,785
15. North Caldwell Bor.	17,168	.....	15,367	.....	33,624	62,557	.....	128,716
16. Nutley Town	121,713	1,443	325,270	.....	174,749	225,990	.....	849,165
17. Orange City	147,596	7,410	576,270	12,830	164,377	350,660	.....	1,259,143
18. Roseland Bor.	11,564	.....	75,759	.....	111,131	51,035	.....	249,489
19. South Orange Village	66,707	644	75,867	8,553	125,335	221,744	.....	498,850
20. Verona Bor.	56,838	161	110,316	.....	58,242	137,371	.....	362,928
21. West Caldwell Bor.	34,287	.....	68,720	.....	116,356	130,656	.....	350,019
22. West Orange Town	164,529	3,151	423,633	.....	361,084	501,303	.....	1,453,700
Total	$3,808,751	$201,186	$20,658,590	$1,392,005	$6,080,377	$8,016,121	$5,016,070	$45,173,100

Difference in totals due to rounding.

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TABLE 31

GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Recipts	Public Utilities Franchise	Insurance Tax	
1. Clayton Bor.	$19,428	.....	$19,817	.....	$45,711	$39,478	.....	$124,434
2. Deptford Twp.	73,730	.....	94,265	.....	156,263	182,286	.....	506,544
3. East Greenwich Twp.	11,226	.....	9,950	.....	131,914	30,274	.....	183,364
4. Elk Twp.	10,867	.....	5,675	.....	13,838	30,610	.....	60,990
5. Franklin Twp.	30,728	.....	21,430	.....	74,198	100,975	.....	227,331
6. Glassboro Bor.	42,284	$597	162,216	$1,082	199,825	103,445	.....	509,449
7. Greenwich Twp.	16,764	.....	213,354	.....	109,528	33,952	.....	373,598
8. Harrison Twp.	9,939	.....	11,360	.....	27,440	37,203	.....	85,942
9. Logan Twp.	7,935	.....	34,786	.....	24,737	27,315	.....	94,773
10. Mantua Twp.	32,955	.....	25,604	.....	67,097	79,491	.....	205,147
11. Monroe Twp.	38,750	292	69,704	.....	197,545	145,930	.....	452,221
12. National Park Bor.	13,939	.....	4,108	.....	74,224	23,069	.....	115,340
13. Newfield Bor.	5,357	.....	11,445	.....	8,503	10,543	.....	35,848
14. Paulsboro Bor.	33,491	395	72,358	.....	21,641	36,217	.....	164,102
15. Pitman Bor.	35,648	614	84,814	.....	39,889	59,827	.....	220,792
16. South Harrison Twp.	4,017	.....	7,523	.....	3,813	10,683	.....	26,036
17. Swedesboro Bor.	10,100	.....	73,259	.....	12,825	16,106	.....	112,290
18. Washington Twp.	20,303	.....	23,802	.....	112,329	123,192	.....	279,626
19. Wenonah Bor.	8,661	.....	2,440	.....	10,074	17,017	.....	38,192
20. West Deptford Twp.	45,991	.....	188,027	.....	71,218	145,769	.....	451,005
21. Westville Bor.	20,418	2,270	28,611	.....	22,128	39,035	.....	112,462
22. Woodbury City	51,357	5,308	93,606	1,100	75,556	133,692	.....	360,619
23. Woodbury Heights Bor.	7,106	.....	21,666	.....	20,304	38,644	.....	87,720
24. Woolwich Twp.	5,093	.....	40,851	.....	24,071	23,443	.....	93,458
Total	$556,088	$9,476	$1,320,671	$2,182	$1,544,671	$1,488,196	.....	$4,921,284

Difference in totals due to rounding.

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TABLE 31

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Recipts	Franchise	Insurance Tax	
1. Bayonne City	$306,067	$4,904	$1,938,127	$73,416	$472,183	$401,590	.....	$3,196,287
2. East Newark Bor.	7,720	.....	204,624	.....	7,772	18,597	.....	238,713
3. Guttenberg Town	21,107	.....	70,114	.....	17,571	32,771	.....	141,563
4. Harrison Town	48,429	2,992	946,969	22,979	1,930,737	144,912	.....	3,097,018
5. Hoboken City	199,773	3,914	1,423,257	1,020,674	147,848	214,297	.....	3,009,763
6. Jersey City	1,138,656	29,353	5,227,194	4,611,827	7,098,762	1,620,612	$5,720	19,732,124
7. Kearny Town	154,537	3,921	1,712,246	176,420	3,643,307	344,063	.....	6,034,494
8. North Bergen Twp.	174,806	2,699	602,413	96,534	310,877	378,327	.....	1,565,656
9. Secaucus Town	50,124	2,779	344,327	56,253	122,556	164,498	.....	740,537
10. Union City	215,193	4,498	747,060	1,549	150,357	307,228	.....	1,425,885
11. Weehawken Twp.	55,691	.....	386,022	1,165,002	56,284	71,772	.....	1,734,771
12. West New York Town	146,598	2,562	663,653	576,491	164,845	166,346	.....	1,720,495
Total	$2,518,701	$57,622	$14,266,006	$7,801,145	$14,123,099	$3,865,013	$5,720	$42,637,306

Difference in totals due to rounding.

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TABLE 31

HUNTERDON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Recipts	Franchise	Insurance Tax	
1. Alexandria Twp.	$6,718	.....	$17,693	.....	$37,638	$15,156	.....	$77,205
2. Bethlehem Twp.	4,495	.....	11,949	.....	27,612	8,453	.....	52,509
3. Bloomsbury Bor.	3,456	.....	9,023	.....	2,444	4,373	.....	19,296
4. Califon Bor.	3,204	.....	9,508	.....	4,918	8,741	.....	26,371
5. Clinton Town	4,776	$37	25,950	.....	5,656	12,553	.....	48,972
6. Clinton Twp.	15,548	.....	43,906	.....	51,003	41,811	.....	152,268
7. Delaware Twp.	10,248	.....	22,434	.....	24,443	23,876	.....	81,001
8. East Amwell Twp.	8,170	.....	26,495	.....	24,549	21,351	.....	80,565
9. Flemington Bor.	13,329	828	64,635	.....	25,517	27,081	.....	131,390
10. Franklin Twp.	7,328	.....	17,717	.....	27,540	13,936	.....	66,521
11. Frenchtown Bor.	5,526	.....	36,527	.....	7,001	7,799	.....	56,853
12. Glen Gardner Bor.	3,246	.....	2,907	.....	4,931	5,545	.....	16,629
13. Hampton Bor.	4,681	.....	4,223	.....	4,480	5,761	.....	19,145
14. High Bridge Bor.	8,858	.....	75,935	.....	7,272	11,000	.....	103,065
15. Holland Twp.	10,290	.....	35,828	.....	928,324	25,924	$3,906	1,004,272
16. Kingwood Twp.	7,592	.....	17,738	.....	14,673	18,495	.....	58,498
17. Lambertville City	17,606	461	56,209	.....	31,308	24,208	.....	129,792
18. Lebanon Bor.	3,629	.....	1,774	.....	4,364	7,591	.....	17,358
19. Lebanon Twp.	11,716	.....	27,308	.....	175,985	27,799	.....	242,808
20. Milford Bor.	4,594	.....	170,207	.....	123,084	7,676	.....	305,561
21. Raritan Twp.	18,744	.....	220,670	.....	106,540	80,955	.....	426,909
22. Readington Twp.	25,351	.....	32,477	.....	78,820	63,135	.....	199,783
23. Stockton Bor.	2,145	.....	3,513	.....	8,294	4,544	.....	18,496
24. Tewksbury Twp.	7,869	.....	35,894	.....	34,358	26,056	.....	104,177
25. Union Twp.	7,081	.....	23,590	.....	29,125	18,939	.....	78,735
26. West Amwell Twp.	6,941	.....	7,047	.....	38,047	19,398	.....	71,433
Total	$223,140	$1,326	$1,001,157	.....	$1,827,926	$532,156	$3,906	$3,589,610

Difference in totals due to rounding.

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TABLE 31

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Recipts	Public Utilities Franchise	Insurance Tax	
1. East Windsor Twp.	$9,477	.....	$112,418	.....	$60,953	$116,804	.....	$299,652
2. Ewing Twp.	109,815	$2,551	1,046,638	$4,513	184,907	365,218	$194,626	1,908,268
3. Hamilton Twp.	268,208	1,110	663,671	6,711	3,561,409	736,924	.....	5,238,033
4. Hightstown Bor. ..	17,804	2,276	57,368	.....	27,096	42,109	.....	146,653
5. Hopewell Bor.	7,951	.....	21,871	.....	8,601	18,310	.....	56,733
6. Hopewell Twp.	32,242	.....	135,722	.....	87,403	138,221	.....	393,588
7. Lawrence Twp.	56,355	3,464	338,530	.....	219,635	206,130	.....	824,114
8. Pennington Bor.	8,508	.....	14,820	.....	9,378	23,077	.....	55,783
9. Princeton Bor.	49,035	255	107,857	1,528	75,000	136,680	.....	370,355
10. Princeton Twp.	42,936	2,327	94,789	.....	99,650	175,462	.....	415,164
11. Trenton City	470,831	28,564	2,600,441	152,697	703,488	788,851	.....	4,744,872
12. Washington Twp. ..	8,891	.....	28,495	.....	28,968	60,341	.....	126,695
13. West Windsor Twp.	16,563	.....	108,023	10,910	106,857	167,756	.....	410,109
Total	$1,098,616	$40,547	$5,330,643	$176,359	$5,173,345	$2,975,883	$194,626	$14,990,019

Difference in totals due to rounding.

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TABLE 31

MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Recipts	Franchise	Insurance Tax	
1. Carteret Bor.	$84,551	$727	$679,007	$1,199	$181,990	$169,169	.....	$1,116,643
2. Cranbury Twp.	8,252	.....	66,218	.....	19,411	54,395	.....	148,276
3. Dunellen Bor.	28,209	541	179,212	2,552	32,253	70,124	.....	312,891
4. East Brunswick Twp.	82,337	5,662	318,774	.....	209,610	380,696	.....	997,079
5. Edison Twp.	184,754	23,195	574,466	14,014	1,697,056	760,212	.....	3,253,697
6. Helmetta Bor.	3,213	.....	60,609	.....	4,933	12,694	.....	81,449
7. Highland Park Bor.	45,567	377	82,523	.....	44,595	115,067	.....	288,129
8. Jamesburg Bor.	11,766	507	22,937	.....	19,734	34,917	.....	89,861
9. Madison Twp.	93,913	.....	145,474	3,693	204,365	314,918	.....	762,363
10. Metuchen Bor.	57,906	3,124	212,958	19,675	93,528	167,311	.....	554,502
11. Middlesex Bor.	43,385	9	156,703	.....	117,203	163,140	.....	480,440
12. Milltown Bor.	22,414	.....	75,602	.....	29,726	29,462	.....	157,204
13. Monroe Twp.	24,047	.....	47,533	.....	83,582	126,323	.....	281,485
14. New Brunswick City	165,535	4,624	787,303	24,214	219,080	386,600	.....	1,587,356
15. North Brunswick Twp.	41,649	5,144	822,033	3,310	323,302	192,214	.....	1,387,652
16. Perth Amboy City	156,743	4,061	1,216,360	39,972	166,877	273,702	.....	1,857,715
17. Piscataway Twp.	82,027	22	433,050	.....	321,211	426,472	.....	1,262,782
18. Plainsboro Twp.	4,829	.....	43,560	.....	75,449	38,481	.....	162,319
19. Sayreville Bor.	93,010	2,290	1,173,384	1,961	1,253,515	226,002	.....	2,750,162
20. South Amboy City	34,733	.....	26,852	109,230	359,275	55,882	.....	585,972
21. South Brunswick Twp.	42,387	1,441	373,703	12,900	123,968	213,463	.....	767,862
22. South Plainfield Bor.	73,734	1,276	268,696	9,853	183,479	248,201	.....	785,239
23. South River Bor.	55,250	375	85,957	.....	27,149	56,776	.....	225,507
24. Spotswood Bor.	23,870	.....	205,000	4,999	48,918	56,794	.....	339,581
25. Woodbridge Twp.	325,165	4,981	1,596,876	85,549	4,260,639	854,148	.....	7,127,358
Total	$1,789,246	$58,356	$9,654,790	$333,121	$10,100,848	$5,427,163	.....	$27,363,524

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TABLE 31

MONMOUTH COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Recipts	Public Utilities Franchise	Insurance Tax	
1. Allenhurst Bor.	$3,279	.....	$4,453	.....	$29,606	$10,060	.....	$47,398
2. Allentown Bor.	5,745	.....	2,594	.....	4,616	10,961	.....	23,916
3. Asbury Park City	71,618	$6,272	355,577	$5,347	92,899	143,678	.....	675,391
4. Atlantic Highlands Bor.	16,987	142	18,750	.....	79,622	37,904	.....	153,405
5. Avon-by-the-Sea Bor.	7,040	.....	7,241	.....	12,509	18,693	.....	45,483
6. Belmar Bor.	21,404	.....	31,555	.....	57,641	49,135	.....	159,735
7. Bradley Beach Bor.	17,338	.....	23,661	.....	35,858	33,679	.....	110,536
8. Brielle Bor.	10,801	.....	15,928	.....	20,085	33,938	.....	80,752
9. Colts Neck Twp.	8,978	.....	16,688	.....	184,722	100,096	.....	310,484
10. Deal Bor.	7,790	.....	4,290	.....	37,480	55,884	.....	105,444
11. Eatontown Bor.	42,618	4,771	151,854	.....	70,498	97,466	.....	367,207
12. Englishtown Bor.	4,714	.....	11,917	.....	2,905	9,106	.....	28,642
13. Fair Haven Bor.	23,416	.....	14,868	.....	32,690	41,735	.....	112,709
14. Farmingdale Bor.	3,955	.....	14,484	.....	4,138	9,846	.....	32,423
15. Freehold Bor.	37,694	119	122,861	1,693	52,012	74,889	.....	289,268
16. Freehold Twp.	19,709	685	73,455	.....	116,303	185,106	.....	395,258
17. Hazlet Twp.	63,238	.....	100,169	.....	121,065	141,309	.....	425,781
18. Highlands Bor.	14,583	.....	11,767	.....	23,379	24,567	.....	74,296
19. Holmdel Twp.	12,203	.....	234,568	.....	98,207	151,787	.....	496,765
20. Howell Twp.	45,996	.....	58,922	.....	323,077	224,371	.....	652,366
21. Interlaken Bor.	4,817	.....	14	.....	9,339	15,861	.....	30,031
22. Keansburg Bor.	28,266	671	40,262	.....	41,741	49,926	.....	160,866
23. Keyport Bor.	26,559	576	56,209	.....	28,167	66,498	.....	178,009
24. Little Silver Bor.	21,453	.....	30,646	.....	40,301	61,263	.....	153,663
25. Loch Arbour Village	1,225	.....	2,342	.....	2,280	4,140	.....	9,987
26. Long Branch City	108,166	10,476	148,241	7,122	504,135	230,812	.....	1,008,952
27. Manalapan Twp.	16,455	.....	20,522	.....	204,974	147,046	.....	388,997
28. Manasquan Bor.	16,587	407	20,842	.....	35,755	42,509	.....	116,100
29. Marboro Twp.	33,149	.....	27,776	.....	93,489	131,272	.....	285,686
30. Matawan Bor.	21,020	.....	25,023	.....	147,982	57,081	.....	251,106

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31. Matawan Twp.	30,349	.....	163,264	.....	133,568	93,858	.....	421,039
32. Middletown Twp.	163,622	1,941	113,495	.....	394,828	504,304	.....	1,178,190
33. Millstone Twp.	10,516	.....	7,268	.....	24,090	41,765	.....	83,639
34. Monmouth Beach Bor.	5,621	311	3,562	.....	13,777	20,317	.....	43,588
35. Neptune Twp.	88,614	636	124,791	2,131	195,708	200,479	.....	612,359
36. Neptune City Bor.	16,550	.....	35,531	.....	32,594	39,687	.....	124,362
37. New Shrewsbury Bor.	30,519	.....	76,239	.....	59,411	77,429	.....	243,238
38. Ocean Twp.	47,930	.....	60,678	.....	128,720	184,536	.....	421,864
39. Oceanport Bor.	20,360	.....	25,373	.....	35,276	44,864	.....	125,873
40. Red Bank Bor.	51,476	2,247	214,487	4,890	140,697	105,089	$13,456	532,342
41. Roosevelt Bor.	3,151	.....	1,552	.....	4,642	7,071	.....	16,416
42. Rumson Bor.	26,415	792	11,294	.....	58,995	88,541	.....	186,037
43. Sea Bright Bor.	4,693	.....	13,500	.....	14,169	16,326	.....	48,688
44. Sea Girt Bor.	7,415	.....	4,933	.....	17,873	23,861	.....	54,082
45. Shrewsbury Bor.	13,288	.....	42,185	.....	20,089	32,846	.....	108,408
46. Shrewsbury Twp.	4,965	.....	749	.....	568	813	.....	7,095
47. South Belmar Bor.	6,339	.....	4,256	.....	8,154	14,235	.....	32,984
48. Spring Lake Bor.	12,050	.....	12,143	.....	24,916	57,203	.....	106,312
49. Spring Lake Heights Bor.	13,647	.....	8,428	.....	25,384	39,253	.....	86,712
50. Union Beach Bor.	24,175	.....	67,593	.....	41,288	33,393	.....	166,449
51. Upper Freehold Twp.	9,745	.....	18,513	.....	22,276	46,728	.....	97,262
52. Wall Twp.	49,196	.....	82,436	.....	144,145	193,423	.....	469,200
53. West Long Branch Bor.	22,010	54	90,934	.....	48,487	60,365	.....	221,850
Total	$1,379,088	$30,099	$2,830,683	$21,183	$4,097,130	$4,187,004	$13,456	$12,558,643

Difference in totals due to rounding.

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TABLE 31

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Recipts	Franchise	Insurance Tax	
1. Boonton Town	$32,914	$813	$272,712	$2,900	$51,450	$78,052	.....	$438,841
2. Boonton Twp.	8,240	.....	33,062	.....	9,932	27,887	.....	79,121
3. Butler Bor.	22,328	.....	130,658	.....	104,591	57,706	.....	315,283
4. Chatham Bor.	39,249	902	77,079	2,470	41,318	72,492	.....	233,510
5. Chatham Twp.	24,460	.....	8,384	.....	77,539	86,793	$5,661	202,837
6. Chester Bor.	4,429	.....	13,476	.....	8,206	13,326	.....	39,437
7. Chester Twp.	8,689	.....	18,965	.....	113,581	32,471	.....	173,706
8. Denville Twp.	43,847	455	151,744	5,000	203,725	84,914	.....	489,685
9. Dover Town	53,753	3,155	198,377	4,188	143,534	81,012	.....	484,019
10. East Hanover Twp.	18,059	.....	95,403	.....	371,733	86,306	.....	571,501
11. Florham Park Bor.	29,784	.....	77,664	.....	59,491	96,986	.....	263,925
12. Hanover Twp.	38,473	707	634,283	.....	89,654	162,781	.....	925,898
13. Harding Twp.	11,065	.....	9,218	.....	23,145	55,865	.....	99,293
14. Jefferson Twp.	28,390	.....	28,326	.....	257,653	70,264	.....	384,633
15. Kinnelon Bor.	18,274	.....	13,417	.....	37,962	43,292	.....	112,945
16. Lincoln Park Bor.	24,942	.....	43,581	.....	33,722	54,508	.....	156,753
17. Madison Bor.	62,364	684	91,475	2,919	40,129	93,666	.....	291,237
18. Mendham Bor.	9,778	.....	25,424	.....	49,938	29,700	.....	114,840
19. Mendham Twp.	9,304	.....	2,431	.....	25,952	38,233	.....	75,920
20. Mine Hill Twp.	13,865	.....	54,164	.....	23,045	14,742	.....	105,816
21. Montville Twp.	27,928	.....	89,226	.....	155,788	105,192	.....	378,134
22. Morris Twp.	49,868	.....	221,528	.....	127,324	205,344	.....	604,064

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23. Morris Plains Bor.	19,395	.....	139,852	.....	41,248	63,223	.....	263,718
24. Morristown Town	73,045	10,500	267,829	8,712	102,846	193,425	.....	656,357
25. Mountain Lakes Bor.	16,649	.....	18,402	.....	25,763	44,170	.....	104,984
26. Mount Arlington Bor.	5,139	.....	11,506	.....	18,873	16,087	.....	51,605
27. Mount Olive Twp.	15,700	.....	39,170	.....	61,739	70,590	.....	187,199
28. Netcong Bor.	11,403	.....	33,810	1,144	22,321	17,023	.....	85,701
29. Par-Troy Hills Twp.	105,399	645	200,597	.....	181,091	273,326	76,789	837,847
30. Passaic Twp.	22,835	.....	66,867	.....	111,143	96,439	.....	297,284
31. Pequannock Twp.	43,521	.....	67,324	.....	56,464	101,180	.....	268,489
32. Randolph Twp.	30,085	.....	101,714	.....	114,171	92,964	.....	338,934
33. Riverdale Bor.	10,706	.....	53,197	.....	28,497	41,715	.....	134,115
34. Rockaway Bor.	22,324	.....	124,468	.....	34,702	44,059	.....	225,553
35. Rockaway Twp.	42,709	.....	194,170	.....	89,639	76,465	.....	402,983
36. Roxbury Twp.	41,170	354	266,543	9,463	101,267	129,901	.....	548,698
37. Victory Gardens Bor.	4,475	.....	1,513	.....	3,088	2,598	.....	11,674
38. Washington Twp.	13,733	.....	56,697	.....	65,635	47,949	.....	184,014
39. Wharton Bor.	20,645	424	60,082	.....	35,347	24,775	.....	141,273
Total	$1,078,936	$18,638	$3,994,338	$36,796	$3,143,246	$2,927,421	$82,450	$11,281,825

Difference in totals due to rounding.

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TABLE 31

OCEAN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Recipts	Public Utilities Franchise	Insurance Tax	
1. Barnegat Light Bor.	$1,184	.....	$2,777	.....	$6,480	$11,681	.....	$22,122
2. Bay Head Bor.	3,398	.....	4,336	$10,538	14,222	22,080	.....	54,574
3. Beach Haven Bor.	4,293	.....	10,695	.....	24,306	31,295	.....	70,589
4. Beachwood Bor.	11,403	.....	4,695	.....	19,972	40,821	.....	76,891
5. Berkeley Twp.	17,618	.....	46,253	.....	235,446	118,235	.....	417,552
6. Brick Twp.	67,218	$2,031	72,451	.....	212,589	335,092	.....	689,381
7. Dover Twp.	71,816	637	428,322	.....	453,485	509,366	.....	1,463,626
8. Eagleswood Twp.	3,159	.....	2,379	.....	15,574	20,935	.....	42,047
9. Harvey Cedars Bor.	553	.....	1,320	.....	6,892	15,803	.....	24,568
10. Island Heights Bor.	4,743	.....	1,601	.....	7,545	12,459	.....	26,348
11. Jackson Twp.	24,493	386	62,872	.....	120,508	161,662	.....	369,921
12. Lacey Twp.	8,001	.....	16,299	.....	1,465,727	105,320	.....	1,595,347
13. Lakehurst Bor.	11,465	.....	5,364	.....	5,671	14,361	.....	36,861
14. Lakewood Twp.	66,067	1,534	116,060	.....	220,217	250,083	.....	653,961
15. Lavallette Bor.	3,431	.....	5,608	.....	16,993	24,642	.....	50,674
16. Little Egg Harbor Twp.	3,493	.....	14,042	.....	84,811	88,478	.....	190,824
17. Long Beach Twp.	6,438	.....	11,675	.....	85,578	110,813	.....	214,504
18. Manchester Twp.	15,585	.....	12,369	.....	36,535	74,855	.....	139,344
19. Mantoloking Bor.	660	.....	864	.....	11,396	15,281	.....	28,201
20. Ocean Twp.	3,798	.....	6,695	.....	32,599	45,299	.....	88,391
21. Ocean Gate Bor.	2,912	.....	1,480	.....	10,641	14,928	.....	29,961

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22. Pine Beach Bor.	4,062	.....	1,018	.....	13,367	16,595	.....	35,042
23. Plumstead Twp.	13,531	.....	8,467	.....	20,918	35,843	.....	78,759
24. Point Pleasant Bor.	41,991	.....	39,191	.....	74,749	132,468	.....	288,399
25. Point Pleasant Beach Bor.	15,972	397	55,053	.....	45,835	55,134	.....	172,391
26. Seaside Heights Bor.	3,934	.....	16,096	.....	15,079	14,796	.....	49,905
27. Seaside Park Bor.	4,347	.....	12,015	.....	21,628	28,757	.....	66,747
28. Ship Bottom Bor.	2,957	.....	12,161	.....	27,673	28,604	.....	71,395
29. South Toms River Bor.	6,611	.....	11,148	.....	18,128	26,552	.....	62,439
30. Stafford Twp.	7,959	335	16,309	.....	96,647	104,912	.....	226,162
31. Surf City Bor.	1,728	.....	6,053	.....	14,889	29,745	.....	52,415
32. Tuckerton Bor.	6,335	.....	7,399	.....	23,366	38,648	.....	75,748
33. Union Twp.	5,238	.....	6,692	.....	16,600	37,260	.....	65,790
Total	$446,392	$5,319	$1,019,759	$10,538	$3,476,066	$2,572,803	.....	$7,530,879

Difference in totals due to rounding.

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TABLE 31

SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Recipts	Franchise	Insurance Tax	
1. Bedminster Twp.	$9,576	.....	$6,980	.....	$32,257	$39,236	.....	$88,049
2. Bernards Twp.	37,191	.....	20,837	.....	102,528	118,745	.....	279,301
3. Bernardsville Bor.	22,744	$309	50,911	$2,800	73,369	56,541	.....	206,674
4. Bound Brook Bor.	42,325	643	51,436	5,311	58,854	103,364	.....	261,933
5. Branchburg Twp.	15,428	.....	36,434	.....	532,867	67,253	.....	651,982
6. Bridgewater Twp.	65,115	15,640	1,729,373	.....	452,969	406,290	.....	2,669,387
7. Far Hills Bor.	2,895	.....	6,949	.....	5,795	5,357	.....	20,996
8. Franklin Twp.	81,896	186	72,041	.....	225,228	384,179	.....	763,530
9. Green Brook Twp.	14,937	.....	32,144	.....	39,753	56,738	.....	143,572
10. Hillsborough Twp.	31,277	.....	77,415	.....	124,882	200,663	.....	434,237
11. Manville Bor.	45,344	316	534,624	5,062	40,464	84,731	.....	710,541
12. Millstone Bor.	1,687	.....	732	.....	7,465	7,954	.....	17,838
13. Montgomery Twp.	15,882	.....	44,136	1,354	66,472	119,065	.....	246,909
14. North Plainfield Bor.	70,080	1,328	76,524	.....	91,757	164,264	.....	403,953
15. Peapack-Gladstone Bor.	7,440	.....	13,631	.....	15,553	19,033	.....	55,657
16. Raritan Bor.	25,309	.....	199,523	4,498	42,602	69,555	.....	341,487
17. Rocky Hill Bor.	2,178	.....	22,959	.....	4,474	10,289	.....	39,900
18. Somerville Bor.	51,377	1,280	152,940	4,535	131,508	147,098	.....	488,738
19. South Bound Brook Bor.	14,954	.....	63,300	.....	21,702	36,792	.....	136,748
20. Warren Twp.	22,212	.....	74,262	.....	70,122	127,284	.....	293,880
21. Watchung Bor.	13,659	19	165,619	.....	48,897	89,830	.....	318,024
Total	$593,505	$19,721	$3,432,770	$23,560	$2,189,518	$2,314,261	.....	$8,573,335

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PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Recipts	Public Utilities Franchise	Insurance Tax	
1. Bloomingdale Bor.	$21,829	.....	$45,014	.....	$37,400	$45,629	.....	$149,872
2. Clifton City	338,519	$1,114	2,630,916	$2,794	885,615	742,562	.....	4,601,520
3. Haledon Bor.	25,408	.....	47,418	.....	46,906	73,963	.....	193,695
4. Hawthorne Bor.	73,140	182	180,423	.....	107,287	165,919	.....	526,951
5. Little Falls Twp.	40,127	.....	166,002	.....	98,750	143,967	.....	448,846
6. North Haledon Bor.	24,852	.....	28,419	.....	30,701	66,925	.....	150,897
7. Passaic City	222,546	3,934	1,895,903	12,483	203,111	429,706	$240	2,767,923
8. Paterson City	592,474	30,238	2,021,586	30,676	1,158,663	1,032,232	.....	4,865,869
9. Pompton Lakes Bor.	38,952	243	212,909	.....	40,009	86,336	.....	378,449
10. Prospect Park Bor.	21,449	.....	39,801	.....	13,515	27,521	.....	102,286
11. Ringwood Bor.	17,247	.....	4,015	.....	59,044	67,473	.....	147,779
12. Totowa Bor.	44,940	3,788	119,356	.....	67,602	128,254	.....	363,940
13. Wanaque Bor.	29,388	.....	75,398	.....	30,469	60,881	.....	196,136
14. Wayne Twp.	121,053	5,199	307,354	.....	257,247	475,125	.....	1,165,978
15. West Milford Twp.	33,640	539	49,592	.....	153,345	171,791	.....	408,907
16. West Paterson Bor.	31,351	.....	131,764	.....	40,729	83,638	.....	287,482
Total	$1,676,915	$45,237	$7,955,870	$45,953	$3,230,393	$3,801,922	$240	$16,756,530

Difference in totals due to rounding.

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TABLE 31

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Recipts	Public Utilities Franchise	Insurance Tax	
1. Alloway Twp.	$9,180	.....	$14,207	.....	$26,413	$22,385	.....	$72,185
2. Elmer Bor.	6,207	.....	12,582	.....	6,492	12,122	.....	37,403
3. Elsinboro Twp.	5,031	.....	3,886	.....	3,273	10,709	.....	22,899
4. Lower Alloways Creek Twp.	5,332	.....	9,246	.....	271,834	22,921	.....	309,333
5. Mannington Twp.	8,347	.....	67,635	.....	38,323	29,753	.....	144,058
6. Oldmans Twp.	12,013	.....	19,503	.....	17,426	29,240	.....	78,182
7. Penns Grove Bor.	25,470	$1,080	48,234	.....	28,856	37,151	.....	140,791
8. Pennsville Twp.	42,960	1,386	1,785,829	.....	1,165,475	96,779	.....	3,092,429
9. Pilesgrove Twp.	10,389	.....	18,245	.....	61,467	40,509	.....	130,610
10. Pittsgrove Twp.	15,610	.....	19,941	.....	44,365	56,505	.....	136,421
11. Quinton Twp.	10,063	.....	13,849	.....	15,314	27,189	.....	66,415
12. Salem City	36,873	734	189,009	.....	60,971	41,559	.....	329,146
13. Upper Penns Neck Twp.	31,322	.....	222,678	.....	52,186	72,012	.....	378,198
14. Upper Pittsgrove Twp.	11,197	.....	20,908	.....	28,648	42,136	.....	102,889
15. Woodstown Bor.	12,133	.....	11,758	.....	13,725	19,952	.....	57,568
Total	$242,127	$3,199	$2,457,510	.....	$1,834,768	$560,922	.....	$5,098,526

Difference in totals due to rounding.

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TABLE 31

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Recipts	Franchise	Insurance Tax	
1. Andover Bor.	$3,027	.....	$6,598	.....	$10,824	$6,425	.....	$26,874
2. Andover Twp.	8,978	.....	37,719	.....	27,231	21,475	.....	95,403
3. Branchville Bor.	3,971	$579	24,189	.....	2,748	7,102	$65,400	103,989
4. Byram Twp.	6,664	.....	19,174	.....	31,385	29,576	.....	86,799
5. Frankford Twp.	8,949	.....	37,469	.....	40,476	24,097	.....	110,991
6. Franklin Bor.	14,946	.....	36,354	.....	59,187	26,377	.....	136,864
7. Fredon Twp.	3,316	.....	17,372	.....	18,174	19,380	.....	58,242
8. Green Twp.	3,522	.....	8,161	.....	10,130	7,904	.....	29,717
9. Hamburg Bor.	6,318	.....	21,374	.....	14,610	8,985	.....	51,287
10. Hampton Twp.	4,842	.....	18,964	.....	26,779	26,557	.....	77,142
11. Hardyston Twp.	9,098	.....	22,578	.....	26,700	21,765	.....	80,141
12. Hapatcong Bor.	13,985	.....	8,854	.....	44,524	50,886	.....	118,249
13. Lafayette Twp.	4,536	.....	23,280	.....	9,131	6,902	.....	43,849
14. Montague Twp.	3,625	.....	6,981	.....	13,546	16,280	.....	40,432
15. Newton Town	27,066	674	190,075	.....	52,616	41,775	.....	312,206
16. Ogdensburg Bor.	4,998	.....	49,345	.....	5,040	7,777	.....	67,160
17. Sandyston Twp.	4,202	30	7,945	.....	12,186	14,494	.....	38,857
18. Sparta Twp.	27,701	6	81,759	.....	84,997	65,734	.....	260,197
19. Stanhope Bor.	7,481	.....	30,009	.....	4,981	11,109	.....	53,580
20. Stillwater Twp.	5,522	.....	8,643	.....	23,117	17,910	.....	55,192
21. Sussex Bor.	6,829	.....	26,914	.....	15,745	8,676	.....	58,164
22. Vernon Twp.	8,887	.....	17,564	.....	56,750	39,374	.....	122,575
23. Walpack Twp.	1,023	.....	1,697	.....	10,440	10,977	.....	24,137
24. Wantage Twp.	13,642	.....	39,574	.....	40,469	28,158	.....	121,843
Total	$203,130	$1,289	$742,592	.....	$641,786	$519,695	$65,400	$2,173,892

Difference in totals due to rounding.

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TABLE 31

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Recipts	Franchise	Insurance Tax	
1. Berkeley Heights Twp.	$35,966	.....	$516,537	.....	$99,712	$131,509	.....	$783,724
2. Clark Twp.	50,293	$183	447,862	.....	232,755	165,949	.....	897,042
3. Cranford Twp.	108,974	2,551	195,929	$12,395	307,972	299,420	.....	927,241
4. Elizabeth City	444,153	30,689	1,979,487	262,820	1,698,911	946,301	.....	5,362,361
5. Fanwood Bor.	32,840	.....	21,530	.....	111,821	84,423	.....	250,614
6. Garwood Bor.	22,377	.....	189,229	.....	32,059	47,588	.....	291,253
7. Hillside Twp.	91,983	1,753	759,947	2,078	199,411	199,596	.....	1,254,768
8. Kenilworth Bor.	34,555	6,636	343,913	.....	94,165	107,171	.....	586,440
9. Linden City	164,678	2,388	1,944,366	13,270	2,821,159	447,973	.....	5,393,834
10. Mountainside Bor. ..	26,085	.....	180,746	.....	91,610	103,317	.....	401,758
11. New Providence Bor.	42,243	6,167	121,426	.....	102,245	143,424	.....	415,505
12. Plainfield City	186,943	10,084	588,770	11,050	266,897	450,624	.....	1,514,368
13. Rahway City	114,232	2,670	623,946	25,407	160,752	271,363	.....	1,198,370
14. Roselle Bor.	86,737	1,355	136,885	.....	140,030	204,595	.....	569,602
15. Roselle Park Bor. ..	51,740	1,028	74,501	1,490	70,834	101,576	.....	301,169
16. Scotch Plains Twp.	76,258	123	61,083	.....	219,346	236,433	.....	593,243
17. Springfield Twp. ..	59,663	3,942	271,285	.....	149,825	163,276	$1,967	649,958
18. Summit City	97,645	1,309	234,221	8,950	351,880	274,745	.....	968,750
19. Union Twp.	212,385	17,021	1,067,638	.....	484,937	574,421	.....	2,356,402
20. Westfield Town	129,689	98	230,740	.....	232,062	360,755	.....	953,344
21. Winfield Twp.	10,137	.....	3,795	.....	4,981	6,488	.....	25,401
Total	$2,079,576	$87,997	$9,993,836	$337,460	$7,873,364	$5,320,947	$1,967	$25,695,147

Difference in totals due to rounding.

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TABLE 31

WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Recipts	Public Utilities Franchise	Insurance Tax	
1. Allamuchy Twp.	$4,013	.....	$26,164	.....	$28,598	$24,531	.....	$83,306
2. Alpha Bor.	9,922	.....	23,914	.....	19,551	14,005	.....	67,392
3. Belvidere Town	10,871	.....	68,512	.....	19,868	12,809	.....	112,060
4. Blairstown Twp.	-0-*	.....	24,592	.....	1,339,765	25,460	.....	1,389,817
5. Franklin Twp.	7,130	.....	49,836	.....	117,540	19,286	.....	193,792
6. Frelinghuysen Twp.	3,485	.....	14,001	.....	22,581	8,612	.....	48,679
7. Greenwich Twp.	5,761	.....	14,850	.....	23,689	13,177	.....	57,477
8. Hackettstown Town	21,759	$357	137,561	.....	54,195	45,157	.....	259,029
9. Hardwick Twp.	1,526	.....	4,488	.....	16,205	5,807	.....	28,026
10. Harmony Twp.	8,409	.....	37,756	.....	17,321	15,306	.....	78,792
11. Hope Twp.	3,435	.....	8,575	.....	15,819	13,252	.....	41,081
12. Independence Twp.	6,223	.....	14,210	.....	11,413	12,448	.....	44,294
13. Knowlton Twp.	5,947	.....	19,613	.....	27,273	14,478	.....	67,311
14. Liberty Twp.	3,134	.....	5,329	.....	14,562	5,440	.....	28,465
15. Lopatcong Twp.	11,147	.....	48,202	.....	102,029	34,009	.....	195,387
16. Mansfield Twp.	8,784	.....	26,426	.....	60,514	35,206	.....	130,930
17. Oxford Twp.	6,834	.....	27,978	.....	9,144	10,582	.....	54,538
18. Pahaquarry Twp.	260	.....	396	.....	6,506	1,816	.....	8,978
19. Phillipsburg Town	76,303	745	370,771	.....	114,822	114,833	.....	677,474
20. Pohatcong Twp.	14,612	.....	33,052	.....	23,224	24,639	.....	95,527
21. Washington Bor.	23,602	239	79,028	.....	53,074	36,190	.....	192,133
22. Washington Twp.	12,599	60	41,937	.....	37,960	33,078	.....	125,634
23. White Twp.	7,555	.....	30,925	.....	26,284	26,129	.....	90,893
Total	$253,309	$1,401	$1,108,116	.....	$2,161,937	$546,250	.....	$4,071,013

Difference in totals due to rounding.

*Non-participant

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TABLE 32

DIVISION OF TAXATION

DEPARTMENT OF THE TREASURY — STATE OF NEW JERSEY
STATE EQUALIZATION TABLE FOR THE YEAR 1971

(R.S. 54:1-33)

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	$16,898,602	$581,609,000	106.91%	$1,203,411,959
Bergen	105,106,722	8,460,613,089	14.29	9,669,272,102
Burlington	42,078,649	1,675,904,161	5.36	1,765,782,490
Camden	61,350,421	2,200,163,714	11.15	2,445,441,496
Cape May	11,863,053	875,810,326	7.00	937,096,433
Cumberland	16,062,650	586,527,961	-2.10	574,239,241
Essex	147,333,475	5,204,202,500	13.21	5,891,772,331
Gloucester	18,572,047	933,023,400	4.77	977,499,633
Hudson	58,407,088	2,578,744,497	15.00	2,965,437,554
Hunterdon	18,523,201	607,288,250	14.48	695,235,547
Mercer	25,111,069	832,662,284	137.42	1,976,881,016
Middlesex	36,329,982	2,082,072,967	127.27	4,731,984,016
Monmouth	61,593,306	3,368,275,977	6.87	3,599,739,208
Morris	32,967,837	1,722,901,173	128.78	3,941,663,631
Ocean	39,389,054	2,147,155,625	2.46	2,199,954,534
Passaic	55,536,891	3,130,649,600	10.20	3,450,131,805
Salem	11,585,926	324,298,950	-4.38	310,096,529
Somerset	12,092,493	830,166,983	138.89	1,983,198,717
Sussex	21,742,441	629,370,097	18.26	744,288,194
Union	32,425,378	2,054,250,780	146.37	5,060,977,531
Warren	9,729,865	415,123,690	26.39	524,676,049
Totals	$834,700,150	$41,240,815,024	.....	$55,648,780,016

*Adjustments were made to take into consideration the effect of Revaluation or Reassessment Programs adopted in 1971 by several taxing districts.

Confirmed and promulgated this 14th day of July, 1971.

Sidney Glaser,
Director, Division of Taxation

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APPENDIX 2

Abstracts of Ratables

Tables of Equalized Valuations

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—50%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —(d))
1	Absecon City	3,876,650	13,608,750	17,485,400	255,167					17,740,567
2	Atlantic City	45,010,935	115,471,820	160,482,755	6,132,700					166,615,455
3	Brigantine City	13,963,400	22,152,000	36,115,400	374,600					36,490,000
4	Buena Borough	1,113,775	6,755,525	7,869,300	337,242					8,206,542
5	Buena Vista Twp	4,059,250	8,546,175	12,605,425	291,525					12,896,950
6	Corbin City	127,850	439,375	567,225	11,959					579,184
7	Egg Harbor City	1,184,325	6,410,550	7,594,875	419,180					8,014,055
8	Egg Harbor Twp	12,994,190	21,903,945	34,898,135	1,953,400					36,851,535
9	Estell Manor City	2,960,030	887,010	3,847,040	89,870					3,936,910
10	Folsom Borough	1,404,385	2,836,285	4,240,670	322,059					4,562,729
11	Galloway Township	4,912,150	14,793,135	19,705,285	464,334					20,169,619
12	Hamilton Township	8,405,000	18,025,375	26,430,375	839,350					27,269,725
13	Hammonton Town	8,185,810	22,102,170	30,287,980	1,285,922					31,573,902
14	Linwood City	3,985,105	16,339,350	20,324,455	182,820					20,507,275
15	Longport Borough	4,285,870	8,100,530	12,386,400	62,354					12,448,754
16	Margate City	16,974,250	36,964,000	53,938,250	304,600					54,242,850
17	Mullica Township	2,954,125	5,582,225	8,536,350	211,012					8,747,362
18	Northfield City	7,333,550	17,255,050	24,588,600	183,124					24,771,724
19	Pleasantville City	4,018,240	21,335,280	25,353,520	1,747,238					27,100,758
20	Port Republic City	1,209,025	1,677,550	2,886,575	82,484					2,969,059
21	Somers Point City	4,831,890	19,321,480	24,153,370	473,561					24,626,931
22	Ventnor City	13,100,125	31,871,050	44,971,175	785,921					45,757,096
23	Weymouth Township	1,015,530	1,324,910	2,340,440	88,180					2,428,620
	Totals	$167,905,460	$413,703,540	$581,609,000	$16,898,602					$598,507,602

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Absecon City	7.41	52.91	12,326		15,912,027	33,664,920	290,657.86		
2	Atlantic City	10.37	52.12	140,127		164,794,402	331,549,984	2,862,552.78		
3	Brigantine City	6.01	50.00			36,334,109	72,824,109	628,752.43		
4	Buena Borough	7.38	48.37	791		8,953,794	17,161,127	148,166.59		
5	Buena Vista Twp.	8.54	48.18	1,528		13,860,451	26,758,929	231,032.58		
6	Corbin City	7.82	40.86	154		854,939	1,434,277	12,383.33		
7	Egg Harbor City	12.60	48.22	1,675		8,806,980	16,822,710	145,244.75		
8	Egg Harbor Twp.	6.70	46.29	22		41,851,821	78,703,378	679,513.15		
9	Estell Manor City	4.73	56.08	23		3,098,186	7,035,119	60,740.16		
10	Folsom Borough	7.85	48.68	652		4,716,273	9,279,654	80,119.14		
11	Galloway Twp.	10.72	41.43	33,454		29,521,536	49,724,609	429,314.81		
12	Hamilton Twp.	8.78	45.81			33,321,769	60,591,494	523,137.86		
13	Hammonton Town	8.25	48.22	79,413		35,461,684	67,114,999	579,460.82		
14	Linwood City	8.96	47.44	38		22,735,904	43,243,217	373,355.44		
15	Longport Bor.	6.11	38.87			19,605,923	32,054,677	276,755.27		
16	Margate City	6.28	44.92			67,478,544	121,721,394	1,050,924.24		
17	Mullica Twp.	10.43	38.86	1,258		14,065,746	22,814,366	196,975.81		
18	Northfield City	8.88	46.50	144		29,301,538	54,073,406	466,861.67		
19	Pleasantville City	11.10	49.99	41,157		26,826,203	53,968,118	465,952.64		
20	Port Republic City	4.70	50.00			3,050,204	6,019,263	51,969.41		
21	Somers Point City	8.82	47.06			28,243,349	52,870,280	456,474.06		
22	Ventnor City	7.48	46.40			52,898,707	98,655,803	851,779.39		
23	Weymouth Twp.	8.06	46.19			2,825,670	5,254,290	45,364.75		
	Totals			$312,762		$664,519,759	$1,263,340,123	10,907,488.94		

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1971—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a)	(b)	(c)	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax. — See Col. 13)	I
		Deduct Overpayment	Add Under payment	Net County Taxes Apportioned	County Library Taxes	As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget		Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
1	Absecon City	7,565.90		283,091.96	2,580.72	653,535.00		8,471.00	319,546.78	1,267,225.46
2	Atlantic City	128,221.02		2,734,331.76		4,961,750.75		183,356.00	9,176,245.45	17,055,683.96
3	Brigantine City	27.56		628,724.87	5,582.61	729,980.50		58,558.75	724,712.76	2,147,559.49
4	Buena Bor.	1,330.23		146,836.36	1,315.55		423,331.40		10,236.06	581,719.37
5	Buena Vista Twp.	801.31		230,231.27	2,051.31		840,389.35		—579.02	1,072,092.91
6	Corbin City	129.69		12,253.64	109.95	29,261.00			1,152.22	42,776.81
7	Egg Harbor City	193.02		145,051.73	1,289.61	277,763.00	387,871.69		165,461.26	977,437.29
8	Egg Harbor Twp.	20,806.99		658,706.16	6,033.31	1,062,566.82	694,360.02		—5,624.52	2,416,041.79
9	Estell Manor City	4,910.92		55,829.24	539.30	125,277.00				181,645.54
10	Folsom Bor.	213.84		79,905.30	711.37	260,560.00			10,000.00	351,176.67
11	Galloway Twp.	934.70		428,380.11	3,811.83	812,248.00	661,932.11		202,443.49	2,108,815.54
12	Hamilton Twp.	4,374.31		518,763.55	4,644.88	898,063.00	625,337.59		287,675.74	2,334,484.76
13	Hammonton Town	1,397.41		578,063.41	5,144.96	1,691,604.60			260,229.32	2,535,042.29
14	Linwood City	2,172.17		371,183.27	3,314.98	594,512.60	395,873.03	66,940.00	360,579.42	1,792,403.30
15	Longport Bor.	555.80		276,199.47	2,457.28	88,000.00			381,657.50	748,314.25
16	Margate City	1,585.81		1,049,338.43	9,331.03	1,253,336.26		115,242.50	907,107.16	3,334,355.38
17	Mullica Twp.	282.24		196,693.57	1,748.92	343,973.00	314,585.59		26,367.33	883,368.41
18	Northfield City	3,305.46		463,556.21	4,145.21	556,713.50	530,425.10	39.780.45	539,857.39	2,134,477.86
19	Pleasantville City	21,978.54		443,974.10	4,137.14	1,150,524.50			1,316,227.69	2,914,863.43
20	Port Republic City			51,969.41	461.43	81,731.00				134,161.84
21	Somers Point City	747.58		455,726.48	4,052.98	521,899.50	363,711.87	63,819.50	703,766.93	2,112,977.26
22	Ventnor City	14,201.43		837,577.96	7,562.84	1,106,336.39		55,670.00	1,337,954.59	3,345,101.78
23	Weymouth Twp.		55.55	45,420.30	402.79	136,172.00			6,585.77	188,580.86
	Totals	$215,735.93	$55.55	$10,691,808.56	$71,430.00	$17,335,808.42	$5,237,817.75	$591,838.20	$16,731,603.32	$50,660,306.25

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1971—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III							
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Bank Stock *** Tax Due Municipality	Total Amount of Exempt Property (a + b + c + d + e + f)	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
1	32,350.00	13,400.00	1,312,975.46	2,101.30	3,447,250	140,000.00	187,976.92	40,000.00	367,976.92	26,800.00
2	75,770.00	144,880.00	17,276,333.96	62,740.83	63,249,460	1,325,000.00	7,891,397.15	1,263,385.50	10,479,782.65	289,760.00
3	29,450.00	13,920.00	2,190,929.49	1,627.99	2,809,450	300,000.00	190,826.16	115,000.00	605,826.16	27,840.00
4	11,950.00	11,600.00	605,269.37	3,459.35	1,188,625	70,000.00	111,690.31	42,000.00	223,690.31	23,200.00
5	12,900.00	16,240.00	1,101,232.91	1,082.69	1,040,725	135,000.00	156,802.68	150,000.00	441,802.68	32,480.00
6	950.00	1,520.00	45,246.81		61,665	13,000.00	9,590.62	2,000.00	24,590.62	3,040.00
7	18,050.00	13,680.00	1,009,167.29	4,538.74	2,051,501	110,000.00	144,611.83	32,024.89	286,636.72	27,360.00
8	26,350.00	24,000.00	2,466,391.79	5,624.52	20,714,613	427,000.00	982,551.85	120,000.00	1,529,551.85	48,000.00
9	2,050.00	2,480.00	186,175.54		323,265	24,000.00	37,049.22	28,000.00	89,049.22	4,960.00
10	2,960.00	3,900.00	358,036.67		188,858	45,000.00	43,752.79	20,522.21	109,275.00	7,800.00
11	28,550.00	23,040.00	2,160,405.54	1,556.51	2,258,390	215,000.00	287,000.00	90,000.00	592,000.00	46,080.00
12	24,550.00	33,520.00	2,392,554.76	2,278.49	3,302,000	200,000.00	424,743.44	170,000.00	794,743.44	67,040.00
13	37,350.00	31,280.00	2,603,672.29	4,579.55	5,254,385	320,000.00	368,463.72	135,000.00	823,463.72	62,560.00
14	32,700.00	10,320.00	1,835,423.30	2,444.85	3,462,800	150,000.00	163,094.24	15,000.00	328,094.24	20,640.00
15	7,100.00	4,720.00	760,134.25		916,565	50,000.00	61,111.61	21,000.00	132,111.61	9,440.00
16	49,600.00	20,320.00	3,404,275.38	6,766.76	3,238,050	385,000.00	459,073.57	80,000.00	924,073.57	40,640.00
17	12,900.00	15,920.00	912,188.41	798.21	1,052,313	110,000.00	124,733.22	90,000.00	324,733.22	31,840.00
18	47,150.00	16,800.00	2,198,427.86	3,080.44	1,718,850	75,000.00	236,780.59	50,000.00	361,780.59	33,600.00
19	46,100.00	45,440.00	3,006,403.43	3,772.31	3,881,135	200,000.00	425,737.99	200,769.12	826,507.11	90,880.00
20	2,750.00	2,480.00	139,391.84		222,840	16,833.63	28,927.10	5,500.00	51,260.73	4,960.00
21	28,000.00	29,200.00	2,170,177.26	2,679.84	3,372,392		292,895.75	99,000.00	391,895.75	58,400.00
22	36,600.00	36,640.00	3,418,341.78	4,777.75	4,019,750	304,461.32	328,422.80	180,000.00	812,884.12	73,280.00
23	2,850.00	4,240.00	195,670.86		153,920	29,000.00	36,326.52	12,000.00	77,326.52	8,480.00
	$568,980.00	$519,540.00	$51,748,826.25	$113,910.13	$127,928,802	$4,644,294.95	$12,993,560.08	$2,961,201.72	$20,599,056.75	$1,039,080.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$3,293,422.94
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$ .863384985
Total County Taxes Appropriated	$10,805,718.69
Less: Bank Stock Taxes Due County	$113,910.13
Net County Taxes Apportioned (12 A III)	$10,691,808.56

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

‡Adjustments (Net Total 12 A IIb) +	$215,680.38
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	$10,907,488.94
*** Bank Stock Tax Due Municipality	$113,910.13
Bank Stock Tax Due County	$113,910.13
Bank Stock Tax Due State	$227,820.27
Total Bank Stock Tax	$455,640.53

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5 (d)
1	Allendale Bor.	$22,463,950	$40,264,800	$62,728,750	$348,571					$63,077,321
2	Alpine Bor.	13,700,650	13,899,500	27,600,150	215,963					27,816,113
3	Bergenfield Bor.	51,404,500	119,800,500	171,205,000	862,530					172,067,530
4	Bogota Bor.	25,219,300	39,415,000	64,634,300	569,854					65,204,154
5	Carlstadt Bor.	97,929,600	125,769,900	223,699,500	1,447,162					225,146,662
6	Cliffside Park Bor.	26,788,200	68,457,600	95,245,800	2,059,800					97,305,600
7	Closter Bor.	29,408,050	53,719,050	83,127,100	1,797,198					84,924,298
8	Cresskill Bor.	19,934,350	46,040,600	65,974,950	259,488		$1,000		$1,000	66,233,438
9	Demarest Bor.	16,350,800	29,177,000	45,527,800	143,450					45,671,250
10	Dumont Bor.	52,680,630	97,965,830	150,646,460	2,652,983					153,299,443
11	East Paterson Bor.	47,626,600	100,239,975	147,866,575	961,400					148,827,975
12	East Rutherford Bor.	53,341,900	75,556,000	128,897,900	2,822,490					131,720,390
13	Edgewater Bor.	17,392,900	44,240,189	61,633,089	385,261					62,018,350
14	Emerson Bor.	19,899,400	39,380,000	59,279,400	307,922					59,587,322
15	Englewood City	77,835,000	153,017,500	230,852,500	6,405,630					237,258,130
16	Englewood Cliffs Bor.	67,729,000	89,221,100	156,950,100	1,244,270					158,194,370
17	Fairlawn Bor.	65,284,700	204,096,400	269,381,100	4,530,198					273,911,298
18	Fairview Bor.	12,866,375	44,358,125	57,224,500	309,216					57,533,716
19	Fort Lee Bor.	146,222,055	207,770,700	353,992,755	3,872,000					357,864,755
20	Franklin Lakes Bor.	43,051,600	89,696,000	132,747,600	722,825					133,470,425
21	Garfield City	26,408,175	111,460,200	137,868,375	1,160,367					139,028,742
22	Glen Rock Bor.	34,412,800	76,572,000	110,984,800	537,200					111,522,000
23	Hackensack City	86,458,600	193,983,500	280,442,100	11,865,268					292,307,368
24	Harrington Park Bor.	16,756,300	27,196,800	43,953,100	197,319					44,150,419
25	Hasbrouck Heights Bor.	27,561,520	62,585,720	90,147,240	604,272					90,751,512
26	Haworth Bor.	17,077,000	26,494,600	43,571,600	128,392					43,699,992
27	Hillsdale Bor.	33,882,400	66,391,500	100,273,900	2,449,667					102,723,567
28	Hohokus Bor.	28,047,500	42,485,100	70,532,600	508,263					71,040,863
29	Leonia Bor.	36,286,700	55,066,700	91,353,400	612,340					91,965,740
30	Little Ferry Bor.	32,648,600	50,503,980	83,152,580	639,500					83,792,080
31	Lodi Bor.	70,340,400	104,939,700	175,280,100	1,546,900					176,827,000
32	Lyndhurst Twp.	33,518,000	98,549,800	132,067,800	885,427					132,953,227
33	Mahwah Twp.	49,318,485	96,347,730	145,666,215	4,570,554					150,236,769
34	Maywood Bor.	32,069,050	60,122,440	92,191,490	766,491					92,957,981
35	Midland Park Bor.	26,022,050	43,224,100	69,246,150	630,204					69,876,354

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1971—(Continued)

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d)
36	Montvale Bor.	56,290,600	57,538,200	113,828,800	636,439					114,465,239
37	Moonachie Bor.	34,677,200	40,736,100	75,413,300	613,727					76,027,027
38	New Milford Bor.	31,924,220	74,427,630	106,351,850	383,022					106,734,872
39	North Arlington Bor.	22,322,250	69,361,025	91,683,275	473,531					92,156,806
40	Northvale Bor.	17,628,100	36,006,600	53,634,700	228,622					53,863,322
41	Norwood Bor.	13,762,130	28,337,050	42,099,180	259,966					42,359,146
42	Oakland Bor.	42,097,695	74,450,150	116,547,845	1,237,818					117,785,663
43	Old Tappen Bor.	23,840,500	28,205,400	52,045,900	193,633					52,239,533
44	Oradell Bor.	47,248,420	68,617,200	115,865,620	862,491					116,728,111
45	Palisades Park Bor.	46,117,420	69,493,100	115,610,520	512,653					116,123,173
46	Paramus Bor.	107,974,330	227,971,800	335,946,130	2,990,485					338,936,615
47	Park Ridge Bor.	29,877,100	44,869,850	74,746,950	491,821					75,238,771
48	Ramsey Bor.	71,613,100	91,738,300	163,351,400	2,885,347					166,236,747
49	Ridgefield Bor.	61,033,700	77,155,700	138,189,400	758,289					138,947,689
50	Ridgefield Park Twp.	42,481,200	58,568,000	101,049,200	558,222					101,607,422
51	Ridgewood Twp.	156,807,300	187,304,400	344,111,700	5,527,808		$2,000		$2,000	349,637,508
52	River Edge Bor.	21,947,570	60,839,525	82,787,095	2,392,788					85,179,883
53	Rivervale Twp.	26,662,740	42,652,275	69,315,015	235,618					69,550,633
54	Rochelle Park Twp.	12,076,000	34,287,800	46,363,800	7,009,354					53,373,154
55	Rockleigh Bor.	7,566,200	13,393,100	20,959,300	515,390					21,474,690
56	Rutherford Bor.	79,948,000	96,560,800	176,508,800	4,634,397					181,143,197
57	Saddle Brook Twp.	47,606,270	88,216,850	135,823,120	811,527					136,634,647
58	Saddle River Bor.	34,428,800	29,618,400	64,047,200	435,833					64,483,033
59	South Hackensack Twp.	16,325,300	33,456,800	49,782,100	354,629					50,136,729
60	Teaneck Twp.	178,171,200	280,897,200	459,068,400	3,759,273		$1,000		$1,000	462,826,673
61	Tenafly Bor.	84,410,400	119,515,400	203,925,800	921,790					204,847,590
62	Teterboro Bor.	23,508,650	36,528,790	60,037,440	1,367,650					61,405,090
63	Upper Saddle River Bor.	50,823,900	74,927,800	125,751,700	707,920					126,459,620
64	Waldwick Bor.	38,724,700	55,750,100	94,474,800	440,402					94,915,202
65	Wallington Bor.	13,011,225	45,164,495	58,175,720	291,802					58,467,522
66	Washington Twp.	23,871,000	50,537,800	74,408,800	250,178					74,658,978
67	Westwood Bor.	27,291,000	53,292,700	80,583,700	629,565					81,213,265
68	Woodcliff Lake Bor.	24,199,800	43,967,900	68,167,700	438,810					68,606,510
69	Wood-Ridge Bor.	34,002,900	65,952,150	99,955,050	806,312					100,761,362
70	Wyckoff Twp.	73,413,200	120,641,800	194,055,000	1,469,235					195,524,235
	Totals	$3,081,621,260	$5,378,991,829	$8,460,613,089	$105,106,722		$4,000		$4,000	$8,565,715,811

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Allendale Bor.	4.21	89.40	$12,378		$8,036,120	$71,125,819	$288,576.13		
2	Alpine Bor.	2.67	73,85			10,188,409	38,004,522	154,194.33		
3	Bergenfield Bor.	5.36	72.19	3,004		69,386,115	241,456,649	979,653.03		
4	Bogota Bor.	3.73	97.18	8,724		8,583,835	73,796,713	299,412.64		
5	Carlstadt Bor.	1.15	135.50	72,123	46,454,179		178,764,606	725,294.95		
6	Cliffside Park Bor.	4.08	70.22			43,674,196	140,979,796	571,992.05		
7	Closter Bor.	4.22	83.93	6,444		17,376,992	102,307,734	415,089.34		
8	Cresskill Bor.	4.33	71.13	13		27,871,294	94,104,745	381,807.66		
9	Demarest Bor.	4.70	73.39			16,716,611	62,387,861	253,123.94		
10	Dumont Bor.	3.95	97.65	2,034		4,720,268	158,021,745	641,135.72		
11	East Paterson Bor.	3.37	77.20	1,236		57,519,862	206,349,073	837,212.38		
12	East Rutherford Bor.	2.26	103.36	22,980		9,616,322	141,359,692	573,533.39		
13	Edgewater Bor.	2,67	84.32	521,179		41,387,848	103,927,377	421,660.66		
14	Emerson Bor.	5.08	72.05			23,780,692	83,368,014	338,245.93		
15	Englewood City	5.33	76.77	21,440		79,183,983	316,463,553	1,283,975.74		
16	Englewood Cliffs Bor.	2.08	92.89			20,476,208	178,670,578	724,913.45		
17	Fairlawn Bor.	4.47	73.93	82,215		112,693,534	386,687,047	1,568,890.90		
18	Fairview Bor.	3.45	65.36	4,335		37,327,585	94,865,636	384,894.80		
19	Fort Lee Bor.	2.59	90.90			37,270,863	395,135,618	1,603,168.97		
20	Franklin Lakes Bor.	2.64	102.68		2,465,700		131,004,725	531,520.57		
21	Garfield City	3.47	75.47	2,539		59,066,471	198,097,752	803,734.60		
22	Glen Rock Bor.	5.07	79.50	8,208		30,155,655	141,685,863	574,856.75		
23	Hackensack City	4.32	76.34	81,234		118,964,212	411,352,814	1,668,966.39		
24	Harrington Park Bor.	4.27	85.96	1,503		7,286,583	51,438,505	208,699.52		
25	Hasbrouck Heights Bor.	3.69	76.04	1,381		30,527,264	121,280,157	492,065.45		
26	Haworth Bor.	4.03	88.17	3,320		5,932,239	49,635,551	201,384.46		
27	Hillsdale Bor.	4.49	88.88	5,324		13,788,249	116,517,140	472,740.63		
28	Hohokus Bor.	2.53	104.88	10,302	2,344,587		68,706,578	278,760.63		
29	Leonia Bor.	3.37	105.39	4,743	3,761,415		88,209,068	357,887.35		
30	Little Ferry Bor.	2.68	96.99			4,522,402	88,314,482	358,315.05		
31	Lodi Bor.	3.12	100.94	8,615		5,964,010	182,799,625	741,666.08		
32	Lyndhurst Twp.	3.35	71.98	85,947		64,651,730	197,690,904	802,083.91		
33	Mahwah Twp.	3.53	71.45	318,600		67,433,394	217,988,763	884,437.66		
34	Maywood Bor.	3.79	91.33	1,101		12,188,308	105,147,390	426,610.57		
35	Midland Park Bor.	4.50	94.96	1,694		5,902,329	75,780,377	307,460.89		

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
36	Montvale Bor.	2.56	117.98	394	15,522,724		98,942,909	401,437.36		
37	Moonachie Bor.	1.57	106.46	42,393	672,210		75,397,210	305,906.28		
38	New Milford Bor.	5.13	70.61			45,475,120	152,209,992	617,555.91		
39	North Arlington Bor.	4.06	68.54	1,671		46,224,995	138,383,472	561,458.09		
40	Northvale Bor.	3.87	88.01	1,740		10,848,938	64,714,000	262,561.69		
41	Norwood Bor.	3.87	81.84	1,080		10,032,522	52,392,748	212,571.14		
42	Oakland Bor.	4.84	88.12			16,835,436	134,621,099	546,193.15		
43	Old Tappen Bor.	3.16	108.89		3,690,325		48,549,208	196,976.89		
44	Oradell Bor.	3.14	94.57	337		7,394,193	124,122,641	503,598.15		
45	Palisades Park Bor.	3.07	103.14	305	1,083,475		115,040,003	466,747.50		
46	Paramus Bor.	3.93	74.75			137,939,196	476,875,811	1,934,810.39		
47	Park Ridge Bor.	4.47	89.95	540		9,802,668	85,041,979	345,037.64		
48	Ramsey Bor.	3.31	113.49	7,868	15,957,989		150,286,626	609,752.31		
49	Ridgefield Bor.	1.25	90.26	1,814,749		30,872,820	171,635,258	696,369.31		
50	Ridgefield Park Twp.	3.79	100.25	20,468		3,802,495	105,430,385	427,758.76		
51	Ridgewood Twp.	4.07	103.79	7,147	8,824,146		340,820,509	1,382,798.31		
52	River Edge Bor.	5.00	69.93	3,692		36,962,879	122,146,454	495,580.24		
53	Rivervale Twp.	5.48	75.78			22,658,377	92,209,010	374,116.17		
54	Rochelle Park Twp.	3.80	72.32	2,431		19,785,043	73,160,628	296,831.88		
55	Rockleigh Bor.	.72	100.28			2,890,675	24,365,365	98,856.68		
56	Rutherford Bor.	3.21	102.73	13,011	1,891,215		179,264,993	727,325.15		
57	Saddle Brook Twp.	3.33	81.08	52,075		40,182,282	176,869,004	717,604.00		
58	Saddle River Bor.	1.97	93.72			4,458,110	68,941,143	279,712.32		
59	South Hackensack Twp.	2.52	82.93	1,990		20,826,480	70,965,199	287,924.45		
60	Teaneck Twp.	3.60	109.91	13,820	35,510,678		427,329,815	1,733,789.28		
61	Tenafly Bor.	3.80	90.80			23,181,677	228,029,267	925,174.62		
62	Teterboro Bor.	.69	108.38	55,670		13,273,684	74,734,444	303,217.26		
63	Upper Saddle River Bor.	3.15	112.41		12,951,528		113,508,092	460,532.14		
64	Waldwick Bor.	5.04	99.05	40,544		1,925,442	96,881,188	393,072.42		
65	Wallington Bor.	2.81	77.54	583		20,529,353	78,997,458	320,513.43		
66	Washington Twp.	4.43	75.58			24,457,956	99,116,934	402,143.43		
67	Westwood Bor.	4.55	76.41	11,544		28,126,363	109,351,172	443,666.42		
68	Woodcliff Lake Bor.	4.01	92.53	5,800		5,667,418	74,279,728	301,372.36		
69	Wood-Ridge Bor.	2.49	88.08	17,240		29,180,885	129,959,487	527,279.77		
70	Wyckoff Twp.	3.48	92.42			17,378,878	212,903,113	863,803.84		
	Totals			$3,409,708	$151,130,171	$1,682,907,468	$10,100,902,816	$40,982,015.26		

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1971—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	I
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
		Deduct Overpayment	Add Under payment							
1	Allendale Bor.	$188.21		$288,387.92		$1,073,002.27	NH$775,630.40		$482,571.47	$2,619,592.06
2	Alpine Bor.	820.05		153,374.28		524,091.00			59,997.05	737,462.33
3	Bergenfield Bor.	1,522.45		978,130.58		5,944,166.02			2,114,317.55	9,036,614.15
4	Bogota Bor.	2,463.17		296,949.47		1,736,042.00			342,369.31	2,375,360.78
5	Carlstadt Bor.	21.05		725,273.90		962,537,77	CE507,067.45		340,126.43	2,535,005.55
6	Cliffside Park Bor.	7,994.36		563,997.69		2,246,957.00			1,070,594.27	3,881,548.96
7	Closter Bor.	79.30		415,010.04		1,371,663.85	N1,075,875.72		661,985.08	3,524,534.69
8	Cresskill Bor.	901.85		380,905.81		1,814,889.00			612,450.55	2,808,245.36
9	Demarest Bor.	26.13		253,097.81		872,777.00	N656,136.81		332,712.68	2,114,724.30
10	Dumont Bor.	2,058.65		639,077.07		4,029,759.25			1,244,935.55	5,913,771.87
11	East Paterson Bor.	10,864.13		826,348.25		2,942,819.24			1,137,276.39	4,906,443.88
12	East Rutherford Bor.	3,409.61		570,123.78		825,163.92	CE664,264.55		870,579.81	2,930,132.06
13	Edgewater Bor.			421,660.66		760,647.00			453,192.01	1,635,499.67
14	Emerson Bor.	62.84		338,183.09		2,110,606.00			521,223.74	2,970,012.83
15	Englewood City	1,791.95		1,282,183.79		5,988,999.05		$572,987.50	4,699,083.02	12,543,253.36
16	Englewood Cliffs Bor.	4,095.31		720,818.14		2,140,450.00			400,132.00	3,261,400.14
17	Fairlawn Bor.	2,151.18		1,566,739.72		7,998,171.00			2,412,703.88	11,977,614.60
18	Fairview Bor.	3,463.44		381,431.36		556,880.00			987,857.02	1,926,168.38
19	Fort Lee Bor.	16,143.20		1,587,025.77		4,572,145.00			3,013,114.06	9,172,284.83
20	Franklin Lakes Bor.	3,895.45		527,625.12		1,593,490.00	R922,281.52		437,908.47	3,481,305.11
21	Garfield City	2,499.16		801,235.44		2,536,755.00		198,299.00	1,113,414.92	4,649,704.36
22	Glen Rock Bor.	141.53		574,715.22		4,195,000.00			798,318.43	5,568,033.65
23	Hackensack City	6,514.64		1,662,451.75		6,133,555.50		624,400.00	4,036,894.89	12,457,302.14
24	Harrington Park Bor.	8.48		208,691.04		735,790.50	N541,017.89		367,388.27	1,852,887.70
25	Hasbrouck Heights Bor.	423.96		491,641.49		2,028,586.25			742,598.38	3,262,826.12
26	Haworth Bor.		281.94	201,666.40		703,794.00	N522,857.09		309,530.34	1,737,847.83
27	Hillsdale Bor.	378.50		472,362.13		1,515,039.75	P1,221,525.11		1,321,293.93	4,530,220.92
28	Hohokus Bor.			278,760.63		1,119,768.50			368,100.27	1,766,629.40
29	Leonia Bor.	205.97		357,681.38		1,805,000.40			892,522.69	3,055,204.47
30	Little Ferry Bor.	4,136.36		354,178.69		1,366,269.00			470,858.82	2,191,306.51
31	Lodi Bor.	30.19		741.635.89		2,959,979.50			1,693,121.21	5,394,736.60
32	Lyndhurst Twp.	526.23		801,557.68		2,389,900.00			1,120,838.47	4,312,296.15
33	Mahwah Twp.	877.05		883,560.61		3,549,431.22			814,764.68	5,247,756.51
34	Maywood Bor.	3,774.98		422,835.59		2,058,534.00			966,477.03	3,447,846.62
35	Midland Park Bor.	392.76		307,068.13		1,967,775.00			911,697.63	3,086,552.93

CE—Carlstadt-East Rutherford Regional High School District Amount to be Apportioned $1,171,332.00

NH—Northern Highlands Regional High School District Amount to

O—Oradell-River Edge Regional High School District Amount to be Apportioned $3,297,919.00

P—Pascack Valley Regional High School District Amount to be

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1971—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	I
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
		Deduct Overpayment	Add Under payment							
36	Montvale Bor.	55.37		401,381.99		1,269,821.86	P1,037,989.61		177,789.83	2,886,983.29
37	Moonachie Bor.	1,272.22		304,634.06		646,506.13			225,753.10	1,176,893.29
38	New Milford Bor.	4,987.53		612,568.38		3,642,470.00			1,103,732.25	5,358,770.63
39	North Arlington Bor.	22,552.49		538,905.60		1,976,438.00			1,128,193.90	3,643,537.50
40	Northvale Bor.	106.07		262,455.62		751,771.00	N680,382.56		357,802.61	2,052,411.79
41	Norwood Bor.	339.94		212,231.20		702,445.83	N550,138.92		144,807.74	1,609,623.69
42	Oakland Bor.	639.04		545,554.11		2,563,866.00	R1,582,501.04		932,048.06	5,623,969.21
43	Old Tappen Bor.	227.26		196,749.63		771,452.00	N510,023.01		149,567.33	1,627,791.97
44	Oradell Bor.	1,464.93		502,133.22		898,851.00	O1,530,620.79		665,275.76	3,596,880.77
45	Palisades Park Bor.	1,218.76		465,528.74		2,121,786.64			911,697.63	3,499,013.01
46	Paramus Bor.	6,769.92		1,928,040.47		9,070,930.00			2,125,577.56	13,124,548.03
47	Park Ridge Bor.	6,566.40		338,471.24		2,339,511.00			629,362.87	3,307,345.11
48	Ramsey Bor.	789.49		608,962.82		4,050,975.50			767,419.49	5,427,357.81
49	Ridgefield Bor.	486.67		695,882.64		979,305.77				1,675,188.41
50	Ridgefield Park Twp.	1,488.91		426,269.85		2,378,236.50			973,796.11	3,778,302.46
51	Ridgewood Twp.	1,607.12		1,381,191.19		9,577,970.00			3,104,867.34	14,064,028.53
52	River Edge Bor.	13.81		495,566.43		980,918.44	O1,767,298.21		929,504.24	4,173,287.32
53	Rivervale Twp.		1,200.97	375,317.14		1,930,876.68	P970,672.40		480,685.49	3,757,551.71
54	Rochelle Park Twp.			296,831.88		1,118,567.00			564,910.87	1,980,309.75
55	Rockleigh Bor.			98,856.68		25,000.00			28,801.00	152,657.68
56	Rutherford Bor.	2,610.83		724,714.32		3,302,268.00			1,679,202.28	5,706,184.60
57	Saddle Brook Twp.	2,703.94		714,900.06		2,724,852.25			997,074.08	4,436,826.39
58	Saddle River Bor.	1,879.60		277,832.72		677,845.69			299,772.26	1,255,450.67
59	South Hackensack Twp.	1,619.32		286,305.13		511,949.50			446,321.68	1,244,576.31
60	Teaneck Twp.	7,816.97		1,725,972.31		9,687,279.00			4,978,352.94	16,391,604.25
61	Tenafly Bor.	1,543.19		923,631.43		4,800,202.00			1,944,776.13	7,668,609.56
62	Teterboro Bor.			303,217.26		1,300.00			117,709.76	422,227.02
63	Upper Saddle River Bor.	311.17		460,220.97		1,778,986.73	NH1,132,533.62		562,491.88	3,934,233.20
64	Waldwick Bor.	921.94		392,150.48		2,850,752.97			1,462,867.69	4,705,771.14
65	Wallington Bor.	5.99		320,507.44		913,922.03			339,898.52	1,574,327.99
66	Washington Twp.			402,143.43			W2,301,346.52		542,652.36	3,246,142.31
67	Westwood Bor.	278.92		443,387.50			W2,390,641.98		794,833.94	3,628,863.42
68	Woodcliff Lake Bor.	7,185.89		294,186.47		1,231,599.00	P760,274.88		431,227.47	2,717,287.82
69	Wood-Ridge Bor.	118.57		527,161.20		1,464,956.00			444,938.06	2,437,055.26
70	Wyckoff Twp.	3,003.95		860,799.89		3,042,000.00	R1,892,607.44		897,209.97	6,692,617.30
	Totals	$162,448.35	$1,482.91	$40,821,049.82		$165,916,047.51	$23,993,687.52	$1,395,686.50	$69,363,884.67	$301,490,356.02

W— Westwood Borough-Washington Township Regional School District Amount to be Apportioned $4,691,988.50

Total County Taxes Appropriated $41,347,607.94
Less: Bank Stock Taxes Due County 526,558.12

‡ Net Payments are added to the Net Taxes Apportioned and Net Underpayments are Deducted.

Net County Taxes Apportioned (12A III) $40,821,049.82
‡Adjustments (Net Total 12A IIb)(+) 160,965.44

Total County Taxes Apportioned $40,982,015.26

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $17,847,928.00

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1971—(Continued)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III							
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Bank Stock *** Tax Due Municipality	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
1	$26,850.00	$4,240.00	$2,650,682.06	$2,325.34	$8,972,650	$69,000.00	$162,980.64	$88,000.00	$319,980.64	$8,480.00
2	3,750.00	1,120.00	742,332.33		68,723,550	170,000.00	86,947.26	20,000.00	276,947.26	2,240.00
3	131,800.00	44,720.00	9,213,134.15	17,523.16	21,558,300	300,000.00	690,239.27	67,000.00	1,057,239.27	89,440.00
4	34,300.00	18,130.00	2,427,790.78	7,332.45	6,794,800	205,000.00	388,607.11	40,000.00	633,607.11	36,260.00
5	23,400.00	17,490.00	2,575,895.55	6,302.93	14,547,300	284,000.00	482,059.65	80,000.00	846,059.65	34,980.00
6	42,500.00	45,570.00	3,969,618.96	7,290.56	8,589,880	597,103.93	461,474.10	85,000.00	1,143,578.03	91,140.00
7	46,100.00	10,800.00	3,581,434.69	5,898.69	7,313,820	75,000.00	391,956.70	60,000.00	526,956.70	21,600.00
8	45,950.00	10,850.00	2,865,045.36	2,070.90	7,062,900	100,000.00	315,171.76	29,000.00	444,171.76	21,700.00
9	27,150.00	4,560.00	2,146,434.30	1,647.34	9,401,700	60,000.00	166,710.88	25,000.00	251,710.88	9,120.00
10	95,170.00	40,690.00	6,049,631.87	4,297.06	18,150,960	400,000.00	500,275.43	90,000.00	990,275.43	81,380.00
11	79,000.00	29,890.00	5,015,333.88	8,333.80	12,696,530	153,000.00	748,213.26	106,000.00	1,007,213.26	59,780.00
12	21,500.00	17,600.00	2,969,232.06	3,244.18	5,432,300	125,000.00	737,478.79	175,000.00	1,037,478.79	35,200.00
13	9,900.00	5,930.00	1,651,329.67	5,671.27	5,708,300	100,000.00	924,817.79	50,000.00	1,074,817.79	11,860.00
14	45,500.00	8,880.00	3,024,392.83	1,253.46	7,605,600	160,000.00	262,832.37	57,000.00	479,832.37	17,760.00
15	60,850.00	33,710.00	12,637,813.36	29,382.41	45,565,100	425,000.00	1,335,563.52	400,000.00	2,160,563.52	67,420.00
16	23,700.00	4,760.00	3,289,860.14	3,713.26	43,333,500	373,300.00	428,852.31	98,000.00	900,152.31	9,520.00
17	197,530.00	52,470.00	12,227,614.60	15,767.32	37,199,190	970,000.00	1,547,693.45	85,000.00	2,602,693.45	104,940.00
18	29,450.00	28,930.00	1,984,548.38	2,789.84	5,083,530	125,000.00	371,687.39	50,000.00	546,687.39	57,860.00
19	49,120.00	46,120.00	9,267,524.83	17,585.94	44,627,400	246,500.00	804,300.00	320,000.00	1,370,800.00	92,240.00
20	34,000.00	5,100.00	3,520,405.11	3,886.32	12,666,100	175,000.00	316,949.37	120,000.00	611,940.37	10,200.00
21	63,770.00	106,800.00	4,820,284.36	19,473.20	23,294,725	167,079.42	1,153,378.09	94,000.00	1,414,457.51	213,600.00
22	71,250.00	11,120.00	5,650,403.65	5,594.68	13,297,000	691,000.00	438,083.00	50,000.00	1,179,083.00	22,240.00
23	68,240.00	81,440.00	12,606,982.14	82,993.87	90,123,200	475,000.00	2,209,040.00	320,000.00	3,004,040.00	162,880.00
24	24,100.00	3,890.00	1,880,877.70	666.49	4,586,500	130,000.00	128,540.24	10,000.00	268,540.24	7,780.00
25	59,700.00	23,920.00	3,346,446.12	5,132.48	5,925,914	157,000.00	431,533.43	34,400.00	622,933.43	47,840.00
26	18,400.00	2,140.00	1,758,387.83	972.66	5,124,100	60,000.00	191,091.84	45,000.00	296,091.84	4,280.00
27	61,800.00	11,440.00	4,603,460.92	10,335.50	11,218,350	192,089.30	456,871.51	81,400.00	730,360.81	22,880.00
28	24,200.00	1,840.00	1,792,669.40	3,759.50	6,165,100	248,454.00	174,406.74	25,000.00	447,860.74	3,680.00
29	28,400.00	9,800.00	3,093,404.47	6,088.31	16,903,800	132,639.24	304,751.14	50,000.00	487,390.38	19,600.00
30	27,950.00	20,550.00	2,239,806.51	2,294.98	15,631,900	280,000.00	266,945.05	132,500.00	679,445.05	41,100.00
31	71,650.00	48,000.00	5,514,386.60	6,229.29	28,936,500	390,000.00	698,719.56	50,000.00	1,138,719.56	96,000.00
32	82,480.00	55,490.00	4,450,266.15	7,850.30	11,698,500	382,000.00	740,940.53	70,000.00	1,192,940.53	110,980.00
33	38,400.00	12,640.00	5,298,796.51	1,912.84	22,215,350	310,000.00	636,050.95	175,000.00	1,121,050.95	25,280.00
34	52,300.00	18,570.00	3,518,716.62	2,227.47	9,112,502	130,000.00	361,599.98	20,000.00	511,599.98	37,140.00
35	34,950.00	16,000.00	3,137,502.93	3,838.43	7,938,000	300,000.00	244,501.75	30,000.00	574,501.75	32,000.00

Rate per $100 to be applied to Col. II for apportionment of County Taxes — 4057262604

***Bank Stock Tax Due Municipality — $526,558.12
Bank Stock Tax Due County — 526,558.12

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1971— (Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III							
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Bank Stock * * * Tax Due Municipality	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
36	31,350.00	4,080.00	2,922,413.29	4,947.17	19,847,100	200,000.00	405,763.10	54,900.00	660,663.10	8,160.00
37	11,100.00	4,720.00	1,192,713.29	1,694.47	35,552,000	25,000.00	261,869.42	25,000.00	311,869.42	9,440.00
38	91,410.00	20,260.00	5,470,440.63	2,858.62	11,001,560	300,000.00	458,402.49	30,000.00	788,402.49	40,520.00
39	63,850.00	29,280.00	3,736,667.50	4,650.77	12,972,425	200,000.00	480,292.13	29,000.00	709,292.13	58,560.00
40	21,700.00	7,520.00	2,081,631.79	2,185.31	3,178,900	100,000.00	262,910.77	40,000.00	402,910.77	15,040.00
41	20,570.00	5,670.00	1,635,863.69	2,106.43	4,728,500	165,000.00	173,661.81	50,000.00	388,661.81	11,340.00
42	64,800.00	7,140.00	5,695,909.21	5,457.51	13,329,100	200,000.00	318,225.83	157,000.00	675,225.83	14,280.00
43	18,500.00	3,440.00	1,649,731.97	543.97	8,210,700	70,000.00	283,418.05	68,000.00	421,418.05	6,880.00
44	50,820.00	9,080.00	3,656,780.77	6,161.32	14,593,100	270,000.00	458,969.75	30,000.00	758,969.75	18,160.00
45	37,170.00	21,410.00	3,557,593.01	5,420.22	12,505,600	214,000.00	338,309.60	30,000.00	582,309.60	42,820.00
46	167,200.00	18,190.00	13,309,938.03	17,018.49	86,855,150	470,000.00	1,884,715.81	170,000.00	2,524,715.81	36,380.00
47	37,850.00	10,560.00	3,355,755.11	2,516.13	8,665,300	138,000.00	323,538.59	50,000.00	511,538.59	21,120.00
48	59,100.00	10,480.00	5,496,937.81	4,755.01	23,515,200	475,000.00	517,300.88	120,000.00	1,112,300.88	20,960.00
49	38,450.00	20,370.00	1,734,008.41	9,186.28	14,228,400	370,000.00	2,686,815.55	35,000.00	3,091,815.55	40,740.00
50	47,050.00	23,970.00	3,849,322.46	6,013.71	18,542,700	318,000.00	509,370.64	70,000.00	897,370.64	47,940.00
51	129,800.00	26,490.00	14,220,318.53	28,098.68	50,906,450	358,758.60	1,077,122.90	280,000.00	1,715,881.50	52,980.00
52	70,950.00	12,050.00	4,256,287.32	4,061.70	14,623,100	300,000.00	408,096.48	12,000.00	720,096.48	24,100.00
53	45,820.00	6,430.00	3,809,801.71	1,463.05	3,163,325	140,000.00	259,616.70	71,000.00	470,616.70	12,860.00
54	31,300.00	14,560.00	2,026,169.75	5,080.49	2,422,300	150,000.00	195,491.10	2,000.00	347,491.10	29,120.00
55	650.00	160.00	153,467.68		5,454,200	10,000.00	38,929.00		48,929.00	320.00
56	77,020.00	30,790.00	5,813,994.60	25,479.18	28,448,800	310,000.00	620,164.80	60,000.00	990,164.80	61,580.00
57	84,300.00	20,320.00	4,541,446.39	7,267.40	13,269,185	235,605.27	689,334.95	60,000.00	984,940.22	40,640.00
58	10,700.00	1,200.00	1,267,350.67	2,637.74	4,213,000	120,000.00	79,600.00	48,000.00	247,600.00	2,400.00
59	9,000.00	5,120.00	1,258,696.31	1,688.82	2,883,800	35,000.00	328,740.39	10,000.00	373,740.39	10,240.00
60	171,950.00	62,560.00	16,626,114.25	21,563.67	84,893,477	700,000.00	1,433,029.24	200,000.00	2,333,029.24	125,120.00
61	68,390.00	31,570.00	7,768,569.56	13,569.73	26,421,500	170,000.00	512,781.90	55,000.00	737,781.90	63,140.00
62			422,227.02	1,161.24	35,308,350	88,000.00	192,915.00		280,915.00	
63	36,200.00	1,950.00	3,972,383.20	408.27	8,083,200	140,000.00	229,255.88	120,000.00	489,255.88	3,900.00
64	64,450.00	10,860.00	4,781,081.14	2,598.70	14,117,700	150,000.00	254,380.08	60,000.00	464,380.08	21,720.00
65	29,750.00	34,960.00	1,639,037.99	4,515.10	3,752,190	37,000.00	402,102.45	18,575.00	457,677.45	69,920.00
66	54,870.00	3,530.00	3,304,542.31	1,092.13	11,685,800	297,000.00	255,398.47	28,900.00	581,298.47	7,060.00
67	46,800.00	16,450.00	3,692,113.42	10,739.58	17,206,500	200,000.00	453,110.88	66,000.00	719,110.88	32,900.00
68	25,850.00	3,600.00	2,746,737.82	961.24	8,752,650	140,000.00	197,312.16	50,000.00	387,312.16	7,200.00
69	40,300.00	22,080.00	2,499,435.26	6,978.04	7,963,850	105,000.00	506,594.98	30,000.00	641,594.98	44,160.00
70	90,650.00	14,120.00	6,797,387.30	5,991.63	18,742,300	456,500.00	399,093.05	143,000.00	998,593.05	28,240.00
	$3,604,780.00	$1,370,170.00	$306,465,306.02	$526,558.12	$1,313,242,263	$16,816,029.76	$37,457,899.69	$5,505,675.00	$59,779,604.45	$2,740,340.00

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5 (d)
1	Bass River Twp.	$3,680,300	$3,238,375	$6,918,675	$422,127					$7,340,802
2	Beverly City	1,563,030	8,746,200	10,309,230	99,757					10,408,987
3	Bordentown City	1,985,375	15,295,450	17,280,825	293,971					17,574,796
4	Bordentown Twp.	8,107,620	34,079,833	42,187,453	1,625,124					43,812,577
5	Burlington City	11,714,675	41,504,000	53,218,675	3,209,615					56,428,290
6	Burlington Twp.	23,874,000	55,311,000	79,185,000	926,005					80,111,005
7	Chesterfield Twp.	5,841,600	10,346,500	16,188,100	752,116					16,940,216
8	Cinnaminson Twp.	23,670,405	80,082,950	103,753,355	2,149,761					105,903,116
9	Delanco Twp.	2,677,680	14,433,330	17,111,010	243,605					17,354,615
10	Delran Twp.	10,639,500	48,781,700	59,421,200	1,001,185					60,422,385
11	Eastampton Twp.	2,705,910	9,470,100	12,176,010	253,858					12,429,868
12	Edgewater Park Twp.	9,631,475	33,844,640	43,476,115	493,951					43,970,066
13	Evesham Twp.	19,164,600	49,492,035	68,656,635	1,999,134					70,655,769
14	Fieldsboro Bor.	417,800	2,334,550	2,752,350	28,604					2,780,954
15	Florence Twp.	13,771,495	42,616,135	56,387,630	916,924					57,304,554
16	Hainesport Twp.	3,938,550	10,632,225	14,570,775	293,414					14,864,189
17	Lumberton Twp.	7,625,900	16,417,000	24,042,900	394,989					24,437,889
18	Mansfield Twp.	6,004,400	10,873,050	16,877,450	346,004					17,223,454
19	Maple Shade Twp.	25,455,965	61,701,175	87,157,140	724,119					87,881,259
20	Medford Twp.	29,589,700	53,965,050	83,554,750	1,853,107					85,407,857
21	Medford Lakes Bor.	5,245,772	23,757,925	29,003,697	160,663					29,164,360
22	Moorestown Twp.	33,557,940	104,759,220	138,317,160	3,565,476					141,882,636
23	Mount Holly Twp.	11,702,880	48,584,900	60,287,780	3,807,137					64,094,917
24	Mount Laurel Twp.	36,325,440	68,557,300	104,882,740	1,277,108					106,159,848
25	New Hanover Twp.	824,380	1,366,675	2,191,055	1,905,173					4,096,228

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1971—(Continued)

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5 (d)
26	North Hanover Twp.	5,278,400	8,046,000	13,324,400	355,310					13,679,710
27	Palmyra Bor.	5,926,890	20,799,850	26,726,740	391,307					27,118,047
28	Pemberton Bor.	674,000	4,198,950	4,872,950	358,608					5,231,558
29	Pemberton Twp.	10,497,507	42,868,250	53,365,757	1,777,804					55,143,561
30	Riverside Twp.	3,927,895	29,364,865	33,292,760	1,434,784					34,727,544
31	Riverton Bor.	4,258,700	16,471,800	20,730,500	321,006					21,051,506
32	Shamong Twp.	3,052,200	3,391,050	6,443,250	401,830					6,845,080
33	Southampton Twp.	8,565,100	15,261,850	23,826,950	982,067					24,809,017
34	Springfield Twp.	7,256,100	12,045,550	19,301,650	927,817					20,229,467
35	Tabernacle Twp.	3,198,900	6,326,400	9,525,300	244,689					9,769,989
36	Washington Twp.	1,302,660	5,412,623	6,715,283	709,267					7,424,550
37	Westampton Twp.	5,587,350	14,041,500	19,628,850	376,503					20,005,353
38	Willingboro Twp.	29,156,976	241,267,162	270,424,138	2,808,312					273,232,450
39	Woodland Twp.	11,038,215	1,917,300	12,955,515	212,795					13,168,310
40	Wrightstown Bor.	701,673	4,160,735	4,862,408	2,033,623					6,896,031
	Totals	$400,138,958	$1,275,765,203	$1,675,904,161	$42,078,649					1,717,982,810

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Bass River Twp.	$3.80	71.79			$3,441,730	$10,782,532	$68,003.33		
2	Beverly City	5.25	79.41	$1,816		3,121,649	13,532,452	85,346.54		
3	Bordentown City	5.78	83.42	3,774		4,581,135	22,159,705	139,756.94		
4	Bordentown Twp.	4.43	66.93	1,992		22,960,946	66,775,515	421,140.16		
5	Burlington City	2.67	84.93	46,769		13,233,590	69,708,649	439,638.86		
6	Burlington Twp.	3.93	85.92	7,111		20,824,554	100,942,670	636,625.75		
7	Chesterfield Twp.	3.57	90.34			2,152,609	19,092,825	120,414.73		
8	Cinnaminson Twp.	4.96	75.81			37,890,283	143,793,399	906,876.94		
9	Delanco Twp.	4.65	80.47	7,236		8,278,002	25,639,853	161,705.56		
10	Delran Twp.	4.27	72.82			26,020,377	86,442,762	545,177.65		
11	Eastampton Twp.	5.18	78.69	176		3,469,458	15,899,502	100,275.06		
12	Edgewater Park Twp.	4.43	85.65	3,980		9,047,874	53,021,920	334,398.92		
13	Evesham Twp.	4.41	70.05			30,004,657	100,660,426	634,845.69		
14	Fieldsboro Bor.	4.77	79.93	34		2,533,304	5,314,292	33,516.20		
15	Florence Twp.	3.60	90.41	7,344		16,268,381	73,580,279	466,627.13		
16	Hainesport Twp.	5.17	84.40	250		3,373,891	18,238,330	115,025.59		
17	Lumberton Twp.	4.58	93.73	951		2,817,979	27,256,819	171,903.45		
18	Mansfield Twp.	3.15	77.91	2,744		5,236,258	22,462,456	141,666.33		
19	Maple Shade Twp.	3.76	100.00	2,656		1,644,923	89,528,838	564,640.93		
20	Medford Twp.	3.26	100.00	95		1,207,772	86,615,724	546,268.49		
21	Medford Lakes Bor.	5.18	73.25			10,692,720	39,857,080	251,370.84		
22	Moorestown Twp.	4.57	83.53	1,790		34,513,275	176,397,701	1,112,505.92		
23	Mount Holly Twp.	4.91	100.00	17,816		2,364,575	66,477,308	419,259.43		
24	Mount Laurel Twp.	4.16	94.18	148		8,137,793	114,297,789	720,853.88		
25	New Hanover Twp.	1.44	67.44			1,099,199	5,195,427	32,766.55		

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
26	North Hanover Twp.	$2.64	83.58	$120		$3,011,668	$16,691,498	$105,270.03		
27	Palmyra Bor.	4.96	71.87	102		11,392,625	38,510,774	242,753.81		
28	Pemberton Bor.	3.81	94.75			433,426	5,664,984	35,727.95		
29	Pemberton Twp.	3.60	78.71	5,242		15,422,545	70,571,348	445,079.74		
30	Riverside Twp.	4.53	77.16	8,375		14,139,816	48,875,735	308,249.73		
31	Riverton Bor.	3.78	100.00			270,005	21,321,511	134,470.61		
32	Shamong Twp.	5.39	61.63			4,116,221	10,961,301	69,130.79		
33	Southampton Twp.	4.50	71.30	96		10,232,482	35,041,595	221,000.51		
34	Springfield Twp.	3.34	89.90	36		2,716,833	22,946,336	144,718.07		
35	Tabernacle Twp.	4.48	84.00			1,891,371	11,661,360	73,545.93		
36	Washington Twp.	3.67	61.66			4,608,304	12,032,854	75,888.87		
37	Westampton Twp.	4.31	90.00			2,713,030	22,718,383	143,280.41		
38	Willingboro Twp.	4.13	100.00			1,588,803	274,821,253	1,733,244.08		
39	Woodland Twp.	3.26	98.13	260		350,355	13,518,925	85,261.23		
40	Wrightstown Bor.	2.25	100.00	203		522,100	7,418,334	46,785.99		
	Totals			$121,116		$348,326,518	$2,066,430,444	$13,035,018.62		

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1971—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	I
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
		Deduct Overpayment	Add Under payment							
1	Bass River Twp.	$391.97		$67,611.36	$2,627.60	$199,766.00				$270,004.96
2	Beverly City	151.45		85,195.09	3,311.32	329,129.00		$8,519.50	$103,936.50	530,091.41
3	Bordentown City	1,764.14		137,992.80	5,362.23	371,625.50	B $262,441.09	24,144.00	188,751.00	990,316.62
4	Bordentown Twp.	28.79		421,111.37	16,368.23	670,588.88	B 589,156.79	26,211.30	173,419.34	1,896,855.91
5	Burlington City	1,061.06		438,577.80	17,046.20	858,810.00		110,132.38		1,424,566.38
6	Burlington Twp.	21,585.87		615,039.88	23,884.80	1,987,912.22		121,914.00	344,504.72	3,093,255.62
7	Chesterfield Twp.	6.75		120,407.98	4,680.15	246,562.25	N 186,450.04		34,823.29	592,923.71
8	Cinnaminson Twp.	635.59		906,241.35	35,224.28	3,847,651.00			358,849.83	5,147,966.46
9	Delanco Twp.			161,705.56	6,285.36	575,193.00			36,000.00	779,183.92
10	Delran Twp.	1,165.24		544,012.41	21,144.18	1,746,729.00			220,918.34	2,532,803.93
11	Eastampton Twp.	1,662.70		98,612.36	3,831.23	280,986.50	RV 206,905.92		44,042.08	634,378.09
12	Edgewater Park Twp.	13,181.53		321,217.39	12,415.68	1,374,499.50			208,393.55	1,916,526.12
13	Evesham Twp.	10,211.68		624,634.01	24,269.05	1,364,012.50	L 869,481.56		176,460.70	3,058,857.82
14	Fieldsboro Bor.			33,516.20	1,302.75	93,683.50				128,502.45
15	Florence Twp.	514.35		466,112.78	18,116.98	1,340,610.50			168,182.57	1,993,022.83
16	Hainesport Twp.	39.20		114,986.39	4,469.34	363,094.00	RV 241,648.11		22,500.00	746,697.84
17	Lumberton Twp.	2,114.37		169,789.08	6,590.71	407,823.00	RV 356,499.84		157,748.62	1,098,451.25
18	Mansfield Twp.	604.76		141,061.57	5,476.54	158,222.00	N 222,790.23			527,550.34
19	Maple Shade Twp.	1,584.64		563,056.29	21,885.46	2,198,885.00			412,884.41	3,196,711.16
20	Medford Twp.	439.78		545,828.71	21,215.50	1,163,578.50	L 667,692.39		341,584.63	2,739,899.73
21	Medford Lakes Bor.			251,370.84	9,770.58	613,905.00	L 457,334.29		150,001.49	1,482,382.20
22	Moorestown Twp.	57,930.85		1,054,575.07	40,709.66	4,596,900.00			693,072.65	6,385,257.38
23	Mount Holly Twp.	1,757.92		417,501.51	16,224.48	1,182,027.33	RV 844,653.10		613,411.00	3,073,817.42
24	Mount Laurel Twp.	62,736.38		658,117.50	25,516.78	2,166,341.00	L 923,942.73		583,373.05	4,357,291.06
25	New Hanover Twp.			32,766.55	1,273.61		NHW 22,966.49			57,006.65

REGIONAL SCHOOL DISTRICTS

B - Bordentown Regional High School	$851,597.88
L - Lenape Regional High School	$3,570,252.00
N - Northern Burlington County Regional High School	$808,908.82
NHW - New Hanover-Wrightstown District	$102,813.00
RV - Rancocas Valley Regional High School	$1,933,662.07

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1971—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	I
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
		Deduct Overpayment	Add Under payment							
26	North Hanover Twp.	$1,318.07		$103,951.96	$4,039.23	$26,889.00	N $218,257.72			$353,137.91
27	Palmyra Bor.	147.35		242,606.46	9,429.78	812,268.00			$229,123.19	1,293,427.43
28	Pemberton Bor.	72.50		35,655.45	1,385.83	120,285.00			36,110.65	193,436.93
29	Pemberton Twp.	2,218.08		442,861.66	17,211.59	919,528.49			517,272.61	1,896,874.35
30	Riverside Twp.	27.70		308,222.03	11,980.31	1,016,124.75			173,173.97	1,509,501.06
31	Riverton Bor.			134,470.61	5,226.76	446,536.30			189,920.72	776,154.39
32	Shamong Twp.	52.38		69,078.41	2,684.97	210,574.00	L 81,044.68			363,382.06
33	Southampton Twp.	427.79		220,572.72	8,573.08	430,932.25	L 414,086.35		15,542.21	1,089,706.61
34	Springfield Twp.	4,453.29		140,264.78	5,448.07	268,308.81	N 181,410.83		68,201.00	663,633.49
35	Tabernacle Twp.	101.50		73,444.43	2,854.62	152,666.76	L 156,670.00		39,747.04	425,382.85
36	Washington Twp.	359.91		75,528.96	2,935.43	184,537.00			5,250.00	268,251.39
37	Westampton Twp.	7,438.54		135,841.87	5,272.66	417,478.50	RV 283,955.10			842,548.13
38	Willingboro Twp.	2,138.93		1,731,105.15		7,872,750.00			1,483,541.62	11,087,396.77
39	Woodland Twp.	4,398.68		80,862.55	3,138.24	207,003.86			133,689.63	424,694.28
40	Wrightstown Bor.	45.05		46,740.94	1,816.73		NHW 79,846.51		24,247.04	152,651.22
	Totals	$202,768.79		$12,832,249.83	$431,000.00	$41,224,417.90	$7,267,233.77	$290,921.18	$7,948,677.45	$69,994,500.13

*** Bank Stock Tax Due Municipality	$111,008.17
Bank Stock Tax Due County	$111,008.17
Bank Stock Tax Due State	$222,016.34
Total Bank Stock Tax	$444,032.68

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1971—(Continued)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III	Bank Stock * * *	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
1	$2,800	$6,080	$278,884.96		$2,433,485	$49,000.00	$52,947.00	$51,000.00	$152,947.00	$12,160
2	9,050	6,320	545,461.41	$2,498.00	2,045,550	40,000.00	102,000.00	33,000.00	175,000.00	12,640
3	11,950	13,360	1,015,626.62	7,605.00	7,160,336	100,000.00	209,000.00	80,000.00	389,000.00	26,720
4	35,100	6,560	1,938,515.91	2,369.36	12,008,505	228,000.00	454,000.00	38,000.00	720,000.00	13,120
5	38,250	40,800	1,503,616.38	10,969.84	28,138,875	493,000.60	2,307,399.40	55,000.00	2,855,400.00	81,600
6	42,000	10,400	3,145,655.62	668.28	2,089,100	208,000.00	607,251.00	90,000.00	905,251.00	20,800
7	7,450	3,680	604,053.71	887.71	22,763,200	45,000.00	107,689.00	40,000.00	192,689.00	7,360
8	84,800	11,040	5,243,806.46	4,821.14	13,475,250	230,000.00	712,596.00	88,000.00	1,030,596.00	22,080
9	17,400	9,760	806,343.92		1,086,800	60,000.00	240,400.00	41,740.63	342,140.63	19,520
10	37,850	9,280	2,579,933.93	1,081.66	8,934,650	218,000.00	398,600.00	174,918.64	791,518.64	18,560
11	7,200	1,920	643,498.09	584.92	582,600	40,000.00	98,419.00	38,000.00	176,419.00	3,840
12	24,700	4,000	1,945,226.12	971.45	4,261,400	116,000.00	200,530.00	59,000.00	375,530.00	8.000
13	47,300	7,840	3,113,997.82	3,539.30	5,465,800	300,000.00	413,000.00	100,000.00	813,000.00	15,680
14	2,250	1,680	132,432.45		45,300	17,000.00	78,100.00	8,000.00	103,100.00	3,360
15	37,450	32,240	2,062,712.83	3,817.43	6,821,885	125,000.00	644,000.00	124,654.54	893,654.54	64,480
16	13,100	8,480	768,277.84		1,964,150	103,000.00	96,500.00	70,000.00	269,500.00	16,960
17	15,150	3,440	1,117,041.25	143.93	2,715,200	120,000.00	140,787.45	93,000.00	353,787.45	6,880
18	8,600	5,440	541,590.34	643.27	4,413,500	60,300.00	168,893.00	35,000.00	264,193.00	10,880
19	68,200	33,360	3,298,271.16	7,225.59	3,776,926	480,000.00	323,600.00	70,000.00	873,600.00	66,720
20	34,550	8,480	2,782,929.73	5,715.37	20,170,110	341,786.85	302,970.93	224,000.00	868,757.78	16,960
21	24,400	3,520	1,510,302.20		1,319,250	84,400.00	138,315.00	30,000.00	252,715.00	7,040
22	65,500	23,520	6,474,277.38	14,627.35	25,196,785	410,659.00	870,426.00	210,000.00	1,491,085.00	47,040
23	47,300	23,520	3,144,637.42	12,333.00	18,241,500	135,000.00	429,256.00	105,000.00	669,256.00	47,040
24	45,850	8,160	4,411,301.06	1,126.95	4,857,395	245,000.00	483,000.00	240,769.55	968,769.55	16,320
25	1,150	640	58,796.65	1,343.50	1,000,080,000	17,500.00	210,000.00	620.00	228,120.00	1,280

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1971—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III	Bank Stock ***	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
26	5,200	1,520	359,857.91	12.50	10,048,250	83,700.00	184,000.00	29,142.33	296,842.33	3,040
27	30,700	17,600	1,341,727.43	2,476.36	6,041,000	120,000.00	264,000.00	45,000.00	429,000.00	35,200
28	3,600	2,000	199,036.93	1,389.35	1,479,100	32,500.00	41,000.00	19,500.00	93,000.00	4,000
29	71,600	13,760	1,982,234.35	1,957.60	12,628,650	186,000.00	426,214.79	95,000.00	707,214.79	27,520
30	33,100	28,080	1,570,681.06	7,326.03	8,030,370	132,850.00	330,000.00	60,000.00	522,850.00	56,160
31	13,250	5,200	794,604.39	3,923.89	6,575,200	22,000.00	87,643.36	18,100.00	127,743.36	10,400
32	2,300	2,960	368,642.06	.....	2,797,150	72,496.50	36,000.00	40,000.00	148,496.50	5,920
33	16,350	9,120	1,115,176.61	1,295.79	965,150	119,000.00	139,090.00	35,000.00	293,090.00	18,240
34	7,450	4,080	675,163.49	.....	1,953,200	83,850.00	86,109.00	71,200.00	241,159.00	8,160
35	6,100	5,760	437,242.85	.....	1,858,700	35,000.00	50,400.00	65,000.00	150,400.00	11,520
36	1,950	2,160	272,361.39	.....	162,945	22,100.00	30,800.00	6,500.00	59,400.00	4,320
37	16,000	2,560	861,108.13	642.26	4,547,700	120,000.00	171,000.00	45,919.44	336,919.44	5,120
38	175,350	7,360	11,270,106.77	8,458.38	31,443,260	800,000.00	797,000.00	111,000.00	1,708,000.00	14,720
39	2,700	1,520	428,914.28	.....	10,283,447	24,000.00	52,644.20	59,000.00	135,644.20	3,040
40	1,700	320	154,671.22	552.96	995,300	49,800.00	80,000.00	4,176.11	133,976.11	640
	$1,116,700	$387,520	$71,498,720.13	$111,008.17	$1,299,856,974	$6,169,942.95	$12,565,581.13	$2,804,241.24	$21,539,765.32	$775.040

Total County Taxes Appropriated	$12,943,258.00
Less: Bank Stock Taxes Due County	111,008.17
Net County Taxes Apportioned (12 A III)	12,832,249.83
‡Adjustments (Net Toal 12 A IIB)†	202,768.79
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	13,035,018.62

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated)for the support of the County Budget	$4,650,411.00
Rate per $100 to be applied to Col. 11 for apportionment of county taxes	$0.631
Rate per $100 to be applied to Col. 11 for apportionment of county library taxes	$0.02451935

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Abstract of Ratables and Exemptions in the County of Camden, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5 (d)
1	Audubon Bor.	$9,389,800	$41,328,575	$50,718,375	$355,973					$51,074,348
2	Audubon Park Bor.	147,106	1,298,352	1,445,458	34,694					1,480,152
3	Barrington Bor.	6,913,200	33,926,026	40,839,226	347,662			$1,647,226	$1,647,226	39,539,662
4	Bellmawr Bor.	9,529,925	52,413,800	61,943,725	586,978					62,530,703
5	Berlin Bor.	7,808,750	21,576,910	29,385,660	1,220,436					30,606,096
6	Berlin Twp.	2,070,570	12,209,550	14,280,120	142,099					14,422,219
7	Brooklawn Bor.	2,122,950	8,134,700	10,257,650	202,138					10,459,788
8	Camden City	45,086,080	228,518,403	273,604,483	23,491,610					297,096,093
9	Cherry Hill Twp.	185,700,790	421,916,150	607,616,940	6,440,739					614,057,679
10	Chesilhurst Bor.	674,670	2,657,106	3,331,776	59,731					3,391,507
11	Clementon Bor.	2,656,689	14,944,996	17,601,685	258,952					17,860,637
12	Collingswood Bor.	12,931,500	59,858,450	72,789,950	2,444,330					75,234,280
13	Gibbsboro Bor.	2,155,500	8,690,700	10,846,200	233,660					11,079,860
14	Gloucester City	10,162,050	41,115,894	51,277,944	2,582,017					53,859,961
15	Gloucester Twp.	18,489,200	83,052,350	101,541,550	2,276,225					103,817,775
16	Haddon Twp.	18,317,050	71,243,750	89,560,800	661,748					90,222,548
17	Haddonfield Bor.	20,571,600	58,544,400	79,116,000	3,302,609					82,418,609
18	Haddon Heights Bor.	6,427,950	32,804,300	39,232,250	390,142					39,622,392
19	Hi-Nella Bor.	821,920	5,374,100	6,196,020	58,266					6,254,286
20	Laurel Springs Bor.	1,290,240	8,070,040	9,360,280	1,381,920					10,742,200
21	Lawnside Bor.	5,317,545	12,288,945	17,606,490	118,738					17,725,228
22	Lindenwold Bor.	11,741,745	32,182,890	43,924,635	443,917					44,368,552
23	Magnolia Bor.	4,169,550	19,437,600	23,607,150	189,498					23,796,648
24	Merchantville Bor.	173,050	18,238,600	18,411,650	2,494,541					20,906,191
25	Mt. Ephraim Bro.	151,410	22,625,625	22,777,035	361,855					23,138,890
26	Oaklyn Bor.	3,832,800	16,211,932	20,044,732	132,788					20,177,520
27	Pennsauken Twp.	48,643,000	184,689,100	233,332,100	2,456,935					235,789,035
28	Pine Hill Bor.	2,127,650	11,567,900	13,695,550	144,264		$500		$500	13,839,314
29	Pine Valley Bor.	338,244	611,326	949,570	8,788					958,358
30	Runnemede Bor.	7,088,275	32,672,225	39,760,500	817,636					40,578,136
31	Somerdale Bor.	6,592,900	29,092,700	35,685,600	285,519					35,971,119
32	Stratford Bor.	7,799,250	33,006,460	40,805,710	449,112					41,254,822
33	Tavistock Bor.	357,000	545,100	902,100	4,046					906,146
34	Voorhees Twp.	9,160,950	39,005,000	48,165,950	231,470					48,397,420
35	Waterford Twp.	2,704,600	13,381,850	16,086,450	409,909					16,496,359
36	Winslow Twp.	12,788,350	32,596,900	45,385,250	6,275,564					51,660,814
37	Woodlynee Bor.	1,101,650	6,975,500	8,077,150	53,912					8,131,062
	Totals	$487,355,509	$1,712,808,205	$2,200,163,714	$61,350,421		$500	$1,647,226	$1,647,726	$2,259,866,409

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	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Audubon Bor.	$5.18	$83.24	$3,009		$12,752,855	$63,830,212	$660,538.99		
2	Audubon Park Bor.	9.78	100.00			24	1,480,176	15,317.42		
3	Barrington Bor.	4.74	84.22	4,115		12,929,142	52,472,919	543,009.46		
4	Bellmawr Bor.	4.78	88.70	18,745		8,810,810	71,360,258	738,462.73		
5	Berlin Bor.	4.24	91.98	5,479		3,417,049	34,028,624	352,140.97		
6	Berlin Twp.	6.98	69.48			6,387,960	20,810,179	215,351.54		
7	Brooklawn Bor.	3.98	86.20	640		2,046,747	12,507,175	129,428.95		
8	Camden City	7.38	91.26	2,984,257		62,547,464	362,627,814	3,752,608.71		
9	Cherry Hill Twp.	4.19	102.12	62	$2,014,024		612,043,717	6,333,658.09		
10	Chesilhurst Bor.	5.20	114.66		366,858		3,024,649	31,300.20		
11	Clementon Bor.	6.26	81.22	892		4,414,778	22,276,307	230,523.59		
12	Collingswood Bor.	4.96	88.32			11,248,825	86,483,105	894,959.63		
13	Gibbsboro Bor.	5.84	80.38			3,749,406	14,829,266	153,458.82		
14	Gloucester City	4.76	87.16	20,675		15,794,597	69,675,233	721,025.46		
15	Gloucester Twp.	6.16	80.98	2,133		25,726,383	129,546,291	1,340,593.65		
16	Haddon Twp.	4.76	85.48	3,898		$16,468,302	106,694,748	1,104,117.30		
17	Haddonfield Bor.	5.82	69.52	1,019		35,809,801	118,229,429	1,223,482.50		
18	Haddon Heights Bor.	5.78	73.90	6,580		14,433,880	54,062,852	559,462.68		
19	Hi-Nella Boro.	3.32	97.12	30		224,499	6,478,815	67,045.22		
20	Laurel Springs Bor.	4.78	84.00	55		1,898,816	12,641,071	130,814.55		
21	Lawnside Bor.	3.76	101.55			184,962	17,910,190	185,341.38		
22	Lindenwold Boro	4.64	98.48	1,516		855,358	45,225,426	468,009.68		
23	Magnolia Boro	4.78	91.20			2,596,170	26,392,818	273,122.79		
24	Merchantville Bor.	5.06	75.14	3,538		6,547,089	27,456,818	284,133.46		
25	Mt. Ephraim Bor.	4.60	79.34	36		6,378,278	29,517,204	305,455.12		
26	Oaklyn Bor.	4.84	82.46	6,214		4,630,418	24,814,152	256,786.17		
27	Pennsauken Twp.	4.06	86.16	131,835		59,316,939	295,237,809	3,055,231.66		
28	Pine Hill Bor.	6.88	84.08	45		2,681,293	16,520,652	170,961.92		
29	Pine Valley Bor.	3.89	66.32			493,287	1,451,645	15,022.17		
30	Runnemede Bor.	4.70	85.54			8,019,469	48,597,605	502,906.26		
31	Somerdale Bor.	3.76	122.42		6,018,590		29,952,529	309,960.01		
32	Stratford Bor.	5.02	80.68	660		10,348,498	51,603,980	534,017.35		
33	Tavistock Bor.	1.80	102.06			78,148	984,294	10,185.85		
34	Voorhees Twp.	3.88	76.98			14,983,715	63,381,135	655,891.77		
35	Waterford Twp.	6.50	76.92	360		5,044,283	21,541,002	222,914.38		
36	Winslow Twp.	5.28	81.96	6,869		12,610,690	64,278,373	665,176.74		
37	Woodlynne Bor.	6.13	80.02			2,099,487	10,230,549	105,869.56		
	Totals			$3,202,662	8,399,472	$375,529,422	$2,630,199,021	$27,218,286.73		

Total County Taxes Appropriated	$27,251,400.00	‡ Adjustment (Net Total 12 A IIb) ±	219,522.95
Less: Bank Stock Taxes Due County	252,636.22	† Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	$27,218,286.73
Net County Taxes Apportioned (12 A III)	26,998,763.78		

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Abstract of Ratables and Exemptions in the County of Camden, for the Year 1971—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	I
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
		Deduct Overpayment	Add Under payment							
1	Audubon Bor.	$49.50		$660,489.49	$21,475.28	$1,491,357.46			$400,520.77	$2,573,843.00
2	Audubon Park Bor.			15,317.42	498.00	82,689.00			46,350.00	144,854.42
3	Barrington Bor.	773.92		542,235.54	17,654.19	1,111,946.00			155,149.42	1,826,985.15
4	Bellmawr Bor.	417.10		738,045.63	24,008.75	961,447.52	B 654,012.18		532,484.25	2,909,998.33
5	Berlin Bor.	967.71		351,173.26	11,448.72	525,972.00	E 304,836.20		72,896.65	1,266,326.83
6	Berlin Twp.	22.57		215,328.97	7,001.46	297,052.25	L 387,608.01		73,152.89	980,143.58
7	Brooklawn Bor.			129,428.95	4,207.96	240,291.00			24,715.43	398,643.34
8	Camden City	74,043.40		3,678,565.31		9,301,959.50			8,490,331.54	21,470,856.35
9	Cherry Hill Twp.	109,956.69		6,223,701.40		16,891,519.00			2,262,880.32	25,378,100.72
10	Chesilhurst Bor.	27.23		31,272.97	1,017.62	55,541.00	L 58,148.58		27,279.40	173,259.57
11	Clementon Bor.	54.48		230,469.11	7,494.73	208,714.00	L 428,259.78		214,050.97	1,088,988.59
12	Collingswood Bor.	1,421.94		893,537.69		2,104,397.00			642,197.20	3,640,131.89
13	Gibbsboro Bor.	295.00		153,163.82	4,989.21	243,794.30	E 179,983.88		49,532.49	631,463.70
14	Gloucester City	103.69		720,921.77	23,441.80	1,208,916.50			520,258.80	2,473,538.87
15	Gloucester Twp.	49.89		1,340,543.76	43,585.05	2,748,754.00	B 1,427,200.78		686,167.52	6,246,251.11
16	Haddon Twp.	561.60		1,103,555.70	35,896.79	2,618,568.75			421,734.67	4,179,755.91
17	Haddonfield Bor.	31.46		1,223,451.04		2,749,700.50			738,961.97	4,712,113.51
18	Haddon Heights Bor.	119.53		559,343.15		1,250,064.50			414,363.41	2,223,771.06
19	Hi-Nella Bor.	1,065.01		65,980.21	2,179.76	107,709.00			27,441.23	203,310.20
20	Laurel Springs Bor.	5.56		130,808.99	4,253.01	292,745.00			70,948.54	498,755.54
21	Lawnside Bor.	11,212.74		174,128.64	6,025.77	342,378.00			130,524.67	653,057.08
22	Lindenwold Bor.	3,885.32		464,124.36	15,215.81	427,919.00	L 869,454.31		230,465.52	2,007,179.00
23	Magnolia Bor.	994.93		272,127.86	8,879.70	333,374.00	S 253,393.52		241,745.88	1,109,520.96
24	Merchantville Bor.	77.06		284,056.40	9,237.68	468,504.00			268,697.13	1,030,495.21
25	Mt. Ephraim Bor.	24.63		305,430.49	9,930.88	480,679.50			223,722.01	1,019,762.88
26	Oaklyn Bor.	160.88		256,625.29	8,348.57	525,836.00			151,612.47	942,422.33
27	Pennsauken Twp.	3,057.30		3,052,174.36		5,649,320.42			626,008.84	9,327,503.62
28	Pine Hill Bor.	190.03		170,771.89	5,558.27	264,291.62	L 317,607.88		158,307.95	916,537.61
29	Pine Valley Bor.			15,022.17	488.40				21,783.00	37,293.57
30	Runnemede Bor.	245.28		502,660.98		512,722.50	B 568,454.54		256,460.58	1,840,298.60
31	Somerdale Bor.	272.06		309,687.95	10,077.34	480,243.28	S 310,938.49		210,232.05	1,321,179.11
32	Stratford Bor.	62.47		533,954.88	17,361.84	757,315.25	S 523,346.77		188,017.08	2,019,995.82
33	Tavistock Bor.			10,185.85	331.16	2,715.00			3,070.00	16,302.01
34	Voorhees Twp.	1,238.66		654,653.11	$21,324.19	638,078.00	E 402,244.92		126,241.16	1,842,541.38
35	Waterford Twp.	1,827.90		221,086.48		297,721.00	L 414,123.62		108,085.63	1,041,016.73
36	Winslow Twp.	6,288.36		658,888.38	21,626.06	768,976.25	L 1,235,745.26		-736.93	2,684,499.02
37	Woodlynne Bor.	19.05		105,850.51	3,442.00	253,073.72			114,856.30	477,222.53
	Tls	$219,522.95		$26,998,763.78	$347,000.00	$56,696,285.82	$8,335,358.72		$18,930,510.81	$111,307,919.13

Lower Regional

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Abstract of Ratables and Exemptions in the County of Camden, for the Year 1971—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III							
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Bank Stock *** Tax Due Municipality	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
1	$46,950.00	$32,240.00	$2,653,033.00	$5,224.20	$6,084,850	$125,000.00	$319,380.14	$28,200.00	$472,580.14	$64,480.00
2	.....	.....	144,854.42	.....	474,932	8,050.00	12,350.00	.....	20,400.00	.....
3	38,200.00	11,200.00	1,876,385.15	1,473.53	12,582,200	120,000.00	361,228.38	52,000.00	533,228.38	22,400.00
4	64,450.00	11,280.00	2,985,728.33	3,347.75	11,376,300	212,000.00	296,432.00	15,809.00	524,241.00	22,560.00
5	19,650.00	9,840.00	1,295,816.83	4,158.37	7,252,600	101,000.00	236,243.87	43,000.00	380,243.87	19,680.00
6	15,050.00	10,080.00	1,005,273.58	703.11	1,132,150	81,000.00	126,700.00	61,000.00	268,700.00	20,160.00
7	10,350.00	7,280.00	416,273.34	2,947.06	3,564,450	16,000.00	126,217.64	14,000.00	156,217.64	14,560.00
8	178,925.00	285,880.00	21,935,661.35	107,352.44	85,544,380	364,000.00	9,960,073.87	1,343,157.32	11,667,231.19	571,760.00
9	288,050.00	38,000.00	25,704,150.72	20,119.68	188,098,170	1,650,000.00	2,431,865.00	718,135.00	4,800,000.00	76,000.00
10	1,650.00	1,520.00	176,429.57	.....	301,255	18,000.00	26,897.64	40,000.00	84,897.64	3,040.00
11	16,650.00	11,920.00	1,117,558.59	2,449.03	2,079,195	100,000.00	94,500.00	40,000.00	234,500.00	23,840.00
12	51,450.00	44,000.00	3,735,581.89	8,455.80	11,948,875	220,000.00	356,347.00	140,000.00	716,347.00	88,000.00
13	12,500.00	2,640.00	646,603.70	372.51	1,913,600	55,000.00	91,500.00	7,000.00	153,500.00	5,280.00
14	45,200.00	49,360.00	2,568,098.87	3,748.40	11,436,850	138,000.00	683,094.23	100,000.00	921,094.23	98,720.00
15	111,350.00	31,040.00	6,388,641.11	9,332.48	36,345,760	469,645.00	570,000.00	170,000.00	1,209,645.00	62,080.00
16	76,500.00	40,960.00	4,297,215.91	10,265.33	10,509,475	568,000.00	350,000.00	60,000.00	978,000.00	81,920.00
17	61,100.00	20,800.00	4,794,013.51	17,821.03	43,445,350	200,000.00	390,842.00	65,000.00	655,842.00	41,600.00
18	44,350.00	23,200.00	2,291,321.06	5,663.80	15,293,280	150,000.00	259,247.76	9,000.00	418,247.76	46,400.00
19	3,000.00	720.00	207,030.20	558.77	404,190	34,000.00	31,000.00	1,000.00	66,000.00	1,440.00
20	10,450.00	4,880.00	514,085.54	2,251.46	1,245,520	35,000.00	115,000.00	2,800.00	152,800.00	9,760.00
21	7,700.00	6,800.00	667,557.08	126.33	1,216,310	194,000.00	100,749.00	28,000.00	322,749.00	13,600.00
22	38,450.00	15,120.00	2,060,749.00	989.48	13,718,500	325,000.00	214,500.00	150,000.00	689,500.00	30,240.00
23	20,950.00	8,000.00	1,138,470.96	1,001.12	2,060,750	40,000.00	118,253.00	16,000.00	174,253.00	16,000.00
24	15,650.00	10,040.00	1,056,185.21	5,302.87	4,259,450	80,000.00	169,000.00	7,000.00	256,000.00	20,080.00
25	28,850.00	14,640.00	1,063,252.88	3,177.99	3,030,895	96,000.00	114,100.00	4,000.00	214,100.00	29,280.00
26	19,350.00	15,520.00	977,292.33	3,387.53	2,111,200	55,000.00	137,000.00	11,000.00	203,000.00	31,040.00
27	163,350.00	91,760.00	9,582,613.62	16,491.16	25,498,850	500,000.00	1,614,000.00	201,000.00	2,315,000.00	183,520.00
28	19,700.00	14,480.00	950,717.61	582.05	6,153,800	106,000.00	105,743.66	60,524.69	272,268.35	28,960.00
29	.....	.....	37,293.57	.....	.....	3,900.00	1,060.00	.....	4,960.00	.....
30	48,150.00	16,880.00	1,905,328.60	4,039.42	7,382,550	95,000.00	247,000.00	30,000.00	372,000.00	33,760.00
31	25,900.00	7,890.00	1,354,969.11	2,942.95	5,009,109	100,000.00	141,500.00	37,500.00	279,000.00	15,780.00
32	44,425.00	5,280.00	2,069,700.82	682.92	8,112,705	211,000.00	193,350.00	5,000.00	409,350.00	10,560.00
33	.....	.....	16,302.01	.....	312,500	989.76	1,959.24	.....	2,949.00	.....
34	26,350.00	6,000.00	1,874,891.38	1,258.84	1,946,375	150,000.00	202,000.00	65,000.00	417,000.00	12,000.00
35	17,500.00	13,440.00	1,071,956.73	3,128.18	1,066,700	90,000.00	134,950.53	77,000.00	301,950.53	26,880.00
36	24,050.00	23,360.00	2,731,909.02	736.93	12,829,800	399,790.00	359,610.00	182,000.00	941,400.00	46,720.00
37	10,550.00	10,960.00	498,732.53	2,543.70	978,900	30,000.00	49,600.00	16,000.00	95,600.00	21,920.00
	$1,606,750.00	$897,010.00	$113,811,679.13	$252,636.22	$546,721,776	$7,141,374.76	$20,743,294.96	$3,800,126.01	$31,684,795.73	$1,794,020.00

***Bank Stock Tax Due Municipality	$323,672.81
Bank Stock Tax Due County	323,672.81
Bank Stock Tax Due State	647,345.63
Total Bank Stock Tax	$1,294,691.24

Camden County	$252,636.22
Atlantic	52.64
Burlington	26,550.18
Cumberland	31,387.45
Gloucester	13,046.32
	$323,672.81

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5 (d)
1	Avalon Bor.	$40,589,000	$45,429,250	$86,018,250	$547,845					$86,566,095
2	Cape May City	13,677,255	24,624,040	38,301,295	820,936					39,122,231
3	Cape May Point Bor.	680,450	2,774,650	3,455,100	13,669					3,468,769
4	Dennis Twp.	3,805,166	6,798,110	10,603,276	368,224		$1,000		$1,000	10,970,500
5	Lower Twp.	18,472,180	56,765,450	75,237,630	1,485,783					76,723,413
6	Middle Twp.	11,627,450	30,323,700	41,951,150	1,191,678					43,142,828
7	North Wildwood City	30,380,475	48,507,800	78,888,275	355,943					79,244,218
8	Ocean City	65,449,800	136,970,130	202,419,930	1,998,847					204,418,777
9	Sea Isle City. (R)	11,774,620	22,327,900	34,102,520	488,436					34,590,956
10	Stone Harbor Bor.(R)	34,693,300	48,383,850	83,077,150	479,851					83,557,001
11	Upper Twp.	4,542,600	16,127,450	20,670,050	713,374					21,383,424
12	West Cape May Bor.	541,045	3,665,000	4,206,045	67,329					4,273,374
13	West Wildwood Bor.	1,028,150	3,401,150	4,429,300	21,734					4,451,034
14	Wildwood City	37,446,500	56,119,090	93,565,590	2,679,375					96,244,965
15	Wildwood Crest Bor. (R)	28,949,100	65,576,200	94,525,300	338,671					94,863,971
16	Woodbine Bor.	521,685	3,837,780	4,359,465	291,358					4,650,823
	Totals	$304,178,776	$571,631,550	$875,810,326	$11,863,053		$1,000		$1,000	$887,672,379

(R) — Revalued Districts

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Avalon Bor.	$1.877	111.67		$8,490,541		$78,075,554	$423,900.10		
2	Cape May City	4.096	108.13	$20,721	1,862,340		37,280,612	202,409.78		
3	Cape May Point Bor.	3.926	53.95			2,954,584	6,423,353	34,874.68		
4	Dennis Twp.	3.084	83.14	167		2,442,729	13,413,396	72,826.12		
5	Lower Twp.	3.440	92.18	211		9,520,386	86,244,010	468,249.57		
6	Middle Twp.	4.659	77.38	26,145		13,384,799	56,553,772	307,050.65		
7	North Wildwood City	2.882	93.98			7,709,927	86,954,145	472,105.15		
8	Ocean City	3.259	81.93	20,454		50,213,187	254,652,418	1,382,598.50		
9	Sea Isle City (R)	3.299	80.44			8,543,900	43,134,856	234,194.56		
10	Stone Harbor Bor. (R)	1.119	118.40		12,155,988		71,401,013	387,661.63		
11	Upper Twp.	1.245	64.72	3,119		11,764,335	33,150,878	179,987.97		
12	West Cape May Bor.	5.831	76.14	5,274		1,377,990	5,656,638	30,711.91		
13	West Wildwood Bor.	3.076	93.81			355,237	4,806,271	26,094.96		
14	Wildwood City	3.245	101.76	49,636		3,896,459	100,191,060	543,973.09		
15	Wildwood Crest Bor. (R)	2.104	109.26		6,230,614		88,633,357	481,222.19		
16	Woodbine Bor.	6.386	84.70	93		1,114,215	5,765,131	31,300.96		
	Totals			$125,820	$28,739,483	$113,277,748	$972,336,464	$5,279,161.82		

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1971—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	I
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
		Deduct Overpayment	Add Under payment							
1	Avalon Bor.	$178.17		$423,721.93	$15,610.42	$246,822.88			$926,927.55	$1,613,082.78
2	Cape May City	2,875.48		199,534.30	7,380.22	308,408.25	$330,524.60		731,505.31	1,577,352.68
3	Cape May Point Bor.	91.50		34,783.18	1,282.23	21,481.00			74,800.00	132,346.41
4	Dennis Twp.	147.75		72,678.37	2,678.87	242,232.50				317,589.74
5	Lower Twp.	6,672.86		461,576.71	17,071.95	871,829.25	945,543.13		224,711.64	2,520,732.68
6	Middle Twp.	129.42		306,921.23	11,307.52	1,502,626.16			118,583.63	1,939,438.54
7	North Wildwood City		$1,715.40	473,820.55	17,434.98	629,144.00		26,854.00	1,095,098.96	2,242,352.49
8	Ocean City	2,722.70		1,379,875.80		1,648,902.00		176,425.00	3,370,964.98	6,576,167.78
9	Sea Isle City (R)	546.18		233,648.38	8,612.55	258,186.00		69,882.50	551,809.37	1,122,138.80
10	Stone Harbor Bor. (R)	1,263.47		386,398.16	14,247.27	123,052.50			401,341.32	925,039.25
11	Upper Twp.	42.90		179,945.07	6,629.08	53,331.00			—1,540.65	238,364.50
12	West Cape May Bor.		116.78	30,828.69	1,134.47	57,776.90	118,051.27		33,063.00	240,854.33
13	West Wildwood Bor.		28.73	26,123.69	962.00	20,669.00			85,500.00	133,254.6
14	Wildwood City	345.61		543,627.48	20,029.17	501,495.57		125,215.00	1,898,693.96	3,089,061.18
15	Wildwood Crest Bor. (R)	726.79		480,495.40	17,707.75	538,787.00			927,823.94	1,964,814.09
16	Woodbine Bor.		47.43	31,348.39	1,154.26	216,434.90			38,743.34	287,680.89
	Totals	$15,742.83	$1,908.34	$5,265,327.33	$143,242.74	$7,241,178.91	$1,394,119.00	$398,376.50	10,478,026.35	$24,920,270.83

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1971—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16
	Section D—Tax Levy									
	II Add: Deductions Allowed (C. 173, L. 1963)		III	Bank Stock ***	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
1	$6,300	$5,320	$1,624,702.78	$1,372.45	$10,465,950	$300,000.00	$207,400.00	$35,000.00	$542,400.00	$10,640
2	12,800	12,240	1,602,392.68	3,226.44	15,794,270	207,910.77	351,185.40	115,000.00	674,096.17	24,480
3	1,050	2,800	136,196.41	.....	140,975	20,000.00	18,927.63	7,000.00	45,927.63	5,600
4	8,550	12,240	338,379.74	.....	1,732,164	138,440.44	126,137.68	30,000.00	294,578.12	24,480
5	34,750	83,730	2,639,212.68	2,332.02	10,131,850	170,000.00	405,691.52	200,000.00	775,691.52	167,460
6	28,925	41,570	2,009,933.54	4,566.81	9,251,125	188,000.00	417,786.50	140,000.00	745,786.50	83,140
7	14,600	27,120	2,284,072.49	1,301.15	5,514,000	270,000.00	316,250.00	125,000.00	711,250.00	54,240
8	41,830	43,600	6,661,597.78	10,979.59	7,371,420	650,000.00	1,067,409.52	210,000.00	1,927,409.52	87,200
9	8,350	10,480	1,140,968.80	1,441.10	1,893,350	246,000.00	129,446.81	29,000.00	404,446.81	20,960
10	5,050	5,200	935,289.25	2,058.68	8,137,500	355,632.79	154,715.46	12,000.00	522,348.25	10,400
11	13,700	14,080	266,144.50	1,540.65	1,438,150	640,000.00	544,792.00	11,384.67	1,196,176.67	28,160
12	2,850	5,490	249,194.33	.....	273,850	22,223.84	28,000.00	26,000.00	76,223.84	10,980
13	950	2,720	136,924.69	.....	88,175	18,000.00	20,500.00	7,000.00	45,500.00	5,440
14	10,600	23,520	3,123,181.18	11,592.22	13,940,950	67,000.00	1,140,236.37	245,000.00	1,452,236.37	47,040
15	17,100	14,400	1,996,314.09	1,653.62	6,587,100	100,000.00	268,472.42	101,000.00	469,472.42	28,800
16	5,150	4,160	296,900.89	929.87	4,429,520	34,000.00	81,698.14	55,000.00	170,698.14	8,320
	$212,555	$308,670	$25,441,495.83	$42,994.60	$97,190,349	$3,427,207.84	$5,278,649.45	$1,348,384.67	10,054,241.96	$617,340

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$2,251,215.76
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$.54293576
Total County Taxes Appropriated	$5,308,321.90
Less: Bank Stock Taxes Due County	42,994.57
Net County Taxes Apportioned (12A III)	5,265,327.33
‡Adjustments (Net Total 12A IIb)	13,834.49
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$5,279,161.82

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

***Bank Stock Tax Due Municipality	$42,994.60
Bank Stock Tax Due County	42,994.57
Bank Stock Tax Due State	85,989.16
Total Bank Stock Tax	$171,978.33

(1) State Property
(2) Sewer Authority
(3) Federal Government
(4) Lodgs
(5) Fire Companies
(6) Cape May-Lewes Ferry
(7) Disabled Vets—100%
(8) V.F.W.-Am. Legion-Boy Scouts

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d)
1	Bridgeton City	$14,467,350	77,498,400	$91,965,750	$2,625,600					$94,591,350
2	Commercial Twp.	8,269,000	9,817,500	18,086,500	730,825					18,817,325
3	Deerfield Twp.	2,476,300	8,334,800	10,811,100	546,638					11,357,738
4	Downe Twp.	2,407,100	3,818,000	6,225,100	200,960					6,426,060
5	Fairfield Twp.	2,914,425	9,424,525	12,338,950	277,590					12,616,540
6	Greenwich Twp.	2,238,315	3,505,500	5,743,815	101,012					5,844,827
7	Hopewell Twp.	7,948,600	16,487,200	24,435,800	408,100					24,843,900
8	Lawrence Twp.	3,868,375	4,780,175	8,648,550	473,543					9,122,093
9	Maurice River Twp.	4,419,537	8,302,367	12,721,904	357,835					13,079,739
10	Millville City	13,707,125	76,341,250	90,048,375	2,327,775					92,376,150
11	Shiloh Bor.	414,723	1,980,014	2,394,737	58,973					2,453,710
12	Stow Creek Twp.	2,100,900	3,393,600	5,494,500	184,042					5,678,542
13	Upper Deerfield Twp.	5,522,430	25,606,750	31,129,180	616,818					31,745,998
14	Vineland City	69,284,100	197,199,600	266,483,700	7,152,939		2,300		2,300	273,634,339
	Totals	$140,038,280	$446,489,681	$586,527,961	$16,062,650		$2,300		$2,300	$602,588,311

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $2,971,288.90

Rate per $100 to be applied to Col. II for apportionment of County Taxes $1,168479438

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12—APPORTIONMENT OF TAXES II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1	Bridgeton City	$4.53	$124.01	$89,052	$8,440,974		$86,239,428	$1,007,689.98		
2	Commercial Twp.	3.32	162.04	117	6,221,132		12,596,310	147,185.29		
3	Deerfield Twp.	3.55	101.99			137,093	11,494,831	134,314.74		
4	Downe Twp.	5.61	78.96	417		2,347,732	8,774,209	102,524.83		
5	Fairfield Twp.	5.33	74.15	1,312		4,520,866	17,138,718	200,262.40		
6	Greenwich Twp.	4.60	85.70			1,142,891	6,987,718	81,650.05		
7	Hopewell Twp.	3.70	94.45	296		1,845,265	26,689,461	311,860.86		
8	Lawrence Twp.	4.85	115.88	3,164	822,545		8,302,712	97,015.48		
9	Maurice River Twp.	5.09	86.48	8,680		3,258,801	16,347,220	191,013.91		
10	Millville City	5.28	89.12	97,203		17,453,199	109,926,552	1,284,469.16		
11	Shiloh Bor.	3.82	113.06		216,148		2,237,562	26,145.45		
12	Stow Creek Twp.	3.47	121.49		676,824		5,001,718	58,444.05		
13	Upper Deerfield Twp.	3.93	89.43	3,584		5,497,386	37,246,968	435,223.16		
14	Vineland City	4.31	103.92	105,095		3,212,881	276,952,315	3,236,130.85		
	Totals			$308,920	$16,377,623	$39,416,114	$625,935,722	$7,313,930.21		

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate
Commercial Fire No. 1	$6,717,339	$9,120.00	$.14
Commercial Fire No. 2	4,263,643	4,500.00	.11
Commercial Fire No. 3	7,680,543	7,000.00	.09
Commercial Light No. 1	6,717,339	6,000.00	.09
Commercial Light No. 2	4,263,643	2,500.00	.06
Commercial Light No. 3	7,680,543	2,000.00	.03
Downe Fire No. 1	1,936,428	5,847.00	.30
Downe Fire No. 2	2,961,802	8,081.25	.27
Downe Fire No. 3	1,527,830	4,000.00	.26
Maurice River Fire No. 1	3,038,598	2,500.00	.08
Vineland Garbage & Trash No. 1	103,927,400	140,000.00	.14

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1971—(Continued)

12—APPORTIONMENT OF TAXES

	TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III		I—District School Purposes			II	
		Deduct Over-payment	Add Under payment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	I Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
1	Bridgeton City	$6,832.18		$1,000,857.80		$2,258,363.74			$926,253.20	$4,185,474.74
2	Commercial Twp.	636.44		146,548.85		433,595.00			24,487.79	604,631.64
3	Deerfield Twp.	210.24		134,104.50		226,466.37			30,400.00	390,970.87
4	Downe Twp.	163.22		102,361.61		238,287.10			5,000.00	345,648.71
5	Fairfield Twp.	550.58		199,711.82		433,678.00			18,935.31	652,325.13
6	Greenwich Twp.	130.83		81,519.22		180,744.00				262,263.22
7	Hopewell Twp.	9,119.50		302,741.36		596,725.90				899,467.26
8	Lawrence Twp.	20.54		96,994.94		265,830.00			67,915.66	430,740.60
9	Maurice River Twp.	130.06		190,883.85		450,287.40				641,171.25
10	Millville City	8,519.61		1,275,949.55		2,445,519.00		212,907.50	808,213.82	4,742,589.87
11	Shiloh Bor.			26,145.45		60,692.40			4,074.92	90,912.77
12	Stow Creek Twp.	87.47		58,356.58		133,393.00				191,749.58
13	Upper Deerfield Twp.	2,853.54		432,369.62		747,958.27			40,085.50	1,220,413.39
14	Vineland City	12,477.17		3,223,653.68		6,249,378.00		499,103.86	1,602,342.96	11,574,478.50
	Totals	$41,731.38		$7,272,198.83		$14,720,918.18		$712,011.36	$3,527,709.16	$26,232,837.53

Total County Taxes Appropriated	$7,340,084.76
Less: Bank Stock Taxes Due County	67,885.93
Net County Taxes Apportioned (12 A III)	7,272,198.83

‡ Adjustments (Net Total 12 A IIb)	+41,731.38
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	$7,313,930.21

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1971—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III	Bank Stock ***	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
1	$44,850.00	$49,440.00	$4,279,764.74	$22,664.99	$31,557,150	$277,086.62	964,848.35	$225,000.00	$1,466,934.97	$98,880.00
2	6,600.00	13,600.00	624,831.64	512.21	4,884,900	74,000.00	118,546.44	53,215.76	245,762.20	27,200.00
3	4,300.00	7,360.00	402,630.87	.....	1,019,300	32,000.00	85,100.00	37,900.00	155,000.00	14,720.00
4	5,450.00	9,440.00	360,538.71	.....	1,966,922	50,000.00	87,417.98	22,099.79	159,517.77	18,880.00
5	9,300.00	10,480.00	672,105.13	519.63	457,250	55,000.00	154,430.80	142,500.00	351,930.80	20,960.00
6	2,450.00	3,760.00	268,473.22	605.86	749,925	26,000.00	49,365.00	15,000.00	90,365.00	7,520.00
7	10,300.00	7,360.00	917,127.26	1,550.50	6,191,500	56,606.11	100,933.86	100,000.00	257,539.97	14,720.00
8	4,550.00	6,800.00	442,090.60	1,084.34	1,066,250	38,000.00	89,000.00	59,000.00	186,000.00	13,600.00
9	10,050.00	13,920.00	665,141.25	.....	2,205,889	100,000.00	193,581.03	81,828.81	375,409.84	27,840.00
10	70,850.00	61,360.00	4,874,799.87	15,030.56	26,218,355	155,000.00	1,159,981.09	240,000.00	1,554,981.09	122,720.00
11	1,300.00	1,520.00	93,732.77	346.04	174,750	8,000.00	8,401.73	1,200.00	17,601.73	3,040.00
12	1,450.00	3,360.00	196,559.58	.....	690,000	30,000.00	34,972.30	14,277.70	79,250.00	6,720.00
13	14,500.00	11,600.00	1,246,513.39	1,732.50	2,923,795	49,763.14	186,782.30	48,000.00	284,545.44	23,200.00
14	117,100.00	94,560.00	11,786,138.50	23,839.31	89,647,500	800,000.00	2,418,551.60	500,000.00	3,718,551.60	189,120.00
	$303,050.00	$294,560.00	$26,830,447.53	$67,885.94	$169,753,486	$1,751,455.87	$5,561,912.48	$1,540,022.06	$8,943,390.41	$589,120.00

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

NOTE: Land owned by the State of New Jersey as defined under R.S. 54:4-2.1 is included in Column 14 as exempt property.

Bank Stock Tax Due State	$135,771.87
***Bank Stock Tax Due Municipality	67,885.94
Bank Stock Due County	67,885.93
Total Bank Stock Tax	271,543.74

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d)
1	Belleville Town	$72,927,100	$155,221,900	$228,149,000	$3,527,200					$231,676,200
2	Blommfield Town (R)	151,043,000	272,660,100	423,703,100	5,525,900					429,229,000
3	Caldwell Bor.	22,904,600	47,278,100	70,182,700	2,557,280					72,739,980
4	Cedar Grove Twp.	32,669,200	66,378,100	99,047,300	557,300					99,604,600
5	East Orange City	58,737,400	244,038,000	302,775,400	8,880,366					311,655,766
6	Essex Fells Bor.	12,669,700	23,399,700	36,069,400	162,013					36,231,413
7	Fairfield Bor.	39,065,100	65,634,000	104,699,100	1,821,800					106,520,900
8	Glen Ridge Bor.	29,234,800	48,749,300	77,984,100	681,700					78,665,800
9	Irvington Town	85,599,700	230,123,600	315,723,300	12,662,500					328,385,800
10	Livingston Twp.	100,727,800	178,275,200	279,003,000	3,328,300					282,331,300
11	Maplewood Twp.	63,915,100	140,170,700	204,085,800	1,241,800					205,327,600
12	Millburn Twp.	145,480,300	231,029,700	376,510,000	4,266,400					380,776,400
13	Montclair Town	86,205,900	196,874,000	283,079,900	5,376,400					288,456,300
14	Newark City	273,169,100	871,537,200	1,144,706,300	80,178,500		**$4,300		**$4,300	1,224,880,500
15	North Caldwell Bor.	14,285,400	38,338,100	52,623,500	234,000					52,857,500
16	Nutley Town	89,257,500	168,810,500	258,068,000	4,540,400					262,608,400
17	Orange City	28,272,600	102,426,700	130,699,300	2,105,000					132,804,300
18	Roseland Bor.	21,727,800	33,796,200	55,524,000	280,400					55,804,400
19	South Orange Village	41,168,500	95,662,800	136,831,300	3,301,300					140,132,600
20	Verona Bor.	27,527,500	78,911,500	106,439,000	794,400		2,500		2,500	107,230,900
21	West Caldwell Bor.	39,255,700	80,327,100	119,582,800	783,800					120,366,600
22	West Orange Town (R)	137,764,300	260,951,900	398,716,200	4,526,716		**246,100		**246,100	402,996,816
	Totals	$1,573,608,100	$3,630,594,400	$5,204,202,500	$147,333,475		$252,900		$252,900	$5,351,283,075

R—Revaluation and Reflected
** (Veterans—Paraplegic and Blind)

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Belleville Town	$5.25	$92.74	$62,329		$32,271,732	$264,010,261	$3,690,211.03		$1,001.54
2	Bloomfield Town R	4.23	11.37	259,188	$28,242,539		401,245,649	5,608,422.61		1,563.77
3	Caldwell Bor.	5.12	103.55	1,700	1,002,091		71,739,589	1,002,742.17		269.47
4	Cedar Grove Twp.	4.86	87.39	1,343		16,808,622	116,414,565	1,627,187.94		230.28
5	East Orange City	9.24	82.21	432,754		77,492,105	389,580,625	5,445,374.40	$23,169.10	
6	Essex Fells Bor.	4.55	83.87	6,729		7,003,194	43,241,336	604,407.02		159.85
7	Fairfield Bor.	4.56	78.90			34,800,092	141,320,992	1,975,318.24		472.44
8	Glen Ridge Bor.	6.35	103.77	30.197	2,449,759		76,246,238	1,065,733.99		294.10
9	Irvington Town	5.81	97.70	315,227		16,216,233	344,917,260	4,821,090.93		1,378.54
10	Livingston Twp.	5.33	78.94			77,841,725	360,173,025	5,034,328.82		1,267.36
11	Maplewood Twp.	6.01	87.33	38,254		33,000,486	238,366,340	3,331,772.38		899.87
12	Millburn Twp.	3.72	93.71	31,589		31,641,862	412,449,851	5,765,029.66		1,557.26
13	Montclair Town	6.66	79.30	475,383		78,584,261	367,515,944	5,136,964.69		1,372.99
14	Newark City	9.19	80.51	21,539,693		**5,528,204 508,655,188	1,760,603,585	24,608,887.28		7,357.95
15	North Caldwell Bor.	6.35	80.75			12,859,392	65,716,892	918,559.75		234.13
16	Nutley Town	4.37	94.67	13,289		22,949,462	285,571,151	3,991,578.98		1,087.55
17	Orange City	8.07	87.52	249,414		27,561,138	160,614,852	2,244,998.72		642.44
18	Roseland Bor.	4.80	88.12	6,430		9,508,314	65,319,144	913,000.22		243.16
19	South Orange Village	6.95	76.71	233,833		43,064,961	183,431,394	2,563,917.59		687.36
20	Verona Bor.	5.98	78.79	720		31,188,934	138,420,554	1,934,777.28		523.55
21	West Caldwell Bor.	5.24	86.54			20,143,139	140,509,739	1,963,978.92		490.03
22	West Orange Town R	4.89	107.14		18,099,428		384,897,388	5,379,914.32		1,435.46
	Totals			$23,698,072	$49,793,817	$1,087,119,044	$6,412,306,374	$89,628,196.94	$23,169.10	$23,169.10
							*-58,207,282 $6,354,099,092	-813,593.97 $88,814,602.97		

***Fox Lance
*½ Cedar Grove rebate Pursuant to Sec. 54:4-5 of Revised Statutes.

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1971—(Continued)

12—APPORTIONMENT OF TAXES

	TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) Deduct Over-payment	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) Add Under payment	Section A III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for I—District School Purposes (a) As Required by District School Budget	Section C I—District School Purposes (b) Regional Consolidated and Joint School Budgets	Section C I—District School Purposes (c) As Required by Local Municipal Budget	Section C II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Section D—Tax Levy I Total Tax Levy (Cols. AIII + B + C1a, b, c + CII)
1	Belleville Town	$19,135.71		$3,672,076.86		$4,919,770.00			$3,400,200.77	$11,992,047.63
2	Bloomfield Town (R)	16,349.22		5,593,637.16		7,625,072.24		$435,660.00	4,227,284.02	17,881,653.42
3	Caldwell Bor.	12,355.28		990,656.36			C$1,821,631.96		878,233.93	3,690,522.25
4	Cedar Grove Twp.	672.36		1,626,745.86		3,024,374.50			929,008.80	5,580,129.16
5	East Orange City	199,953.69		5,222,251.61		10,329,500.00		686,677.00	12,368,655.25	28,607,083.86
6	Essex Fells Bor.	89.10		604,477.77		448,697.00	R350,631.36		233,547.96	1,637,354.09
7	Fairfield Bor.	1,572.75		1,974,217.93		1,072,079.50	R1,218,341.93		550,893.16	4,815,532.52
8	Glen Ridge Bor.	1,411.33		1,064,616.76		2,812,491.50			1,070,737.74	4,947,846.00
9	Irvington Town	37,332.54		4,785,136.93		6,685,620.00		343,631.00	7,033,501.55	18,847,889.48
10	Livingston Twp.	40,638.34		4,994,957.84		8,461,267.00			1,398,140.36	14,854,365.20
11	Maplewood Twp.	1,662.99		3,331,009.26			J5,655,932.56		3,200,158.46	12,187,100.28
12	Millburn Twp.	35,584.02		5,731,002.90		5,889,283.66			2,431,604.37	14,051,890.93
13	Montclair Town	5,588.00		5,132,749.68		8,918,984.00		344,978.95	4,652,843.55	19,049,556.18
14	Newark City	933,637.91		23,682,607.32		52,145,374.00		12,894,574.50	23,216,609.75	111,939,165.57
15	North Caldwell Bor.	1,573.80		917,220.08		941,830.25	R1,068,921.27		400,274.36	3,328,245.96
16	Nutley Town	20,302.81		3,972,363.72		4,748,951.00			2,561,540.70	11,282,855.42
17	Orange City	16,886.64		2,228,754.52		4,151,499.00		219,281.12	4,038,641.48	10,638,176.12
18	Roseland Bor.	166.41		913,076.97		729,866.41	R677,346.49		334,435.48	2,654,725.35
19	South Orange Village	773.90		2,563,831.05			J4,353,312.97		2,744,705.57	9,661,849.59
20	Verona Bor.	8,190.94		1,927,109.89		3,206,045.00			1,192,011.67	6,325,166.56
21	West Caldwell Bor.	1,320.73		1,963,148.22			C3,438,506.05		837,770.37	6,239,424.64
22	West Orange Town (R)	6,278.16		5,375,071.62		9,521,117.50			4,590,177.38	19,486,366.50
	Totals	$1,361,476.63		$88,266,720.31		$135,631,822.56	$18,584,624.59	$14,924,802.57	$82,290,976.68	$339,698,946.71
				*-813,593.97						
				$87,453,126.34						

R—Regional: Fairfield-Essex Fells-North Caldwell-Roseland
J—Joint. Maplewood & South Orange
C—Consolidated: Caldwell Boro-West Caldwell

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $22,871,802.20
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes $1.397752878

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total County Taxes Appropriated	$88,314,453.97
Less: Bank Stock Taxes Due County	861,327.63
Net County Taxes Apportioned (12A III)	$87,453,126.34
‡Adjustments (Net Total 12A IIB) +	1,361,476.63
Total County Taxes Apportioned (Including Adjustments—Total 12AI)	$88,814,602.97

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1971—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III	Bank Stock ***	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
1	$103,000.00	$66,240.00	$12,161,287.63	$20,536.02	$44,519,900	$953,000.00	$1644,647.35	$115,000.00	$2,712,647.35	$132,480.00
2	157,800.00	101,440.00	18,140,893.42	27,522.52	61,902,000	1,085,000.00	2,403,892.70	360,000.00	3,848,892.70	202,880.00
3	23,100.00	10,130.00	3,723,752.25	12,803.29	28,853,900	63,000.00	532,865.20	50,000.00	645,865.20	20,260.00
4	57,850.00	11,040.00	5,649,019.16	9,907.55	45,480,800	350,000.00	387,760.59	70,000.00	807,760.59	22,080.00
5	93,700.00	65,360.00	28,766,143.86	38,927.58	77,459,300	800,000.00	4,718,072.84	800,000.00	6,318,072.84	130,720.00
6	9,750.00	720.00	1,647,824.09	.....	5,484,200	157,000.00	177,856.70	23,506.40	358,363.10	1,440.00
7	28,200.00	7,120.00	4,850.52	6,228.83	4,982,500	320,000.00	571,635;63	169,000.00	1,060,635.63	14,240.00
8	35,100.00	7,360.00	4,990,306.00	4,801.46	15,330,900	138,600.00	245,212.16	55,000.00	438,812.16	14,720.00
9	96,950.00	125,200.00	19,070,039.48	34,555.05	39,528,100	900,000.00	6,832,851.33	200,000.00	7,932,851.33	250,400.00
10	151,800.00	19,680.00	15,025,845.20	12,224.77	63,653,500	1,100,000.00	1,117,073.56	300,000.00	2,517,073.56	39,360.00
11	95,050.00	48,640.00	12,330,790.28	17,814.87	30,670,500	608,000.00	726,679.93	143,000.00	1,477,679.93	97,280.00
12	81,100.00	10,800.00	14,143,790.93	16,505.62	42,222,000	1,050,000.00	1,684,862.49	250,000.00	2,984,862.49	21,600.00
13	113,900.00	44,800.00	19,208,256.18	38,656.17	75,047,600	938,900.00	2,210,151.04	380,000.00	3,529,051.04	89,600.00
14	254,150.00	337,840.00	112,531,155.57	545,260.77	683,274,800	5,300,000.00	70,769,115.00	8,900,000.00	84,969,115.00	675,680.00
15	23,550.00	2,000.00	3,353,795.96	.....	15,609,200	162,000.00	185,939.45	46,400.99	394,340.44	4,000.00
16	118,550.00	50,480.00	11,451,885.42	14,647.87	21,818,700	525,000.00	1,134,020.75	180,000.00	1,839,020.75	100,960.00
17	36,900.00	39,920.00	10,714,996.12	21,449.69	38,433,000	445,000.00	1,881,457.24	280,000.00	2,606,457.24	79,840.00
18	19,000.00	4,720.00	2,678,445.35	.....	6,577,400	200,000.00	255,571.85	80,000.00	535,571.85	9,440.00
19	57,650.00	16,000.00	9,735,499.59	13,564.50	50,427,100	445,000.00	750,285.17	155,000.00	1,350,285.17	32,000.00
20	61,850.00	17,840.00	6,404,856.56	5,036.53	17,913,000	150,000.00	499,035.79	65,000.00	714,035.79	35,680.00
21	52,700.00	10,800.00	6,302,924.64	5,109.82	13,325,600	460,000.00	345,635.40	140,000.00	945,635.40	21,600.00
22	155,600.00	48,080.00	19,690,046.50	15,774.62	52,708,000	1,000,000.00	1,779,180.00	435,682.00	3,214,862.00	96,160.00
	$1,827,250.00	$1,046,210.00	$342,572,406.71	$861,327.53	$1,435,222,000	$17,150,500.00	$100,853,802.17	$13,197,589.39	$131,201,891.56	$2,092,420.00

*-813,593.97
$341,758,812.74

***Bank Stock Due Municipality	$861,327.53
Bank Stock Tax Due County	861,327.63
Bank Stock Tax Due State	1,722,655.16
Total Bank Stock Tax	$3,445,310.32

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect — 30%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1	Clayton Bor.	$2,581,800	$14,027,400	$16,609,200	494,017					$17,103,217
2	Deptford Twp.	13,550,900	62,913,200	76,464,100	932,003					77,396,103
3	East Greenwich Twp.	3,459,150	12,897,850	16,357,000	546,613					16,903,613
4	Elk Twp.	4,555,020	8,579,750	13,134,770	674,106					13,808,876
5	Franklin Twp.	7,320,375	25,374,650	32,695,025	1,065,791					33,760,816
6	Glassboro Bor.	17,099,700	50,256,000	67,355,700	2,394,832					69,750,532
7	Greenwich Twp.	7,167,500	92,802,500	99,970,000	454,903					100,424,903
8	Harrison Twp.	3,469,500	8,624,100	12,093,600	319,127					12,412,727
9	Logan Twp.	6,667,400	9,408,600	16,076,000	187,473					16,263,473
10	Mantua Twp.	7,349,250	29,127,650	36,476,900	973,512					37,450,412
11	Monroe Twp.	10,041,650	43,831,400	53,873,050	1,743,050					55,616,100
12	National Park Bor.	1,477,500	8,606,150	10,083,650	83,687					10,167,337
13	Newfield Bor.	1,073,600	6,256,700	7,330,300	103,990					7,434,290
14	Paulsboro Bor.	4,433,200	25,312,900	29,746,100	1,068,983					30,815,083
15	Pitman Bor.	6,267,500	33,815,800	40,083,300	424,980					40,508,280
16	South Harrison Twp.	2,838,140	3,768,700	6,606,840	107,517					6,714,357
17	Swedesboro Bor.	1,234,000	8,255,500	9,489,500	594,975					10,084,475
18	Washington Twp.	26,314,356	68,893,864	95,208,220	1,104,747					96,312,967
19	Wenonah Bor.	2,316,800	9,344,300	11,661,100	155,446					11,816,546
20	West Deptford Twp.	64,680,700	114,612,350	179,293,050	793,066			$1,296,600	$1,296,600	178,789,516
21	Westville Bor.	3,344,800	15,961,650	19,306,450	271,684					19,578,134
22	Woodbury City	13,711,200	38,907,300	52,618,500	3,304,761					55,923,261
23	Woodbury Heights Bor.	3,818,645	17,395,100	21,213,745	359,809					21,573,554
24	Woolwich Twp.	2,381,700	6,895,600	9,277,300	412,975					9,690,275
	Totals	$217,154,386	$715,869,014	$933,023,400	$18,572,047			$1,296,600	$1,296,600	$950,298,847

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1971 — (Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Clayton Bor.	$5.11	82.80	$1,716		$3,884,588	$20,989,521	$123,617.23		
2	Deptford Twp.	4.65	75.93	165		26,620,454	104,016,722	612,603.76		
3	East Greenwich Twp.	4.24	71.43	305		6,847,280	23,751,198	139,882.06		
4	Elk Twp.	3.64	100.00	119		171,865	13,980,860	82,339.91		
5	Franklin Twp.	5.70	81.10	427		8,042,181	41,803,424	246,200.17		
6	Glassboro Bor.	4.50	100.00	32,104		3,344,534	73,127,170	430,680.55		
7	Greenwich Twp.	2.31	100.00	30,018		9,907,665	110,362,586	649,977.56		
8	Harrison Twp.	5.10	70.80			5,304,676	17,717,403	104,346.18		
9	Logan Twp.	3.80	70.80	55		8,092,901	24,356,429	143,446.55		
10	Mantua Twp.	4.94	78.20	507		10,718,477	48,169,396	283,692.40		
11	Monroe Twp.	5.32	76.67	6,775		18,417,339	74,040,214	436,057.90		
12	National Park Bor.	5.33	86.57			1,659,906	11,827,243	69,656.24		
13	Newfield Bor.	3.67	99.23	456		332,194	7,766,940	45,743.19		
14	Paulsboro Bor.	4.17	100.00	1,008		1,722,997	32,539,088	191,638.11		
15	Pitman Bor.	5.90	78.40	362		13,109,723	53,618,365	315,783.95		
16	South Harrison Twp.	3.91	100.00	12		208,078	6,922,447	40,769.57		
17	Swedesboro Bor.	3.93	100.00	7,047		1,613,490	11,705,012	68,936.36		
18	Washington Twp.	4.51	95.07			5,462,856	101,775,823	599,406.04		
19	Wenonah Bor.	4.84	77.73	50		3,405,895	15,222,491	89,652.46		
20	West Deptford Twp.	2.44	100.00			5,091,478	183,880,994	1,082,962.30		
21	Westville Bor.	4.61	85.97	21,424		3,824,873	23,424,431	137,957.57		
22	Woodbury City	5.26	81.37	38,281		14,280,200	70,241,742	413,686.90		
23	Woodbury Heights Bor.	3.57	84.20	355		4,666,861	26,240,770	154,544.33		
24	Woolwich Twp.	3.61	76.07	445		4,337,640	14,028,360	82,619.66		
	Totals			$141,631		$161,068,151	$1,111,508,629	$6,546,200.95		

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1971 — (Continued)

12 APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A — County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C - Local Taxes to Be Raised for				Section D — Tax Levy
	II - Adjustments Resulting from (b) — Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III		I — District School Purposes			II	
	Deduct Over-payment	Add Under payment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
1 Clayton Bor.	$22.10		$123,595.13		$603,809.00			$117,327.76	$844,731.89
2 Deptford Twp.			612,603.76		2,856,471.09			††-1,319.02	3,467,755.83
3 East Greenwich Twp.	916.22		138,965.84		258,253.00	(K) $301,631.22		† -885.96	697,964.10
4 Elk Twp.	3,878.16		78,461.75		143,982.75	(S) 261,719.18		† -244.49	483,919.19
5 Franklin Twp.	186.39		246,013.78		675,898.68	(S) 849,005.33		94,099.02	1,865,016.81
6 Glassboro Bor.	6,706.50		423,974.05		$2,042,324.00			608,049.71	3,074,347.76
7 Greenwich Twp.	38.64		649,938.92		1,197,003.50			428,898.83	2,275,841.25
8 Harrison Twp.	30.03		104,316.15		247,795.00	(C) 266,512.35		†-2,024.37	616,599.13
9 Logan Twp.	34.58		143,411.97		463,435.00			† -111.78	606,735.19
10 Mantua Twp.	474.16		283,218.24		502,974.00	(C) 975,749.65		29,090.80	1,791,032.69
11 Monroe Twp.	876.43		435,181.47		2,059,473.72			380,835.78	2,875,490.97
12 National Park Bor.			69,656.24		162,628.00	(G) 254,983.42		31,432.08	518,699.74
13 Newfield Bor.	216.60		45,526.59		163,171.00			56,423.87	265,121.46
14 Paulsboro Bor.	93.79		191,544.32		687,282.60			356,729.23	1,235,556.15
15 Pitman Bor.	794.60		314,989.35		1,550,975.59			465,943.61	2,331,908.55
16 South Harrison Twp.	328.88		40,440.69		82,565.00	(K) 134,912.76			257,918.45
17 Swedesboro Bor.	14.33		68,922.03		*107,896.09	(K) 167,902.60		39,972.64	384,693.36
18 Washington Twp.	8,833.41		590,572.63		3,213,721.00			455,499.85	4,259,793.48
19 Wenonah Bor.	34.22		89,618.24		170,600.25	(G) 205,042.11		92,364.93	557,625.53
20 West Deptford Twp.	797.45		1,082,164.85		2,705,714.00			475,842.13	4,263,720.98
21 Westville Bor.	554.45		137,403.12		231,612.92	(G) 291,056.04		203,314.28	863,386.36
22 Woodbury City	145.42		413,541.48		1,744,889.75		$35,790.00	675,797.92	2,870,019.15
23 Woodbury Heights Bor.	691.33		153,853.00		226,569.00	(G) 309,131.32		61,680.39	751,233.71
24 Woolwich Twp.	153.26		82,466.40		*134,128.82	(K) 128,267.91			344,863.13
Totals	$25,820.95		$6,520,380.00		$22,233,173.76	$4,145,913.89	$35,790.00	$4,568,717.21	$37,503,974.86

*CONSOLIDATED SCHOOL

†Municipal Purpose Levy "O"

‡ Total Bank Stock Tax paid to this Municipality was 2,047.93

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $2,286,835.62

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$0.588947380
Total County Taxes Appropriated	$6,600,000.00
Less: Bank Stock Taxes Due County	79,620.00
Net County Taxes Apportioned (12 A III)	$6,520,380.00
‡ Adjustments (Net Total 12 A IIb) +	25,820.95
Total County Taxes Apportioned (Including Adjustments — Total AI)	$6,546,200.95

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1971 — (Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III	Bank Stock ***	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
1	$17,650.00	$11,400.00	$873,781.89	$6,127.88	$5,855,434	$88,087.00	$144,455.43	$50,000.00	$282,542.43	$22,800.00
2	97,250.00	28,720.00	3,593,725.83	2,047.93	9,683,586	711,237.75	1,101,957.29	180,000.00	1,993,195.04	57,440.00
3	9,950.00	7,440.00	715,354.10	885.96	2,883,890	77,298.60	201,451.40	40,000.00	318,750.00	14,880.00
4	7,400.00	11,200.00	502,519.19	244.49	1,095,575	62,345.48	71,492.89	20,000.00	153,838.37	22,400.00
5	28,300.00	30,720.00	1,924,036.81	900.98	6,365,709	140,000.00	332,220.00	188,680.00	660,900.00	61,440.00
6	40,650.00	20,520.00	3,135,517.76	5,276.13	24,843,470	97,209.23	570,264.47	180,000.00	847,473.70	41,040.00
7	27,000.00	16,080.00	2,318,921.25	1,840.07	3,460,100	130,000.00	405,556.29	18,000.00	553,556.29	32,160.00
8	8,500.00	7,280.00	632,379.13	2,024.37	2,092,950	126,493.25	95,447.97	50,000.00	271,941.22	14,560.00
9	4,250.00	5,520.00	616,505.19	111.78	781,175	57,676.92	110,353.58	40,000.00	208,030.50	11,040.00
10	44,150.00	13,840.00	1,849,022.69	8,529.20	2,771,300	147,186.56	233,868.33	67,000.00	448,054.89	27,680.00
11	43,850.00	39,120.00	2,958,460.97	3,281.04	5,721,450	275,000.00	511,985.63	165,000.00	951,985.63	78,240.00
12	16,050.00	7,040.00	541,789.74	567.92	2,859,850	20,136.76	133,262.31	30,000.00	183,399.07	14,080.00
13	3,550.00	4,160.00	272,831.46	4,195.83	822,279	25,673.40	38,862.15	23,000.00	87,535.55	8,320.00
14	25,700.00	23,120.00	1,284,376.15	4,270.77	4,232,300	73,117.97	207,653.46	90,000.00	370,771.43	46,240.00
15	36,000.00	19,600.00	2,387,508.55	8,225.69	5,034,515	63,732.66	267,067.34	45,000.00	375,800.00	39,200.00
16	2,450.00	1,600.00	261,968.45	.....	285,200	33,000.00	41,251.83	14,113.17	88,365.00	3,200.00
17	4,700.00	6,240.00	395,633.36	3,241.36	1,435,450	32,876.21	130,410.95	25,000.00	188,287.16	12,480.00
18	59,900.00	14,480.00	4,334,173.48	1,500.15	8,933,680	130,687.27	346,612.73	272,750.00	750,050.00	28,960.00
19	10,300.00	3,760.00	571,685.53	342.33	1,519,200	28,000.00	52,035.52	8,000.00	88,035.52	7,520.00
20	63,850.00	20,046.00	4,347,616.98	8,173.60	9,138,050	229,691.37	538,185.47	65,000.00	832,876.84	40,092.00
21	20,550.00	17,680.00	901,616.36	2,816.93	1,721,300	60,000.00	181,788.20	29,000.00	270,788.20	35,360.00
22	41,700.00	25,760.00	2,937,479.15	14,175.08	16,804,650	186,967.83	417,476.41	90,000.00	694,444.24	51,520.00
23	14,100.00	4,720.00	770,053.71	840.52	4,228,235	50,000.00	100,935.75	20,000.00	170,935.75	9,440.00
24	1,900.00	2,240.00	349,003.13	.....	1,315,100	80,414.79	93,015.21	6,000.00	179,430.00	4,480.00
	$629,700.00	$342,286.00	$38,475,960.86	$79,620.01	$123,884,448	$2,926,833.05	$6,327,610.61	$1,716,543.17	$10,970,986.83	$684,572.00

***Bank Stock Tax Due Municipality	79,620.01
Bank Stock Tax Due County	79,620.00
Bank Stock Tax Due State	159,240.01
Total Bank Stock Tax	$318,480.02
(C) Clearview Regional High School	1,242,262.00
(G) Gateway Regional High School	1,060,212.89
(K) Kingsway Regional High School	732,714.49
(S) Southern Regional High School	1,110,724.51
	$4,145,913.89

FIRE TAX RATES PER $100. ASSESSED VALUATION

DISTRICT	VALUATION	APPROPRIATION	RATE
Deptford Twonship	$77,396,103	$99,862.00	$.13
Franklin Township			
Franklinville	11,419,425	9,133.50	.08
Grove	6,875,850	9,145.56	.14
Janvier	5,797,000	5,750.00	.10
Malaga	8,602,750	8,035.00	.10
Harrison Twp.—District #1	3,192,627	4,800.00	.16

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Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5 (d)
1	Bayonne City	$127,569,840	$236,921,160	$364,491,000	$5,837,300					$370,328,300
2	East Newark Bor.	2,884,500	9,126,900	12,011,400	127,110					12,138,510
3	Guttenberg Town	6,776,127	23,111,550	29,887,677	203,427					30,091,104
4	Harrison Town	27,581,000	62,448,000	90,029,000	1,650,273					91,679,273
5	Hoboken City	26,062,500	92,838,700	118,901,200	2,259,565					121,160,765
6	Jersey City	298,671,750	494,285,425	792,957,175	27,743,440		$65,100		$65,100	820,635,515
7	Kearny Town	92,515,200	233,482,250	325,997,450	6,123,290					332,120,740
8	North Bergen Twp.	86,052,675	196,115,380	282,168,055	3,763,982					285,932,037
9	Secaucus Town	85,885,400	122,096,600	207,982,000	2,068,815					210,050,815
10	Union City	26,523,300	112,279,800	138,803,100	6,727,900					145,531,000
11	Weehawken Twp.	21,404,415	56,044,650	77,449,065	791,900					78,240,965
12	West New York Town	35,029,750	103,037,625	138,067,375	1,110,086					139,177,461
	Totals	$836,956,457	$1,741,788,040	$2,578,744,497	$58,407,088		$65,100		$65,100	$2,637,086,485

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Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Bayonne City	5.582	86.49	$1,037,995	.....	$99,337,823	$470,704,118	$5,967,050.88	.....	$2,500.62
2	East Newark Bor.	5.187	96.10	.....	.....	5,087,238	17,225,748	218,368.42	$20,150.00	.....
3	Guttenberg Town	4.448	90.27	.....	.....	5,042,101	35,133,205	445,378.77	.....	199.48
4	Harrison Town	3.982	93.63	729,833	.....	39,534,157	131,943,263	1,672,626.46	.....	755.62
5	Hoboken City	9.012	94.16	10,701,205	.....	23,343,110	155,205,080	1,967,513.29	.....	864.43
6	Jersey City	8.159	90.10	68,750,699	.....	156,827,197	1,046,213,411	13,262,702.43	.....	6,389.57
7	Kearney Town	3.613	82.27	6,451,095	.....	126,313,614	464,885,449	5,893,288.42	.....	2,883.47
8	North Bergen Twp.	5.543	78.46	1,977,952	.....	91,938,164	379,848,153	4,815,282.40	.....	2,268.89
9	Secaucus Town	2.760	100.00	1,388,593	.....	10,659,210	222,098,618	2,815,513.40	.....	1,354.08
10	Union City	8.675	76.22	18,760	.....	53,330,937	198,880,697	2,521,183.04	.....	1,190.87
11	Weehawken Twp.	5.301	83.76	15,913,056	.....	24,657,740	118,811,761	1,506,160.23	.....	693.16
12	West New York Town	7.505	89.67	7,578,381	.....	25,496,638	172,252,480	2,183,620.82	.....	1,049.81
	Totals	.....	.....	$114,547,569	.....	$661,567,929	$3,413,201,983	$43,268,688.56	$20,150.00	$20,150.00

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Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1971—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	I
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
		Deduct Overpayment	Add Under payment							
1	Bayonne City	$35,304.19		$5,934,247.31		$7,338,695.00		$15,000.00	*$7,126,221.03	$20,414,163.34
2	East Newark Bor.	2.994.67		195,223.75		228,881.00			197,693.52	621,798.27
3	Guttenberg Town	1,135.25		444,443.00		528,740.00		6,410.00	339,854.50	1,319,447.50
4	Harrison Town	19,467.00		1,653.915.08		1,412,187.00		169,408.25	376,151.40	3,611,661.73
5	Hoboken City	15,925.72		1,952,452.00		4,135,067.78		166,195.25	*4,617,797.76	10,871,512.79
6	Jersey City	412,692.94		12,856,399.06		22,906,399.00		6,609,796.56	*23,952,494.54	66,325,089.16
7	Kearny Town	106,492.37		5,789,679.52		5,286,553.50		404,354.75	354,390.42	11,834,978.19
8	North Bergen Twp.	107,241.97		4,710,309.32		5,352,553.75		430,475.00	5,174,847.08	15,668,185.15
9	Secaucus Town	132,952.69		2,683,914.79		2,327,569.00		113,315.77	603,156.91	5,727,956.47
10	Union City	19,106.43		2,503,267.48		5,119,875.00		196,368.00	*4,697,663.51	12,517,173.99
11	Weehawken Twp.	12,760.16		1,494,093.23		1,917,978.00		20,515.00	680,396.54	4,112,982.77
12	West New York Town	8,394.25		2,176,276.38		4,015,698.50		487,036.25	3,693,249.43	10,372,260.56
	Totals	$874,467.64		$42,394,220.92		$60,570,197.53		$8,618,874.83	$51,813,916.64	$163,397,209.92

*Urban Aid Deducted Pursuant to Chapter 97, Laws of 1971

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Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1971—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III	Bank Stock ***	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
1	$143,150.00	$111,680.00	$20,668,993.34	$29,257.47	$350,813,740	$1,500,000.00	$4,229,461.83	$400,000.00	$6,129,461.83	$223,360.00
2	3,150.00	4,560.00	629,508.27	2,187.85	520,600	10,000.00	261,794.23	95,000.00	366,794.23	9,120.00
3	8,050.00	10,880.00	1,338,377.50	4,972.00	3,472,452	90,000.00	191,920.92	30,000.00	311,920.92	21,760.00
4	18,300.00	19,920.00	3,649,881.73	7,331.59	10,091,800	300,000.00	3,086,264.39	30,000.00	3,416,264.39	39,840.00
5	22,700.00	23,680.00	10,917,892.79	16,540.16	74,676,000	.....	4,250,740.10	800,000.00	5,050,740.10	47,360.00
6	314,100.00	311,280.00	66,950,469.16	158,605.33	309,959,679	6,100,000.00	37,725,442.32	3,000,000.00	46,825,442.32	622,560.00
7	87,350.00	75,920.00	11,998,248.19	11,101.20	76,611,475	1,544,508.25	6,326,265.91	360,000.00	8,230,774.16	151,840.00
8	93,800.00	86,800.00	15,848,785.15	10,094.49	15,468,250	604,000.00	2,061,032.58	560,000.00	3,225,032.58	173,600.00
9	42,650.00	25,520.00	5,796,126.47	7,735.33	26,688,200	507,600.00	835,063.59	615,000.00	1,957,663.59	51,040.00
10	44,250.00	62,720.00	12,624,143.99	52,560.89	26,415,550	290,000.00	2,897,924.34	525,000.00	3,712,924.34	125,440.00
11	18,650.00	15,760.00	4,147,392.77	3,209.05	18,377,532	286,107.36	1,817,973.21	281,000.00	2,385,080.57	31,520.00
12	29,550.00	42,320.00	10,444,130.56	14,546.50	35,076,312	450,000.00	2,310,959.14	500,000.00	3,260,959.14	84,640.00
	$825,700.00	$791,040.00	$165,013,949.92	$318,141.86	$948,171,590	$11,682,215.61	$65,994,842.56	$7,196,000.00	$84,873,058.17	$1,582,080.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$11,266,880.97
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$1.267686142
***Bank Stock Due Municipality	$318,141.86
Bank Stock Tax Due County	$318,141.87
Bank Stock Due State	$636,283.73
Total Bank Stock Tax	$1,272,567.46

Total County Taxes Appropriated	$42,712,362.79
Less: Bank Stock Taxes Due County	318,141.87
Net County Taxes Apportioned (12 A III)	42,394,220.92
‡Adiustments (Net Total 12 A IIb) ±	+874,467.64
Total County Taxes Appotioned (Including Adjustments—Total 12 A I).	43,268,688.56

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d)
1	Alexandria Twp.	$5,484,500	$10,271,200	$15,755,700	$269,363					$16,025,063
2	Bethlehem Twp.	5,290,723	6,694,820	11,985,543	132,822					12,118,365
3	Bloomsbury Bor.	492,672	3,104,640	3,597,312	130,807					3,728,119
4	Califon Bor.	979,598	4,824,108	5,803,706	238,168					6,041,874
5	Clinton Town	5,054,900	10,469,200	15,524,100	294,018					15,818,118
6	Clinton Twp.	15,772,640	39,239,634	55,012,274	1,569,943					56,582,217
7	Delaware Twp.	6,641,300	18,438,600	25,079,900	560,444					25,640,344
8	East Amwell Twp.	12,179,838	19,114,970	31,294,808	314,068		$1,000		$1,000	31,607,876
9	Flemington Bor.	12,011,985	29,006,600	41,018,585	1,953,262					42,971,847
10	Franklin Twp.	9,447,600	14,794,800	24,242,400	5,325,056					29,567,456
11	Frenchtown Bor.	747,900	5,559,200	6,307,100	316,404					6,623,504
12	Glen Gardner Bor.	596,148	2,835,701	3,431,849	70,487					3,502,336
13	Hampton Bor.	568,851	3,882,175	4,451,026	185,996					4,637,022
14	High Bridge Bor.	6,559,225	11,626,475	18,185,700	352,798					18,538,498
15	Holland Twp.	4,405,850	24,058,450	28,464,300	253,918					28,718,218
16	Kingwood Twp.	7,295,850	12,287,660	19,583,510	328,398					19,911,908
17	Lambertville City	3,201,200	11,539,500	14,740,700	511,876					15,252,576
18	Lebanon Bor.	2,390,130	4,750,000	7,140,130	257,267					7,397,397
19	Lebanon Twp.	8,237,057	21,600,324	29,837,381	511,422					30,348,803
20	Milford Bor.	1,933,050	14,974,500	16,907,550	554,167					17,461,717
21	Raritan Twp.	25,837,000	57,519,800	83,356,800	1,535,116					84,891,916
22	Readington Twp.	15,232,258	40,706,802	55,939,060	1,171,974					57,111,034
23	Stockton Bor.	486,000	2,785,500	3,271,500	110,232					3,381,732
24	Tewksbury Twp.	24,179,200	28,123,400	52,302,600	1,000,740					53,303,340
25	Union Twp.	2,986,180	9,749,629	12,735,809	207,873					12,943,682
26	West Amwell Twp.	6,428,703	14,890,204	21,318,907	366,582					21,685,489
	Totals	$184,440,358	$422,847,892	$607,288,250	$18,523,201		$1,000		$1,000	$625,810,451

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Alexandria Twp.	$4.22	75.51	$110	.....	$5,633,785	$21,658,958	$104,900.46	.....	.....
2	Bethlehem Twp.	4.91	72.25	4,920	.....	4,963,409	17,086,694	82,755.69	.....	.....
3	Bloomsbury Bor.	4.37	79.12	1,814	.....	1,200,943	4,930,876	23,881.63	.....	.....
4	Califon Bor.	4.31	84.53	56	.....	1,305,514	7,347,444	35,585.75	.....	.....
5	Clinton Town	4.05	97.23	4,609	.....	1,135,518	16,958,245	82,133.58	.....	.....
6	Clinton Twp.	3.19	107.80	6,496	2,826,277	.....	53,762,436	260,386.67	.....	.....
7	Delaware Twp.	5.11	70.80	425	.....	11,003,273	36,644,042	177,477.45	.....	.....
8	East Amwell Twp.	2.96	102.19	763	.....	277,147	31,885,786	154,431.87	.....	.....
9	Flemington Bor.	2.98	94.02	1,797	.....	4,333,460	47,307,104	229,121.67	.....	.....
10	Franklin Twp.	2.89	109.54	3,889	1,561,868	.....	28,009,477	135,657.81	.....	.....
11	Frenchtown Bor.	6.13	74.78	2,164	.....	2,899,727	9,525,395	46,134.18	.....	.....
12	Glen Gardner Bor.	5.10	89.85	327	.....	466,375	3,969,038	19,223.18	.....	.....
13	Hampton Bor.	6.58	85.23	9,590	.....	859,766	5,506,378	26,668.95	.....	.....
14	High Bridge Bor.	4.44	108.97	12,759	.....	239,342	18,790,599	91,008.18	.....	.....
15	Holland Twp.	2.03	64.40	13,420	.....	17,931,989	46,663,627	226,005.13	.....	.....
16	Kingwood Twp.	3.80	83.92	871	.....	4,287,216	24,199,995	117,207.41	.....	.....
17	Lambertville City	6.28	87.05	16,085	.....	3,346,680	18,615,341	90,159.36	.....	.....
18	Lebanon Bor.	3.39	104.25	108	242,593	.....	7,154,912	34,653.26	.....	.....
19	Lebanon Twp.	4.02	81.74	117	.....	7,515,437	37,864,357	183,387.78	.....	.....
20	Milford Bor.	2.96	107.04	1,779	.....	4,297,654	21,761,150	105,395.40	.....	.....
21	Raritan Twp.	3.46	94.46	786	.....	11,145,717	96,038,419	465,141.19	.....	.....
22	Readington Twp.	5.25	69.65	9,493	.....	25,250,719	82,371,246	398,947.21	.....	.....
23	Stockton Bor.	3.50	89.19	1,439	.....	505,009	3,888,180	18,831.55	.....	.....
24	Tewksbury Twp.	2.80	105.65	.....	1,633,271	.....	51,670,069	250,252.74	.....	.....
25	Union Twp.	4.71	67.15	4,468	.....	6,968,134	19,916,284	96,460.19	.....	.....
26	West Amwell Twp.	3.30	89.64	.....	.....	2,728,181	24,413,670	118,242.30	.....	.....
	Totals	.....	.....	$98,285	$6,264,009	$118,294,995	$737,939,722	$3,574,050.59	.....	.....

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1971—(Continued)

12—APPORTIONMENT OF TAXES

	TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) Deduct Overpayment	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) Add Underpayment	Section A III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for I—District School Purposes (a) As Required by District School Budget	Section C I—District School Purposes (b) Regional Consolidated and Joint School Budgets	Section C I—District School Purposes (c) As Required by Local Municipal Budget	Section C II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Section D—Tax Levy I Total Tax Levy (Cols. AIII + B + C1a, b, c + CII)
1	Alexandria Twp.	$215.19		$104,685.27	$4,779.75	$292,272.00	$230,331.10		$30,919.76	$662,987.88
2	Bethlehem Twp.	542.14		82,213.55	3,770.73	256,219.25	172,611.44		71,573.79	586,388.76
3	Bloomsbury Bor.	80.55		23,801.08	1,088.16	53,868.00	55,250.00		21,963.26	155,970.50
4	Califon Bor.			35,585.75	1,621.45	100,142.00	74,737.10		42,175.48	254,261.78
5	Clinton Town	236.15		81,897.43	3,742.38	299,425.00	171,985.14		72,530.32	629,580.27
6	Clinton Twp.	909.42		259,477.25	11,864.42	918,441.00	544,881.37		40,661.01	1,775,325.05
7	Delaware Twp.	187.37		177,290.08	8,086.69	526,603.00	436,384.10		142,740.82	1,291,104.69
8	East Amwell Twp.	493.16		153,938.71	7,036.63	361,879.50	344,015.07		52,827.62	919,697.53
9	Flemington Bor.	368.45		228,753.22		259,936.37	230,734.92		543,109.72	1,262,534.23
10	Franklin Twp.	239.61		135,418.20	6,181.20	355,266.81	284,389.71		58,359.52	839,615.44
11	Frenchtown Bor.	21.37		46,112.81	2,102.09	170,508.00	148,229.34		30,440.10	397,392.34
12	Glen Gardner Bor.	107.93		19,115.25	875.90	85,541.00	40,163.29		28,714.89	174,410.33
13	Hampton Bor.	23.73		26,645.22	1,215.16	171,795.00	55,958.68		42,900.48	298,514.54
14	High Bridge Bor.	801.72		90,206.46	4,146.75	618,167.00			95,200.29	807,720.50
15	Holland Twp.	40.34		225,964.79	10,297.84	*23,090.00	**297,223.35			556,575.98
16	Kingwood Twp.	350.90		116,856.51	5,340.51	313,699.25	238,989.62		67,332.62	742,218.51
17	Lambertville City	26.26		90,133.10		258,388.50	437,049.52		144,403.25	929,974.37
18	Lebanon Bor.	920.08		33,733.18	1,578.96	109,416.00	70,787.85		29,930.62	245,446.61
19	Lebanon Twp.	141.80		183,245.98	8,355.99	601,271.90	384,843.71		18,999.94	1,196,717.52
20	Milford Bor.	58.91		105,336.49		284,976.00	113,102.59		4,562.90	507,977.98
21	Raritan Twp.	619.82		464,521.37	21,193.98	1,383,760.28	1,011,356.62		15,017.94	2,895,850.19
22	Readington Twp.	1,506.84		397,440.37	18,177.87	1,359,862.70	926,750.78		251,471.01	2,953,702.73
23	Stockton Bor.			18,831.55	858.05	28,474.25	63,927.38		1,962.82	114,054.05
24	Tewsbury Twp.	712.80		249,539.94	11,402.67	569,545.50	524,037.74		121,514.59	1,476,040.44
25	Union Twp.	79.72		96,380.47	4,395.17	296,752.00	202,411.60			599,939.24
26	West Amwell Twp.	344.05		117,898.25	5,387.65	246,879.00	256,662.60		76,657.23	703,484.73
	Totals	$9,028.31		$3,565,022.28	$143,500.00	$9,946,179.31	$7,316,814.62		$2,005,969.98	$22,977,486.19

Total Amount of Miscellaneous Revenues (including surplus Revenues Appropriated) for the support of the County Budget	$1,143,633.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$.48432825
County Library Tax (Sec. 12-Sec. B)	100%
Total County Taxes Appropriated	$3,611,804.00
Less: Bank Stock Taxes Due County	$46,781.72
Net County Taxes Apportioned (12 A III)	$3,565,022.28
‡Adjustments (Net Total 12 A IIb)	+ $9,028.31
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$3,574,050.59

LOCAL TAX LEVY PORTION OF REGIONAL SCHOOL BUDGETS

Delaware Valley Regional High School	$1,177,876.00
Hunterdon Central Regional High School	$2,949,241.49
North Hunterdon Regional High School	$2,526,807.63
*Flemington-Raritan School	$1,643,696.65
South Hunterdon Regional High School	$757,639.50

*In District School Column C-IA
*Holland Township Appropriated $606,160.00 to Apply Toward District School Budget

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1971—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III	Bank Stock ***	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
1	$6,250.00	$6,080.00	$675,317.88	.....	$2,812,600	$65,000.00	$95,297.09	$50,000.00	$210,297.09	$121.60
2	4,300.00	3,360.00	594,048.76	.....	313,300	55,000.00	71,400.22	50,000.00	176,400.22	67.20
3	3,250.00	3,360.00	162,580.50	$1,586.21	382,700	20,000.00	20,240.96	4,500.00	44,740.96	67.20
4	3,400.00	2,240.00	259,901.78	2,018.51	506,250	14,851.20	41,035.39	22,000.00	77,886.59	44.80
5	5,650.00	4,000.00	639,230.27	5,981.02	3,087,500	56,000.00	55,819.66	37,000.00	148,819.66	80.00
6	17,280.00	8,020.00	1,800,625.05	857.91	37,355,700	200,000.00	184,128.84	50,000.00	434,128.84	160.40
7	9,300.00	9,680.00	1,310,084.69	.....	1,885,400	108,735.89	94,310.28	75,000.00	278,046.17	193.60
8	7,650.00	6,800.00	934,147.53	234.08	1,116,900	100,000.00	85,101.75	70,000.00	255,101.75	136.00
9	8,150.00	9,330.00	1,280,014.23	14,552.98	6,803,775	150,000.00	150,649.95	50,000.00	350,649.95	186.60
10	7,550.00	6,800.00	853,965.44	306.24	1,436,500	30,000.00	77,847.45	40,000.00	147,847.45	136.00
11	4,230.00	4,230.00	405,852.34	1,899.90	1,515,700	40,000.00	60,536.24	15,463.76	116,000.00	84.60
12	2,800.00	1,200.00	178,410.33	1,710.48	211,000	5,000.00	26,994.63	14,000.00	45,994.63	24.00
13	3,750.00	2,640.00	304,904.54	.....	724,100	15,000.00	29,821.80	12,000.00	56,821.80	52.80
14	7,750.00	7,200.00	822,670.50	1,260.68	1,018,525	40,000.00	110,263.47	50,000.00	200,263.47	144.00
15	14,000.00	10,160.00	580,735.98	439.27	2,359,000	500,000.00	518,435.52	15,070.34	1,033,505.86	203.20
16	7,150.00	6,160.00	755,528.51	102.75	770,300	10,000.00	78,689.39	83,000.00	171,689.39	123.20
17	12,350.00	14,320.00	956,644.37	5,078.90	3,406,800	76,000.00	191,582.60	85,000.00	352,582.60	286.40
18	2,300.00	2,400.00	250,146.61	341.38	708,000	24,000.00	32,493.00	22,000.00	78,493.00	48.00
19	12,950.00	7,920.00	1,217,587.52	301.33	21,445,000	100,000.00	263,698.44	110,000.00	473,698.44	158.40
20	4,270.00	4,000.00	516,247.98	5,176.87	1,094,500	13,500.00	290,979.20	20,000.00	324,479.20	80.00
21	24,750.00	12,400.00	2,933,000.19	1,082.34	14,829,500	200,000.00	527,341.83	125,000.00	852,341.83	248.00
22	27,250.00	13,520.00	2,994,472.73	2,014.77	3,161,250	140,000.00	236,765.57	260,000.00	636,765.57	270.40
23	2,900.00	1,200.00	118,154.05	414.33	1,285,800	8,000.00	19,948.51	9,000.00	36,948.51	24.00
24	12,600.00	2,960.00	1,491,600.44	1,169.86	2,069,800	100,000.00	122,741.70	75,000.00	297,741.70	59.20
25	5,350.00	3,920.00	609,209.24	251.91	9,825,500	33,919.00	99,566.00	53,000.00	186,485.00	78.40
26	8,050.00	3,840.00	715,374.73	.....	2,787,650	50,000.00	96,289.79	50,000.00	196,289.79	76.80
	$225,230.00	$157,740.00	$23,360,456.19	$46,781.72	$122,913.050	$2,155,006.09	$3,581,979.28	$1,447,034.10	$7,184,019.47	$3,154.80

Bank Stock Tax due State	$93,563,40
Bank Stock Tax Due Municipality	$46,781.72
Bank Stock Tax Due County	$46,781.72
Total Bank Stock Tax	$187,126.84

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayements are deducted.

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Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—50%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5 (d)
1	East Windsor Twp.	$11,393,795	$45,703,252	$57,097,047	$560,941					$57,657,988
2	Ewing Twp.	16,369,300	73,965,850	90,335,150	2,351,930					92,687,080
3	Hamilton Twp.	32,853,200	145,766,300	178,619,500	2,889,841					181,509,341
4	Hightstown Bor.	3,373,470	10,801,725	14,175,195	873,862					15,049,057
5	Hopewell Bor.	777,150	4,440,350	5,217,500	196,922					5,414,422
6	Hopewell Twp.	7,203,290	31,249,097	38,452,387	582,563					39,034,950
7	Lawrence Twp.	14,144,675	55,576,500	69,721,175	2,155,455					71,876,630
8	Pennington Bor.	1,114,975	5,313,780	6,428,755	203,300					6,632,055
9	Princeton Bor.	15,246,900	30,601,700	45,848,600	1,326,678					47,175,278
10	Princeton Twp.	34,162,900	59,358,100	93,521,000	638,187	$500	$5,000		$5,500	94,153,687
11	Trenton City	37,287,070	133,958,770	171,245,840	10,718,781					181,964,621
12	Washington Twp.	4,373,035	7,724,150	12,097,185	391,410					12,488,595
13	West Windsor Twp.	14,009,600	35,893,350	49,902,950	2,221,199			$31,400	31,400	52,092,749
	Totals	$192,309,360	$640,352,924	$832,662,284	$25,111,069	$500	$5,000	$31,400	$36,900	$857,736,453

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Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	East Windsor Twp.	$9.23	42.99	$28	.....	$78,351,480	$136,009,496	$1,331,064.72	.....	.....
2	Ewing Twp.	9.60	38.96	182,545	.....	171,499,315	264,368,940	2,587,261.78	.....	.....
3	Hamilton Twp.	8.87	38.82	255,120	.....	301,399,493	483,163,954	4,728,511.71	.....	.....
4	Hightstown Bor.	9.23	48.71	17,486	.....	16,142,238	31,208,781	305,426.52	.....	.....
5	Hopewell Bor.	12.38	33.61	27,545	.....	10,840,561	16,282,528	159,349.89	.....	.....
6	Hopewell Twp.	9.60	33.84	3,488	.....	79,657,856	118,696,294	1,161,628.08	.....	.....
7	Lawrence Twp.	10.38	37.87	24,682	.....	122,643,626	194,544,938	1,903,925.18	.....	.....
8	Pennington Bor.	12.16	34.33	25,061	.....	12,647,336	19,304,452	188,924.13	.....	.....
9	Princeton Bor.	7.75	40.04	66,741	.....	72,217,056	119,459,075	1,169,093.08		
10	Princeton Twp.	7.96	42.48	17,527	.....	129,486,281	223,657,495	2,188,836.89		
11	Trenton City	13.92	52.10	3,134,551	.....	195,842,222	380,941,394	3,728,104.78	.....	.....
12	Washington Twp.	7.68	44.03	6,224	.....	16,159,119	28,653,938	280,423.41	.....	.....
13	West Windsor Twp.	5.81	49.90	508,640	.....	53,874,643	106,476,032	1,042,033.79	.....	.....
	Totals	.....	.....	$4,269,638	.....	$1,260,761,226	$2,122,767,317	$20,774,583.96	.....	.....

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $5,175,758.00
Rate per $100 to be applied to Col II for apportionment of County Taxes $.9786557289

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Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1971—(Continued

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	I
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
		Deduct Overpayment	Add Under payment							
1	East Windsor Twp.	$7,552.82		$1,323,511.90	$65,738.93		*$3,289,294.86		$624,152.24	$5,302,697.93
2	Ewing Twp.	10,098.77		2,577,163.01	128,046.62	$5,424,543.25			572,645.70	8,702,398.58
3	Hamilton Twp.	20,115.63		4,708,396.08		10,467,787.80			392,242.99	15,568,426.87
4	Hightstown Bor.	284.85		305,141.67	15,149.89		*759,044.14		289,809.68	1,369,145.38
5	Hopewell Bor.	386.47		158,963.42			**451,439.99		49,539.60	659,9143.01
6	Hopewell Twp.	39,848.37		1,121,770.71	55,868.98		**2,307,557.53		208,860.53	3,694,066.75
7	Lawrence Twp.	10,149.11		1,893,776.07	94,103.82	4,395,269.00			982,489.64	7,365,638.53
8	Pennington Bor.	8.00		188,916.13			**492,297.98		112,405.11	793,619.22
9	Princeton Bor.	532.31		1,168,560.77			***1,625,712.35		837,822.96	3,632,096.08
10	Princeton Twp.	981.73		2,187,855.16			***4,230,587.65		1,033,009.74	7,451,452.55
11	Trenton City	63,497.98		3,664,606.80		10,403,835.00		280,242.00	10,460,808.60	24,809,492.40
12	Washington Twp.	370.72		280,052.69	13,904.76	595,045.15			54,758.14	943,760.74
13	West Windsor Twp.	405.66		1,041,628.13	51,713.00		****1,864,355.93		42,373.24	3,000,070.30
	Totals	$154,232.42		$20,620,351.54	†$424,526.00	$31,286,480.20	$15,020,290.43	$280,242.00	$15,660,918.17	$83,292,808.34

Total County Taxes Appropriated	$20,857,732.00
Less: Bank Stock Taxes Due County	237,380.46
Net County Tax Apportioned (12 A III)	$20,620,351.54
† Adjustments (Net Total 12 A IIb) ±	154,232.42
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	$20,774,583.96
County Library Budget Amount to Raise	$424,526.00
Total Adjustments	3,001.28
Total	$427,527.28

Apportioned Rate: $.048584912
† To be Adjusted in 1972

† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

*East Windsor-Hightstown Joint School District
**Hopewell Valley Regional School District
***Princeton Regional School District
****West Windsor-Plainsboro (Middlesex Co.) Regional School District

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Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1971—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16
	Section D—Tax Levy									
	II Add: Deductions Allowed (C. 173, L. 1963)		III	Bank Stock ***	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
1	$17,900.00	$2,880.00	$5,323,477.93	$2,221.76	$654,625	$600,000.00	$397,634.00	$100,000.00	$1,097,634.00	$5,760
2	147,480.00	52,240.00	8,902,118.58	16,784.60	42,351,870	395,000.00	3,301,316.36	300,000.00	3,996,316.36	104,480
3	363,440.00	172,080.00	16,103,946.87	18,720.94	27,702,275	1,506,000.00	5,811,524.68	600,000.00	7,917,524.68	344,160
4	12,000.00	7,920.00	1,389,065.38	10,721 32	10,455,450	110,000.00	210,926.00	63,000.00	383,926.00	15,840
5	5,550.00	4,960.00	670,453.01	4,005.40	1,222,850	18,000.00	66,529.18	20,000.00	104,529.18	9,920
6	42,150.00	12,080.00	3,748,296.75	1,575.68	14,544,650	200,000.00	572,619.37	138,000.00	910,619.37	24,160
7	70,400.00	25,920.00	7,461,958.53	5,293.36	56,104,900	302,000.00	1,301,025.00	250,000.00	1,853,025.00	51,840
8	9,550.00	3,200.00	806,369.22	3,249.84	4,412,080	46,600.00	162,300.00	30,000.00	238,900.00	6,400
9	17,250.00	8,640.00	3,657,986.08	35,655.68	73,052,500	187,000.00	1,109,853.32	97,000.00	1,393,853.32	17,280
10	38,450.00	7,200.00	7,497,102.55	6,005.26	37,892,600	100,000.00	908,826.00	260,337.00	1,269,163.00	14,400
11	210,350.00	307,760.00	25,327,602.40	129,213.00	93,882,060	740,000.00	9,978,452.85	1,200,000.00	11,918,452.85	615,520
12	10,450.00	5,520.00	959,730.74	1,956.86	857,780	47,000.00	179,209.00	70,000.00	296,209.00	11,040
13	20,200.00	4,960.00	3,025,230.30	1,976.76	3,128,100	387,500.00	497,072.00	60,000.00	944,572.00	9,920
	$965,170.00	$615,360.00	$84,873,338.34	$237,380.46	$366,261,740	$4,639,100.00	$24,497,287.76	$3,188,337.00	$32,324,724.76	$1,230,720

***Bank Stock Tax Due Municipality	$237,380.46
Bank Stock Tax Due County	237,380.46
Bank Stock Tax Due State	474,760.92
Total Bank Stock Tax	$949,521.84

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Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect — 50%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d)
1	Carteret Bor.	$25,254,095	$53,673,380	$78,927,475	$1,117,130					$80,044,605
2	Cranbury Twp.	4,880,200	12,005,490	16,885,690	295,036					17,180,726
3	Dunellen Bor.	5,421,850	15,019,150	20,441,000	819,116					21,260,116
4	East Brunswick Twp.	44,243,995	93,761,135	138,005,130	2,111,283					140,116,413
5	Edison Twp.	54,154,818	196,764,679	250,919,497	2,691,910					253,611,407
6	Helmetta Bor.	560,675	2,736,435	3,297,110	32,950					3,330,060
7	Highland Park Bor.	7,284,950	33,213,600	40,498,550	489,861					40,988,411
8	Jamesburg Bor.	2,478,100	6,754,125	9,232,225	328,000					9,560,225
9	Madison Twp.	23,253,328	93,977,155	117,230,483	1,165,970					118,396,453
10	Metuchen Bor.	9,581,749	38,637,559	48,219,308	1,426,386					49,645,694
11	Middlesex Bor.	8,846,050	40,317,300	49,163,350	407,300		$1,000		$1,000	49,569,650
12	Milltown Bor.	8,202,875	16,674,550	24,877,425	178,952					25,056,377
13	Monroe Twp.	8,055,125	24,563,900	32,619,025	680,580					33,299,605
14	New Brunswick City	23,545,725	97,838,575	121,384,300	8,407,985					129,792,285
15	North Brunswick Twp.	24,791,875	67,093,410	91,885,285	898,580					92,783,865
16	Perth Amboy City	39,623,270	87,848,200	127,471,470	2,613,871					130,085,341
17	Piscataway Twp.	31,525,500	92,962,650	124,488,150	2,049,300					126,537,450
18	Plainsboro Twp.	3,395,700	8,444,870	11,840,570	473,933			$34,320	34,320	12,280,183
19	Sayreville Bor.	23,208,225	96,536,150	119,744,375	1,401,372			51,200	51,200	121,094,547
20	South Amboy City	4,553,050	16,235,700	20,788,750	478,877					21,267,627
21	South Brunswick Twp.	19,181,360	43,519,697	62,701,057	1,813,967		1,500		1,500	64,513,524
22	South Plainfield Bor.	34,816,000	66,030,250	100,846,250	837,700					101,683,950
23	South River Bor.	7,790,899	30,355,860	38,146,759	262,510					38,409,269
24	Spotswood Bor.	3,083,390	17,525,984	20,609,374	369,012					20,978,386
25	Woodbridge Twp.	142,424,570	269,425,789	411,850,359	4,978,401					416,828,760
	Totals	$560,157,374	$1,521,915,593	$2,082,072,967	$36,329,982		$2,500	$85,520	$88,020	$2,118,314,929

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Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1971 — (Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Carteret Bor.	$7.91	43.28%	$33,355		$124,840,876	$204,918,836	$1,121,753.75		
2	Cranbury Twp.	6.99	42.62	942		25,012,380	42,194,048	230,975.48		
3	Dunellen Bor.	9.90	37.55	91,680		39,087,580	60,439,376	330,852.96		
4	East Brunswick Twp.	8.99	39.43	2,652		221,440,916	361,559,981	1,979,229.32		
5	Edison Twp.	8.18	32.63	617,956		537,571,048	791,800,411	4,334,425.66		
6	Helmetta Bor.	7.65	36.59			7,710,327	11,040,387	60,435.98		
7	Highland Park Bor.	10.22	34.98	8,071		77,524,131	118,520,613	648,797.79		
8	Jamesburg Bor.	9.78	41.82	17,786		13,443,224	23,021,235	126,020.82		
9	Madison Twp.	12.43	34.64	122,900		224,415,858	342,935,211	1,877,274.72		
10	Metuchen Bor.	10.35	33.98	612,363		99,584,776	149,842,833	820,260.00		
11	Middlesex Bor.	9.10	36.21	12,790		91,344,305	140,926,745	771,452.10		
12	Milltown Bor.	6.00	41.52	7,272		37,886,300	62,949,949	344,596.20		
13	Monroe Twp.	7.72	34.53	3,299		63,489,311	96,792,215	529,853.50		
14	New Brunswick City	8.46	38.87	820,803		212,729,158	343,342,246	1,879,502.88		
15	North Brunswick Twp.	7.10	36.72	200,611		190,581,034	283,565,510	1,552,276.66		
16	Perth Amboy City	9.55	50.00	1,042,374		160,932,999	292,060,714	1,598,780.59		
17	Piscataway Twp.	9.87	36.20	888		232,081,476	358,619,814	1,963,134.42		
18	Plainsboro Twp.	3.78	50.00	4,842		14,177,480	26,462,505	144,858.81		
19	Sayreville Bor.	7.10	33.47	99,054		288,042,542	409,236,143	2,240,215.29		
20	South Amboy City	8.07	36.81	5,793,160		36,638,125	63,698,912	348,696.12		
21	South Brunswick Twp.	8.80	43.12	465,695		92,941,269	157,920,488	864,478.21		
22	South Plainfield Bor.	7.95	41.34	342,318		151,035,112	253,061,380	1,385,292.78		
23	South River Bor.	8.86	36.49	3,192		68,832,463	107,244,924	587,073.09		
24	Spotswood Bor.	8.93	38.30	196,423		38,869,937	60,044,746	328,692.70		
25	Woodbridge Twp.	6.52	42.12	3,765,048		622,081,223	1,042,675,031	5,707,748.40		
	Totals			$14,265,474		$3,672,293,850	$5,804,874,253	$31,776,678.23		

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Abstract of Ratables and Examptions in the County of Middlesex, for the Year 1971 — (Continued)

12—APPORTIONMENT OF TAXES

	TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) Deduct Over-payment	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) Add Under payment	Section A—County Taxes (Less Tax Due County on Bank Stock) III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for I—District School Purposes (a) As Required by District School Budget	Section C—Local Taxes to Be Raised for I—District School Purposes (b) Regional Consolidated and Joint School Budgets	Section C—Local Taxes to Be Raised for I—District School Purposes (c) As Required by Local Municipal Budget	Section C—Local Taxes to Be Raised for II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Section D—Tax Levy I Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
1	Carteret Bor.	$4,579.01		$1,117,174.74		$3,536,182.96			$1,533,277.39	$6,186,635.09
2	Cranbury Twp.		$28.08	231,003.56		755,720.00			203,990.04	1,190,713.60
3	Dunellen Bor.			330,852.96		1,429,582.63			295,483.45	2,055,919.04
4	East Brunswick Twp.	7,098.14		1,972,131.18		8,612,774.50			1,832,943.78	12,417,849.46
5	Edison Twp.		7,967.02	4,342,392.68		7,235,633.00		$1,920,634.00	6,904,672.32	20,403,332.00
6	Helmetta Bor.			60,435.98		189,690.00				250,125.98
7	Highland Park Bor.	2,601.39		646,196.40		3,057,152.07			423,900.07	4,127,248.54
8	Jamesburg Bor.		67.69	126,088.51		590,624.00			197,687.60	914,400.11
9	Madison Twp.	5,678.54		1,871,596.18		*10,976,510.00			1,640,602.64	14,488,708.82
10	Metuchen Bor.	2,704.84		817,555.16		3,246,860.00			982,965.57	5,047,380.73
11	Middlesex Bor.			771,452.10		3,116,298.41			540,294.19	4,428,044.70
12	Milltown Bor.	10.68		344,585.52		1,016,903.50			96,742.64	1,458,231.66
13	Monroe Twp.		2,079.78	531,933.28		1,766,787.50			241,279.28	2,540,000.06
14	New Brunswick City	2,447.32		1,877,055.56		5,817,827.17		169,268.62	† 2,967,203.32	10,831,354.67
15	North Brunswick Twp.		558.52	1,552,835.18		4,513,202.00			430,042.88	6,496,080.06
16	Perth Amboy City	11,503.09		1,587,277.50		4,989,542.89		453,124.95	† 5,218,453.84	12,248,399.18
17	Piscataway Twp.		3,518.90	1,966,653.32		**9,000,791.50			1,369,084.02	12,336,528.84
18	Plainsboro Twp.	6,985.05		137,873.76			322,663.27		— 401.06	460,135.97
19	Sayreville Bor.	8,344.83		2,231,870.46		5,814,911.00			361,796.79	8,408,578.25
20	South Amboy City		40.36	348,736.48		784,434.00		36,280.00	484,519.70	1,653,970.18
21	South Brunswick Twp.	4,413.09		860,065.12		4,376,273.96			369,819.71	5,606,158.79
22	South Plainfield Bor.	3,621.80		1,381,670.98		4,929,785.00			1,634,717.46	7,946,173.44
23	South River Bor.		1,883.41	588,956.50		2,069,961.00			638,029.12	3,296,946.62
24	Spotswood Bor.		1,109.02	329,801.72		1,377,665.00			120,266.14	1,827,732.86
25	Woodbridge Twp.		44,490.92	5,752,239.32		17,163,498.50			3,672,778.58	26,588,516.40
	Totals	$59,987.78	$61,743.70	$31,778,434.15		$106,368,610.59	$322,663.27	$2,579,307.57	$32,160,149.47	$173,209,165.05

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $6,046,035.00

Rate per $100 to be applied to Col. II for apportionment of County Taxes ..... $.547414

*Includes $331,101 restored by Commissioner of Education 1970-1971 Budget.
**Includes settlement 1970-1971 Budget.

† New Brunswick excludes $290,771 Chap. 97 Laws of 1971.
Perth Amboy excludes $240,099 Chap. 97 Laws of 1971.

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1971 — (Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III							
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Bank Stock *** Tax Due Municipality	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
1	$97,900.00	$44,560.00	$6,329,095.09	$8,804.16	$9,112,775	$275,000.00	$1,228,640.90	$125,000.00	$1,628,640.90	$89,120.00
2	6,950.00	3,200.00	1,200,863.60	5,566.96	3,169,030	80,000.00	213,473.00	12,000.00	305,473.00	6,400.00
3	27,500.00	20,000.00	2,103,419.04	9,542.87	4,338,400	35,000.00	372,128.89	84,000.00	491,128.89	40,000.00
4	158,450.00	18,320.00	12,594,619.46	8,556.42	18,317,250	390,000.00	1,395,192.48	410,000.00	2,195,192.48	36,640.00
5	278,050.00	52,960.00	20,734,342.00	21,256.68	88,774,428	4,750,000.00	4,174,718.10	252,000.00	9,176,718.10	105,920.00
6	2,650.00	1,760.00	254,535.98		581,375	33,927.36	83,172.64	7,800.00	124,900.00	3,520.00
7	35,700.00	23,840.00	4,186,788.54	4,040.93	17,114,500	543,300.00	535,641.69	65,000.00	1,143,941.69	47,680.00
8	12,250.00	7,680.00	934,330.11	2,660.70	2,213,150	75,000.00	112,797.93	48,000.00	235,797.93	15,360.00
9	186,700.00	39,680.00	14,715,088.82	9,028.36	20,842,425	600,000.00	1,025,702.15	660,000.00	2,285,702.15	79,360.00
10	70,150.00	20,080.00	5,137,610.73	13,159.66	11,053,524	460,000.00	672,345.47	80,000.00	1,212,345.47	40,160.00
11	64,400.00	18,320.00	4,510,764.70	2,083.98	6,874,650	505,000.00	586,171.07	95,000.00	1,186,171.07	36,640.00
12	29,400.00	14,800.00	1,502,431.66	3,637.80	3,632,300	90,000.00	436,557.24	40,000.00	566,557.24	29,600.00
13	19,950.00	10,080.00	2,570,030.06	2,852.72	7,390,800	316,000.00	307,754.00	131,000.00	754,754.00	20,160.00
14	57,950.00	82,800.00	10,972,104.67	35,607.86	66,854,275	700,000.00	3,187,315.20	240,000.00	4,127,315.20	165,600.00
15	60,600.00	27,360.00	6,584,040.06	12,334.12	13,953,110	500,000.00	1,583,841.00	99,000.00	2,182,841.00	54,720.00
16	76,150.00	95,760.00	12,420,309.18	16,412.27	21,861,520	357,471.11	3,992,884.97	300,000.00	4,650,356.08	191,520.00
17	116,450.00	25,040.00	12,478,018.84	7,516.56	53,755,450	700,000.00	1,781,212.28	360,000.00	2,841,212.28	50,080.00
18	2,100.00	1,920.00	464,155.97	401.06	13,756,500	47,072.00	152,233.00	3,500.00	202,805.00	3,840.00
19	148,950.00	38,640.00	8,596,168.25	6,657.54	30,497,800	919,000.00	2,843,309.10	100,000.00	3,862,309.10	77,280.00
20	29,950.00	30,480.00	1,714,400.18	8,179.30	7,631,550	175,000.00	680,264.00	85,000.00	940,264.00	60,960.00
21	53,200.00	14,320.00	5,673,678.79	1,259.74	11,645,300	200,000.00	939,527.83	154,805.00	1,294,332.83	28,640.00
22	109,400.00	21,440.00	8,077,013.44	4,329.02	10,426,825	150,000.00	1,298,813.31	253,000.00	1,701,813.31	42,880.00
23	59,950.00	45,680.00	3,402,576.62	12,181.54	9,942,306	250,800.00	607,912.98	75,000.00	933,712.98	91,360.00
24	37,150.00	7,040.00	1,871,922.86	2,733.86	1,936,790	365,000.00	373,994.00	40,000.00	778,994.00	14,080.00
25	469,750.00	109,200.00	27,167,466.40	26,232.58	154,079,250	700,000.00	7,820,848.00	622,000.00	9,142,848.00	218,400.00
	$2,211,650.00	$774,960.00	$176,195,775.05	$225,036.69	$589,755,283	$13,217,570.47	$36,406,451.23	$4,342,105.00	$53,966,126.70	$1,549,920.00

Total County Taxes Appropriated	32,003,470.84
Less: Bank Stock Taxes Due County	—225,036.69
Net County Taxes Apportioned (12 A III)	31,778,434.15
‡Adjustments (Net Total 12 A IIb)	—1,755.92
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	$31,776,678.23

***Bank Stock Tax Due Municipality	$225,036.69
Bank Stock Tax Due County	$225,036.69
Bank Stock Tax Due State	$450,073.38
Total Bank Stock Tax	$900,146.76

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect — 100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5 (d))
1	Allenhurst Bor.	$2,358,530	$7,156,941	$9,515,471	$156,935					9,672,406
2	Allentown Bor.	2,686,000	6,102,900	8,788,900	310,269					9,099,169
3	Asbury Park City	21,533,600	56,761,180	78,294,780	8,394,282					86,689,062
4	Atlantic Highlands Bor.	7,775,850	23,654,750	31,430,600	917,850					32,348,450
5	Avon-By-The-Sea Bor.	10,070,625	14,523,775	24,594,400	197,531					24,791,931
6	Belmar Bor.	11,246,825	31,231,725	42,478,550	420,628					42,899,178
7	Bradley Beach Bor.	7,875,542	23,652,440	31,527,982	363,673					31,891,655
8	Brielle Bor.	7,282,150	23,803,200	31,085,350	227,901					31,313,251
9	Colts Neck Twp.	21,283,968	42,537,634	63,821,602	1,010,346					64,831,948
10	Deal Bor.	7,384,650	18,428,000	25,812,650	311,054					26,123,704
11	Eatontown Bor.	30,660,800	57,309,200	87,970,000	2,188,466					90,158,466
12	Englishtown Bor.	1,836,400	5,806,900	7,643,300	698,096					8,341,396
13	Fair Haven Bor.	19,216,900	35,439,700	54,656,600	241,158					54,897,758
14	Farmingdale Bor.	1,459,500	4,936,300	6,395,800	337,259					6,733,059
15	Freehold Bor.	14,560,100	58,809,500	73,369,600	4,283,357					77,652,957
16	Freehold Twp.	44,550,160	104,698,559	149,248,719	1,762,308					151,011,027
17	Hazlet Twp.	33,520,350	78,838,750	112,359,100	731,120					113,090,220
18	Highlands Bor.	5,862,215	13,567,530	19,429,745	174,233					19,603,978
19	Holmdel Twp.	40,584,540	100,080,270	140,664,810	3,406,979					144,071,789
20	Howell Twp.	36,895,860	93,628,350	130,524,210	1,833,189					132,357,399
21	Interlaken Bor.	4,589,100	8,312,300	12,901,400	63,915					12,965,315
22	Keansburg Bor.	9,822,300	34,607,700	44,430,000	404,464					44,834,464
23	Keyport Bor.	15,217,550	30,766,700	45,984,250	2,801,273					48,785,523
24	Little Silver Bor.	15,143,083	38,219,010	53,362,093	434,216					53,796,309
25	Loch Arbour Village	1,171,850	2,324,700	3,496,550	40,802					3,537,352
26	Long Branch City	25,312,875	110,464,100	135,776,975	3,307,460					139,084,435
27	Manalapan Twp.	38,746,875	78,752,880	117,499,755	1,007,993					118,507,748
28	Manasquan Bor.	26,647,700	37,479,000	64,126,700	409,670					64,536,370
29	Marlboro Twp.	19,619,223	55,077,427	74,696,650	1,228,149					75,924,799
30	Matawan Bor.	27,960,100	40,835,000	68,795,100	621,559					69,416,659

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1971 — (Continued)

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5 (d)
31	Matawan Twp.	$32,514,500	$83,072,065	$115,586,565	$1,078,715					$116,665,280
32	Middletown Twp.	53,372,350	232,056,650	285,429,000	4,162,737			$5,000	$5,000	289,586,737
33	Millstone Twp.	13,762,635	12,402,825	26,165,460	347,138					26,512,598
34	Monmouth Beach Bor.	5,802,150	12,092,250	17,894,400	122,326					18,016,726
35	Neptune Twp.	49,793,625	129,242,850	179,036,475	1,905,670					180,942,145
36	Neptune City Bor.	10,813,500	27,988,750	38,802,250	355,123			$7,300	$7,300	39,150,073
37	New Shrewsbury Bor.	21,447,100	48,378,200	69,825,300	531,725		$3,000		3,000	70,354,025
38	Ocean Twp.	54,504,050	106,359,300	160,863,350	1,411,879					162,275,229
39	Oceanport Bor.	12,329,900	35,234,250	47,564,150	483,485					48,047,635
40	Red Bank Bor.	27,867,800	61,839,350	89,707,150	4,356,493					94,063,643
41	Roosevelt Bor.	784,715	4,002,525	4,787,240	37,363					4,824,603
42	Rumson Bor.	33,588,850	54,825,650	88,414,500	600,707					89,015,207
43	Sea Bright Bor.	6,424,440	10,084,720	16,509,160	157,925					16,667,085
44	Sea Girt Bor.	30,281,000	26,744,500	57,025,500	405,649					57,431,149
45	Shrewsbury Bor.	8,701,500	21,389,605	30,091,105	483,771					30,574,876
46	Shrewsbury Twp.	500,400	595,000	1,095,400	50,763					1,146,163
47	South Belmar Bor.	4,152,700	9,328,500	13,481,200	162,589					13,643,789
48	Spring Lake Bor.	37,459,500	42,021,900	79,481,400	2,431,209					81,912,609
49	Spring Lake Heights Bor.	6,542,915	21,864,293	28,407,208	288,521					28,695,729
50	Union Beach Bor.	5,879,977	22,711,345	28,591,322	262,305					28,853,627
51	Upper Freehold Twp.	11,912,550	13,739,550	25,652,100	1,817,393					27,469,493
52	Wall Twp.	65,813,900	95,373,300	161,187,200	1,197,639					162,384,839
53	West Long Branch Bor.	16,409,260	35,587,640	51,996,900	656,046					52,652,946
	Totals	$1,023,534,538	$2,344,741,439	$3,368,275,977	$61,593,306		$3,000	$12,300	$15,300	$3,429,853,983

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1971 — (Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Allenhurst Bor.	$4.015	71.45	$2,100		$3,953,976	$13,628,482	$93,531.54		
2	Allentown Bor.	4.239	115.55		$1,127,120		7,972,049	54,711.75		
3	Asbury Park City	7.240	91.45	132,896		14,469 673	101,291,631	695,159.04		
4	Atlantic Highlands Bor.	4.671	86.53	1,110		5,373,547	37,723,107	258,891.67		
5	Avon-by-the-Sea Bor.	3,341	90,84			2,754,901	27,546,832	189,052.43		
6	Belmar Bor.	3.785	88.47	500		6,442,096	49,341,774	338,629.96		
7	Bradley Beach Bor.	4.531	101.48	20,216		52,197	31,964,068	219,367.69		
8	Brielle Bor.	5.702	67.46	421		15,446,454	46,760,126	320,912.24		
9	Colts Neck Twp.	3.559	80.44			16,088,849	80,920,797	555,355.10		
10	Deal Bor.	4.833	70.59			10,883,119	37,006,823	253,975.85		
11	Eatontown Bor.	3.728	95.52	3,794		8,425,743	98,588,003	676,604.19		
12	Englishtown Bor.	3.616	128.60	60	1,416,361		6,925,095	47,526.56		
13	Fair Haven Bor.	4.541	98.42			1,209,323	56,107,081	385,059.90		
14	Farmingdale Bor.	4.588	111.12	16,337	352,294		6,397,102	43,902.97		
15	Freehold Bor.	4.477	97.33	48,504		4,673,478	82,374,939	565,334.80		
16	Freehold Twp.	4.175	113.44	8,278	16,139,106		134,880,199	925,675.59		
17	Hazlet Twp.	4.806	94.27	2,043		9,215,039	122,307,302	839,388.47		
18	Highlands Bor.	5.497	90.86			2,174,537	21,778,515	149,464.78		
19	Holmdel Twp.	3.024	112.44		6,808,416		137,263,373	942,031.19		
20	Howell Twp.	4.362	90.68	5,344		14,969,662	147,332,405	1,011,134.41		
21	Interlaken Bor.	2.598	97.83			286,658	13,251,973	90,947.58		
22	Keansburg Bor.	4.981	107.32	689	2,200,930		42,634,223	292,596.39		
23	Keyport Bor.	4.346	109.36	2,125	2,721,648		46,066,000	316,148.49		
24	Little Silver Bor.	4.579	80.75	438		13,535,518	67,332,265	462,097.73		
25	Loch Arbour Village	6.426	89.51			446,973	3,984,325	27,344.21		
26	Long Branch City	5.656	83.80	194,715		29,204,984	168,484,134	1,156,297.60		
27	Manalapan Twp.	4.056	110.86	26	11,005,254		107,502,520	737,784.04		
28	Manasquan Bor.	2.946	108.71	7,160	4,441,241		60,102,289	412,478.79		
29	Marlboro Twp.	5.302	74.82	1,678		25,894,922	101,821,399	698,794.81		
30	Matawan Bor.	3.629	117.91	15,065	9,849,541		59,582,183	408,909.33		

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1971 — (Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
31	Matawan Twp.	$4.820	$99.02	$13,177		$4,771,963	$121,450,420	$833,507.74		
32	Middletown Twp.	5.242	70.01	1,045		125,160,269	414,748,051	2,846,393.69		
33	Millstone Twp.	3.608	93.20			2,140,753	28,653,351	196,646.42		
34	Monmouth Beach Bor.	4.757	96.47			729,277	18,746,003	128,652.82		
35	Neptune Twp.	4.400	102.14	68,578	969,664		180,041,059	1,235,612.16		
36	Neptune City Bor.	3.640	107.82		1,931,292		37,218,781	255,430.50		
37	New Shrewsbury Bor.	4.027	121.60		10,789,546		59,564,479	408,787.83		
38	Ocean Twp.	4.260	98.02			4,707,989	166,983,218	1,145,996.89		
39	Oceanport Bor.	3.803	89.66	5,159		6,209,073	54,261,867	372,396.29		
40	Red Bank Bor.	4.563	88.24	153,929		17,205,727	111,423,299	764,692.14		
41	Roosevelt Bor.	4.613	107.79		312,992		4,511,611	30,962.95		
42	Rumson Bor.	4.268	81.41			20,527,518	109,542,725	751,785.86		
43	Sea Bright Bor.	3.716	94.75			1,357,322	18,024,407	123,700.54		
44	Sea Girt Bor.	1,956	109.11	2,259	4,528,498		52,904,910	363,083.57		
45	Shrewsbury Bor.	4.833	82.96			7,306,835	37,881,711	259,980.16		
46	Shrewsbury Twp.	7.665	97.85			27,719	1,173,882	8,056.29		
47	South Belmar Bor.	3.231	109.42		1,045,675		12,598,114	86,460.18		
48	Spring Lake Bor.	2.231	95.44	3,500		4,429,682	86,345,791	592,586.54		
49	Spring Lake Heights Bor.	4.164	83.67	1,418		5,794,111	34,491,258	236,711.66		
50	Union Beach Bor.	5.147	92.47	120		3,770,622	32,624,369	223,899.30		
51	Upper Freehold Twp.	2.550	107.15	1,564	935,102		26,535,955	182,114.84		
52	Wall Twp.	3.881	108.71		10,990,856		151,393,983	1,039,008.81		
53	West Long Branch Bor.	3.882	102.00			1,359,567	54,012,513	370,684.99		
	Totals			$714,248	$87,565,536	$391,000,076	$3,734,002,771	$25,626,261.27		

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1971 — (Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	I
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,— See Col. 13)	Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
		Deduct Overpayment	Add Under payment							
1	Allenhurst Bor.		$190.00	$93,721.54	$3,451.23	$83,922.00			$203,696.62	$384,791.39
2	Allentown Bor.		109.87	54,821.62	2,018.73		R258,110.38		62,070.51	377,021.24
3	Asbury Park City	$3,604.20	1,623.86	693,178.70		3,135,139.00		109,885.53	2,294,383.84	6,232,587.07
4	Atlantic Highlands Bor.	714.94	545.95	258,722.68	9,527.40	329,705.00	R549,538.52		336,846.85	1,484,340.45
5	Avon-by-the-Sea Bor.		441.98	189,494.41		324,607.50			300,000.00	814,101.91
6	Belmar Bor.	372.08	741.33	338,999.21		686,406.00			560,561.77	1,585,966.98
7	Bradley Beach Bor.	1,257.65	453.48	218,563.52		683,819.00			519,324.56	1,421,707.08
8	Brielle Bor.	674.79	629.83	320,867.28	11,815.61	982,382.00			449,463.95	1,764,528.84
9	Colts Neck Twp.	51,187.73	141.75	504,309.12	18,351.16	1,084,327.00	R677,084.26			2,284,071.54
10	Deal Bor.	72.90	522.89	254,425.84	9,369.21	648,859.50			339,969.71	1,252,624.26
11	Eatontown Bor	8,153.25	4,109.45	672,560.39	24,768.26	1,299,655.25	R770,445.32		555,427.76	3,322,856.98
12	Englishtown Bor.	569.28	101.15	47,058.43	1,730.85	R120,865.47	R103,896.07		23,348.27	296,899.09
13	Fair Haven Bor.	7,403.23	930.18	378,586.85	13,938.89	950,195.00	R792,916.81		320,264.63	2,455,902.18
14	Farmingdale Bor.	78.65	94.25	43,918.57	1,617.44	115,419.00	R117,613.14		24,017.93	302,586.08
15	Freehold Bor.	328.32	996.26	566,002.74		1,063,688.00	R917,563.15		878,838.84	3,426,092.73
16	Freehold Twp.	21,749.11	7,722.21	911,648.69	33,460.77	3,277,982.00	R1,389,174.71		635,925.41	6,248,191.58
17	Hazlet Twp.	773.40	1,770.96	840,386.03	30,947.36	3,785,354.00			668,647.79	5,325,335.18
18	Highlands Bor.	1,280.30	275.85	148,460.33	5,469.99	237,793.00	R378,998.73		284,193,82	1,054,915.87
19	Holmdel Twp.	156.00	2,044.20	943,919.39	34,758.53	3,085,849.00			264,301.91	4,328,828.83
20	Howell Twp.	15,899.31	5,206.48	1,000,441.58	36,700.51	2,298,111.25	R2,336,364.71			5,671,618.05
21	Interlaken Bor.	168.78	185.11	90,963.91	3,350.10	78,020.00			155,856.52	328,190.53
22	Keansburg Bor.	188.02	842.43	293,250.80	10,799.23	1,057,291.86			831,484.95	2,192,826.84
23	Keyport Bor.	1,097.48	648.36	315,699.37		1,156,688.45			610,963.85	2,083,351.67
24	Little Silver Bor.	536.55	920.83	462,482.01	17,026.90	876,208.36	R679,927.17		391,361.10	2,427,005.54
25	Loch Arbour Village	159.00	51.62	27,236.83	1,003.34		J114,546.27		83,150.00	225,936.44
26	Long Branch City	3,895.39	2,845.40	1,155,247.61		4,370,848.50		312,769.50	1,908,317.16	7,747,182.77
27	Manalapan Twp.	20,124.22	3,083.10	720,742.92	26,512.29	R2,467,859.53	R1,419,924.44		124,218.75	4,759,257.93
28	Manasquan Bor.		822.70	413,301.49	15,219.16	961,073.00			473,105.26	1,862,698.91
29	Marlboro Twp.	1,031.26	1,866.56	699,630.11	25,761.90	2,123,158.00	R1,019,065.27		120,353.08	3,987,968.36
30	Matawan Bor.	3,905.33	2,173.11	407,177.11			R1,446,385.74		628,148.11	2,481,710.96

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1971 — (Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III		I—District School Purposes			II	
		Deduct Over-payment	Add Under payment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	I Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
31	Matawan Twp.	$6,675.26	$1,640.27	$828,472.75			R $3,679,659.45		$1,039,906.53	$5,548,038.73
32	Middletown Twp.	2,760.48	5,714.66	2,849,347.87		10,224,718.75			1,801,180.99	14,875,247.61
33	Millstone Twp.	94.05	835.42	197,387.79	7,271.33	620,900.00			119,721.34	945,280.46
34	Monmouth Beach Bor.	27.29	235.06	128,860.59	4,744.51	305,433.00	R 180,947.76		226,356.92	846,342.78
35	Neptune Twp.	2,287.72	7,135.51	1,240,459.95	45,675.08	4,750,499.10			1,760,152.13	7,796,786.26
36	Neptune City Bor.	2,357.73	500.12	253,572.89	9,331.51	841,187.00			289,262.45	1,393,353.85
37	New Shrewsbury Bor.	169.83	790.77	409,408.77	15,074.49	R 1,131,484.98	R 846,161.38		391,578.13	2,793,707.75
38	Ocean Twp.	2,560.41	2,256.93	1,145,693.41	42,189.40		J 4,820,272.73		803,815.47	6,811,971.01
39	Oceanport Bor.	186.48	739.72	372,949.53	13,731.17	740,767.50	R 443,730.86		227,161.86	1,798,340.92
40	Red Bank Bor.	7,570.51	2,654.81	759,776.44		1,370,599.20	R 1,111,923.74		994,237.06	4,236,536.44
41	Roosevelt Bor.	105.28	66.43	30,924.10	1,138.96	162,487.00			23,059.22	217,609.28
42	Rumson Bor.	324.11	1,486.13	752,947.88	27,724.81	1,122,906.00	R 1,032,235.82		815,101.46	3,750,915.97
43	Sea Bright Bor.	70.70	280.20	123,910.04	4,563.20	163,689.00	80,926.57		238,978.40	612,067.21
44	Sea Girt Bor.		748.34	363,831.91	13,398.13	440,323.48			290,472.12	1,108,025.64
45	Shrewsbury Bor.	68.82	559.80	260,471.14	9,592.22	568,797.76	R 354,801.09		261,973.70	1,455,635.91
46	Shrewsbury Twp.		11.63	8,067.92	296.98	R 48,841.67	R 16,652.30		14,002.00	87,860.87
47	South Belmar Bor.		177.02	86,637.20	3,190.39	200,000.00			135,893.05	425,720.64
48	Spring Lake Bor.	26.32	1,152.92	593,713.14		628,320.00			583,434.94	1,805,468.08
49	Spring Lake Heights Bor.		438.97	237,150.63	8,731.85	730,564.00			192,746.84	1,169,193.32
50	Union Beach Bor.	1,827.45	814.07	222,885.92	8,190.46	865,099.37			345,892.85	1,442,068.60
51	Upper Freehold Twp.	16.20	411.23	182,509.87	6,721.72		R 471,210.22		29,349.96	689,791.77
52	Wall Twp.	8,247.48	2,000.10	1,032,761.43	37,986.07	4,235,242.00			891,675.67	6,197,665.17
53	West Long Branch Bor.	751.50	728.14	370,661.63	13,649.91	688,789.25	R 670,807.01		260,912.49	2,004,820.29
	Totals	$181,508.79	$73,469.40	$25,518,221.88	$610,801.05	$67,125,875.73	$26,680,883.62	$422,655.03	$25,785,108.53	$146,143,545.84

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1971 — (Continued)

	12—APPORTIONMENT OF TAXES			13	14	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16
	Section D—Tax Levy									
	II Add: Deductions Allowed (C. 173, L. 1963)		III							
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Bank Stock * * * Tax Due Municipality	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
1	$2,850.00	$720.00	$388,361.39	$4,806.24	$596,735	$50,000.00	$233,166.62	$5,300.00	$288,466.62	$1,440.00
2	5,350.00	3,360.00	385,731.24	2,129.49	3,975,100	45,000.00	23,300.00	12,000.00	80,300.00	6,720.00
3	19,500.00	24,640.00	6,276,727.07	26,781.30	30,731.860	168,000.00	1,736,821.80	400,000.00	2,304,821.80	49,280.00
4	17,450.00	9,280.00	1,511,070.45	4,792.30	3,958,300	200,000.00	227,997.99	40,000.00	467,997.99	18,560.00
5	7,350.00	6,880.00	828,331.91	.....	2,000.600	105,000.00	153,200.00	20,000.00	278,200.00	13,760.00
6	17,150.00	20,800.00	1,623,916.98	4,438.23	10,617,700	429,568.36	533,301.00	55,000.00	1,017,869.36	41,600.00
7	8,400.00	14,910.00	1,445,017.08	5,002.53	2,226,982	55,000.00	348,552.08	90,000.00	493,552.08	29,820.00
8	13,950.00	7,120.00	1,785,598.84	1,036.05	2,447,100	121,000.00	144,201.00	55,000.00	320,201.00	14,240.00
9	18,550.00	4,880.00	2,307,501.54	725.24	8,013,700	220,000.00	320,051.00	75,000.00	615,051.00	9,760.00
10	8,050.00	2,000.00	1,262,674.26	2,135.59	1,954,500	100,000.00	360,264.34	35,000.00	495,264.34	4,000.00
11	29,850.00	9,200.00	3,361,906.98	4,545.69	29,286,100	300,000.00	469,381.24	100,000.00	869,381.24	18,400.00
12	2,700.00	2,080.00	301,679.09	1,434.56	1,217,400	35,000.00	34,602.80	15,000.00	84,602.80	4,160.00
13	30,100.00	7,010.00	2,493,012.18	2,479.37	3,867,900	68,000.00	131,150.00	109,500.00	308,650.00	14,020.00
14	4,100.00	2,240.00	308,926.08	3,598.73	1,129,100	20,250.00	36,526.97	10,000.00	66,776.97	4,480.00
15	29,650.00	21,040.00	3,476,782.73	19,799.16	20,553,300	212,000.00	325,143.00	93,000.00	630,143.00	42,080.00
16	45,050.00	12,800.00	6,306,041.58	4,074.59	20,342,900	350,000.00	421,000.00	110,000.00	881,000.00	25,600.00
17	97,500.00	12,400.00	5,435,235.18	2,369.21	13,508,650	99,000.00	445,833.00	137,850.00	682,683.00	24,800.00
18	10,200.00	12,640.00	1,077,755.87	.....	3,554,600	175,000.00	99,490.66	100,000.00	374,490.66	25,280.00
19	25,050.00	3,840.00	4,357,718.83	1,604.09	18,616,850	237,000.00	595,500.00	125,000.00	957,500.00	7,680.00
20	57,300.00	45,760.00	5,774,678.05	2,391.71	21,199,500	271,472.80	975,000.00	290,000.00	1,536,472.80	91,520.00
21	7,650.00	1,040.00	336,880.53	.....	389,700	15,000.00	32,348.90	6,300.00	53,648.90	2,080.00
22	20,650.00	20,000.00	2,233,476.84	4,488.36	9,301,400	.....	397,645.48	241,928.46	639,573.94	40,000.00
23	19,450.00	17,760.00	2,120,561.67	9,136.15	14,200,300	105,000.00	257,006.00	135,000.00	497,006.00	35,520.00
24	30,500.00	6,000.00	2,463,505.54	3,995.90	2,836,700	80,000.00	185,893.00	80,000.00	345,893.00	12,000.00
25	900.00	480.00	227,316.44	.....	148,100	20,000.00	25,300.00	6,200.00	51,500.00	960.00
26	64,450.00	55,680.00	7,867,312.77	20,682.84	28,054,050	580,000.00	1,565,935.75	500,000.00	2,645,935.75	111,360.00
27	38,000.00	10,560.00	4,807,817.93	5,553.24	7,428,150	700,000.00	414,875.98	215,000.00	1,329,875.98	21,120.00
28	21,750.00	17,310.00	1,901,758.91	4,587.20	10,154,000	70,000.00	449,214.60	26,000.00	545,214.60	34,620.00
29	27,750.00	10,080.00	4,025,798.36	1,052.86	11,564,910	600,000.00	462,065.11	232,000.00	1,294,065.11	20,160.00
30	28,550.00	9,280.00	2,519,540.96	7,106.89	5,139,200	126,000.00	202,700.00	95,000.00	423,700.00	18,560.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$4,097,340.00
Rate per $100 to be applied to Col. II for apportionment of County Taxes	$0.68629465

Total County Taxes Appropriated	$25,743,643.60
Less :Bank Stock Taxes Due County	225,421.72
Net County Taxes Apportioned (12 A III)	25,518,221.88

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1971— (Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III	Bank Stock ***	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
31	$59,300.00	$16,000.00	$5,623,338.73	$918.88	$10,757,600	$175,000.00	$479,198.92	$180,000.00	$834,198.92	$32,000.00
32	232,200.00	74,880.00	15,182,327.61	12,859.01	35,077,950	1,100,000.00	1,643,238.00	768,000.00	3,511,238.00	149,760.00
33	5,700.00	5,600.00	956,580.46	278.66	1,373,310	63,000.00	90,000.00	83,000.00	236,000.00	11,200.00
34	6,900.00	3,920.00	857,162.78	654.08	1,097,930	50,000.00	128,543.00	38,000.00	216,543.00	7,840.00
35	101,600.00	63,120.00	7,961,506.26	8,637.26	37,125,150	300,000.00	896,565.72	390,000.00	1,586,565.72	126,240.00
36	18,550.00	13,440.00	1,425,343.85	1,653.63	1,411,125	120,000.00	151,790.33	80,000.00	351,790.33	26,880.00
37	34,200.00	5,280.00	2,833,187.75	1,736.87	90,427,400	140,000.00	262,650.00	75,000.00	477,650.00	10,560.00
38	82,200.00	20,000.00	6,914,171.01	1,732.40	16,636,850	567,156.62	574,774.90	303,258.32	1,445,189.84	40,000.00
39	23,800.00	5,440.00	1,827,580.92	1,838.14	49,865,700	165,000.00	174,902.00	40,000.00	379,902.00	10,880.00
40	28,350.00	27,360.00	4,292,246.44	26,409.30	16,583,100	490,000.00	566,829.35	160,000.00	1,216,829.35	54,720.00
41	2,550.00	2,400.00	222,559.28		737,000	30,000.00	15,030.78	7,000.00	52,030.78	4,800.00
42	35,400.00	13,280.00	3,799,595.97	1,528.72	7,718,200	100,000.00	279,260.00	150,000.00	529,260.00	26,560.00
43	3,350.00	4,000.00	619,417.21	1,082.60	1,325,000	60,000.00	131,606.00	55,000.00	246,606.00	8,000.00
44	11,500.00	3,920.00	1,123,445.64	1,527.88	16,732,300	110,000.00	86,352.00	31,000.00	227,352.00	7,840.00
45	18,000.00	4,320.00	1,477,955.91	1,921.30	2,718,000	84,500.00	115,923.00	50,000.00	250,423.00	8,640.00
46			87,860.87		2,079,700	50,000.00	26,833.00		76,833.00	
47	5,250.00	9,920.00	440,890.64	806.95	396,517	32,000.00	34,254.00	15,000.00	81,254.00	19,840.00
48	15,800.00	6,800.00	1,828,068.08	3,565.06	14,895,600	190,000.00	223,000.00	65,000.00	478,000.00	13,600.00
49	16,900.00	8,800.00	1,194,893.32	1,998.63	1,852,800	95,000.00	160,453.00	40,000.00	295,453.00	17,600.00
50	24,500.00	18,560.00	1,485,128.60	456.21	1,563,900	144,000.00	206,760.22	110,000.00	460,760.22	37,120.00
51	5,850.00	4,880.00	700,521.77	150.04	3,639,250	100,000.00	82,500.00	22,000.00	204,500.00	9,760.00
52	67,700.00	37,760.00	6,303,125.17	2,824.33	30,336,400	380,000.00	525,800.00	275,000.00	1,180,800.00	75,520.00
53	32,850.00	6,480.00	2,044,150.29	2,094.25	19,652,440	72,000.00	271,623.99	50,000.00	393,623.99	12,960.00
	$1,542,200.00	$727,950.00	$148,413,695.84	$225,421.72	$653,018,609	$10,174,947.78	$18,735,356.53	$6,402,336.78	$35,312,641.09	$1,455,900.00

‡ Adjustments (Net Total 12 A IIb) ± ..... +108,039.39

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $25,626,261.27

R Denotes Regional School
J Denotes Joint School

***Bank Stock Tax Due Municipality $225,421.72
Bank Stock Tax Due County 225,421.72
Bank Stock Tax Due State 450,843.44
Total Bank Stock Tax $901,686.88

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—50%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d)
1	Boonton Town	$10,577,750	$22,677,300	$33,255,050	$1,440,176		$500		$500	$34,694,726
2	Boonton Twp.	6,011,200	11,334,850	17,346,050	258,758	*$24,600	500		25,100	17,579,708
3	Butler Bor.	11,556,105	17,000,320	28,556,425	256,879	*21,800			21,800	28,791,504
4	Chatham Bor.	12,741,100	26,497,800	39,238,900	222,039					39,460,939
5	Chatham Twp.	10,142,700	28,591,149	38,733,849	134,372	*17,800			17,800	38,850,421
6	Chester Bor.	639,460	3,102,520	3,741,980	204,757					3,946,737
7	Chester Twp.	3,280,200	10,995,700	14,275,900	500,719					14,776,619
8	Denville Twp.	24,359,380	39,470,170	63,829,550	1,355,666		500		500	65,184,716
9	Dover Town	10,433,970	30,579,435	41,013,405	1,919,758					42,933,163
10	East Hanover Twp.	28,144,160	46,245,000	74,389,160	367,428	*19,700			19,700	74,736,888
11	Florham Park Bor.	17,935,170	31,526,500	49,461,670	535,622					49,997,292
12	Hanover Twp.	11,012,500	53,679,600	64,692,100	1,666,838	*15,600	500	$44,200	60,300	66,298,638
13	Harding Twp.	5,869,607	16,478,110	22,347,717	125,049					22,472,766
14	Jefferson Twp.	16,172,675	30,459,930	46,632,605	870,303					47,502,908
15	Kinnelon Bor.	8,207,975	24,226,260	32,434,235	366,001					32,800,236
16	Lincoln Park Bor.	7,568,900	17,354,725	24,923,625	111,889					25,035,514
17	Madison Bor.	24,916,611	44,730,475	69,647,086	1,033,096					70,680,182
18	Mendham Bor.	4,191,500	10,098,565	14,290,065	274,711					14,564,776
19	Mendham Twp.	10,467,300	15,179,900	25,647,200	509,379	*59,700			59,700	26,096,879
20	Mine Hill Twp.	3,418,990	6,209,300	9,628,290	110,028					9,738,318

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1971—(Continued)

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d)
21	Montville Twp.	$31,787,675	$44,264,050	$76,051,725	$559,998	*$22,800			$ 22,800	$76,588,923
22	Morris Twp.	27,650,775	81,103,300	108,754,075	1,266,295	*21,200			21,200	109,999,170
23	Morris Plains Bor.	10,532,525	26,922,400	37,454,925	493,561	*20,000			20,000	37,928,486
24	Morristown Town	28,484,900	56,649,110	85,134,010	6,463,534	*17,100			17,100	91,580,444
25	Mt. Lakes Bor.	10,064,100	13,431,850	23,495,950	268,155		$700		700	23,763,405
26	Mt. Arlington Bor.	2,906,500	7,554,100	10,460,600	137,538	*34,700			34,700	10,563,438
27	Mt. Olive Twp.	10,582,665	24,812,610	35,395,275	335,830					35,731,105
28	Netcong Bor.	2,905,220	6,524,690	9,429,910	254,369					9,684,279
29	Par-Troy Hills Twp.	85,097,600	149,873,750	234,971,350	1,803,109	*34,350			34,350	236,740,109
30	Passaic Twp.	12,257,060	22,912,305	35,169,365	522,320					35,691,685
31	Pequannock Twp.	24,965,050	45,050,000	70,015,050	387,117	*22,600			22,600	70,379,567
32	Randolph Twp.	17,179,170	34,015,213	51,194,383	687,036	*16,050			16,050	51,865,369
33	Riverdale Bor.	7,456,050	8,179,000	15,635,050	1,626,088					17,261,138
34	Rockaway Bor.	6,857,500	16,130,000	22,987,500	277,511					23,265,011
35	Rockaway Twp.	32,295,700	53,224,225	85,519,925	1,067,121					86,587,046
36	Roxbury Twp.	18,777,675	40,999,382	59,777,057	3,896,013	*6,000			6,000	63,667,070
37	Victory Gardens Bor.	343,104	932,697	1,275,801	9,610					1,285,411
38	Washington Twp.	6,585,890	17,793,520	24,379,410	488,454	*14,700			14,700	24,853,164
39	Wharton Bor.	5,895,000	15,819,950	21,714,950	160,710					21,875,660
	Totals	$570,271,412	$1,152,629,761	$1,722,901,173	$32,967,837	$368,700	$2,700	$44,200	$415,600	$1,755,453,410

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Boonton Town	$7.18	44.83	$100,793		$49,056,169	$83,851,688	$353,387.46		
2	Boonton Twp.	6.31	40.95			26,422,621	44,002,329	185,444.94		
3	Butler Bor.	7.43	42.56	7,237		42,740,034	71,538,775	301,495.49		
4	Chatham Bor.	8.97	35.20	86,600		74,653,999	114,201,538	481,294.92		
5	Chatham Twp.	8.71	34.17			74,910,998	113,761,419	479,440.07		
6	Chester Bor.	12.60	27.16			10,422,623	14,369,360	60,558.73		
7	Chester Twp.	11.91	26.84			39,482,940	54,259,559	228,673.36		
8	Denville Twp.	7.65	45.27	175,246		81,645,910	147,005,872	619,546.64		
9	Dover Town	8.63	37.35	138,676		75,237,990	118,309,829	498,609.04		
10	East Hanover Twp.	5.28	47.17	2,133		87,568,761	162,307,782	684,035.54		
11	Florham Park Bor.	7.79	36.76			87,477,980	137,475,272	579,380.55		
12	Hanover Twp.	8.50	32.26	11,707		160,852,539	227,162,884	957,363.13		
13	Harding Twp.	6.14	28.28			57,237,479	79,710,245	335,933.62		
14	Jefferson Twp.	10.47	37.77	791		77,599,555	125,103,254	527,239.49		
15	Kinnelon Bor.	10.41	33.21	150		65,622,051	98,422,437	414,794.93		
16	Lincoln Park Bor.	11.60	33.77	3,767		50,040,204	75,079,485	316,417.58		
17	Madison Bor.	8.85	41.24	94,565		101,622,550	172,397,297	726,557.14		
18	Mendham Bor.	10.50	34.57			27,787,892	42,352,668	178,492.55		
19	Mendham Twp.	7.35	42.49			34,791,195	60,888,074	256,608.81		
20	Mine Hill Twp.	10.39	36.62			18,043,347	27,781,665	117,084.01		

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
21	Montville Twp.	$6.40	$ 51.19	$8,874		$75,018,443	$151,616,240	$638,976.74		
22	Morris Twp.	7.89	36.90	3,428		193,523,855	303,526,453	1,279,192.40		
23	Morris Plains Bor.	6.51	42.76	10,279		55,059,345	92,998,110	391,934.46		
24	Morristown Town	6.99	50.32	271,705		91,221,629	183,073,778	771,552.47		
25	Mt. Lakes Bor.	10.80	40.03	9,778		35,663,806	59,436,989	250,493.31		
26	Mt. Arlington Bor.	9.56	34.83	511		19,945,352	30,509,301	128,579.45		
27	Mt. Olive Twp.	10.63	33.73	970		70,486,838	106,218,913	447,652.67		
28	Netcong Bor.	7.39	44.04	35,242		12,961,090	22,680,611	95,585.95		
29	Par-Troy Hills Twp.	6.50	49.50	3,758		246,046,935	482,790,802	2,034,690.29		
30	Passaic Twp.	8.83	45.10	5,973		44,544,922	80,242,580	338,177.11		
31	Pequannock Twp.	6.69	49.57	233		73,310,661	143,690,461	605,574.06		
32	Randolph Twp.	10.51	39.14	9,204		82,290,804	134,165,377	565,431.21		
33	Riverdale Bor.	5.74	50.00	4,260		17,688,377	34,953,775	147,310.40		
34	Rockaway Bor.	8.50	42.35	3,959		34,815,588	58,084,558	244,793.57		
35	Rockaway Twp.	8.34	48.16	5,226		97,255,860	183,848,132	774,815.94		
36	Roxbury Twp.	9.33	35.79	130,230		114,749,583	178,546,883	752,474.17		
37	Victory Gardens Bor.	15.52	35.58			2,341,827	3,627,238	15,286.76		
38	Washington Twp.	12.22	31.97	841		53,517,787	78,371,792	330,292.80		
39	Wharton Bor.	7.59	49.76	2,234		23,649,500	45,527,394	191,872.23		
	Totals			$1,128,370		$2,587,309,039	$4,343,890,819	$18,307,043.99		

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1971—(Continued)

	TAXING DISTRICT	12- APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	I
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Total Tax Levy (Cols. AIII + B + Cla, b, c + CII)
		Deduct Overpayment	Add Under payment							
1	Boonton Town	$209.78		$353,177.68	$27,993.98	$1,606,682.50			$456,531.78	$2,444,385.94
2	Boonton Twp.	165.27		185,279.67	14,686.17	756,012.79			135,496.09	1,091,474.72
3	Butler Bor.	2,360.03		299,135.46	23,723.27	1,567,690.00			207,289.52	2,097,838.25
4	Chatham Bor.	28.76		481,266.16		2,388,673.00			618,725.36	3,488,664.52
5	Chatham Twp.	3,486.61		475,953.46	37,754.48	2,171,754.00			653,609.39	3,339,071.33
6	Chester Bor.	243.98		60,314.75	4,781.97	219,419.14	126,003.42		81,074.19	491,593.47
7	Chester Twp.	74.84		228,598.52	18,119.08	832,006.86	477,627.59		185,631.13	1,741,983.18
8	Denville Twp.	6,290.12		613,256.52		1,993,063.50	1,400,557.09		901,195.39	4,908,072.50
9	Dover Town	198.31		498,410.73		2,365,308.76			767,871.76	3,631,591.25
10	East Hanover Twp.	23,247.15		660,788.39		1,839,926.34	974,887.62		429,290.77	3,904,893.12
11	Florham Park Bor.	56.06		579,324.49		1,494,274.65	1,073,123.18		701,189.97	3,847,912.29
12	Hanover Twp.	377.51		956,985.62	75,852.57	2,375,285.00	1,449,692.30		708,106.28	5,565,921.77
13	Harding Twp.	1,777.99		334,155.63	26,495.52	759,413.00			244,017.12	1,364,081.27
14	Jefferson Twp.	398.51		526,840.98	41,759.14	3,408,153.75			921,069.06	4,897,822.93
15	Kinnelon Bor.	963.90		413,831.03	32,805.78	2,389,307.50			540,548.90	3,376,493.21
16	Lincoln Park Bor.	748.30		315,669.28		1,633,576.75			914,668.00	2,863,914.03
17	Madison Bor.	139.63		726,417.51		3,809,470.04			1,636,854.35	6,172,741.90
18	Mendham Bor.	154.54		178,338.01	14,135.92	670,348.50	398,724.56		252,881.67	1,514,428.66
19	Mendham Twp.	514.69		256,094.12	20,300.97	819,787.75	405,594.03		406,736.46	1,908,513.33
20	Mine Hill Twp.	6.34		117,077.67	9,279.57	715,252.72			145,892.69	987,502.65

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1971—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	I Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
		Deduct Overpayment	Add Under payment							
21	Montville Twp.	$1,201.11		$637,775.63	$50,556.97	$3,533,126.05			$621,024.42	$4,842,483.07
22	Morris Twp.	299.10		1,278,893.30		5,273,397.41			2,040,624.91	8,592,915.62
23	Morris Plains Bor.	467.29		391,467.17	31,030.43	1,535,306.00			478,379.92	2,436,183.52
24	Morristown Town	730.98		770,821.49		3,685,834.00			1,892,190.28	6,348,845.77
25	Mt. Lakes Bor.	192.34		250,300.97	19,839.90	1,886,740.00			387,689.83	2,544,570.70
26	Mt. Arlington Bor.	87.75		128,491.70		641,764.45			226,700.78	996,956.93
27	Mt. Olive Twp.	814.73		446,837.94	35,421.03	2,141,610.25	$902,764.46		229,107.38	3,755,741.06
28	Netcong Bor.	32.59		95,553.36	7,573.72	461,078.50	20,837.60		112,862.80	697,905.98
29	Par-Troy Hills Twp.	310.67		2,034,379.62	161,245.85	10,573,737.50			2,449,369.27	15,218,732.24
30	Passaic Twp.	4,263.09		333,914.02		1,268,239.50	749,967.36		759,877.39	3,111,998.27
31	Pequannock Twp.	243.56		605,330.50		3,257,464.00			760,530.44	4,623,324.94
32	Randolph Twp.	10,853.25		554,577.96	44,017.75	4,121,969.51			673,247.90	5,393,813.12
33	Riverdale Bor.	2,281.72		145,028.68	11,508.35	690,646.00			124,889.23	972,072.26
34	Rockaway Bor.	918.40		243,875.17		872,982.00	557,085.54		264,712.49	1,938,655.20
35	Rockaway Twp.	12,828.24		761,987.70	60,470.40	3,476,299.26	1,740,191.04		1,103,701.65	7,142,650.05
36	Roxbury Twp.	298.81		752,175.36	59,618.94	4,480,234.50			552,154.88	5,844,183.68
37	Victory Gardens Bor.			15,286.76	1,211.62	164,071.50			15,899.32	196,469.20
38	Washington Twp.	801.05		329,491.75	26,120.12	1,536,284.10	615,242.94		500,122.66	3,007,261.57
39	Wharton Bor.	124.86		191,747.37		648,133.12	437,931.33		353,238.73	1,631,050.55
	Totals	$78,191.86		$18,228,852.13	$856,303.50	$84,064,324.20	$11,330,230.06		$24,455,004.16	$138,934,714.05

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1971—(Continued)

	12—APPORTIONMENT OF TAXES			13	14	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16
	Section D—Tax Levy									
	II Add: Deductions Allowed (C. 173, L. 1963)		III							
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Bank Stock *** Tax Due Municipality	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
1	$24,750	$20,960	$2,490,095.94	$8,037.87	$4,981,250	$240,000.00	$480,680.00	$45,000.00	$765,680.00	$41,920
2	12,080	5,120	1,108,674.72	2,774.72	1,025,050	50,000.00	84,626.86	35,000.00	169,626.86	10,240
3	25,300	14,850	2,137,988.25	1,761.11	3,351,625	127,000.00	590,687.31	83,500.00	801,187.31	29,700
4	40,950	8,480	3,538,094.52	9,029.30	6,283,000	447,000.00	290,481.30	65,000.00	802,481.30	16,960
5	36,750	4,530	3,380,351.33	1,442.55	4,836,700	395,000.00	574,877.53	112,000.00	1,081,877.53	9,060
6	3,950	1,600	497,143.47	1,921.22	1,003,225	41,000.00	51,898.24	11,000.00	103,989.24	3,200
7	14,050	2,880	1,758,913.18	211.31	948,100	216,000.00	197,654.39	40,000.00	453,654.39	5,760
8	58,150	19,920	4,986,142.50	10,793.36	7,681,450	210,000.00	590,791.82	217,000.00	1,017,791.82	39,840
9	39,800	30,880	3,702,271.25	28,241.48	9,494,975	140,000.00	666,439.97	80,000.00	886,439.97	61,760
10	30,850	6,480	3,942,223.12	1,741.89	2,208,850	100,000.00	598,816.24	55,000.00	753,816.24	12,960
11	39,400	5,200	3,892,512.29	4,979.62	22,690,550	300,000.00	309,149.08	70,000.00	679,149.08	10,400
12	55,000	13,760	5,634,681.77	4,851.76	6,604,100	570,000.00	1,070,797.32	90,000.00	1,730,797.32	27,520
13	13,000	2,560	1,379,641.27	687.51	1,948,950	120,000.00	110,600.00	28,000.00	258,600.00	5,120
14	50,200	23,600	4,971,622.93	3,686.51	2,454,250	325,000.00	460,364.00	225,000.00	1,010,364.00	47,200
15	32,200	3,760	3,412,453.21	1,265.60	3,852,225	250,000.00	150,230.69	90,000.00	490,230.69	7,520
16	32,950	6,640	2,903,504.03	1,658.11	1,592,475	50,000.00	222,438.29	150,000.00	422,438.29	13,280
17	59,900	16,640	6,249,281.90	10,670.58	23,156,242	550,000.00	955,110.17	89,000.00	1,594,110.17	33,280
18	12,000	1,600	1,528,028.66	.....	3,873,570	193,000.00	136,717.14	50,000.00	379,717.14	3,200
19	12,950	1,840	1,923,303.33	486.95	2,546,700	241,000.00	88,641.87	38,000.00	367,641.87	3,680
20	17,000	6,560	1,011,062.65	740.86	565,350	102,112.00	134,714.96	30,000.00	266,826.96	13,120

*Disabled Veteran

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$6,029,480.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$ .421443466
Rate per $100 to be applied to Col. 11 for apportionment of County Library Taxes	$ .033403464
Total County Taxes Appropriated	$18,411,707.27
Less: Bank Stock Taxes Due County	182,855.14
Net County Taxes Apportioned (12 A 11b)	$18,228,852.13
Adjustments (Net Total 12 A 11b)	78,191.86
Total County Taxes Apportioned (Including Adjustments — Total 12 A 1)	$18,307,043.99

***Bank Stock Tax Due State	$365,710.25
Bank Stock Tax Due Municipality	182,855.15
Bank Stock Tax Due County	182,855.14
Total Bank Stock Tax	$731,420.54

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1971—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		IH	Bank Stock * * *	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
21	$44,800	$13,200	$4,900,483.07	$1,918.68	$6,303,140	$290,000.00	$446,522.11	$190,000.00	$926,522.11	$26,400
22	65,250	18,240	8,676,405.62	3,978.18	17,926,650	425,000.00	676,628.09	205,000.00	1,306,628.09	36,480
23	26,450	6,080	2,468,713.52	3,364.29	2,286,050	230,000.00	299,828.44	36,000.00	565,828.44	12,160
24	28,600	17,760	6,395,205.77	34,426.24	28,459,200	602,000.00	941,280.20	144,800.00	1,688,080.20	35,520
25	20,650	960	2,566,180.70	1,336.17	4,698,500	343,000.00	134,822.81	27,500.00	505,322.81	1,920
26	10,150	2,400	1,009,506.93	653.83	799,700	45,000.00	54,896.57	30,000.00	129,896.57	4,800
27	27,500	11,440	3,794,681.06	741.20	2,688,100	500,000.00	292,758.28	200,000.00	992,758.28	22,880
28	10,800	6,560	715,265.98	3,530.91	878,375	45,000.00	100,347.93	25,000.00	170,347.93	13,120
29	139,450	28,000	15,386,182.24	10,997.35	72,161,250	600,000.00	1,117,721.62	190,000.00	1,907,721.62	56,000
30	31,400	8,080	3,151,478.27	1,176.93	2,989,925	67,000.00	337,703.39	100,000.00	504,703.39	16,160
31	68,150	14,240	4,705,714.94	3,009.38	8,034,550	200,000.00	387,285.16	80,000.00	667,285.16	28,480
32	46,350	7,760	5,447,923.12	1,997.74	5,031,750	503,000.00	521,105.12	255,000.00	1,279,105.12	15,520
33	13,350	4,640	990,062.26	2,684.77	1,708,900	15,800.00	149,583.05	46,800.00	212,183.05	9,280
34	25,100	12,480	1,976,235.20	4,249.34	4,658,500	90,000.00	269,348.52	50,000.00	409,348.52	24,960
35	61,050	16,320	7,220,020.05	615.69	52,664,175	400,000.00	482,993.72	275,000.00	1,157,993.72	32,640
36	74,400	20,720	5,939,303.68	9,921.72	3,861,635	400,000.00	650,308.59	175,000.00	1,225,308.59	41,440
37	2,450	560	199,479.20	164.33	57,500	25,000.00	14,978.40	4,000.00	43,978.40	1,120
38	19,400	9,920	3,036,581.57	622.07	2,624,915	175,000.00	223,015.11	117,000.00	515,015.11	19,840
39	18,800	9,040	1,658,890.55	2,484.02	1,056,650	50,000.00	208,794.02	22,000.00	280,794.02	18,080
	$1,345,330	$406,260	$140,686,304.05	$182,855.15	$329,987,102	$9,672,912.00	$15,075,638.31	$3,776,600.00	$28,525,150.31	$812,520

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5 (d)
1	Barnegate Light Bor.	$7,604,400	$9,179,100	$16,783,500	$71,490					$16,854,990
2	Bay Head Bor.	19,712,225	20,052,325	39,764,550	242,253					40,006,803
3	Beach Haven Bor.	25,372,700	27,630,600	53,003,300	805,940					53,809,240
4	Beachwood Bor.	4,357,477	18,098,438	22,455,915	248,745					22,704,660
5	Berkeley Twp.	27,852,210	39,610,700	67,462,910	2,137,407					69,600.317
6	Brick Twp.	88,793,900	178,455,900	267,249,800	3,324,887					270,574,687
7	Dover Twp.	160,254,000	359,340,000	519,594,000	6,721,351					526,315,351
8	Eagleswood Twp.	2,061,590	3,135,400	5,196,990	177,920					5,374,910
9	Harvey Cedars Bor.	10,213,910	10,532,880	20,746,790	167,053					20,913,843
10	Island Heights Bor.	2,081,400	5,509,350	7,590,750	74,612					7,665,362
11	Jackson Twp.	44,327,740	62,379,850	106,707,590	1,715,165					108,422,755
12	Lacey Twp.	27,280,700	40,184,900	67,465,600	856,816					68,322,416
13	Lakeshurst Bor.	1,225,640	5,112,295	6,337,935	643,756					6,981,691
14	Lakewood Twp.	26,990,900	120,726,550	147,717,450	3,808,553					151,526,003
15	Lavallette Bor.	26,537,900	24,573,800	51,111,700	1,212,665					52,324,365
16	Little Egg Harbor Twp.	12,940,000	28,039,500	40,979,500	3,819,045		*$9,300		$9,300	44,789,245
17	Long Beach Twp.	66,831,643	88,970,440	155,802,083	681,637					156,483,720
18	Manchester Twp.	12,698,450	29,824,475	42,522,925	1,061,492					43,584,417
19	Mantoloking Bor.	15,278,250	13,221,050	28,499,300	151,742					28,651,042
20	Ocean Twp.	7,360,575	16,898,245	24,258,820	223,046					24,481,866
21	Ocean Gate Bor.	2,438,850	5,204,460	7,643,310	69,294					7,712,604
22	Pine Beach Bor.	4,236,950	9,977,100	14,214,050	95,988					14,310,038
23	Plumsted Twp.	2,784,000	12,445,700	15,229,700	952,560					16,182,260
24	Point Pleasant Bor.	27,244,622	78,781,725	106,026,347	2,337,879					108,364,226
25	Point Pleasant Beach Bor.	24,961,325	36,278,650	61,239,975	406,182					61,646,157
26	Seaside Heights Bor.	17,701,200	16,023,185	33,724,385	225,465					33,949,850
27	Seaside Park Bor.	10,004,309	18,280,003	28,284,312	156,082					28,440,394
28	Ship Bottom Bor.	11,339,836	16,898,957	28,238,793	627,592					28,866,385
29	So. Toms River Bor.	4,214,130	13,915,400	18,129,530	216,169					18,345,699
30	Stafford Twp.	41,312,335	43,188,850	84,501,185	4,434,539					88,935,724
31	Surf City Bor.	15,303,500	18,169 000	33,472,500	243,446					33,715,946
32	Tuckerton Bor.	2,763,040	8,784,350	11,547,390	673,337					12,220,727
33	Union Twp.	7,045,060	6,607,680	13,652,740	804,946					14,457,686
	Totals	$761,124,767	$1,386,030,858	$2,147,155,625	$39,389,054		$9,300		$9,300	$2,186,535,379

Dover Township Fire Tax	$.05	Fire District No. 2	$.06
Brick Township		Fire District No. 3	$.13

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Barnegat Light Bor.	$2.52	$82.50			$3,687,900	$20,542,890	$103,216.61		
2	Bay Head Bor.	1.69	121.51	508,589	6,836,692		33,678,700	169,216.76		
3	Beach Haven Bor.	1.89	124.91		10,109,917		43,699,323	219,564.82		
4	Beachwood Bor.	4.92	77.28			6,728.030	29,432,690	147,882.92		
5	Berkeley Twp.	4.26	83.40	24		14,752,666	84,353,007	423,827.00		
6	Brick Twp.	4.04	82.95			56,998,342	327,573,029	1,645,872.50		
7	Dover Twp.	3.17	114.49	6,050	53,686,535		472,634,866	2,374,727.64		
8	Eagleswood Twp.	3.95	93.17			446,227	5,821,137	29,247.98		
9	Harvey Cedars Bor.	2.44	94.27			1,313,686	22,227,529	111,680.99		
10	Island Heights Bor.	6.00	79.77			1,960,551	9,625,913	48,364.87		
11	Jackson Twp.	5.46	92.35			10,073,558	118,496,313	595,378.15		
12	Lacey Twp.	2.48	82.61	48		15,158,129	83,480,593	419,443.60		
13	Lakehurst Bor.	3.40	92.27	1,408		694,875	7,677,974	38,577.55		
14	Lakewood Twp.	4.94	87.97	8,307		22,828,843	174,363,153	876,077.98		
15	Lavallette Bor.	1.53	113.41		5,702,127		46,622,238	234,250.85		
16	Little Egg Harbor Twp.	2.54	83.11			9,003,167	53,792,412	270,276.99		
17	Long Beach Twp.	2.09	103.45		4,630,162		151,853,558	762,979.77		
18	Manchester Twp.	3.11	105.61	399	1,826,562		41,758,254	209,812.03		
19	Mantoloking Bor.	1.50	95.08			1,547,214	30,198,256	151,729.46		
20	Ocean Twp.	2.83	78.39	12		6,984,732	31,466,610	158,102.23		
21	Ocean Gate Bor.	5.31	76.20			2,424,945	10,137,549	50,935.55		
22	Pine Beach Bor.	3.25	101.51		179,839		14,130,199	70,996.40		
23	Plumsted Twp.	3.70	88.30	7,035		2,242,343	18,431,638	92,608.74		
24	Point Pleasant Bor.	3.68	87.97			15,671,956	124,036,182	623,212.91		
25	Point Pleasant Beach Bor.	3.51	85.12	2,069		12,541,333	74,189,559	372,761.32		
26	Seaside Heights Bor.	2.00	94.41			2,773,776	36,723,626	184,515.82		
27	Seaside Park Bor.	2.54	79.63			7,797,671	36,238,065	182,076.15		
28	Ship Bottom Bor.	2.83	86.65			4,821,978	33,688,363	169,265.31		
29	S. Toms River Bor.	3.14	111.92	1,778	1,594,000		16,753,477	84,176.92		
30	Stafford Twp.	1.87	167.39		33,465,680		55,470,044	278,706.16		
31	Surf City Bor.	2.38	90.19			3,919,422	37,635,368	189,096.82		
32	Tuckerton Bor.	4.07	93.88			966,092	13,186,819	66,256.44		
33	Union Twp.	2.97	108.54	5,970	856,784		13,606,872	68,366.97		
	Totals			$541,689	$118,888,298	$205,337,436	$2,273,526,206	$11,423,206.21		

Jackson Township		Fire District No. 3	$.11
Fire District No. 1	$.10	Fire District No. 4	$.06
Fire Disteict No. 2	$.03	Lighting District No. 1	$.11

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1971—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	I
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
		Deduct Overpayment	Add Under payment							
1	Barnegat Light Bor.			$103,216.61	$4,556.81	L $74,968.79	S $103,172.04		$133,415.47	$419,329.72
2	Bay Head Bor.			169,216.76	7,470.59	298,000.00			193,015.89	667,703.24
3	Beach Haven Bor.			219,564.82		188,600.50	S 219,470.02		371,187.35	998,822.69
4	Beachwood Bor.			147,882.92	18,678.26		T 727,555.92		195,000.00	1,076,967.58
5	Berkeley Twp.	786.27		423,040.73	6,528.74	1,100,394.00	C 993,241.40		359,592.50	2,894,946.89
6	Brick Twp.	8,119.87		1,637,752.63	72,309.56	8,424,542.00			547,959.30	10,682,563.49
7	Dover Twp.	1,168.57		2,373,559.07			T 11,678,728.73		2,281,653.53	16,333,941.33
8	Eagleswood Twp.	3.67		29,244.31	1,291.08	169,227.00			2,641.93	202,404.32
9	Harvey Cedars Bor.	310.71		111,370.28	4,916.95	L 80,897.49	S 111,358.42		197,961.40	506,504.54
10	Island Heights Bor.	26.46		48,338.41	2,134.06	137,397.00	C 176,701.66		83,213.33	447,784.46
11	Jackson Twp.	5,790.33		589,587.82	26,035.19	4,079,805.50			1,134,577.25	5,830,005.76
12	Lacey Twp.	40.60		419,403.00	18,515.85	608,301.50	C 586,460.44			1,632,680.79
13	Lakehurst Bor.			38,577.55	1,703.12	99,118.75			86,149.66	225,549.08
14	Lakewood Twp.	1,054.31		875,023.67		4,488,513.50			1,973,728.03	7,337,265.20
15	Lavellette Bor.	7.91		234,242.94	10,341.37	314,029.00			222,000.00	780,613.31
16	Little Egg Harbor Twp.	287.70		269,989.29	11,919.70	710,633.75			106,541.45	1,099,084.19
17	Long Beach Twp.	6,322.59		756,657.18	33,409.58	L 549,748.92	S 757,118.69		1,141,964.75	3,238,899.12
18	Manchester Twp.	745.19		209,066.84	9,230.45	725,881.00			391,144.18	1,335,322.47
19	Mantoloking Bor.	36.50		151,692.96	6,697.02	107,824.00			158,996.15	425,210.13
20	Ocean Twp.	3.08		158,099.15	6,979.77	349,523.00			143,925.88	658,527.80
21	Ocean Gate Bor.	18.94		50,916.61	2,247.88	110,233.00	C 131,801.13		101,246.17	396,444.79
22	Pine Beach Bor.			70,996.40	3,134.35		T 349,288.83		24,678.22	448,097.80
23	Plumsted Twp.			92,608.74	4,088.49	480,729.00				577,426.23
24	Point Pleasant Bor.	402.08		622,810.83	27,496.17	2,545,257.50			639,297.56	3,834,862.06
25	Point Pleasant Beach Bor.	1,362.99		371,398.33	16,398.21	1,273,060.20			462,724.95	2,123,581.69
26	Seaside Heights Bor.			184,515.82	8,146.01	163,151.00	C 135,129.96		169,186.77	660,129.56
27	Seaside Park Bor.	107.22		181,968.93	8,033.65	158,589.00	C 143,815.61		213,000.00	705,407.19
28	Ship Bottom Bor.	124.19		169,141.12	7,467.34	L 122,854.76	S 169,083.58		330,907.20	799,454.00
29	So. Toms River Bor.	6.69		84,170.23	3,715.95		T 414,104.52		55,540.21	557,530.91
30	Stafford Twp.	389.43		278,316.73	12,287.43	559,578.07	S 278,245.22		496,270.74	1,624,698.19
31	Surf City Bor.	11.32		189,085.50	8,347.76	L 137,337.79	S 189,005.27		265,997.71	789,774.03
32	Tuckerton Bor.	560.90		65,695.54	2,900.74	350,115.00			62,015.80	480,727.08
33	Union Twp.	7.99		68,358.98	3,017.92	279,588.00			63,284.22	414,249.12
	Totals	$27,695.51		$11,395,510.70	$350,000.00	$28,687,899.02	$17,164,281.44		$12,608,817.60	$70,206,508.76

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $3,660,245.04

Rate per $100 to be applied to Col. II for apportionment of County Taxes ..... $.502444448

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1971—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III	Bank Stock ***	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
1	$2,850.00	$1,440.00	$423,619.72	$184.53	$1,722,700	$94,500.00	$50,500.00	16,000.00	$161,000.00	$2,880.00
2	5,450.00	2,960.00	676,113.24	1,984.11	1,859,600	55,000.00	54,985.00	20,000.00	129,985.00	5,920.00
3	8,100.00	7,120.00	1,014, 042.69	4,212.65	4,678,400	130,000.00	58,933.00	30,000.00	218,933.00	14,240.00
4	19,700.00	18,800.00	1,115,467.58		1,403,115	145,000.00	90,000.00	50,000.00	285,000.00	37,600.00
5	33,800.00	30,560.00	2,959,306.89	4,475.96	79,204,100	535,000.00	553,956.97	120,000.00	1,208,956.97	61,120.00
6	146,940.00	98,880.00	10,928,383.49	16,670.19	10,918,381	1,235,000.00	1.036,027.99	600,000.00	2,871.027.99	197,760.00
7	167,030.00	144,560.00	16,645,531.33	39,174.43	73,460,300	900,000.00	2,198,865.62	900,000.00	3,998,865.62	289,120.00
8	3,900.00	5,920.00	212,224.32	158.07	563,550	15,000.00	46,700.00	27,300.00	89,000.00	11,840.00
9	2,450.00	880.00	509,834.54	288.60	812,258	54,000.00	46,800.00	8,000.00	108,800.00	1,760.00
10	6,500.00	5,600.00	459,884.46	169.67	632,625	37,000.00	36,000.00	30,000.00	103,000.00	11,200.00
11	52,550.00	34,800.00	5,917,355.76	2,337.98	17,650,740	82,000.00	540,760.77	668,000.00	1,290,760.77	69,600.00
12	27,000.00	33,120.00	1,692,800.79	2,985.85	6,095,090	596,300.00	1,571,425.50	67,000.00	2,234,725.50	66,240.00
13	7,900.00	3,760.00	237,209.08	3,200.34	3,061,228	12,000.00	69,764.65	20,000.00	101,764.65	7,520.00
14	71,800.00	70,320.00	7,479,385.20	17,407.97	22,954,200	505,000.00	820,446.00	540,000.00	1,865,446.00	140,640.00
15	9,300.00	7,920.00	797,833.31		8,448,200	160,000.00	240,000.00	20,000.00	420,000.00	15,840.00
16	16,200.00	19,440.00	1,134,724.19	458.55	1,265,700	91,000.00	170,200.08	39,760.00	300,960.08	38,880.00
17	18,050.00	11,280.00	3,268,229.12	235.25	2,983,950	143,000.00	272,000.00	120,000.00	535,000.00	22,560.00
18	10,450.00	7,200.00	1,352,972.47	855,82	25,741,670	123,802.75	212,350.00	45,000.00	381,152.75	14,400.00
19	2,050.00	160.00	427,420.13		276,750	30,000.00	32,303.85	3,600.00	65,903.85	320.00
20	13,550.00	19,600.00	691,677.80	474.12	903,800	32,900.00	96,735.26	40,000.00	169,635.26	39,200.00
21	4,800.00	7,600.00	408,844.79		610,205	33,000.00	58,887.58	14,600.00	106,487.58	15,200.00
22	8,600.00	8,080.00	464,777.80	321.78	753,350	32,500.00	56,934.20	12,000.00	101,434.20	16,160.00
23	11,550.00	8,800.00	597,776.23	2,777.78	1,475,380	33,000.00	104,200.00	83,000.00	220,200.00	17,600.00
24	66,900.00	80,800.00	3,982,562.06	3,968.22	11,875,750	350,000.00	402,569.14	130,000.00	882,569.14	161,600.00
25	20,550.00	18,160.00	2,162,291.69	7,275.05	8,117,600	280,000.00	258,844.47	123,400.00	662,244.47	36,320.00
26	5,400.00	10,400.00	675,929.56	3,313.23	2,474,920	217,827.00	871,700.00	29,000.00	1,118,527.00	20,800.00
27	7,300.00	7,920.00	720,627.19		2,440,005	184,000.00	400,675.76	30,000.00	614,675.76	15,840.00
28	6,375.00	8,640.00	814,469.00	1,792.80	2,172,421	341,700.00	132,000.00	35,000.00	508,700.00	17,280.00
29	10,150.00	7,600.00	575,280.91	1,409.79	672,600	8,273.00	78,116.86	33,000.00	119,389.86	15,200.00
30	18,400.00	16,480.00	1,659,578.19	1,629.26	7,712,870	129,000.00	286,300.00	96,000.00	511,300.00	32,960.00
31	5,600.00	4,240.00	799,614.03	402.29	3,535,000	162,900.00	101,700.00	10,000.00	274,600.00	8,480.00
32	7,400.00	9,180.00	497,307.08	1,684.20	727,040	50,000.00	70,500.00	35,000.00	155,500.00	18,360.00
33	5,850.00	8,800.00	428,899.12	2,415.78	1,422,560	53,700.00	79,075.00	70,000.00	202,775.00	17,600.00
	$804,445.00	$721,020.00	$71,731,973.76	$122,264.27	$308,626,058	$6,852,402.75	$11,100,257.70	$4,065,660.00	$22,018,390.45	$1,442,040.00

Total County Taxes Appropriated	$11,517,774.96
Less: Bank Stock Taxes Due County	$122,264.26
Net County Taxes Apportioned (12 A III)	$11,395,510.70
‡ Adjustments (Net Total 12 A IIb) + or -	$27,695.51
Total County Taxes Apportioned (Including Adjustments— Total of 12 AI)	$11,423,206.21

***Bank Stock Tax Due Municipality	$122,264.27
Bank Stock Tax Due County	$122,264.26
Bank Stock Tax Due State	$244,528.57
Total Bank Stock Tax	$489,057.10

‡ Net Overpayments are Added to the Net Taxes Apportioned and Net Underpayments are Deducted.

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect — 100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5 (d)
1	Bloomingdale Bor.	$14,747,400	$33,126,800	$47,874,200	$387,433					$48,261,633
2	Clifton City	179,522,000	476,834,100	656,356,100	6,988,400					663,344,500
3	Haledon Bor.	16,092,200	31,938,300	48,030,500	465,279	**$33,000			33,000	48,462,779
4	Hawthorne Bor.	47,279,400	107,504,800	154,784,200	940,574	**65,200			65,200	155,659,574
5	Little Falls Twp.	42,260,100	72,404,600	114,664,700	2,523,416	**49,400			49,400	117,138,716
6	North Haledon Bor.	17,116,900	42,782,700	59,899,600	287,851					60,187,451
7	Passaic City	53,453,350	155,847,550	209,300,900	9,387,000	**71,000	$1,300	$15,000	87,300	218,600,600
8	Paterson City	101,036,770	374,226,630	475,263,400	17,786,117	**6,500			6,500	493,043,017
9	Pompton Lakes Bor.	31,572,000	62,747,500	94,319,500	987,950	**144,600			144,600	95,162,850
10	Prospect Park Bor.	7,498,250	20,982,450	28,480,700	181,875					28,662,575
11	Ringwood Bor.	45,569,700	55,055,400	100,625,100	990,400	**30,300			30,300	101,585,200
12	Totowa Bor.	67,044,200	95,714,700	162,758,900	1,575,164	**29,800			29,800	164,304,264
13	Wanaque Bor.	26,140,600	37,322,800	63,463,400	649,800					64,113,200
14	Wayne Twp.	217,950,800	369,534,600	587,485,400	7,412,442	**169,900			169,900	594,727,942
15	West Milford Twp.	95,585,600	119,257,400	214,843,000	4,053,190					218,896,190
16	West Paterson Bor.	42,425,100	70,074,900	112,500,000	920,000					113,420,000
	Totals	$1,005,294,370	$2,125,355,230	$3,130,649,600	$55,536,891	**$599,700	$1,300	$15,000	$616,000	$3,185,570,491

**Paraplegics

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1971 — (Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Bloomingdale Bor.	$5.10	$85.84	$620		$8,987,369	$57,249,622	$390,085.54		
2	Clifton City	3.29	81.75	147,071		251,385,043	914,876,614	6,233,755.39		
3	Haledon Bor.	3.05	97.53			2,897,887	51,360,666	349,959.57		
4	Hawthorne Bor.	3.28	82.45	34,401		39,675,534	195,369,509	1,331,202.17		
5	Little Falls Twp.	3.36	98.35	6,180		8,187,934	125,332,830	853,988.61		
6	North Haledon Bor.	3.85	79.94			15,942,150	76,129,601	518,729.30		
7	Passaic City	5.74	79.72	303,807		94,820,606	313,725,013	2,137,648.90		
8	Paterson City	6.81	81.68	784,804		146,935,098	640,762,919	4,366,008.75		
9	Pompton Lakes Bor.	4.22	103.87	526		2,271,405	97,434,781	663,897.82		
10	Prospect Park Bor.	3.15	100.63			1,248,254	29,910,829	203,805.40		
11	Ringwood Bor.	3.90	101.88		1,734,060		99,851,140	680,362.33		
12	Totowa Bor.	2.53	115.14	4,164	16,278,934		148,029,494	1,008,638.37		
13	Wanaque Bor.	3.57	103.42	188		221,264	64,334,652	438,361.28		
14	Wayne Twp.	3.32	98.63	1,434		18,204,595	612,933,971	4,176,388.80		
15	West Milford Twp.	3.63	109.59	288	17,265,122		201,631,356	1,373,868.93		
16	West Paterson Bor.	3.15	106.22		1,865,018		111,554,982	760,109.57		
	Totals			$1,283,483	$37,143,134	$590,777,139	$3,740,487,979	$25,486,810.73		

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1971 — (Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a)	(b)	(c)	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	I
		Deduct Overpayment	Add Under payment	Net County Taxes Apportioned	County Library Taxes	As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget		Total Tax Levy (Cols. AIII + B + C1a, b, c + CII)
1	Bloomingdale Bor.	$92.39		$389,993.15		$1,519,649.00			$507,729.02	$2,417,371.17
2	Clifton City		$224.77	6,233,980.16		9,869,034.60		$1,486,266.94	3,725,312.41	21,314,594.11
3	Haledon Bor.	883.05		349,076.52		475,251.47	$419,372.69		194,475.43	1,438,176.11
4	Hawthorne Bor.	816.00		1,330,386.17		3,015,361.78			646,748.31	4,992,496.26
5	Little Falls Twp.	2,119.23		851,869.38		1,006,293.54	1,031,681.10		972,201.70	3,862,045.72
6	North Haledon Bor.			518,729.30		794,900.50	613,709.26		335,251.33	2,262,590.39
7	Passaic City	17,032.25		2,120,616.65		6,443,546.27		261,539.00	3,577,953.18	12,403,655.10
8	Paterson City	22,288.04		4,343,720.71		14,570,932.00		1,928,353.90	12,303,677.67	33,146,684.28
9	Pompton Lakes Bor.	1,986.65		661,911.17		2,614,780.75			663,957.31	3,940,649.23
10	Prospect Park Bor.			203,805.40		333,036.00	276,088.05		60,097.83	873,027.28
11	Ringwood Bor.	4,226.77		676,135.56		1,830,168.00	668,450.01		740,749.48	3,915,503.05
12	Totowa Bor.	12,011.78		996,626.59		1,185,137.00	1,218,625.77		668,101.90	4,068,491.26
13	Wanaque Bor.	410.97		437,950.31		679,170.00	716,257.99		402,322.10	2,235,700.40
14	Wayne Twp.	22,412.63		4,153,976.17		11,801,670.75			3,528,643.45	19,484,290.37
15	West Milford Twp.	18,057.20		1,355,811.73		4,954,491.64			1,530,209.45	7,840,512.82
16	West Paterson Bor.	5,746.85		754,362.72		1,245,213.34	918,246.88		591,000.52	3,508,823.46
	Totals	$108,083.81	$224.77	$25,378,951.69		$62,338,636.64	$5,862,431.75	$3,676,159.84	$30,448,431.09	$127,704,611.01

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$6,008,697.00
Rate per $100 to be applied to Col. II for apportionment of County Taxes	$.6813766244

Total County Taxes Appropriated	$25,726,754.82
Less: Bank Stock Taxes Due County	347,803.13
Net County Taxes Apportioned (12 A III)	25,378,951.69
‡ Adjustments (Net Total 12 A IIb) ±	107,859.04
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	$25,486,810.73

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Under payments are deducted.

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1971 — (Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III							
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Bank Stock *** Tax Due Municipality	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
1	$27,850.00	$13,560.00	$2,458,781.17	$4,751.62	$4,204,300	$60,000.00	$204,028.05	$60,000.00	$324,028.05	$27,120.00
2	300,150.00	196,720.00	21,811,464.11	40,357.59	87,223,100	2,599,055.51	5,338,765.10	325,000.00	8,262,820.61	393,440.00
3	15,550.00	22,480.00	1,476,206.11	3,722.99	9,900,300	65,000.00	241,197.72	12,500.00	318,697.72	44,960.00
4	68,500.00	41,760.00	5,102,756.26	10,206.46	14,916,900	485,000.00	633,095.13	100,000.00	1,218,095.13	83,520.00
5	46,750.00	19,680.00	3,928,475.72	5,202.97	23,735,200	.....	487,974.06	60,000.00	547,974.06	39,360.00
6	32,300.00	16,400.00	2,311,290.39	1,441.86	6,674,600	181,315.63	194,231.56	25,000.00	400,547.19	32,800.00
7	61,850.00	73,520.00	12,539,025.10	77,352.13	78,278,325	500,000.00	3,793,209.84	350,000.00	4,643,209.84	147,040.00
8	155,000.00	238,640.00	33,540,324.28	115,295.87	141,740,070	125,599.82	15,509,702.56	1,561,000.00	17,196,302.38	477,280.00
9	53,050.00	13,040.00	4,006,739.23	2,965.20	15,287,000	124,000.00	448,374.71	59,000.00	631,374.71	26,080.00
10	9,500.00	19,600.00	902,127.28	41,047.98	4,107,800	90,000.00	110,151.22	8,000.00	208,151.22	39,200.00
11	33,400.00	11,360.00	3,960,263.05	746.05	13,194,000	312,000.00	230,698.80	105,000.00	647,698.80	22,720.00
12	54,250.00	28,240.00	4,150,981.26	9,712.11	37,086,100	155,000.00	479,721.84	72,000.00	706,721.84	56,480.00
13	34,550.00	16,960.00	2,287,210.40	1,469.14	27,266,600	130,000.00	301,000.00	86,000.00	517,000.00	33,920.00
14	195,950.00	33,200.00	19,713,440.37	25,302.18	76,114,300	972,750.00	1,615,377.10	260,000.00	2,848,127.10	66,400.00
15	63,900.00	22,500.00	7,926,912.82	5,525.50	23,903,800	500,000.00	545,677.92	675,000.00	1,720,677.92	45,000.00
16	40,900.00	19,040.00	3,568,763.46	2,703.48	12,894,000	200,000.00	341,133.01	49,000.00	590,133.01	38,080.00
	$1,193,450.00	$786,700.00	$129,684,761.01	$347,803.13	$576,526,395	$6,499,720.96	$30,474,338.62	$3,807,500.00	$40,781,559.58	$1,573,400.00

***Bank Stock Tax Due Municipality	$347,803.13
Bank Stock Tax Due County	347,803.13
Total Bank Stock Tax Due State	695,606.25
Total Bank Stock Tax	$1,391,212.51

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Abstract of Ratables and Exemptions in the County of Salem, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect — 30%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d)
1	Alloway Township	$3,291,200	$7,561,800	$10,853,000	$189,683					$11,042,683
2	Elmer Borough	852,800	4,773,300	5,626,100	295,409		$40,000		$40,000	5,881,509
3	Elsinboro Township	1,332,750	3,866,050	5,198,800	123,304					5,322,104
4	L. Alloways Creek Twp.	1,809,525	4,245,550	6,055,075	274,067		10,300		10,300	6,318,842
5	Mannington Twp.	3,975,700	9,346,500	13,322,200	850,842					14,173,042
6	Oldmans Twp.	2,680,300	7,671,300	10,351,600	308,815					10,660,415
7	Penns Grove Bor.	2,931,650	13,420,550	16,352,200	1,651,750					18,003,950
8	Pennsville Twp.	18,194,300	101,024,000	119,218,300	1,921,000					121,139,300
9	Pilesgrove Twp.	4,897,200	13,952,700	18,849,900	711,484		27,600		27,600	19,533,784
10	Pittsgrove Twp.	6,937,050	15,973,150	22,910,200	460,522					23,370,722
11	Quinton Twp.	2,642,000	8,795,750	11,437,750	1,736,403					13,174,153
12	Salem City	5,035,900	23,866,475	28,902,375	1,238,410					30,140,785
13	Upper Penns Neck Twp.	2,949,750	23,232,000	26,181,750	499,795					26,681,545
14	Upper Pittsgrove Twp.	4,277,400	9,252,700	13,530,100	736,264					14,266,364
15	Woodstown Bor.	3,287,900	12,221,700	15,509,600	588,178					16,097,778
	Total	$65,095,425	$259,203,525	$324,298,950	$11,585,926		$77,900		$77,900	$335,806,976

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Abstract of Ratables and Exemptions in the County of Salem, for the Year 1971 — (Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Alloway Twp.	$3.81	76.11			$3,834,975	$14,877,658	$137,519.64		
2	Elmer Bor.	4.37	92.34	$14,350		735,586	6,631,445	61,296.87		
3	Elsinboro Twp.	4.18	96.22			304,655	5,626,759	52,010.19		
4	L. Alloways Creek Twp.	1.38	83.37			1,414,620	7,733,462	71,483.22		
5	Mannington Twp.	3.17	100.33	3,585		1,912,718	16,089,345	148,719.70		
6	Oldmans Twp.	2.71	80.99	1,497		3,046,751	13,708,663	126,714.19		
7	Penns Grove Bor.	5.27	104.80	113		227,622	18,231,685	168,522.14		
8	Pennsville Twp.	2.74	106.77	4,456		47,652,854	168,796,610	1,560,248.85		
9	Pilesgrove Twp.	2.97	101.51	622		267,465	19,801,871	183,035.94		
10	Pittsgrove Twp.	3.35	107.06	72	$979,172		22,391,622	206,973.96		
11	Quinton Twp.	3.88	87.59			2,011,696	15,185,849	140,368.36		
12	Salem City	5.28	112.34	20,329		340,755	30,501,869	281,939.94		
13	Upper Penns Neck Twp.	6.74	75.47	19,700		12,995,598	39,696,843	366,932.45		
14	Upper Pittsgrove Twp.	3.69	93.27	80		1,679,639	15,946,083	147,395.48		
15	Woodstown Bor.	3.51	100.67	1,554		200,654	16,299,986	150,666.89		
	Totals			$66,358	$979,172	$76,625,588	$411,519,750	$3,803,827.82		

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Abstract of Ratables and Exemptions in the County of Salem, for the Year 1971 — (Continued)

12—APPORTIONMENT OF TAXES

	TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) Deduct Overpayment	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) Add Underpayment	Section A III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for I—District School Purposes (a) As Required by District School Budget	Section C I—District School Purposes (b) Regional Consolidated and Joint School Budgets	Section C I—District School Purposes (c) As Required by Local Municipal Budget	Section C II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Section D—Tax Levy I Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
1	Alloway Twp.	$14.72		$137,504.92		$269,339.00			$-$308.19	$406,535.73
2	Elmer Bor.	135.70		61,161.17		129,957.00			54,908.56	246,026.73
3	Elsinboro Twp.			52,010.19		159,451.00			1,670.66	213,131.85
4	L. Alloways Creek Twp.	150.96		71,332.26		6,678.00			-160.49	77,849.77
5	Mannington Twp.	230.18		148,489.52		284,695.00			5,651.06	438,835.58
6	Oldmans Twp.	137.69		126,576.50		144,709.00			7,776.27	279,061.77
7	Penns Grove Bor.	1,076.58		167,445.56			$538,119.46		217,150.83	922,715.85
8	Pennsville Twp.	6,558.26		1,553,690.59		1,683,003.76			-5,344.95	3,231,349.40
9	Pilesgrove Twp.	118.32		182,917.62			385,351.42		-765.36	567,503.68
10	Pittsgrove Twp.	3,839.85		203,134.11		556,969.00			339.08)	759,764.03
11	Quinton Twp.	379.48		139,988.88		342,321.00			13,385.04	495,694.92
12	Salem City		$251.60	282,191.54		868,730.00		$88,553.60	319,883.75	1,559,358.89
13	Upper Penns Neck Twp.	357.28		366,575.17			1,171,868.70		208,153.34	1,746,597.21
14	Upper Pittsgrove Twp.	400.02		146,995.46		365,923.00				512,918.46
15	Woodstown Bor.	16.11		150,650.78			317,203.58		79,592.39	547,446.75
	Totals	$13,415.15	$251.60	$3,790,664.27		$4,811,775.76	$2,412,543.16	$88,553.60	$901,253.83	$12,004,790.62

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for support of the County Budget — $1,124,068.86

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes — .9243366

‡Adjustments (Net Total 12 A IIb) ± — 13,163.55

Total County Taxes Apportioned (Including Adjustments — Total 12 A I) — 3,803,827.82

Total County Taxes Appropriated — $3,828,380.00

Less: Bank Stock Taxes Due County — 37,715.73

Net County Taxes Appropriated (12 A III) — 3,790,664.27

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Salem, for the Year 1971 — (Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16
	Section D—Tax Levy									
	II Add: Deductions Allowed (C. 173, L. 1963)		III	Bank Stock ***	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
1	$7,100.00	$6,960.00	$420,595.73	$308.19	$3,363,500	$60,000.00	$70,954.15	$44,295.85	$175,250.00	$13,920.00
2	5,050.00	5,920.00	256,996.73	7,091.44	2,993,600	9,461.25	47,271.75	3,500.00	60,233.00	11,840.00
3	5,550.00	3,360.00	222,041.85	.....	331,300	27,200.00	27,191.35	18,000.00	72,391.35	6,720.00
4	4,150.00	4,840.00	86,839.77	160.49	564,800	.....	272,894.40	10,452.60	283,347.00	9,680.00
5	4,950.00	4,160.00	447,945.58	348.94	5,029,600	67,000.00	147,975.09	18,624.91	233,600.00	8,320.00
6	5,600.00	4,080.00	288,741.77	1,223.73	668,800	137,437.33	83,575.38	29,000.00	250,012.71	8,160.00
7	12,640.00	12,750.00	948,105.85	8,100.11	3,570,600	28,000.00	172,171.17	53,000.00	253,171.17	25,500.00
8	50,150.00	27,250.00	3,308,749.40	5,344.95	3,109,400	235,100.00	3,088,395.29	250,000.00	3,573,495.29	54,500.00
9	8,800.00	4,490.00	580,793.68	765.36	308,800	69,394.50	133,305.50	35,000.00	237,700.00	8,980.00
10	11,850.00	10,800.00	782,414.03	339.08	4,818,800	45,000.00	167,912.55	88,762.45	301,675.00	21,600.00
11	8,550.00	6,480.00	510,724.92	12.63	623,300	67,853.36	80,647.70	60,000.00	208,501.06	12,960.00
12	16,700.00	13,440.00	1,589,498.89	7,290.05	11,056,350	102,170.98	489,191.58	90,000.00	681,362.56	26,880.00
13	33,600.00	16,690.00	1,796,887.21	1,323.15	1,655,100	55,000.00	414,846.21	100,000.00	569,846.21	33,380.00
14	5,500.00	7,520.00	525,938.46	.....	2,310,600	62,476.64	132,126.81	30,000.00	224,603.45	15,040.00
15	10,500.00	6,480.00	564,426.75	5,407.61	3,302,500	50,306.67	84,476.97	20,000.00	154,783.64	12,960.00
	$190,690.00	$135,220.00	$12,330,709.62	$37,715.73	$43,707,050	$1,016,400.73	$5,412,935.90	$850,635.81	$7,279,972.44	$270,440.00

***Bank Stock Tax Due Municipality	$37,715.73
Bank Stock Tax Due County	37,715.73
Bank Stock Tax Due State	$75,431.46
Total Bank Stock Tax	$150,862.92

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—50%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5 (d)
1	Bedminster Twp. R	$14,125,400	$13,017,300	$27,142,700	$844,924					$27,987,624
2	Bernards Twp. R	34,231,550	45,760,000	79,991,550	556,556					80,548,106
3	Bernardsville Bor.	8,591,025	23,406,100	31,997,125	485,098					32,482,223
4	Bound Brook Bor.	11,460,675	20,796,425	32,257,100	1,410,135					33,667,235
5	Branchburg Twp.	10,878,400	21,149,770	32,028,170	582,600					32,610,770
6	Bridgewater Twp.	18,749,300	96,424,300	115,173,600	1,292,600			$1,260,000	$1,260,000	115,206,200
7	Far Hills Bor.	2,983,975	3,285,750	6,269,725	55,567					6,325,292
8	Franklin Twp.	38,791,550	69,578,685	108,370,235	1,602,869					109,973,104
9	Green Brook Twp. R	12,481,200	17,219,650	29,700,850	149,786					29,850,636
10	Hillsborough Twp.	22,510,885	37,325,658	59,836,543	1,223,020					61,059,563
11	Manville Bor.	4,907,200	26,054,925	30,962,125	226,700					31,188,825
12	Millstone Bor. R	600,800	2,110,200	2,711,000	7,362					2,718,362
13	Montgomery Twp. R	16,396,975	25,600,650	41,997,625	348,864					42,346,489
14	North Plainfield Bor.	8,529,750	48,714,100	57,243,850	434,600					57,678,450
15	Peapack-Gladstone Bor.	2,062,600	5,886,100	7,948,700	78,600					8,027,300
16	Raritan Bor.	2,788,350	17,020,795	19,809,145	227,289					20,036,434
17	Rocky Hill Bor.	1,127,850	3,040,350	4,168,200	46,027					4,214,227
18	Somerville Bor.	8,130,000	31,488,000	39,618,000	1,571,701					41,189,701
19	South Bound Brook Bor.	3,468,325	7,950,550	11,418,875	125,804					11,544,679
20	Warren Twp.	21,745,300	30,753,100	52,498,400	385,564					52,883,964
21	Watchung Bor.	14,024,075	24,999,390	39,023,465	436,827					39,460,292
	Totals	$258,585,185	$571,581,798	$830,166,983	$12,092,493			$1,260,000	$1,260,000	$840,999,476

R- Revalued Districts

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1971 — (Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Bedminister Twp. R	$3.99	48.17			$29,609,171	$57,596,795	$280,336.31		
2	Bernards Twp. R	6.35	61.91	$2,974		49,759,844	130,310,924	634,252.01		
3	Bernardsville Bor.	8.71	33.46	118,663		65,354,367	97,955,253	476,769.82		
4	Bound Brook Bor.	8.26	46.80	161,522		37,973,049	71,801,806	349,475.23		
5	Branchburg Twp.	6.05	49.82	3,054		33,462,555	66,076,379	321,608.31		
6	Bridgewater Twp.	9.32	31.16	47,756	$2,783,646	304,751,594	417,221,904	2,030,711.03		
7	Far Hills Bor.	5.08	39.86	9,036		9,837,566	16,171,894	78,712.18		
8	Franklin Twp.	8.70	39.18	1,740		170,429,252	280,404,096	1,364,788.58		
9	Green Brook Twp. R	6.47	62.76			18,487,216	48,337,852	235,270.99		
10	Hillsborough Twp.	7.50	47.62	7,464		68,293,655	129,360,682	629,626.97		
11	Manville Bor.	10.26	35.18	211,360		72,671,617	104,071,802	506,540.41		
12	Millstone Bor. R	6.51	58.73			1,926,818	4,645,180	22,609.12		
13	Montgomery Twp. R	6.28	48.33	51,542		46,670,665	89,068,696	433,516.99		
14	North Plainfield Bor.	9.67	40.31			86,756,086	144,434,536	702,994.74		
15	Peapack-Gladstone Bor.	8.52	29.91	5,384		19,186,713	27,219,397	132,482.81		
16	Raritan Bor.	9.14	37.62	162,469		38,039,781	58,238,684	283,460.52		
17	Rocky Hill Bor.	6.68	49.43			4,886,969	9,101,196	44,297.53		
18	Somerville Bor.	11.31	38.59	161,232		66,533,209	107,884,142	525,095.91		
19	South Bound Brook Bor.	9.58	44.70	1,354		15,647,915	27,193,948	132,358.94		
20	Warren Twp.	7.18	47.76			59,506,567	112,390,531	547,029.50		
21	Watchung Bor.	$6.99	43.90			55,895,960	95,356,252	464,119.91		
	Totals			$945,550	$2,783,646	$1,255,680,569	$2,094,841,949	$10,196,057.81		

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1971—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	I Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
		Deduct Overpayment	Add Under payment							
1	Bedminster Twp. R			$280,336.31	$13,081.03	$664,845.70			$145,019.55	$1,103,282.59
2	Bernards Twp. R	$310.18		633,941.83	29,578.37	3,523,344.00			868,413.07	5,055,277.27
3	Bernardsville Bor.	560.20		476,209.62	22,216.21	1,709,867.50			584,166.51	2,792,459.84
4	Bound Brook Bor.	222.02		349,253.21		1,758,525.66			615,733.48	2,723,512.35
5	Branchburg Twp.	5,412.61		316,195.70	14,709.50	*1,588,239.95			24,920.53	1,944,065.68
6	Bridgewater Twp.	222.06		2,030,488.97	94,744.69		**8,458,860.67BR		— 5,088.80	10,579,005.53
7	Far Hills Bor.	179.80		78,532.38	3,662.98	169,000.00			66,582.12	317,777.48
8	Franklin Twp.	29,709.57		1,335,079.01	62,046.04	6,610,305.80			1,420,057.51	9,427,488.36
9	Green Brook Twp. R	241.59		235,029.40	10,964.92	1,372,952.85			285,295.29	1,904,242.46
10	Hillsborough Twp.	12,945.38		616,681.59	28,668.04	3,458,316.00			416,856.57	4,520,522.20
11	Manville Bor.	69.80		506,470.61		2,233,864.00			386,292.01	3,126,626.62
12	Millstone Bor. R	145.58		22,463.54	1,046.98	142,387.00			8,038.23	173,935.75
13	Montgomery Twp. R	24.41		433,492.58	20,227.40	2,123,884.25			56,885.19	2,634,489.42
14	North Plainfield Bor.	9,428.91		693,565.83	32,286.01	3,462,910.50			1,282,139.58	5,470,901.92
15	Peapack-Gladstone Bor.	337.96		132,144.85	6,163.33	362,524.00			172,154.28	672,986.46
16	Raritan Bor.	136.93		283,323.59	13,219.28		1,296,574.74BR		191,143.60	1,784,261.21
17	Rocky Hill Bor.	79.02		44,218.51	2,062.67	197,546.50			33,433.31	277,260.99
18	Somerville Bor.	1,143.45		523,952.46		2,858,791.50			1,213,483.03	4,596,226.99
19	South Bound Brook Bor.	31.80		132,327.14	6,174.37	771,208.50			172,667.00	1,082,377.01
20	Warren Twp.	241.80		546,787.70	25,512.16	1,746,366.00	961,316.28WH		467,779.81	3,747,761.95
21	Watchung Bor.	376.91		463,743.00	21,636.02	1,190,294.14	602,380.36WH		451,724.73	2,729,778.25
	Totals	$61,819.98		$10,134,237.83	$408,000.00	$35,945,173.85	$11,319,132.05		$8,857,696.60	$66,664,240.33

MONEY APPROPRIATED IN MUNICIPAL BUDGETS
*Branchburg Twp. — $80,000
**Bridgewater Twp. — $750,000
BR — Bridgewater-Raritan Regional — $10,505,435.41
WH — Watchung Hills Regional ——— $ 2,313,664.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $1,940,820.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes ..... $.486722056

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1971—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III							
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Bank Stock *** Tax Due Municipality	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
1	$10,050.00	$3,200.00	$1,116,532.59	$665.40	$1,254,700	$163,800.00	$113,527.06	$38,900.00	$316,227.06	$6,400.00
2	49,100.00	7,200.00	5,111,577.27	2,966.49	21,289,905	415,000.00	345,032.00	100,000.00	860,032.00	14,400.00
3	25,800.00	8,480.00	2,826,739.84	5,243.49	6,141,200	180,000.00	240,500.00	99,500.00	520,000.00	16,960.00
4	33,000.00	23,520.00	2,780,032.35	14,864.99	4,448,050	234,000.00	355,855.89	60,000.00	649,855.89	47,040.00
5	23,150.00	5,440.00	1,972,655.68	2,162.51	1,801,600	100,000.00	650,805.09	95,000.00	845,805.09	10,880.00
6	129,150.00	28,240.00	10,736,395.53	5,088.80	11,198,300	703,732.22	3,330,739.72	150,000.00	4,184,471.94	56,480.00
7	2,250.00	800.00	320,827.48	761.26	239,250	29,000.00	26,489.09		55,489.09	1,600.00
8	100,750.00	34,960.00	9,563,198.36	19,713.80	13,478,200	670,000.00	1,065,743.50	325,000.00	2,060,743.50	69,920.00
9	23,450.00	3,280.00	1,930,972.46	114.64	2,059,850	50,000.00	176,056.33	92,000.00	318,056.33	6,560.00
10	41,800.00	11,200.00	4,573,522.20	1,296.55	21,400,900	100,000.00	501,509.84	250,000.00	851,509.84	22,400.00
11	54,250.00	18,960.00	3,199,836.62	2,969.85	3,060,125	165,000.00	778,552.29	125,000.00	1,068,552.29	37,920.00
12	2,400.00	400.00	176,735.75	458.49	145,200	9,000.00	17,411.74	4,900.00	31,311.74	800.00
13	17,650.00	5,120.00	2,657,259.42	2,305.56	12,798,940	290,000.00	332,654.94	100,000.00	722,654.94	10,240.00
14	69,100.00	34,880.00	5,574,881.92	5,360.42	7,390,095	99,668.00	552,715.00	100,000.00	752,383.00	69,760.00
15	6,000.00	4,240.00	683,226.46	2,928.17	1,652,350	69,800.00	86,760.00		156,560.00	8,480.00
16	23,550.00	22,480.00	1,830,291.21	6,513.61	2,576,175	105,000.00	396,167.93	49,000.00	550,167.93	44,960.00
17	3,150.00	1,040.00	281,450.99	698.80	253,550		50,956.50	4,000.00	54,956.50	2,080.00
18	43,950.00	17,440.00	4,657,616.99	19,118.18	16,709,800	300,000.00	637,094.60	100,000.00	1,037,094.60	34,880.00
19	15,500.00	7,280.00	1,105,157.01	323.33	1,293,680	60,000.00	142,998.83	30,000.00	232,998.83	14,560.00
20	38,800.00	9,280.00	3,795,841.95	2,685.79	5,712,550	150,000.00	360,411.17	190,000.00	700,411.17	18,560.00
21	23,800.00	2,560.00	2,756,138.25	2,439.87	3,192,570	120,000.00	389,532.87	41,000.00	550,532.87	5,120.00
	$736,650.00	$250,000.00	$67,650,890.33	$98,680.00	$138,096,990	$4,014,000.22	$10,551,514.39	$1,954,300.00	$16,519,814.61	$500,000.00

Rate per $100 to be applied to Col. 11 for apportionment of County Library Taxes	$.022711388
Total County Taxes Appropriated	$10,232,917.83
Less: Bank Stock Taxes Due County	— 98,680.00
Net County Taxes Apportioned (12 A III)	10,134,237.83
† Adjustments (Net Total 12 A IIb) ‡	+ 61,819.98
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	10,196,057.81

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted

***Bank Stock Tax Due Municipality	$98,680.00
Bank Stock Tax Due County	$98,680.00
Bank Stock Tax Due State	$197,360.00
Total Bank Stock Tax	$394,720.00

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d)
1	Andover Bor.	$713,950	$2,543,700	$3,257,650	$182,392					$3,440,042
2	Andover Twp.	12,758,100	19,187,400	31,945,500	296,112					32,241,612
3	Branchville Bor.	747,000	4,601,350	5,348,350	309,738					5,658,088
4	Byram Twp.	7,721,300	23,782,850	31,504,150	300,929					31,805,079
5	Frankford Twp.	14,975,300	19,632,350	34,607,650	325,545					34,933,195
6	Franklin Bor.	3,346,150	13,897,550	17,243,700	911,571					18,155,271
7	Fredon Twp.	6,466,700	10,442,500	16,909,200	277,916					17,187,116
8	Green Twp.	2,780,765	6,900,340	9,681,105	92,512					9,773,617
9	Hamburg Bor.	949,050	7,894,960	8,844,010	97,150					8,941,160
10	Hampton Twp.	5,684,050	11,976,125	17,660,175	250,743					17,910,918
11	Hardyston Twp.	5,099,250	14,450,500	19,549,750	254,110					19,803,860
12	Hopatcong Bor.	34,211,600	50,893,300	85,104,900	703,926					85,808,826
13	Lafayette Twp.	2,010,300	4,873,700	6,884,000	76,650					6,960,650
14	Montague Twp.	1,642,350	10,392,575	12,034,925	257,901					12,292,826
15	Newton Town	6,978,420	30,485,366	37,463,786	2,672,752					40,136,538
16	Ogdensburg Bor.	3,456,200	6,946,150	10,402,350	79,825					10,482,175
17	Sandyston Twp.	2,304,250	6,611,900	8,916,150	121,075					9,037,225
18	Sparta Twp.	36,628,212	65,743,750	102,371,962	1,379,267					103,751,229
19	Stanhope Bor.	8,983,500	13,175,900	22,159,400	186,786					22,346,186
20	Stillwater Twp.	5,066,774	13,367,950	18,434,724	167,644					18,602,368
21	Sussex Bor.	1,082,200	6,555,900	7,638,100	627,380					8,265,480
22	Vernon Twp.	22,793,700	42,563,900	65,357,600	487,237					65,844,837
23	Walpack Twp.	2,474,270	2,947,790	5,422,060	37,980					5,460,040
24	Wantage Twp.	19,627,975	31,000,925	50,628,900	11,645,300					62,274,200
	Totals	$208,501,366	$420,868,731	629,370,097	$21,742,441					$651,112,538

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12—APPORTIONMENT OF TAXES II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1	Andover Bor.	$6.154	$71.30	$976		$1,479,006	$4,920,024	$47,270.38		
2	Andover Twp.	3.883	108.84	266	1,768,068		30,473,810	292,784.74		
3	Branchville Bor.	5.028	72.43			2,633,219	8,291,307	79,660.82		
4	Byram Twp.	5.763	74.53	267		11,317,860	43,123,206	414,316.96		
5	Frankford Twp.	3.835	107.54		1,364,588		33,568,607	322,518.78		
6	Franklin Bor.	5.265	95.00	2,043		1,743,443	19,900,757	191,201.50		
7	Fredon Twp.	3.862	101.15			297,286	17,484,402	167,985.77		
8	Green Twp.	5.606	78.16	253		2,908,537	12,682,407	121,849.41		
9	Hamburg Bor.	6.099	77.26			3,091,276	12,032,436	115,604.65		
10	Hampton Twp.	5.692	63.68			10,599,945	28,510,863	273,925.24		
11	Hardyston Twp.	7.196	64.12	143		11,523,823	31,327,826	300,989.91		
12	Hopatcong Bor.	4.762	104.87		3,762,043		82,046,783	788,284.92		
13	Lafayette Twp.	6.630	61.60			4,852,549	11,813,199	113,498.28		
14	Montague Twp.	3.824	62.94			7,412,361	19,705,187	189,322.52		
15	Newton Town	5.510	85.48			10,690,527	50,827,065	488,333.71		
16	Ogdensburg Bor.	5.721	85.56	238		2,669,671	13,152,084	126,361.95		
17	Sandyston Twp.	4.621	53.81			7,977,130	17,014,355	163,469.68		
18	Sparta Twp.	5.243	87.55	1,271		16,444,272	120,196,772	1,154,820.47		
19	Stanhope Bor.	4.203	137.05		5,413,598		16,932,588	162,683.79		
20	Stillwater Twp.	5.370	61.28			11,914,648	30,517,016	293,199.85		
21	Sussex Bor.	7.313	84.26			1,909,439	10,174,919	97,758.09		
22	Vernon Twp.	5.213	64.81	896		36,024,630	101,870,363	978,744.93		
23	Walpack Twp.	4.383	53.96			4,697,852	10,157,892	97,594.50		
24	Wantage Twp.	3.306	110.99		3,682,243		58,591,957	562,936.84		
	Totals			$6,353	$15,990,540	$150,187,474	$785,315,825	$7,545,117.69		

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $1,510,838.00

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes ..... $.9607749
County Library Rate ..... $.0341928

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1971—(Continued)

12—APPORTIONMENT OF TAXES

	TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) Deduct Over-payment	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) Add Under payment	Section A III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for I—District School Purposes (a) As Required by District School Budget	Section C I—District School Purposes (b) Regional Consolidated and Joint School Budgets	Section C I—District School Purposes (c) As Required by Local Municipal Budget	Section C II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Section D—Tax Levy I Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
1	Andover Bor.			$47,270.38	1,682.29		$137,599.01		$21,555.96	$208,107.64
2	Andover Twp.	$5,109.96		287,674.78	10,197.69		794,527.99		145,826.85	1,238,227.31
3	Branchville Bor.			79,660.82	2,835.03	65,430.00	130,849.98			278,775.83
4	Byram Twp.	306.53		414,010.43	14,731.76	1,102,909.50	32,954.90		250,403.02	1,815,009.61
5	Frankford Twp.	17,016.93		305,501.85	10,748.93	492,456.00	263,662.01		250,983.20	1,323,351.99
6	Franklin Bor.	349.08		190,852.42	6,789.11	563,705.00			168,828.34	930,174.87
7	Fredon Twp.	6,914.27		161,071.50	5,672.72	436,451.65			54,468.75	657,664.62
8	Green Twp.	15.62		121,833.79	4,335.80	195,306.86			220,216.68	541,693.13
9	Hamburg Bor.	23.72		115,580.93	4,113.21	404,056.00			12,057.45	535,807.59
10	Hampton Twp.	1,722.82		272,202.42	9,673.04	316,157.00			407,135.50	1,005,167.96
11	Hardyston Twp.	121.72		300,868.19	10,706.60	766,823.87			327,896.42	1,406,295.08
12	Hopatcong Bor.,	2,898.91		785,386.01	27,926.45	2,661,490.00			564,587.21	4,039,389.67
13	Lafayette Twp.	247.15		113,251.13	4,028.63	174,671.00	140,590.99		22,946.38	455,488.13
14	Montague Twp.	57.50		189,265.02	6,735.27	231,652.50			35,145.32	462,798.11
15	Newton Town	2,285.82		486,047.89	17,274.89	1,470,795.00			197,228.91	2,171,346.69
16	Ogdensburg Bor.	77,857.50		48,504.45	891.24	441,260.00			97,310.61	587,966.30
17	Sandyston Twp.	947.51		162,522.17	5,776.34		226,648.73		12,079.83	407,027.07
18	Sparta Twp.	2,500.34		1,152,320.13		3,266,143.77			964,189.09	5,382,652.99
19	Stanhope Bor.	82.35		162,601.44	5,786.12	523,558.75	16,533.50		216,340.19	924,820.00
20	Stillwater Twp.	104.05		293,095.80	10,430.12	555,961.91			122,235.47	981,723.30
21	Sussex Bor.	340.60		97,417.49	3,464.35		438,603.35		54,733.03	594,218.22
22	Vernon Twp.	215.58		978,529.35	34,822.93	2,155,667.82			228,374.82	3,397,394.92
23	Walpack Twp.	929.97		96,664.53	3,431.23		135,107.40			235,203.16
24	Wantage Twp.	2,185.92		560,750.92	19,938.25		1,167,852.95		287,825.44	2,036,367.56
	Totals	$122,233.85		$7,422,883.84	$221,992.00	$15,824,496.63	$3,484,930.81		$4,662,368.47	$31,616,671.75

Total County Taxes Appropriated	$7,463,946.92
Less: Bank Stock Taxes Due County	41,063.08
Net County Taxes Apportioned (12 A III)	$7,422,883.84

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

‡ Adjustments (Net Total 12 A IIb)	122,233.85
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	$7,545,117.69

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1971,—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16
	Section D—Tax Levy									
	II Add: Deductions Allowed (C. 173, L. 1963)		III	Bank Stock ***	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
1	$1,900.00	$1,680.00	$211,687.64	$339.00	$160,200	$12,000.00	$33,089.06	$16,000.00	$61,089.06	$3,360
2	9,600.00	4,080.00	1,251,907.31	1,378.22	5,796,800	140,000.00	240,588.07	100,000.00	480,588.07	8,160
3	3,200.00	2,480.00	284,455.83	3,774.04	297,600	100,000.00	93,649.47	10,000.00	203,649.47	4,960
4	13,100.00	4,720.00	1,832,829.61	7.81	1,401,410	100,000.00	84,677.47	75,000.00	259,677.47	9,440
5	9,600.00	6,720.00	1,339,671.99	387.94	6,170,350	65,000.00	121,408.20	100,000.00	286,408.20	13,440
6	12,700.00	12,880.00	955,754.87	5,312.57	5,201,800	65,000.00	201,458.58	60,000.00	326,458.58	25,760
7	3,400.00	2,560.00	663,624.62	52.51	1,942,400	39,000.00	46,787.74	46,000.00	131,787.74	5,120
8	4,050.00	2,080.00	547,823.13		1,690,310	15,000.00	45,691.94	26,000.00	86,691.94	4,160
9	6,000.00	3,440.00	545,247.59	3,233.98	745,290	15,000.00	73,665.05	35,000.00	123,665.05	6,880
10	9,450.00	4,800.00	1,019,417.96	789.20	1,493,825	100,000.00	78,024.64	50,000.00	228,024.64	9,600
11	13,250.00	5,440.00	1,424,985.08	396.40	790,600	45,000.00	92,979.67	90,000.00	227,979.67	10,880
12	28,400.00	18,000.00	4,085,789.67	933.06	3,136,650	325,000.00	172,936.67	200,000.00	697,936.67	36,000
13	2,950.00	3,040.00	461,478.13		1,573,600	32,000.00	45,685.46	8,000.00	85,685.46	6,080
14	3,850.00	3,360.00	470,008.11	361.98	2,647,649	50,000.00	38,578.05	27,000.00	115,578.05	6,720
15	21,050.00	18,800.00	2,211,196.69	12,279.59	9,138,365	125,000.00	359,156.12	110,000.00	594,156.12	37,600
16	7,150.00	4,560.00	599,676.30	397.93	1,735,500	205,000.00	86,320.36	19,000.00	310,320.36	9,120
17	5,600.00	4,960.00	417,587.07		2,920,750	30,000.00	49,300.41	50,000.00	129,300.41	9,920
18	46,750.00	10,000.00	5,439,402.99	3,932.30	7,812,285	190,000.00	410,006.28	288,000.00	888,006.28	20,000
19	10,200.00	4,080.00	939,100.00	763.23	1,379,800	45,000.00	68,186.04	35,000.00	148,186.04	8,160
20	9,900.00	7,200.00	998,823.30	88.49	1,957,960	50,000.00	68,836.11	55,000.00	173,836.11	14,400
21	4,400.00	5,760.00	604,378.22	4,597.95	1,600,900	65,000.00	48,692.44	30,000.00	143,692.44	11,520
22	24,700.00	10,080.00	3,432,174.92	1,644.68	6,240,100	350,000.00	151,172.34	100,000.00	601,172.34	20,160
23	2,700.00	1,360.00	239,263.16		6,863,565	51,000.00	29,409.77	15,000.00	95,409.77	2,720
24	11,450.00	10,720.00	2,058,537.56	392.18	6,841,425	100,000.00	129,422.38	100,000.00	329,422.38	21,440
	$265,350.00	$152,800.00	$32,034,821.75	$41,063.06	$79,539,134	$2,314,000.00	$2,769,722.32	$1,645,000.00	$6,728,722.32	$305,600

***Bank Stock Tax Due Municipalities $41,063.06
Bank Stock Tax Due County of Sussex 41,063.08
Bank Stock Tax Due State of New Jersey 82,126.15
Total Bank Stock Tsx $164,252.29

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Abstract of Ratables and Exemptions in the County of Union, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—50%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d)
1	Berkeley Heights Twp.	$30,305,050	$66,638,050	$96,943,100	$606,765					$97,549,865
2	Clark Twp.	16,229,800	51,796,700	68,026,500	379,850					68,406,350
3	Cranford Twp.	30,900,900	70,193,100	101,094,000	1,847,800					102,941,800
4	Elizabeth City	78,599,450	199,184,500	277,783,950	5,793,300					283,577,250
5	Fanwood Bor.	5,668,800	20,914,650	26,583,450	185,458					26,768,908
6	Garwood Bor.	3,405,195	12,334,405	15,739,600	121,600					15,861,200
7	Hillside Twp.	13,300,850	63,432,050	76,732,900	565,283					77,298,183
8	Kenilworth Bor.	9,661,150	29,965,350	39,626,500	209,900					39,836,400
9	Linden City	51,706,100	194,890,900	246,597,000	1,975,400					248,572,400
10	Mountainside Bor.	12,402,100	32,741,700	45,143,800	281,900					45,425,700
11	New Providence Bor.	29,332,525	50,491,350	79,823,875	1,756,196					81,580,071
12	Plainfield City	37,904,575	88,649,000	126,553,575	4,401,400					130,954,975
13	Rahway City	9,697,300	55,431,100	65,128,400	1,787,300					66,915,700
14	Roselle Bor.	17,328,200	43,896,300	61,224,500	2,425,200					63,649,700
15	Roselle Park Bor.	5,267,800	26,711,600	31,979,400	235,300					32,214,700
16	Scotch Plains Twp.	33,688,100	58,471,600	92,159,700	587,033					92,746,733
17	Springfield Twp.	21,669,900	57,034,400	78,704,300	683,839					79,388,139
18	Summit City*	71,475,600	100,339,900	171,815,500	2,466,798					174,282,298
19	Union Twp.	53,286,790	173,315,040	226,601,830	4,448,330					231,050,160
20	Westfield Town	32,049,500	93,243,550	125,293,050	1,647,857					126,940,907
21	Winfield Twp.	110,100	585,750	695,850	18,869					714,719
	Totals	$563,989,785	$1,490,260,995	$2,054,250,780	$32,425,378					$2,086,676,158

*Revaluation

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Abstract of Ratables and Exemptions in the County of Union, for the Year 1971—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Berkeley Heights Twp.	$6.39	$50.25	$0,000		$113,370,310	$210,920,175	$1,073,423.69	$26,423.72	
2	Clark Twp.	9.31	36.29	4,064		133,378,084	201,788,498	1,026,950.38		1,011.37
3	Cranford Twp.	8.61	39.92	495,789		157,903,027	261,340,616	1,330,025.49		1,250.67
4	Elizabeth City	9.66	42.38	8,746,662		425,605,703	717,929,615	3,653,717.14		3,623.22
5	Fanwood Bor.	11.11	36.73	10,635		46,306,066	73,085,609	371,950.31		367.56
6	Garwood Bor.	8.30	40.87	19,684		28,865,639	44,746,523	227,725.86		220.87
7	Hillside Twp.	9.18	40.91	84,572		133,765,608	211,148,363	1,074,584.99		1,155.28
8	Kenilworth Bor.	7.08	35.67	42,983		85,587,509	125,466,892	638,531.30		630.65
9	Linden City	5.78	40.40	811,322		452,383,702	701,767,424	3,571,463.84		3,772.96
10	Mountainside Bor.	7.57	38.12	0,000		79,255,043	124,680,743	634,530.40		612.14
11	New Providence Bor.	7.12	49.26	2,636		85,633,294	167,216,001	851,002.60		782.84
12	Plainfield City	12.54	45.70	328,370		161,268,570	292,551,915	1,488,867.32		1,555.56
13	Rahway City	12.74	30.97	893,756		162,585,887	230,395,343	1,172,537.52		1,136.64
14	Roselle Bor.	9.25	41.84	28,591		89,223,159	152,901,450	778,152.39		809.01
15	Roselle Park Bor.	11.44	33.33	54,202		65,957,398	98,226,300	499,897.35		486.91
16	Scotch Plains Twp.	9.51	40.86	62		134,972,898	227,719,693	1,158,920.49		1,096.48
17	Springfield Twp.	8.72	38.97	757		131,105,980	210,494,876	1,071,259.24		981.28
18	Summit City*	5.58	56.28	334,421		141,442,210	316,058,929	1,608,500.19		1,615.91
19	Union Twp.	7.24	35.13	32,872		461,257,322	692,340,354	3,523,487.21		3,504.96
20	Westfield Town	9.60	34.68	3,077		242,704,059	369,648,043	1,881,228.13		1,801.73
21	Winfield Twp.	39.95	50.38			703,297	1,418,016	7,216.63		7.68
	Totals			$11,894,455		$3,333,274,765	$5,431,845,378	$27,643,972.47	$26,423.72	$26,423.72

10(b) $434,879 added for urban renewal-Elizabeth

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Abstract of Ratables and Exemptions in the County of Union, for the Year 1971—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	I
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a)	(b)	(c)		
		Deduct Over-payment	Add Under payment	Net County Taxes Apportioned	County Library Taxes	As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
1	Berkeley Heights Twp.	$989.89		$1,046,010.08		$2,639,647.00	$1,663,363.89		$807,635.85	$6,156,656.82
2	Clark Twp.	140.30		1,027,821.45		2,873,381.50	1,640,242.46		707,074.70	6,248,520.11
3	Cranford Twp.	110.00		1,331,166.16		5,828,367.24			1,528,822.30	8,688,355.70
4	Elizabeth City	18,438.31		3,638,902.05		12,181,814.82		$1,329,610.50	9,908,499.37	27,058,826.74
5	Fanwood Bor.	1,033.76		371,284.11			2,037,090.69		512,242.15	2,920,616.95
6	Garwood Bor.	798.00		227,148.73		434,581.00	362,766.77		254,604.05	1,279,100.55
7	Hillside Twp.	327.80		1,075,412.47		3,537,365.69			2,342,400.94	6,955,179.10
8	Kenilworth Bor.	91.80		639,070.15		824,259.00	1,019,549.46		277,061.59	2,759,940.20
9	Linden City	252.50		3,574,984.30		7,315,392.00		690,538.00	2,528,944.92	14,109,859.22
10	Mountainside Bor.	124.26		635,018.28		1,548,547.50	1,013,310.78		193,464.02	3,390,340.58
11	New Providence Bor.	1,602.52		850,182.92		3,872,605.00			1,006,383.19	5,729,171.11
12	Plainfield City	3,697.64		1,486,725.24		8,742,032.50		650,347.12	5,379,716.64	16,258,821.50
13	Rahway City	816.20		1,172,857.96		4,287,237.00		118,104.50	2,777,245.91	8,355,445.37
14	Roselle Bor.	768.56		778,192.84		3,166,759.20			1,823,765.27	5,768,717.31
15	Roselle Park Bor.	1,193.42		499,190.84		2,286,778.00			819,739.58	3,605,708.42
16	Scotch Plains Twp.	1,164.34		1,158,852.63			6,296,173.00		1,234,225.50	8,689,251.13
17	Springfield Twp.	205.80		1,072,034.72		2,603,754.70	1,710,159.64		1,440,275.07	6,826,224.13
18	Summit City	2,838.22		1,607,277.88		5,108,475.50		628,676.00	2,260,994.50	9,605,423.88
19	Union Twp.	645.50		3,526,346.67		9,117,500.00			3,691,444.68	16,335,291.35
20	Westfield Town	1,144.34		1,881,885.52		8,058,556.50			2,063,606.80	12,004,048.82
21	Winfield Twp.			7,224.31		214,324.00			63,977.00	285,525.31
	Totals	$36,383.16		$27,607,589.31		$84,641,378.15	$15,742,656.69	$3,417,276.12	$41,622,124.03	$173,031,024.30

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $5,346,815.00

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes ..... $.5089241417

Total County Taxes Appropriated	$27,926,518.85
Less: Bank Stock Taxes Due County	$318,929.54
Net County Taxes Apportioned (12 A III)	$27,607,589.31
‡ Adjustments (Net Total 12 A IIb)	$36,383.16
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	$27,643,972.47

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Abstract of Ratables and Exemptions in the County of Union, for the Year 1971—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16
	Section D—Tax Levy									
	II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)	Bank Stock *** Tax Due Municipality	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)								
1	$60,300.00	$8,320.00	$6,225,276.82	$3,318.40	$14,941,600	$500,000.00	$916,786.89	$125,000.00	$1,541,786.89	$16,640.00
2	104,300.00	12,560.00	6,365,380.11	6,506.94	9,667,200	460,000.00	919,102.86	24,000.00	1,403,102.86	25,120.00
3	131,400.00	36,400.00	8,856,155.70	12,737.23	17,257,700	750,000.00	1,121,500.00	90,000.00	1,961,500.00	72,800.00
4	164,560.00	158,580.00	27,381,966.74	77,782.80	90,478,815	1,225,008.17	8,158,218.12	475,000.00	9,858,226.29	317,160.00
5	47,400.00	4,640.00	2,972,656.95	3,156.85	1,848,300	320,592.00	319,000.00	50,000.00	689,592.00	9,280.00
6	22,650.00	14,000.00	1,315,750.55	2,337.65	2,509,000	129,000.00	340,854.13	16,000.00	485,854.13	28,000.00
7	79,850.00	54,400.00	7,089,429.10	9,733.17	10,924,400	256,000.00	1,377,006.87	105,000.00	1,738,006.87	108,800.00
8	43,350.00	14,160.00	2,817,450.20	6,446.35	9,016,050	275,000.00	607,613.47	16,000.00	898,613.47	28,320.00
9	149,200.00	84,320.00	14,343,379.22	33,401.17	51,553,300	663,596.52	5,689,407.28	100,000.00	6,453,003.80	168,640.00
10	40,400.00	5,360.00	3,436,100.58	2,712.43	5,506,500	300,000.00	445,870.65	35,000.00	780,870.65	10,720.00
11	64,550.00	7,200.00	5,800,921.11	6,838.75	6,673,550	450,000.00	527,497.46	100,000.00	1,077,497.46	14,400.00
12	99,500.00	55,040.00	16,413,361.50	44,176.98	32,027,450	640,000.00	2,257,850.46	675,000.00	3,572,850.46	110,080.00
13	117,300.00	50,160.00	8,522,905.37	11,213.09	16,276,800	180,800.00	1,576,830.00	150,000.00	1,907,630.00	100,320.00
14	79,350.00	39,000.00	5,887,067.31	4,467.39	12,214,600	325,000.00	737,037.15	100,000.00	1,162,037.15	78,000.00
15	50,850.00	26,270.00	3,682,828.42	2,494.66	6,694,350	200,000.00	336,199.68	27,500.00	563,699.68	52,540.00
16	103,450.00	19,360.00	8,812,061.13	10,016.22	20,288,400	675,000.00	1,228,965.72	250,000.00	2,153,965.72	38,720.00
17	69,200.00	20,240.00	6,915,664.13	5,845.63	17,863,650	475,000.00	697,718.72	55,000.00	1,227,718.72	40,480.00
18	79,700.00	23,920.00	9,709,043.88	25,393.34	33,035,450	835,000.00	1,501,273.73	143,800.00	2,480,073.73	47,840.00
19	230,650.00	145,173.00	16,711,114.35	35,323.68	46,101,595	1,225,000.00	2,941,473.00	145,000.00	4,311,473.00	290,346.00
20	145,000.00	29,280.00	12,178,328.82	15,026.81	15,179,800	1,612,000.00	1,577,000.00	87,000.00	3,276,000.00	58,560.00
21	.....	.....	285,525.31	.....	247,300	12,000.00	27,738.00	.....	39,738.00	.....
	$1,882,960.00	$808,383.00	$175,722,367.30	$318,929.54	$420,305,810	$11,508,996.69	$33,304,944.19	$2,769,300.00	$47,583,240.88	$1,616,766.00

***Bank Stock Tax Due Municipality $318,929.54
Bank Stock Tax Due County $318,929.54
Bank Stock Tax Due State $637,859.08
Total Bank Stock Tax $1,275,718.16

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1971
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d)
1	Allamuchy Twp.	$2,987,575	$7,300,855	$10,288,430	$250,790	.....	.....	.....	.....	$10,539,220
2	Alpha Bor.	1,077,525	9,461,725	10,539,250	118,589	.....	.....	.....	.....	10,657,839
3	Belvidere, Town	1,041,272	12,086,173	13,127,445	551,575	.....	.....	.....	.....	13,679,020
4	Blairstown Twp.	11,972,336	14,338,782	26,311,118	186,627	.....	.....	.....	.....	26,497,745
5	Franklin Twp.	2,316,565	7,291,085	9,607,650	439,358	.....	.....	.....	.....	10,047,008
6	Frelinghuysen Twp.	7,366,825	7,324,325	14,691,150	41,475	.....	.....	.....	.....	14,732,625
7	Greenwich Twp.	1,741,650	6,136,750	7,878,400	194,991	.....	.....	.....	.....	8,073,391
8	Hackettstown, Town	14,885,575	50,071,325	64,956,900	1,449,768	.....	.....	.....	.....	66,406,668
9	Hardwick Twp.	7,610,150	3,915,950	11,526,100	6,945	.....	.....	.....	.....	11,533,045
10	Harmony Twp.	2,700,500	8,428,950	11,129,450	159,998	.....	.....	.....	.....	11,289,448
11	Hope Twp.	3,689,280	7,441,835	11,131,115	330,813	.....	.....	.....	.....	11,461,928
12	Independence Twp.	5,906,685	12,236,500	18,143,185	260,152	.....	.....	.....	.....	18,403,337
13	Knowlton Twp.	3,212,600	7,545,400	10,758,000	43,100	.....	.....	.....	.....	10,801,100
14	Liberty Twp.	1,321,731	5,384,685	6,706,416	9,390	.....	.....	.....	.....	6,715,806
15	Lopatcong Twp.	3,169,961	16,349,040	19,519,001	283,392	.....	.....	.....	.....	19,802,393
16	Mansfield Twp.	6,641, 281	14,560,615	21,201,896	426,897	.....	.....	.....	.....	21,628,793
17	Oxford Twp.	938,149	3,681,805	4,619,954	28,443	.....	.....	.....	.....	4,648,397
18	Pahaquarry Twp.	529,400	115,500	644,900	9,100	.....	.....	.....	.....	654,000
19	Phillipsburg, Town	6,695,975	56,099,500	62,795,475	2,331,050	.....	.....	.....	.....	65,126,525
20	Pohatcong Twp.	2,900,350	14,273,250	17,173,600	409,423	.....	.....	.....	.....	17,583,023
21	Washington Bor.	3,256,875	25,840,000	29,096,875	1,745,827	.....	.....	.....	.....	30,842,702
22	Washington Twp.	3,577,500	16,699,740	20,277,240	420,162	.....	.....	.....	.....	20,697,402
23	White Twp.	2,692,570	10,307,570	13,000,140	32,000	.....	.....	.....	.....	13,032,140
	Totals	$98,232,330	$316,891,360	$415,123,690	$9,729,865	.....	.....	.....	.....	$424,853,555

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1970—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Allamuchy Twp.	$4.99	70.41	$1,369		$5,040,924	$15,581,513	$128,282.79		
2	Alpha Bor.	5.02	83.73	4,003		2,616,628	13,278,470	109,321.81		
3	Belvidere, Town	5.80	69.67	17,817		7,810,487	21,507,324	177,070.06		
4	Blairstown Twp.	.96	101.03	10,216		2,372,952	28,880,913	237,776.91		
5	Franklin Twp.	5.42	64.13	166		6,639,990	16,687,164	137,385.63		
6	Frelinghuysen Twp.	3.57	84.53	44		3,102,160	17,834,829	146,834.37		
7	Greenwich Twp.	5.51	67.14	1,259		4,299,081	12,373,731	101,873.07		
8	Hackettstown, Town	4.89	107.31	10,142	$1,494,602		64,922,208	534,505.31		
9	Hardwick Twp.	1.99	135.33		2,860,106		8,672,939	71,404.41		
10	Harmony Twp.	5.41	65.30	5,174		7,062,002	18,356,624	151,130.31		
11	Hope Twp.	3.50	88.32			1,760,461	13,222,389	108,860.08		
12	Independence Twp.	3.64	101.84	919		25,844	18,430,100	151,735.24		
13	Knowlton Twp.	5.84	56.21	698		8,919,140	19,720,938	162,362.72		
14	Liberty Twp.	6.53	64.50	152		3,849,583	10,565,541	86,986.22		
15	Lopatcong Twp.	4.22	55.26	4,398		17,655,398	37,462,189	308,426.65		
16	Mansfield Twp.	4.64	76.18	652		7,324,069	28,953,514	238,374.63		
17	Oxford Twp.	7.08	60.25	397		3,708,657	8,357,451	68,806.99		
18	Pahaquarry Twp.	.95	87.96			104,699	758,699	6,246.38		
19	Phillipsburg, Town	5.10	90.24	755,176		15,374,868	81,256,569	668,986.29		
20	Pohatcong Twp.	5.12	63.47	5,265		10,844,973	28,433,261	234,091.38		
21	Washington Bor.	4.54	91.76	64,122		4,516,582	35,423,406	291,641.14		
22	Washington Twp.	6.07	53.14	1,029		19,027,165	39,725,596	327,061.31		
23	White Twp.	5.14	53.11	5,832		12,352,862	25,390,834	209,043.04		
	Totals			$888,830	$4,354,708	$144,408,525	$565,796,202	$4,658,206.74		

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1971—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy
		II—Adjustments Resulting from		III		I—District School Purposes			II	
		(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				(a)	(b)	(c)		
		Deduct Overpayment	Add Under payment	Net County Taxes Apportioned	County Library Taxes	As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	I Total Tax Levy (Cols. AIII + B + CIa, b, c + CII)
1	Allamuchy Twp.	$5,883.36		$122,399.43	$3,348.30	$394,847.00			$1,164.18	$521,758.91
2	Alpha Bor.	179.66		109,142.15		388,286.00			18,303.21	515,731.36
3	Belvidere Town	756.50		176,313.56		541,469.75			57,262.28	775,045.59
4	Blairstown Twp.	890.70		236,886.21	6,206.20				—1,466.25	241,626.16
5	Franklin Twp.	28.25		137,357.38	3,585.88	206,597.00	186,101.22			533,641.48
6	Frelinghuysen Twp.	1,531.47		145,302.90	3,832.51	131,242.00	218,445.93		21,904.62	520,727.96
7	Greenwich Twp.			101,873.07	2,658.98	331,420.00			—45.30	435,906.75
8	Hackettstown, Town	2,320.00		532,185.31		2,228,058.00			449,773.13	3,210,016.44
9	Hardwick Twp.	166.05		71,238.36	1,863.72	45,573.00	64,494.82		42,382.10	225,552.00
10	Harmony Twp.	2,033.85		149,096.46	3,944.63	428,200.00			12,989.82	594,230.91
11	Hope Twp.	1,629.56		107,230.52	2,841.34	253,369.50			30,691.50	394,132.86
12	Independence Twp.	753.00		150,982.24	3,960.41	450,333.10			52,143.94	657,419.69
13	Knowlton Twp.	52.99		162,309.73	4,237.81	211,176.85	242,708.16			620,432.55
14	Liberty Twp.	88.90		86,897.32	2,270.41	309,712.00			32,560.72	431,440.45
15	Lopatcong Twp.	42.35		308,384.30	8,050.23	471,014.00			21,033.26	808,481.79
16	Mansfield Twp.	73.88		238,300.75	6,221.80	345,665.00	377,812.89		19,296.70	987,297.14
17	Oxford Twp.			68,806.99	1,795.92	240,651.00			5,922.66	317,176.57
18	Pahaquarry Twp.	605.92		5,640.46	163.03					5,803.49
19	Phillipsburg, Town	2,642.97		666,343.32		1,717,159.00		$50,522.25	773,207.44	3,207,232.01
20	Pohatcong Twp.	27.44		234,063.94	6,110.00	540,155.50			89,563.95	869,893.39
21	Washington Bor.	21.36		291,619.78		378,914.00	464,664.13		229,432.17	1,364,630.08
22	Washington Twp.	128.80		326,932.51	8,536.61	419,248.50	436,481.26		40,256.35	1,231,455.23
23	White Twp.	159.28		208,883.76	5,456.22	417,507.00			25,704.92	657,551.90
	Totals	$20,016.29		$4,638,190.45	$75,084.00	$10,450,598.20	$1,990,708.41	$50,522.25	$1,922,081.40	$19,127,184.71

Total amount of Miscellaneous Revenue (including Surplus Revenues Appropriated) for the support of the County Budget $2,036,062.71

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes ..... $.823301168

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1971—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II Add: Deductions Allowed (C. 173, L. 1963)		III	Bank Stock ***	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	(a) Veterans	(b) Senior Citizens (½ of amount in Col. 16)	Total on Which Tax Rate is Computed (Cols. I + II)	Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
1	$1,950.00	$2,080.00	$525,788.91	$116.27	$1,221,345	$10,000.00	$77,888.71	$30,000.00	$117,888.71	$4,160.00
2	10,750.00	8,000.00	534,481.36	544.25	1,606,975	75,000.00	132,478.48	12,897.00	220,375.48	16,000.00
3	10,550,00	6,720.00	792,315.59	5,342.50	3,804,500	97,000.00	120,512.01	15,000.00	232,512.01	13,440.00
4	5,950.00	5,360.00	252,936.16	1,466.25	7,781,502	732,771.00	1,256,700.00	19,000.00	2,008,471.00	10,720.00
5	4,800.00	5,120.00	543,561.48	.....	3,761,925	25,271.51	171,568.49	30,000.00	226,840.00	10,240.00
6	2,500.00	2,240.00	525,467.96	.....	1,039,975	100,000.00	65,032.83	35,000.00	200,032.83	4,480.00
7	5,150.00	3,280.00	444,336.75	45.30	884,400	28,455.69	69,001.31	15,000.00	112,457.00	6,560.00
8	24,500.00	10,160.00	3,244,676.44	7,983.17	13,610,750	75,000.00	320,124.52	110,000.00	505,124.52	20,320.00
9	1,400.00	2,000.00	228,952.00	.....	568,000	15,000.00	47,505.90	30,000.00	92,505.90	4,000.00
10	9,000.00	6,960.00	610,190.91	10.18	843,950	50,841.05	89,034.95	28,000.00	167,876.00	13,920.00
11	3,600.00	3,280.00	401,012.86	1,308.50	641,630	.....	51,708.34	41,231.66	92,940.00	6,560.00
12	5,950.00	4,880.00	668,249.69	296.53	1,168,200	30,000.00	69,221.20	65,000.00	164,221.20	9,760.00
13	4,700.00	5,360.00	630,492.55	.....	1,138,550	.....	133,995.89	56,077.57	190,073.46	10,720.00
14	4,050.00	2,560.00	438,050.45	.....	120,730	20,000.00	36,196.28	28,000.00	84,196.28	5,120.00
15	15,950.00	10,000.00	834,431.79	1,315.40	883,275	150,000.00	186,406.32	17,172.00	353,578.32	20,000.00
16	9,600.00	6,000.00	1,002,897.14	.....	1,920,155	110,000.00	143,933.24	53,000.00	306,933.24	12,000.00
17	5,250.00	6,560.00	328,986.57	857.54	597,850	29,539.68	63,410.56	40,000.00	132,950.24	13,120.00
18	200.00	160.00	6,163.49	.....	884,075	3,349.98	21,328.82	5,600.00	30,278.80	320.00
19	57,600.00	55,600.00	3,320,432.01	10,009.78	20,732,175	480,000.00	931,149.03	145,000.00	1,556,149.03	111,200.00
20	18,350.00	11,040.00	899,283.39	382.96	580,450	70,000.00	104,825.53	47,000.00	221,825.53	22,080.00
21	16,650.00	18,400.00	1,399,680.08	11,456.79	7,123,900	163,000.00	235,267.64	57,000.00	455,267.64	36,800.00
22	15,000.00	8,400.00	1,254,855.23	.....	2,671,350	72,000.00	141,699.99	50,000.00	263,699.99	16,800.00
23	6,400.00	5,320.00	669,271.90	161.81	1,149,100	40,000.00	107,210.27	50,000.00	197,210.27	10,640.00
	$239,850.00	$189,480.00	$19,556,514.71	$41,297.23	74,734,762	$2,377,228.91	$4,576,200.31	$979,978.23	$7,933,407.45	$378,960.00

Bank Stock tax due Municipality	$41,297.23
Bank Stock tax due County	$41,297.23
Bank Stock tax due State	$82,594.46
Total Bank Stock Tax	$165,188.92

Total County Taxes Appropriated	$4,679,487.68
Less: Bank Stock Taxes Due County	41,297.23
Net County Taxes Appropriated (12 A III)	$4,638,190.45
Adjustments (Net total 12 A IIb)	+ 20,016.29
Total County Taxes Apportioned	$4,658,206.74

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1971

	COUNTY	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1	Atlantic	$167,905,460	$413,703,540	$581,609,000	$16,898,602					$598,507,602
2	Bergen	3,081,621,260	5,378,991,829	8,460,613,089	105,106,722		$4,000		$4,000	8,565,715,811
3	Burlington	400,138,958	1,275,765,203	1,675,904,161	42,078,649					1,717,982,810
4	Camden	487,355,509	1,712,808,205	2,200,163,714	61,350,421		500	$1,647,226	1,647,726	2,259,866,409
5	Cape May	304,178,776	571,631,550	875,810,326	11,863,053		1,000		1,000	887,672,379
6	Cumberland	140,038,280	446,489,681	586,527,961	16,062,650		2,300		2,300	602,588,311
7	Essex	1,573,608,100	3,630,594,400	5,204,202,500	147,333,475		*252,900		*252,900	5,351,283,075
8	Gloucester	217,154,386	715,869,014	933,023,400	18,572,047			1,296,600	1,296,600	950,298,847
9	Hudson	836,956,457	1,741,788,040	2,578,744,497	58,407,088		65,100		65,100	2,637,086,485
10	Hunterdon	184,440,358	422,847,892	607,288,250	18,523,201		1,000		1,000	625,810,451
11	Mercer	192,309,360	640,352,924	832,662,284	25,111,069	$500	5,000	31,400	36,900	857,736,453
12	Middlesex	560,157,374	1,521,915,593	2,082,072,967	36,329,982		2,500	85,520	88,020	2,118,314,929
13	Monmouth	1,023,534,538	2,344,741,439	3,368,275,977	61,593,306		3,000	12,300	15,300	3,429,853,983
14	Morris	570,271,412	1,152,629,761	1,722,901,173	32,967,837	*368,700	2,700	44,200	*415,600	1,755,453,410
15	Ocean	761,124,767	1,386,030,858	2,147,155,625	39,389,054		*9,300		*9,300	2,186,535,379
16	Passaic	1,005,294,370	2,125,355,230	3,130,649,600	55,536,891	*599,700	1,300	15,000	*616,000	3,185,570,491
17	Salem	65,095,425	259,203,525	324,298,950	11,585,926		77,900		77,900	335,806,976
18	Somerset	258,585,185	571,581,798	830,166,983	12,092,493			1,260,000	1,260,000	840,999,476
19	Sussex	208,501,366	420,868,731	629,370,097	21,742,441					651,112,538
20	Union	563,989,785	1,490,260,995	2,054,250,780	32,425,378					2,086,676,158
21	Warren	98,232,330	316,891,360	415,123,690	9,729,865					424,853,555
	Totals	$12,700,493,456	$28,540,321,568	$41,240,815,024	$834,700,150	*$968,900	*$428,500	$4,392,246	*$5,789,646	$42,069,725,528

* Cols. 5 (a) and 5 (b) includes Totally Disabled Veteran Exemptions.

Essex County	$250,400
Morris County	368,700
Ocean County	9,300
Passaic County	599,700
Total	$1,228,100

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1971 — (Continued)

	COUNTY	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 (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R.S. 54:2-37) Add Under-payment
1	Atlantic			$312,762		$664,519,759	$1,263,340,123	$10,907,488.94		
2	Bergen			3,409,708	$151,130,171	1,682,907,468	10,100,902,816	40,982,015.26		
3	Burlington			121,116		348,326,518	2,066,430,444	13,035,018.62		
4	Camden			3,202,662	8,399,472	375,529,422	2,630,199,021	27,218,286.73		
5	Cape May			125,820	28,739,483	113,277,748	972,336,464	5,279,161.82		
6	Cumberland			308,920	16,377,623	39,416,114	625,935,722	7,313,930.21		
7	Essex			23,698,072	49,793,817	1,087,119,044	6,412,306,374	88,814,602.97	$23,169.10	$23,169.10
8	Gloucester			141,631		161,068,151	1,111,508,629	6,546,200.95		
9	Hudson			114,547,569		661,567,929	3,413,201,983	43,268,688.56	20,150.00	20,150.00
10	Hunterdon			98,285	6,264,009	118,294,995	737,939,722	3,574,050.59		
11	Mercer			4,269,638		1,260,761,226	2,122,767,317	20,774,583.96		
12	Middlesex			14,265,474		3,672,293,850	5,804,874,253	31,776,678.23		
13	Monmouth			714,248	87,565,536	391,000,076	3,734,002,771	25,626,261.27		
14	Morris			1,128,370		2,587,309,039	4,343,890,819	18,307,043.99		
15	Ocean			541,689	118,888,298	205,337,436	2,273,526,206	11,423,206.21		
16	Passaic			1,283,483	37,143,134	590,777,139	3,740,487,979	25,486,810.73		
17	Salem			66,358	979,172	76,625,588	411,519,750	3,803,827.82		
18	Somerset			945,550	2,783,646	1,255,680,569	2,094,841,949	10,196,057.81		
19	Sussex			6,353	15,990,540	150,187,474	785,315,825	7,545,117.69		
20	Union			11,894,455		3,333,274,765	5,431,845,378	27,643,972.47	26,423.72	26,423.72
21	Warren			888,830	4,354,708	144,408,525	565,796,202	4,658,206.74		
	Totals			$181,970,993	$528,409,609	$18,919,682,835	$60,642,969,747	$434,181,211.57	$69,742.82	$69,742.82

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1971 — (Continued)

12—APPORTIONMENT OF TAXES									
Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy.	
II—Adjustments Resulting from		III		I—District School Purposes;			II	I	II
(b)—Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)	Total Tax Levy (Cols. AIII + B + Cla, b, c + CII)	Add: Deductions Allowed (C. 173, L. 1963) (a) Veterans
Deduct Overpayment	Add Under payment								
$215,735.93	$55,55	$10,691,808.56	$71,430.00	$17,335,808.42	$5,237,817.75	$591,838.20	$16,731,603.32	$50,660,306.25	$568,980.00
162,448.35	1,482.91	40,821,049.82		165,916,047.51	23,993,687.52	1,395,686.50	69,363,884.67	301,490,356.02	3,604,780.00
202,768.79		12,832,249.83	431,000.00	41,224,417.90	7,267,233.77	290,921.18	7,948,677.45	69,994,500.13	1,116,700.00
219,522.95		26,998,763.78	347,000.00	56,696,285.82	8,335,358.72		17,899,860.81	110,277,269.13	1,606,750.00
15,742.83	1,908.34	5,265,327.33	143,242.74	7,241,178.91	1,394,119.00	398,376.50	10,478,026.35	24,920,270.83	212,555.00
41,731.38		7,272,198.83		14,720,918.18		712,011.36	3,527,709.16	26,232,837.53	303,050.00
1,361,476.63		87,453,126.34		135,631,822.56	18,584,624.59	14,924,802.57	82,290,976.68	338,885,352.74	1,827,250.00
25,820.95		6,520,380.00		22,233,173.76	4,145,913.89	35,790.00	4,568,717.21	37,503,974.86	629,700.00
874,467.64		42,394,220.92		60,570,197.53		8,618,874.83	51,813,916.64	163,397,209.92	825,700.00
9,028.31		3,565,022.28	143,500.00	9,946,179.31	7,316,814.62		2,005,969.98	22,977,486.19	225,230.00
154,232.42		20,620,351.54	424,526.00	31,286,480.20	15,020,290.43	280,242.00	15,660,918.17	83,292,808.34	965,170.00
59,987.78	61,743.70	31,778,434.15		106,368,610.59	322,663.27	2,579,307.57	32,160,149.47	173,209,165.05	2,211,650.00
181,508.79	73,469.40	25,518,221.88	610,801.05	67,125,875.73	26,680,883.62	422,655.03	25,785,108.53	146,143,545.84	1,542,200.00
78,191.86		18,228,852.13	856,303.50	84,064,324.20	11,330,230.06		24,455,004.16	138,934,714.05	1,345,330.00
27,695.51		11,395,510.70	350,000.00	28,687,899.02	17,164,281.44		12,608,817.60	70,206,508.76	804,445.00
108,083.81	224.77	25,378,951.69		62,338,636.64	5,862,431.75	3,676,159.84	30,448,431.09	127,704,611.01	1,193,450.00
13,415.15	251.60	3,790,664.27		4,811,775.76	2,412,543.16	88,553.60	901,253.83	12,004,790.62	190,690.00
61,819.98		10,134,237.83	408,000.00	35,945,173.85	11,319,132.05		8,857,696.60	66,664,240.33	736,650.00
122,233.85		7,422,883.84	221,992.00	15,824,496.63	3,484,930.81		4,662,368.47	31,616,671.75	265,350.00
36,383.16		27,607,589.31		84,641,378.15	15,742,656.69	3,417,276.12	41,622,124.03	173,031,024.30	1,882,960.00
20,016.29		4,638,190.45	75,084.00	10,450,598.20	1,990,708.41	50,522.25	1,922,081.40	19,127,184.71	239,850.00
$3,992,312.36	$139,136.27	$430,328,035.48	$4,082,879.29	$1,063,061,278.87	$187,606,321.55	$37,483,017.55	$465,713,295.62	$2,188,274,828.36	$22,298,440.00

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1971 — (Continued)

12—APPORTIONMENT OF TAXES		13	14	15				16	17
Section D—Tax Levy				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
II Add: Deductions Allowed (C. 173, L. 1963) (b) Senior Citizens (½ of amount in Col. 16)	III Total on Which Tax Rate is Computed (Cols. I + II)	Bank Stock * * * Tax Due Municipality	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)	Total Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 And R.S. 54:1-34
$519,540.00	$51,748,826.25	$113,910.13	$127,928,802	$4,644,294.95	$12,993,560.08	$2,961,201.72	$20,599,056.75	$1,039,080.00	$1,220,310,561
1,370,170.00	306,465,306.02	526,558.12	1,313,242,263	16,816,029.76	37,457,899.69	5,505,675.00	59,779,604.45	2,740,340.00	9,774,374,824
387,520.00	71,498,720.13	111,008.17	1,299,856,974	6,169,942.95	12,565,581.13	2,804,241.24	21,539,765.32	775,040.00	1,807,861,139
897,010.00	112,781,029.13	252,636.22	546,721,776	7,141,374.76	20,743,294.96	3,800,126.01	31,684,795.73	1,794,020.00	2,505,144,191
308,670.00	25,441,495.83	42,994.60	97,190,349	3,427,207.84	5,278,649.45	1,348,384.67	10,054,241.96	617,340.00	948,958,486
294,560.00	26,830,447.53	67,885.94	169,753,486	1,751,455.87	5,651,912.48	1,540,022.06	8,943,390.41	589,120.00	590,299,591
1,046,210.00	341,758,812.74	861,327.53	1,435,222,000	17,150,500.00	100,853,802.17	13,197,589.39	131,201,891.56	2,092,420.00	6,038,852,906
342,286.00	38,475,960.86	79,620.01	123,884,448	2,926,833.05	6,327,610.61	1,716,543.17	10,970,986.83	684,572.00	994,775,080
791,040.00	165,013,949.92	318,141.86	948,171,590	11,682,215.61	65,994,842.56	7,196,000.00	84,873,058.17	1,582,080.00	3,023,779,542
157,740.00	23,360,456.19	46,781.72	122,913,050	2,155,006.09	3,581,979.28	1,447,034.10	7,184,019.47	315,480.00	713,757,748
615,360.00	84,873,338.34	237,380.46	366,261,740	4,639,100.00	24,497,287.76	3,188,337.00	32,324,724.76	1,230,720.00	2,001,955,185
774,960.00	176,195,775.05	225,036.69	589,755,283	13,217,570.47	36,406,451.23	4,342,105.00	53,966,126.70	1,549,920.00	4,768,225,978
727,950.00	148,413,695.84	225,421.72	653,018,609	10,174,947.78	18,735,356.53	6,402,336.78	35,312,641.09	1,455,900.00	3,661,317,214
406,260.00	140,686,304.05	182,855.15	329,987,102	9,672,912.00	15,075,638.31	3,776,600.00	28,525,150.31	812,520.00	3,974,215,868
721,020.00	71,731,973.76	122,264.27	308,626,058	6,852,402.75	11,100,257.70	4,065,660.00	22,018,320.45	1,442,040.00	2,239,334,288
786,700.00	129,684,761.01	347,803.13	576,526,395	6,499,720.96	30,474,338.62	3,807,500.00	40,781,559.58	1,573,400.00	3,505,052,696
135,220.00	12,330,700.62	37,715.73	43,707,050	1,016,400.73	5,412,935.90	850,635.81	7,279,972.44	270,440.00	321,604,555
250,000.00	67,650,890.33	98,680.00	138,096,990	4,014,000.22	10,551,514.39	1,954,300.00	16,519,814.61	500,000.00	1,994,031,210
152,800.00	32,034,821.75	41,063.06	79,539,134	2,314,000.00	2,769,722.32	1,645,000.00	6,728,722.32	305,600.00	766,030,635
808,383.00	175,722,367.30	318,929.54	420,305,810	11,508,996.69	33,304,944.19	2,769,300.00	47,583,240.88	1,616,766.00	5,093,402,909
189,480.00	19,556,514.71	41,297.23	74,734,762	2,377,228.91	4,576,200.31	979,978.23	7,933,407.45	378,960.00	534,405,914
$11,682,879.00	$2,222,256,147.36	$4,299,311.28	$9,765,443,671	$146,152,141.39	$464,353,779.67	$75,298,570.18	$685,804,491.24	$23,365,758.00	$56,477,690,520

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TABLE OF EQUALIZED VALUATIONS

YEAR 1971

Promulgated by the Director, Division of Taxation, as of October 1, 1971, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1, et seq.).

NOTE:
The taxing districts marked †† have filed appeals with the State Division of Tax Appeals. This Division is required by statute to complete any revisions by January 10, 1972.

A Table of Equalized Valuation reflecting all such revisions will be published subsequently, and will be available upon request at the Local Property Tax Bureau, Division of Taxation Building, Trenton, New Jersey 08625.

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Atlantic County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	$ 17,485,400	49.04%	$ 35,655,383	$ 12,326	$ 255,167	$ 35,922,876
Atlantic City	160,482,755	49.57	323,749,758	140,127	6,132,700	330,022,585
Brigantine City	36,115,400	47.47	76,080,472	.....	374,600	76,455,072
Buena Bor.	7,869,300	34.34	22,915,842	791	337,242	23,253,875
Buena Vista Twp.	12,605,425	41.73	30,207,105	1,528	291,525	30,500,158
Corbin City	567,225	35.99	1,576,063	154	11,959	1,588,176
Egg Harbor City	7,594,875	46.02	16,503,422	1,675	419,180	16,924,277
Egg Harbor Twp.	34,898,135	45.80	76,196,801	22	1,953,400	78,150,223
Estelle Manor City	3,847,040	57.21	6,724,419	23	89,870	6,814,312
Folsom Bor.	4,240,670	43.53	9,741,948	652	322,059	10,064,659
Galloway Twp.	19,705,285	39.61	49,748,258	33,454	464,334	50,246,046
Hamilton Twp.	26,430,375	42.94	61,551,875	.....	839,350	62,391,225
Hammonton Town	30,287,980	46.56	65,051,503	79,413	1,285,922	66,416,838
Linwood City	20,324,455	43.06	47,200,314	38	182,820	47,383,172
Long Port Bor.	12,386,400	36.95	33,522,057	.....	62,354	33,584,411
Margate City	53,938,250	41.90	128,730,907	.....	304,600	129,035,507
Mullica Twp.	8,536,350	39.13	21,815,359	1,258	211,012	22,027,629
Northfield City	24,588,600	43.90	56,010,478	144	183,124	56,193,746
Pleasantville City	25,353,520	46.27	54,794,727	41,157	1,747,238	56,583,122
Port Republic City	2,886,575	67.20	4,295,499	.....	82,484	4,377,983
Somer Point City	24,153,370	44.25	54,583,887	.....	473,561	55,057,448
Ventnor City	44,971,175	44.98	99,980,380	.....	785,921	100,766,301
Weymouth Twp.	2,340,440	46.85	4,995,603	.....	88,180	5,083,783
Totals	$581,609,000	.....	$1,281,632,060	$312,762	$16,898,602	$1,298,843,424

*Exclusive of Class II Railroad Property.

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Bergen County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Bor.	$62,728,750	81.10%	$77,347,411	$12,378	$348,571	$77,708,360
Alpine Bor.	27,600,150	61.79	44,667,665	.....	215,963	44,883,628
Bergenfield Bor.	171,205,000	66.92	255,835,326	3,004	862,530	256,700,860
Bogota Bor.	64,634,300	92.50	69,874,919	8,724	569,854	70,453,497
Carlstadt Bor.	223,699,500	110.86	201,785,585	72,123	1,447,162	203,304,870
Cliffside Park Bor.	95,245,800	60.54	157,327,056	.....	2,059,800	159,386,856
Closter Bor.	83,127,100	78.54	105,840,463	6,444	1,797,198	107,644,105
Cresskill Bor.	65,974,950	66.34	99,449,729	13	259,488	99,709,230
Demarest Bor.	45,527,800	69.33	65,668,253	.....	143,450	65,811,703
Dumont Bor.	150,646,460	88.42	170,376,001	2,034	2,652,983	173,031,018
East Paterson Bor.	147,866,575	73.49	201,206,389	1,236	961,400	202,169,025
East Rutherford Bor.	128,897,900	113.54	113,526,422	22,980	2,822,490	116,371,892
Edgewater Bor.	61,633,089	73.18	84,221,220	521,179	385,261	85,127,660
Emerson Bor.	59,279,400	68.00	87,175,588	.....	307,922	87,483,510
Englewood City	230,852,500	74.45	310,077,233	21,440	6,405,630	316,504,303
Englewood Cliffs Bor.	156,950,100	84.13	186,556,639	.....	1,244,270	187,800,909
Fairlawn Bor.	269,381,100	68.23	394,813,279	82,215	4,530,198	399,425,692
Fairview Bor.	57,224,500	60.93	93,918,431	4,335	309,216	94,231,982
Fort Lee Bor.	353,992,755	89.44	395,787,964	.....	3,872,000	399,659,964
Franklin Lakes Bor.	132,747,600	97.21	136,557,556	.....	722,825	137,280,381
Garfield City	137,868,375	70.09	196,701,919	2,539	1,160,367	197,864,825
Glen Rock Bor.	110,984,800	73.78	150,426,674	8,208	537,200	150,972,082
Hackensack City	280,442,100	73.96	379,180,773	81,234	11,865,268	391,127,275
Harrington Park Bor.	43,953,100	80.64	54,505,332	1,503	197,319	54,704,154
Hasbrouck Heights Bor.	90,147,240	68.79	131,047,013	1,381	604,272	131,652,666
Haworth Bor.	43,571,600	81.77	53,285,557	3,320	128,392	53,417,269
Hillsdale Bor.	100,273,900	80.43	124,672,262	5,324	2,449,667	127,127,253
Hohokus Bor.	70,532,600	96.13	73,372,100	10,302	508,263	73,890,665
Leonia Bor.	91,353,400	97.95	93,265,339	4,743	612,340	93,882,422
Little Ferry Bor.	83,152,580	91.78	90,599,891	.....	639,500	91,239,391
Lodi Bor.	175,280,100	93.93	186,607,154	8,615	1,546,900	188,162,669
Lyndhurst Twp.	132,067,800	64.44	204,946,927	85,947	885,427	205,918,301
Mahwah Twp.	145,666,215	74.27	196,130,625	318,600	4,570,554	201,019,779
Maywood Bor.	92,191,490	83.40	110,541,355	1,101	766,491	111,308,947
Midland Park Bor.	69,246,150	89.36	77,491,215	1,694	630,204	78,123,113
Montvale Bor.	113,828,800	107.85	105,543,625	394	636,439	106,180,458
Moonachie Bor.	75,413,300	98.88	76,267,496	42,393	613,727	76,923,616
New Milford Bor.	106,351,850	66.22	160,603,821	.....	383,022	160,986,843
North Arlington Bor.	91,683,275	64.69	141,727,122	1,671	473,531	142,202,324
Northvale Bor.	53,634,700	78.60	68,237,532	1,740	228,622	68,467,894

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Norwood Bor.	42,099,180	73.36	57,387,105	1.080	259,966	57,648,151
Oakland Bor.	116,547,845	80.68	144,456,922	.....	1,237,818	145,694,740
Old Tappan Bor.	52,045,900	96.76	53,788,652	.....	193,633	53,982,285
Oradell Bor.	115,865,620	88.27	131,262,739	337	862,491	132,125,567
Palisades Park Bor.	115,610,520	93.00	124,312,387	305	512,653	124,825,345
Paramus Bor.	335,946,130	65.99	509,086,422	.....	2,990,485	512,076,907
Park Ridge Bor.	74,746,950	85.89	87,026,371	540	491,821	87,518,732
Ramsey Bor.	163,351,400	99.96	163,416,767	7,868	2,885,347	166,309,982
Ridgefield Bor.	138,189,400	88.44	156,252,148	1,814,749	758,289	158,825,186
Ridgefield Park Twp.	101,049,200	91.08	110,945,542	20,468	558,222	111,524,232
Ridgefield Village	344,111,700	97.08	354,461,990	7,147	5,527,808	359,996,945
River Edge Bor.	82,787,095	63.39	130,599,614	3,692	2,392,788	132,996,094
Riverdale Twp.	69,315,015	68.59	101,057,027	.....	235,618	101,292,645
Rochelle Park Twp.	46,363,800	63.68	72,807,475	2,431	7,009,354	79,819,260
Rockleigh Bor.	20,959,300	89.62	23,386,856	.....	515,390	23,902,246
Rutherford Bor.	176,508,800	93.77	188,235,896	13,011	4,634,397	192,883,304
Saddle Brook Twp.	135,823,120	78.17	173,753,512	52,075	811,527	174,617,114
Saddle River Bor.	64,047,200	85.90	74,560,186	.....	435,833	74,996,019
South Hackensack Twp.	49,782,100	75.67	65,788,423	1,990	354,629	66,145,042
Teaneck Twp.	459,068,400	100.38	457,330,544	13,820	3,759,273	461,103,637
Tenafly Bor.	203,925,800	82.71	246,555,193	.....	921,790	247,476,983
Teterboro Bor.	60,037,440	98.14	61,175,301	55,670	1,367,650	62,598,621
Upper Saddle River Bor.	125,751,700	99.11	126,880,940	.....	707,920	127,588,860
Waldwick Bor.	94,474,800	90.60	104,276,821	40,544	440,402	104,757,767
Wallington Bor.	58,175,720	72.00	80,799,611	583	291,802	81,091,996
Washington Twp.	74,408,800	69.27	107,418,507	.....	250,178	107,668,685
Westwood Bor.	80,583,700	69.81	115,432,889	11,544	629,565	116,073,998
Woodcliffe Lake Bor.	68,167,700	86.15	79,126,756	5,800	438,810	79,571,366
Wood-Ridge Bor.	99,955,050	84.16	118,767,883	17,240	806,312	119,591,435
Wyckoff Twp.	194,055,000	88.11	220,241,743	.....	1,469,235	221,710,978
Totals	$8,460,613,089	.....	$10,367,759,083	$3,409,708	$105,106,722	$10,476,275,513

*Exclusive of Class II Railroad Property.

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Burlington County, 1971 Table of Equalized Valuations, State School Aid(C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	$6,918,675	73.33%	$9,434,986	.....	$422,127	$9,857,113
Beverly City	10,309,230	79.39	12,985,552	$1,816	99,757	13,087,125
Bordentown City	17,280,825	79.79	21,657,883	3,774	293,971	21,955,628
Bordentown Twp.	42,187,453	73.28	57,570,214	1,992	1,625,124	59,197,330
Burlington City	53,218,675	88.36	60,229,374	46,769	3,209,615	63,485,758
Burlington Twp.	79,185,000	90.05	87,934,481	7,111	926,005	88,867,597
Chesterfield Twp.	16,188,100	88.68	18,254,511	.....	752,116	19,006,627
Cinnaminson Twp.	103,753,355	75.40	137,603,919	.....	2,149,761	139,753,680
Delanco Twp.	17,111,010	70.14	24,395,509	7,236	243,605	24,646,350
Delran Twp.	59,421,200	80.61	73,714,427	.....	1,001,185	74,715,612
Eastampton Twp.	12,176,010	80.68	15,091,733	176	253,858	15,345,767
Edgewater Park Twp.	43,476,115	82.46	52,723,884	3,980	493,951	53,221,815
Evesham Twp.	68,656,635	64.67	106,164,582	.....	1,999,134	108,163,716
Fieldsboro Bor.	2,752,350	82.43	3,339,015	34	28,604	3,367,653
Florence Twp.	56,387,630	88.28	63,873,618	7,344	916,924	64,797,886
Hainesport Twp.	14,570,775	81.78	17,817,040	250	293,414	18,110,704
Lumberton Twp.	24,042,900	87.64	27,433,706	951	394,989	27,829,646
Mansfield Twp.	16,877,450	79,62	21,197,501	2,744	346,004	21,546,249
Maple Shade Twp.	87,157,140	101.98	85,464,934	2,656	724,119	86,191,709
Medford Twp.	83,554,750	101.87	82,020,958	95	1,853,107	83,874,160
Medford Lakes Bor.	29,003,697	76.22	38,052,607	.....	160,663	38,213,270
Moorestown Twp.	138,317,160	82.76	167,130,449	1,790	3,565,476	170,697,715
Mount Holly Twp.	60,287,780	101.31	59,508,222	17,816	3,807,137	63,333,175
Mount Laurel Twp.	104,882,740	88.12	119,022,628	148	1,277,108	120,299,884
New Hanover Twp.	2,191,055	45.63	4,801,786	.....	1,905,173	6,706,959
North Hanover Twp.	13,324,400	84.01	15,860,493	120	355,310	16,215,923
Palmyra Bor.	26,726,740	68.33	39,114,210	102	391,307	39,505,619
Pemberton Bor.	4,872,950	89.49	5,445,245	.....	358,608	5,803,853
Pemberton Twp.	53,365,757	76.71	69,568,188	5,242	1,777,804	71,351,234
Riverside Twp.	33,292,760	72.39	45,990,827	8,375	1,434,784	47,433,986
Riverton Bor.	20,730,500	101,83	20,357,950	.....	321,006	20,678,956
Shamong Twp.	6,443,250	72.21	8,922,933	.....	401,830	9,324,763
Southampton Twp.	23,826,950	69.66	34,204,637	96	982,067	35,186,800
Springfield Twp.	19,301,650	80.61	23,944,486	36	927,817	24,872,339
Tabernacle Twp.	9,525,300	73.79	12,908,660	.....	244,689	13,153,349
Washington Twp.	6,715,283	52.76	12,727,981	.....	709,267	13,437,248
Westhampton Twp.	19,628,850	85.85	22,864,123	.....	376,503	23,240,626
Willingboro Twp.	270,424,138	105.64	255,986,499	.....	2,808,312	258,794,811
Woodland Twp.	12,955,515	101.07	12,818,359	260	212,795	13,031,414
Wrightstown Bor.	4,862,408	93.47	5,202,105	203	2,033,623	7,235,931
Totals	$1,675,904,161	.....	$1,953,340,215	$121,116	$42,078,649	$1,995,539,980

*Exclusive of Class II Railroad Property.

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Camden County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Bor.	$50,718,375	74.54%	$68,041,823	$3,009	$355,973	$68,400,805
Audubon Park Bor.	1,445,458	100.00	1,445,458	.....	34,694	1,480,152
Barrington Bor.	40,839,226	77.71	52,553,373	4,115	347,662	52,905,150
Bellmawr Bor.	61,943,725	77.78	79,639,657	18,745	586,978	80,245,380
Berlin Bor.	29,385,660	79.62	36,907,385	5,479	1,220,436	38,133,300
Berlin Twp.	14,280,120	56.13	25,441,154	.....	142,099	25,583,253
Brooklawn Bor.	10,257,650	85.44	12,005,676	640	202,138	12,208,454
Camden City	273,604,483	74.83	365,634,749	2,984,257	23,491,610	392,110,616
Cherry Hill Twp.	607,616,940	89.94	675,580,320	62	6,440,739	682,021,121
Chesilhurst Bor.	3,331,776	76.04	4,381,610	.....	59,731	4,441,341
Clementon Bor.	17,601,685	64.29	27,378,574	892	258,952	27,638,418
Collingswood Bor.	72,789,950	76.71	94,889,780	.....	2,444,330	97,334,110
Gibbsboro Bor.	10,846,200	73.84	14,688,787	.....	233,660	14,922,447
Gloucester City	51,277,944	78.66	65,189,352	20,675	2,582,017	67,792,044
Gloucester Twp.	101,541,550	69.22	146,693,947	2,133	2,276,225	148,972,305
Haddon Twp.	89,560,800	75.72	118,278,922	3,898	661,748	118,944,568
Haddonfield Bor.	79,116,000	61.63	128,372,546	1,019	3,302,609	131,676,174
Haddon Heights Bor.	39,232,250	65.44	59,951,482	6,580	390,142	60,348,204
Hi Nella Bor.	6,196,020	95.54	6,485,263	30	58,266	6,543,559
Laurel Springs Bor.	9,360,280	66.78	14,016,592	55	1,381,920	15,398,567
Lawnside Bor.	17,606,490	84.93	20,730,590	.....	118,738	20,849,328
Lindenwold Bor.	43,924,635	84.36	52,068,083	1,516	443,917	52,513,516
Magnolia Bor.	23,607,150	85.75	27,530,204	.....	189,498	27,719,702
Merchantville Bor.	18,411,650	68.95	26,702,901	3,538	2,494,541	29,200,980
Mount Ephraim Bor.	22,777,035	67.76	33,614,278	36	361,855	33,976,169
Oaklyn Bor.	20,044,732	73.07	27,432,232	6,214	132,788	27,571,234
Pennsauken Twp.	233,332,100	72.80	320,511,126	131,835	2,456,935	323,099,896
Pine Hill Bor.	13,695,550	70.43	19,445,620	45	144,264	19,589,929
Pine Valley Bor.	949,570	66.60	1,425,781	.....	8,788	1,434,569
Runnemede Bor.	39,760,500	72.80	54,616,071	.....	817,636	55,433,707
Somerdale Bor.	35,685,600	106.08	33,640,271	.....	285,519	33,925,790
Stratford Bor.	40,805,710	73.89	55,224,942	660	449,112	55,674,714
Tavistock Bor.	902,100	102.06	883,892	.....	4,046	887,938
Voorhees Twp.	48,165,950	82.26	58,553,307	.....	231,470	58,784,777
Waterford Twp.	16,086,450	66.41	24,222,933	360	409,909	24,633,202
Winslow Twp.	45,385,250	66.79	67,952,163	6,869	6,275,564	74,234,596
Woodlynne Bor.	8,077,150	69.87	11,560,255	.....	53,912	11,614,167
Totals	$2,200,163,714	.....	$2,833,691,099	$3,202,662	$61,350,421	$2,898,244,182

*Exclusive of Class II Railroad Property.

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Cape May County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Bor.	$86,018,250	98.39%	$87,425,805	.....	$547,845	$87,973,650
Cape May City	38,301,295	101.61	37,694,415	$20,721	820,936	38,536,072
Cape May Point Bor.	3,455,100	50.86	6,793,354	.....	13,669	6,807,023
Dennis Twp.	10,603,276	75.83	13,982,957	167	368,224	14,351,348
Lower Twp.	75,237,630	83.65	89,943,371	211	1,485,783	91,429,365
Middle Twp.	41,951,150	71.00	59,086,127	26,145	1,191,678	60,303,950
North Wildwood City	78,888,275	86.27	91,443,462	.....	355,943	91,799,405
Ocean City	202,419,930	75.23	269,068,098	20,454	1,998,847	271,087,399
Sea Isle City	34,102,520	71.04	48,004,673	.....	488,436	48,493,109
Stone Harbor Bor.	83,077,150	104.65	79,385,714	.....	479,851	79,865,565
Upper Twp.	20,670,050	58.28	35,466,798	3,119	713,374	36,183,291
West Cape May Bor.	4,206,045	74.26	5,663,944	5,274	67,329	5,736,547
West Wildwood Bor.	4,429,300	82.84	5,346,813	.....	21,734	5,368,547
Wildwood City	93,565,590	93.94	99,601,437	49,636	2,679,375	102,330,448
Wildwood Crest Bor.	94,525,300	94.79	99,720,751	.....	338,671	100,059,422
Woodbine Bor.	4,359,465	77.58	5,619,316	93	291,358	5,910,767
Totals	$875,810,326	.....	$1,034,247,035	$125,820	$11,863,053	$1,046,235,908

*Exclusive of Class II Railroad Property

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Cumberland County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	$91,965,750	111.10%	$82,777,453	$89,052	$2,625,600	$85,492,105
Commercial Twp.	18,086,500	136.14	13,285,221	117	730,825	14,016,163
Deerfield Twp.	10,811,100	81.63	13,244,028	.....	546,638	13,790,666
Downe Twp.	6,225,100	74.68	8,335,699	417	200,960	8,537,076
Fairfield Twp.	12,338,950	67.03	18,408,101	1,312	277,590	18,687,003
Greenwich Twp.	5,743,815	73.43	7,822,164	.....	101,012	7,923,176
Hopewell Twp.	24,435,800	97.17	25,147,474	296	408,100	25,555,870
Lawrence Twp.	8,648,550	102.98	8,398,281	3,164	473,543	8,874,988
Maurice River Twp.	12,721,904	73.02	17,422,492	8,680	357,835	17,789,007
Millville City	90,048,375	86.66	103,909,964	97,203	2,327,775	106,334,942
Shiloh Bor.	2,394,737	113.06	2,118,112	.....	58,973	2,177,085
Stow Creek Twp.	5,494,500	88.05	6,240,204	.....	184,042	6,424,246
Upper Deerfield Twp.	31,129,180	82.09	37,920,794	3,584	616,818	38,541,196
Vineland City	266,483,700	95.71	278,428,273	105,095	7,152,939	285,686,307
Totals	$586,527,961	.....	$623,458,260	$308,920	$16,062,650	$639,829,830

*Exclusive of Class II Railroad Property.

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Essex County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	$228,149,000	85.53%	$266,747,340	$62,329	$3,527,200	$270,336,869
Bloomfield Town	423,703,100	100.24	422,688,647	259,188	5,525,900	428,473,735
Caldwell Bor.	70,182,700	96.04	73,076,531	1,700	2,557,280	75,635,511
Cedar Grove Twp.	99,047,300	81.02	122,250,432	1,343	557,300	122,809,075
East Orange City	302,775,400	79.24	382,099,192	432,754	8,880,366	391,412,312
Essex Fells Bor.	36,069,400	76.76	46,989,838	6,729	162,013	47,158,580
Fairfield Bor.	104,699,100	81.27	128,828,719	.....	1,821,800	130,650,519
Glen Ridge Bor.	77,984,100	96.52	80,795,794	30,197	681,700	81,507,691
Irvington Town	315,723,300	93.82	336,520,252	315,227	12,662,500	349,497,979
Livingston Twp.	279,003,000	72.57	384,460,521	.....	3,328,300	387,788,821
Maplewood Twp.	204,085,800	82.77	246,569,772	38,254	1,241,800	247,849,826
Millburn Twp.	376,510,000	89.64	420,024,543	31,589	4,266,400	424,322,532
Montclair Town	283,079,900	74.47	380,126,091	475,383	5,376,400	385,977,874
Newark City	1,144,706,300	78.3.	1,461,762,610	21,539,693	80,178,500	1,563,480,803
North Caldwell Bor.	52,623,500	74.16	70,959,412	.....	234,000	71,193,412
Nutley Town	258,068,000	84.71	304,648,802	13,289	4,540,400	309,202,491
Orange City	130,699,300	86.69	150,766,294	249,414	2,105,000	153,120,708
Roseland Bor.	55,524,000	80.73	68,777,406	6,430	280,400	69,064,236
South Orange Village	136,831,300	72.83	187,877,660	233,833	3,301,300	191,412,793
Verona Bor.	106,439,000	70.81	150,316,340	720	794,400	151,111,460
West Caldwell Bor.	119,582,800	78.83	151,697,070	.....	783,800	152,480,870
West Orange Town	398,716,200	99.43	401,001,911	.....	4,526,716	405,528,627
Totals	$5,204,202,500	.....	$6,238,985,177	$23,698,072	$147,333,475	$6,410,016,724

*Exclusive of Class II Railroad Property.

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Gloucester County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Bor.	$16,609,200	70.59%	$23,529,112	$1,716	$494,017	$24,024,845
Deptford Twp.	76,464,100	63.00	121,371,587	165	932,003	122,303,755
East Greenwich Twp.	16,357,000	69.37	23,579,357	305	546,613	24,126,275
Elk Twp.	13,134,770	91.74	14,317,386	119	674,106	14,991,611
Franklin Twp.	32,695,025	69.60	46,975,611	427	1,065,791	48,041,829
Glassboro Bor.	67,355,700	95.52	70,514,761	32,104	2,394,832	72,941,697
Greenwich Twp.	99,970,000	93.48	106,942,662	30,018	454,903	107,427,583
Harrison Twp.	12,093,600	64.75	18,677,375	.....	319,127	18,996,502
Logan Twp.	16,076,000	67.19	23,926,179	55	187,473	24,113,707
Mantua Twp.	36,476,900	77.82	46,873,426	507	973,512	47,847,445
Monroe Twp.	53,873,050	76.69	70,247,816	6,775	1,743,050	71,997,641
National Park Bor.	10,083,650	76.38	13,201,951	.....	83,687	13,285,638
Newfield Bor.	7,330,300	93.03	7,879,501	456	103,990	7,983,947
Paulsboro Bor.	29,746,100	94.61	31,440,757	1,008	1,068,983	32,510,748
Pitman Bor.	40,083,300	73.74	54,357,608	362	424,980	54,782,950
South Harrison Twp.	6,606,840	85.05	7,768,183	12	107,517	7,875,712
Swedesboro Bor.	9,489,500	97.82	9,700,981	7,047	594,975	10,303,003
Washington Twp.	95,208,220	84.11	113,194,888	.....	1,104,747	114,299,635
Wenonah Bor.	11,661,100	72.71	16,037,821	50	155,446	16,193,317
West Deptford Twp.	179,293,050	110.41	162,388,416	.....	793,066	163,181,482
Westville Bor.	19,306,450	75.19	25,676,885	21,424	271,684	25,969,993
Woodbury City	52,618,500	68.68	76,614,007	38,281	3,304,761	79,957,049
Woodbury Heights Bor.	21,213,745	77.78	27,274,036	355	359,809	27,634,200
Woolwich Twp.	9,277,300	72,39	12,815,720	445	412,975	13,229,140
Totals	$933,023,400	.....	$1,125,306,026	$141,631	$18,572,047	$1,144,019,704

*Exclusive of Class II Railroad Property.

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Hudson County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	$364,491,000	83.24%	$437,879,625	$1,037,995	$5,837,300	$444,754,920
East Newark Bor.	12,011,400	89.32	13,447,604	.....	127,110	13,574,714
Guttenberg Town	29,887,677	83.05	35,987,570	.....	203,427	36,190,997
Harrison Town	90,029,000	112.37	80,118,359	729,833	1,650,273	82,498,465
Hoboken City	118,901,200	85.35	139,310,135	10,701,205	2,259,565	152,270,905
Jersey City	792,957,175	83.43	950,446,093	68,750,699	27,743,440	1,046,940,232
Kearny Town	325,997,450	80.03	407,344,058	6,451,095	6,123,290	419,918,443
North Bergen Twp.	282,168,055	73.83	382,186,178	1,977,952	3,763,982	387,928,112
Secaucus Town	207,982,000	92.93	223,805,015	1,388,593	2,068,815	227,262,423
Union City	138,803,100	70.42	197,107,498	18,760	6,727,900	203,854,158
Weehawken City	77,449,065	79.59	97,310,045	15,913,056	791,900	114,015,001
West New York Town	138,067,375	80.61	171,278,222	7,578,381	1,110,086	179,966,689
Totals	$2,578,744,497	.....	$3,136,220,402	$114,547,569	$58,407,088	$3,309,175,059

*Exclusive of Class II Railroad Property.

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Hunterdon County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp.	$15,755,700	64.80%	$24,314,352	$110	$269,363	$24,583,825
Bethlehem Twp.	11,985,543	59.96	19,989,231	4,920	132,822	20,126,973
Bloomsbury Bor.	3,597,312	70.99	5,067,350	1,814	130,807	5,199,971
Califon Bor.	5,803,706	76.29	7,607,427	56	238,168	7,845,651
Clinton Town	15,524,100	94.27	16,467,699	4,609	294,018	16,766,326
Clinton Twp.	55,012,274	101.22	54,349,214	6,496	1,569,943	55,925,653
Delaware Twp.	25,079,900	62.93	39,853,647	425	560,444	40,414,516
East Amwell Twp.	31,294,808	90.96	34,405,022	763	314,068	34,719,853
Flemington Bor.	41,018,585	93.66	43,795,201	1,797	1,953,262	45,750,260
Franklin Twp.	24,242,400	100.92	24,021,403	3,889	5,325,056	29,350,348
Frenchtown Bor.	6,307,100	72.59	8,688,662	2,164	316,404	9,007,230
Glen Gardner Bor.	3,431,849	78.54	4,369,556	327	70,487	4,440,370
Hampton Bor.	4,451,026	75.82	5,870,517	9,590	185,996	6,066,103
High Bridge Bor.	18,185,700	92.80	19,596,659	12,759	352,798	19,962,216
Holland Twp.	28,464,300	65.85	43,225,968	13,420	253,918	43,493,306
Kingwood Twp.	19,583,510	73.88	26,507,187	871	328,398	26,836,456
Lambertville City	14,740,700	77.46	19,030,080	16,085	511,876	19,558,041
Lebanon Bor.	7,140,130	92.22	7,742,496	108	257,267	7,999,871
Lebanon Twp.	29,837,381	74.54	40,028,684	117	511,422	40,540,223
Milford Bor.	16,907,550	85.30	19,821,278	1,779	554,167	20,377,224
Raritan Twp.	83,356,800	92.41	90,203,225	786	1,535,116	91,739,127
Readington Twp.	55,939,060	64.51	86,713,781	9,493	1,171,974	87,895,248
Stockton Bor.	3,271,500	69.86	4,682,937	1,439	110,232	4,794,608
Tewsbury Twp.	52,302,600	94.63	55,270,633		1,000,740	56,271,373
Union Twp.	12,735,809	58.19	21,886,594	4,468	207,873	22,098,935
West Amwell Twp.	21,318,907	66.81	31,909,755		366,582	32,276,337
Totals	$607,288,250		$755,418,558	$98,285	$18,523,201	$774,040,044

*Exclusive of Class II Railroad Property.

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Mercer County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	$57,097,047	41.03%	$139,159,266	$28	$560,941	$139,720,235
Ewing Twp.	90,335,150	35.90	251,629,944	182,545	2,351,930	254,164,419
Hamilton Twp.	178,619,500	36.06	495,339,712	255,120	2,889,841	498,484,673
Hightstown Bor.	14,175,195	45.76	30,977,262	17,486	873,862	31,868,610
Hopewell Bor.	5,217,500	29.86	17,473,208	27,545	196,922	17,697,675
Hopewell Twp.	38,452,387	26.87	143,105,274	3,488	582,563	143,691,325
Lawrence Twp.	69,721,175	34.33	203,091,101	24,682	2,155,455	205,271,238
Pennington Bor.	6,428,755	31.50	20,408,746	25,061	203,300	20,637,107
Princeton Bor.	45,848,600	38.53	118,994,550	66,741	1,326,678	120,387,969
Princeton Twp.	93,521,000	40.06	233,452,322	17,527	638,187	234,108,036
Trenton City	171,245,840	49.09	348,840,579	3,134,551	10,718,781	362,693,911
Washington Twp.	12,097,185	39.35	30,742,529	6,224	391,410	31,140,163
West Windsor Twp.	49,902,950	49.03	101,780,441	508,640	2,221,199	104,510,280
Totals	$832,662,284	.....	$2,134,994,934	$4,269,638	$25,111,069	$2,164,375,641

*Exclusive of Class II Railroad Property.

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Middlesex County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Bor.	$78,927,475	44.17%	$178,690,231	$33,355	$1,117,130	$179,840,716
Cranbury Twp.	16,885,690	41.41	40,776,841	942	295,036	41,072,819
Dunellen Bor.	20,441,000	35.84	57,034,040	91,680	819,116	57,944,836
East Brunswick Twp.	138,005,130	43.62	316,380,399	2,652	2,111,283	318,494,334
Edison Twp.	250,919,497	36.11	694,875,372	617,956	2,691,910	698,185,238
Helmetta Bor.	3,297,110	35.59	9,264,147	.....	32,950	9,297,097
Highland Park Bor.	40,498,550	36.51	110,924,541	8,071	489,861	111,422,473
Jamesburg Bor.	9,232,225	40.98	22,528,612	17,786	328,000	22,874,398
Madison Twp.	117,230,483	35.39	331,253,131	122,900	1,165,970	332,542,001
Metuchen Bor.	48,219,308	35.14	137,220,569	612,363	1,426,386	139,259,318
Middlesex Bor.	49,163,350	33.82	145,367,682	12,790	407,300	145,787,772
Milltown Bor.	24,877,425	39.13	63,576,348	7,272	178,952	63,762,572
Monroe Twp.	32,619,025	30.59	106,632,968	3,299	680,580	107,316,847
New Brunswick City	121,384,300	45.76	265,262,893	820,803	8,407,985	274,491,681
North Brunswick Twp.	91,885,285	30.33	302,951,813	200,611	898,580	304,051,004
Perth Amboy City	127,471,470	52.47	242,941,624	1,042,374	2,613,871	246,597,869
Piscataway Twp.	124,488,150	35.50	350,670,845	888	2,049,300	352,721,033
Plainsboro Twp.	11,840,570	41.51	28,524,621	4,842	473,933	29,003,396
Sayreville Bor.	119,744,375	38.75	309,017,742	99,054	1,401,372	310,518,168
South Amboy City	20,788,750	33.76	61,578,051	5,793,160	478,877	67,850,088
South Brunswick Twp.	62,701,057	41.47	151,196,183	465,695	1,813,967	153,475,845
South Plainfield Bor.	100,846,250	44.44	226,926,755	342,318	837,700	228,106,773
South River Bor.	38,146,759	36.47	104,597,639	3,192	262,510	104,863,341
Spotswood Bor.	20,609,374	36.66	56,217,605	196,423	369,012	56,783,040
Woodbridge Twp.	411,850,359	45.07	913,801,551	3,765,048	4,978,401	922,545,000
Totals	$2,082,072,967	.....	$5,228,212,203	$14,265,474	$36,329,982	$5,278,807,659

*Exclusive of Class II Railroad Property.

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Monmouth County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allenhurst Bor.	$9,515,471	63.37%	$15,015,735	$2,100	$156,935	$15,174,770
Allentown Bor.	8,788,900	93.00	9,450,430		310,269	9,760,699
Asbury Park City	78,294,780	90.56	86,456,250	132,896	8,394,282	94,983,428
Atlantic Highlands Bor.	31,430,600	81.17	38,721,942	1,110	917,850	39,640,902
Avon-by-the-Sea Bor.	24,594,400	87.12	28,230,487		197,531	28,428,018
Belmar Bor.	42,478,550	79.40	53,499,433	500	420,628	53,920,561
Bradley Beach Bor.	31,527,982	94.40	33,398,286	20,216	363,673	33,782,175
Brielle Bor.	31,085,350	64.71	48,037,938	421	227,901	48,266,260
Colts Neck Twp.	63,821,602	76.53	83,394,227		1,010,346	84,404,573
Deal Bor.	25,812,650	65.22	39,577,814		311,054	39,888,868
Eatontown Bor.	87,970,000	93.66	93,924,835	3,794	2,188,466	96,117,095
Englishtown Bor.	7,643,300	107.45	7,113,355	60	698,096	7,811,511
Fair Haven Bor.	54,656,600	91.21	59,923,912		241,158	60,165,070
Farmingdale Bor.	6,395,800	96.46	6,630,520	16,337	337,259	6,984,116
Freehold Bor.	73,369,600	98.67	74,358,569	48,504	4,283,357	78,690,430
Freehold Twp.	149,248,719	100.43	148,609,697	8,278	1,762,308	150,380,283
Hazlet Twp.	112,359,100	85.39	131,583,441	2,043	731,120	132,316,604
Highlands Bor.	19,429,745	89.12	21,801,779		174,233	21,976,012
Holmdel Twp.	140,664,810	101.10	139,134,332		3,406,979	142,541,311
Howell Twp.	130,524,210	80.01	163,134,871	5,344	1,833,189	164,973,404
Interlaken Bor.	12,910,400	91.27	14,135,422		63,915	14,199,337
Keansburg Bor.	44,430,000	90.29	49,208,107	689	404,464	49,613,260
Keyport Bor.	45,984,250	99.12	46,392,504	2,125	2,801,273	49,195,902
Little Silver Bor.	53,362,093	74.44	71,684,703	438	434,216	72,119,357
Loch Arbour Village	3,496,550	82.16	4,255,781		40,802	4,296,583
Long Branch City	135,776,975	76.23	178,114,883	194,715	3,307,460	181,617,058
Manalapan Twp.	117,499,755	100.03	117,464,516	26	1,007,993	118,472,535
Manasquan Bor.	64,126,700	96.71	66,308,241	7,160	409,670	66,725,071
Marlboro Twp.	74,696,650	69.47	107,523,607	1,678	1,228,149	108,753,434
Matawan Bor.	68,795,100	106.93	64,336,575	15,065	621,559	64,973,199
Matawan Twp.	115,586,565	91.81	125,897,577	13,177	1,078,715	126,989,469
Middleton Twp.	285,429,000	63.11	452,272,223	1,045	4,162,737	456,436,005
Millstone Twp.	26,165,460	92.00	28,440,717		347,138	28,787,855
Monmouth Beach Bor.	17,894,400	82.88	21,590,734		122,326	21,713,060
Neptune Twp.	179,036,475	96.11	186,282,879	68,578	1,905,670	188,257,127
Neptune City	38,802,250	102.60	37,818,957		355,123	38,174,080
New Shrewsbury Bor.	69,825,300	107.51	64,947,726		531,725	65,479,451
Ocean Twp.	160,863,350	90.55	177,651,408		1,411,879	179,063,287
Oceanport Bor.	47,564,150	83.34	57,072,414	5,159	483,485	57,561,058
Red Bank Bor.	89,707,150	87.70	102,288,655	153,929	4,356,493	106,799,077

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Roosevelt Bor.	4,787,240	87.11	5,495,626	.....	37,363	5,532,989
Rumson Bor.	88,414,500	76.30	115,877,457	.....	600,707	116,478,164
Sea Bright Bor.	16,509,160	93.38	17,679,546	.....	157,925	17,837,471
Sea Girt Bor.	57,025,500	101.78	56,028,198	2,259	405,649	56,436,106
Shrewsbury Bor.	30,091,105	69.52	43,284,098	.....	483,771	43,767,869
Shrewsbury Twp.	1,095,400	119.59	915,963	.....	50,763	966,726
South Belmar Bor.	13,481,200	99.95	13,487,944	.....	162,589	13,650,533
Spring Lake Bor.	79,481,400	93.38	85,116,085	3,500	2,431,209	87,550,794
Spring Lake Heights Bor.	28,407,208	76.48	37,143,316	1,418	288,521	37,433,255
Union Beach Bor.	28,591,322	91.02	31,412,131	120	262,305	31,674,556
Upper Freehold Twp.	25,652,100	100.21	25,598,343	1,564	1,817,393	27,417,300
Wall Twp.	161,187,200	98.62	163,442,709	.....	1,197,639	164,640,348
West Long Branch Bor.	51,996,900	91.99	56,524,514	.....	656,046	57,180,560
Totals	$3,368,275,977	.....	$3,907,691,412	$714,248	$61,593,306	$3,969,998,966

*Exclusive of Class II Railroad Property.

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Morris County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	$33,255,050	45.76%	$72,672,749	$100,793	$1,440,176	$74,213,718
Boonton Twp.	17,346,050	37.95	45,707,642	.....	258,758	45,966,400
Butler Bor.	28,556,425	47.44	60,194,825	7,237	256,879	60,458,941
Chatham Bor.	39,238,900	35.19	111,505,826	86,600	222,039	111,814,465
Chatham Twp.	38,733,849	33.70	114,937,237	.....	134,372	115,071,609
Chester Bor.	3,741,980	23.50	15,923,319	.....	204,757	16,128,076
Chester Twp.	14,275,900	25.66	55,634,840	.....	500,719	56,135,559
Denville Twp.	63,829,550	40.33	158,268,163	175,246	1,355,666	159,799,075
Dover Town	41,013,405	36.87	111,237,876	138,676	1,919,758	113,296,310
East Hanover Twp.	74,389,160	44.94	165,529,951	2,133	367,428	165,899,512
Florham Park Bor.	49,461,670	34.16	144,794,116	.....	535,622	145,329,738
Hanover Twp.	64,692,100	30.06	215,209,914	11,707	1,666,838	216,888,459
Harding Twp.	22,347,717	27.45	81,412,448	.....	125,049	81,537,497
Jefferson Twp.	46,632,605	34.51	135,127,804	791	870,303	135,998,898
Kinnelon Bor.	32,434,235	32.59	99,522,047	150	366,001	99,888,198
Lincoln Park Bor.	24,923,625	29.84	83,524,212	3,767	111,889	83,639,868
Madison Bor.	69,647,086	41.64	167,260,053	94,565	1,033,096	168,387,714
Mendham Bor.	14,290,065	30.90	46,246,165	.....	274,711	46,520,876
Mendham Twp.	25,647,200	41.68	61,533,589	.....	509,379	62,042,968
Mine Hill Twp.	9,628,290	36.21	26,590,141	.....	110,028	26,700,169
Montville Twp.	76,051,725	50.79	149,737,596	8,874	559,998	150,306,468
Morris Twp.	108,754,075	39.50	275,326,772	3,428	1,266,295	276,596,495
Morris Plains Bor.	37,454,925	43.63	85,846,722	10,279	493,561	86,350,562
Morristown Town	85,134,010	54.92	155,014,585	271,705	6,463,534	161,749,824
Mountain Lakes Bor.	23,495,950	39.01	60,230,582	9,778	268,155	60,508,515
Mount Arlington Bor.	10,460,600	34.76	30,093,786	511	137,538	30,231,835
Mount Olive Twp.	35,395,275	34.03	104,011,975	970	335,830	104,348,775
Netcong Bor.	9,429,910	45.77	20,602,818	35,242	254,369	20,892,429
Parisppany Troy Hills Twp.	234,971,350	48.64	483,082,545	3,758	1,803,109	484,889,412
Passaic Twp.	35,169,365	42.07	83,597,255	5,973	522,320	84,125,548
Pequannock Twp.	70,015,050	49.75	140,733,769	233	387,117	141,121,119
Randolph Twp.	51,194,383	36.16	141,577,387	9,204	687,036	142,273,627
Riverdale Bor.	15,635,050	50.83	30,759,492	4,260	1,626,088	32,389,840
Rockaway Bor.	22,987,500	41.74	55,073,071	3,959	277,511	55,354,541
Rockaway Twp.	85,519,925	45.95	186,115,180	5,226	1,067,121	187,187,527
Roxbury Twp.	59,777,057	31.65	188,869,058	130,230	3,896,013	192,895,301
Victory Gardens Bor.	1,275,801	34.83	3,662,937	.....	9,610	3,672,547
Washington Twp.	24,379,410	30.44	80,090,046	841	488,454	80,579,341
Wharton Bor.	21,714,950	46.73	46,468,971	2,234	160,710	46,631,915
Totals	$1,722,901,173	.....	$4,293,727,464	$1,128,370	$32,967,837	$4,327,823,671

*Exclusive of Class II Railroad Property.

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Ocean County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Light Bor.	$16,783,500	69.08%	$24,295,744	.....	$71,490	$24,367,234
Bay Head Bor.	39,764,550	107.52	36,983,398	$508,589	242,253	37,734,240
Beach Haven Bor.	53,003,300	108.07	49,045,341	.....	805,940	49,851,281
Beachwood Bor.	22,455,915	69.80	32,171,798	.....	248,745	32,420,543
Berkeley Twp.	67,462,910	78.86	85,547,692	24	2,137,407	87,685,123
Brick Twp.	267,249,800	75.19	355,432,637	.....	3,324,887	358,757,524
Dover Twp.	519,594,000	98.64	526,757,908	6,050	6,721,351	533,485,309
Eagleswood Twp.	5,196,990	81.41	6,383,724	.....	177,920	6,561,644
Harvey Cedars Bor.	20,746,790	84.69	24,497,331	.....	167,053	24,664,384
Island Heights Bor.	7,590,750	68.34	11,107,331	.....	74,612	11,181,943
Jackson Twp.	106,707,590	82.17	129,861,981	.....	1,715,165	131,577,146
Lacey Twp.	67,465,600	76.44	88,259,550	48	856,816	89,116,414
Lakehurst Bor.	6,337,935	82.80	7,654,511	1,408	643,756	8,299,675
Lakewood Twp.	147,717,450	81.94	180,275,140	8,307	3,808,553	184,092,000
Lavellette Bor.	51,111,700	94.81	53,909,609	.....	1,212,665	55,122,274
Litte Egg Harbor Twp.	40,979,500	78.03	52,517,621	.....	3,819,045	56,336,666
Long Beach Twp.	155,802,083	90.96	171,286,371	.....	681,637	171,968,008
Manchester Twp.	42,522,925	89.07	47,741,018	399	1,061,492	48,802,909
Mantoloking Bor.	28,499,300	96.08	29,662,052	.....	151,742	29,813,794
Ocean Twp.	24,258,820	69.03	35,142,431	12	223,046	35,365,489
Ocean Gate Bor.	7,643,310	66.52	11,490,244	.....	69,294	11,559,538
Pine Beach Bor.	14,214,050	93.38	15,221,728	.....	95,988	15,317,716
Plumstead Twp.	15,229,700	82.89	18,373,386	7,035	952,560	19,332,981
Point Pleasant Bor.	106,026,347	77.08	137,553,642	.....	2,337,879	139,891,521
Point Pleasant Beach Bor.	61,239,975	83.10	73,694,314	2,069	406,182	74,102,565
Seaside Heights Bor.	33,724,385	77.43	43,554,675	.....	225,465	43,780,140
Seaside Park Bor.	28,284,312	72.51	39,007,464	.....	156,082	39,163,546
Ship Bottom Bor.	28,238,793	78.21	36,106,371	.....	627,592	36,733,963
South Toms River Bor.	18,129,530	95.67	18,950,068	1,778	216,169	19,168,015
Stafford Twp.	84,501,185	129.16	65,423,649	.....	4,434,539	69,858,188
Surf City Bor.	33,472,500	78.43	42,678,184	.....	243,446	42,921,630
Tuckerton Bor.	11,547,390	85.10	13,569,201	.....	673,337	14,242,538
Union Twp.	13,652,740	71.25	19,161,740	5,970	804,946	19,972,656
Totals	$2,147,155,625	.....	$2,483,317,854	$541,689	$39,389,054	$2,523,248,597

*Exclusive of Class II Railroad Property.

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Passaic County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingdale Bor.	$47,874,200	75.34%	$63,544,200	$620	$387,433	$63,932,253
Clifton City	656,356,100	74.52	880,778,449	147,071	6,988,400	887,913,920
Haledon Bor.	48,030,500	86.58	55,475,283	.....	465,279	55,940,562
Hawthorne Bor.	154,784,200	77.19	200,523,643	34,401	940,574	201,498,618
Little Falls Twp.	114,664,700	91.50	125,316,612	6,180	2,523,416	127,846,208
North Haledon Bor.	59,899,600	71.66	83,588,613	.....	287,851	83,876,464
Passaic City	209,300,900	73.84	283,451,923	303,807	9,387,000	293,142,730
Paterson City	475,263,400	77.35	614,432,321	784,804	17,786,117	633,003,242
Pompton Lakes Bor.	94,319,500	93.78	100,575,283	526	987,950	101,563,759
Prospect Park Bor.	28,480,700	91.55	31,109,448	.....	181,875	31,291,323
Ringwood Bor.	100,625,100	92.03	109,339,455	.....	990,400	110,329,855
Totowa Bor.	162,758,900	103.64	157,042,551	4,164	1,575,164	158,621,879
Wanaque Bor.	63,463,400	95.69	66,321,873	188	649,800	66,971,861
Wayne Twp.	587,485,400	90.91	646,227,478	1,434	7,412,442	653,641,354
West Milford Twp.	214,843,000	95.54	224,872,305	288	4,053,190	228,925,783
West Paterson Bor.	112,500,000	97.71	115,136,629	.....	920,000	116,056,629
Totals	$3,130,649,600	.....	$3,757,736,066	$1,283,483	$55,536,891	$3,814,556,440

*Exclusive of Class II Railroad Property.

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Salem County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Twp.	$10,853,000	57.73%	$18,799,584	.....	$189,683	$18,989,267
Elmer Bor.	5,626,100	84.74	6,639,249	$14,350	295,409	6,949,008
Elsinboro Twp.	5,198,800	92.02	5,649,641	.....	123,304	5,772,945
Lower Alloway Creek Twp.	6,055,075	76.63	7,901,703	.....	274,067	8,175,770
Mannington Twp.	13,322,200	75.36	17,678,079	3,585	850,842	18,532,506
Oldmans Twp.	10,351,600	77.33	13,386,267	1,497	308,815	13,696,579
Penns Grove Bor.	16,352,200	102.04	16,025,284	113	1,651,750	17,677,147
Pennsville Twp.	119,218,300	106.26	112,194,899	4,456	1,921,000	114,120,355
Pilesgrove Twp.	18,849,900	89.06	21,165,394	622	711,484	21,877,500
Pittsgrove Twp.	22,910,200	104.18	21,990,977	72	460,522	22,451,571
Quinton Twp.	11,437,750	79.60	14,369,033	.....	1,736,403	16,105,436
Salem City	28,902,375	96.48	29,956,856	20,329	1,238,410	31,215,595
Upper Penns Neck Twp.	26,181,750	63.50	41,231,102	19,700	499,795	41,750,597
Upper Pittsgrove Twp.	13,530,100	89.85	15,058,542	80	736,264	15,794,886
Woodstown Bor.	15,509,600	93.97	16,504,842	1,554	588,178	17,094,574
Totals	$324,298,950	.....	$358,551,452	$66,358	$11,585,926	$370,203,736

*Exclusive of Class II Railroad Property.

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Somerset County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	$27,142,700	40.98%	$66,234,017	.....	$844,924	$67,078,941
Bernards Twp	79,991,550	53.27	150,162,474	$2,974	556,556	150,722,004
Bernardsville Bor.	31,997,125	31.89	100,335,920	118,663	485,098	100,939,681
Bound Brook Bor.	32,257,100	42.99	75,033,961	161,522	1,410,135	76,605,618
Branchburg Twp.	32,028,170	45.82	69,899,978	3,054	582,600	70,485,632
Bridgewater Twp.	115,173,600	30.32	379,860,158	47,756	1,292,600	381,200,514
Far Hills Bor.	6,269,725	35.17	17,826,912	9,036	55,567	17,891,515
Franklin Twp.	108,370,235	37.35	290,147,885	1,740	1,602,869	291,752,494
Green Brook Twp.	29,700,850	52.58	56,486,972	.....	149,786	56,636,758
Hillsborough Twp.	59,836,543	43.81	136,581,929	7,464	1,223,020	137,812,413
Manville Bor.	30,962,125	31.88	97,120,844	211,360	226,700	97,558,904
Millstone Bor.	2,711,000	56.07	4,835,028	.....	7,362	4,842,390
Montgomery Bor.	41,997,625	48.19	87,150,083	51,542	348,864	87,550,489
North Plainfield Bor.	57,243,850	35.66	160,526,781	.....	434,600	160,961,381
Peapack-Gladstone Bor.	7,948,700	27.81	28,582,165	5,384	78,600	28,666,149
Raritan Bor.	19,809,145	35.42	55,926,440	162,469	227,289	56,316,198
Rocky Hill Bor.	4,168,200	44.07	9,458,135	.....	46,027	9,504,162
Somerville Bor.	39,618,000	34.37	115,269,130	161,232	1,571,701	117,002,063
South Bound Brook Bor.	11,418,875	43.75	26,100,286	1,354	125,804	26,227,444
Warren Twp.	52,498,400	44.33	118,426,348	.....	385,564	118,811,912
Watchung Bor.	39,023,465	36.47	107,001,549	.....	436,827	107,438,376
Totals	$830,166,983	.....	$2,152,966,995	$945,550	$12,092,493	$2,166,005,038

*Exclusive of Class II Railroad Property.

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Sussex County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Bor.	$3,257,650	66.93%	$4,867,249	$976	$182,392	$5,050,617
Andover Twp.	31,945,500	88.62	36,047,732	266	296,112	36,344,110
Branchville Bor.	5,348,350	55.92	9,564,288	.....	309,738	9,874,026
Byram Twp.	31,504,150	66.82	47,147,785	267	300,929	47,448,981
Frankford Twp.	34,607,650	88.73	39,003,325	.....	325,545	39,328,870
Franklin Bor.	17,243,700	65.80	26,206,231	2,043	911,571	27,119,845
Fredon Twp.	16,909,200	87.19	19,393,508	.....	277,916	19,671,424
Green Twp.	9,681,105	76.25	12,696,531	253	92,512	12,789,296
Hamburg Bor.	8,844,010	70.67	12,514,518	.....	97,150	12,611,668
Hampton Twp.	17,660,175	52.89	33,390,386	.....	250,743	33,641,129
Hardyston Twp.	19,549,750	55.74	35,073,107	143	254,110	35,327,360
Hopatcong Bor.	85,104,900	92.58	91,925,794	.....	703,926	92,629,720
Lafayette Twp.	6,884,000	46.61	14,769,363	.....	76,650	14,846,013
Montague Twp.	12,034,925	60.21	19,988,249	.....	257,901	20,246,150
Newton Town	37,463,786	76.52	48,959,469	.....	2,672,752	51,632,221
Ogdensburg Bor.	10,402,350	50.26	20,697,075	238	79,825	20,777,138
Sandyston Twp.	8,916,150	49.74	17,925,513	.....	121,075	18,046,588
Sparta Twp.	102,371,962	80.47	127,217,549	1,271	1,379,267	128,598,087
Stanhope Bor.	22,159,400	117.96	18,785,521	.....	186,786	18,972,307
Stillwater Twp.	18,434,724	56.56	32,593,218	.....	167,644	32,760,862
Sussex Bor.	7,638,100	76.74	9,953,219	.....	627,380	10,580,599
Vernon Twp.	65,357,600	57.49	113,685,163	896	487,237	114,173,296
Walpack Twp.	5,422,060	45.83	11,830,810	.....	37,980	11,868,790
Wantage Twp.	50,628,900	94.43	53,615,271	.....	11,645,300	65,260,571
Totals	$629,370,097	.....	$857,850,874	$6,353	$21,742,441	$879,599,668

*Exclusive of Class II Railroad Property.

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Union County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp.	$96,943,100	47.76%	$202,979,690	.....	$606,765	$203,586,455
Clark Twp.	68,026,500	33.49	203,124,813	$4,064	379,850	203,508,727
Cranford Twp.	101,094,000	36.80	274,711,957	495,789	1,847,800	277,055,546
Elizabeth City	277,783,950	40.39	687,754,271	8,746,662	5,793,300	702,294,233
Fanwood Bor.	26,583,450	33.82	78,602,750	10,635	185,458	78,798,843
Garwood Bor.	15,739,600	38.90	40,461,697	19,684	121,600	40,602,981
Hillside Twp.	76,732,900	38.40	199,825,260	84,572	565,283	200,475,115
Kenilworth Bor.	39,626,500	35.57	111,404,273	42,983	209,900	111,657,156
Linden City	246,597,000	38.90	633,925,450	811,322	1,975,400	636,712,172
Mountainside Bor.	45,143,800	35.21	128,213,008	.....	281,900	128,494,908
New Providence Bor.	79,823,875	46.29	172,443,022	2,636	1,756,196	174,201,854
Plainfield City	126,553,575	42.55	297,423,208	328,370	4,401,400	302,152,978
Rahway City	65,128,400	27.68	235,290,462	893,756	1,787,300	237,971,518
Roselle Bor.	61,224,500	38.77	157,917,204	28,591	2,425,200	160,370,995
Roselle Park Bor.	31,979,400	31.56	101,328,897	54,202	235,300	101,618,399
Scotch Plains Twp.	92,159,700	38.38	240,124,283	62	587,033	240,711,378
Springfield Twp.	78,704,300	36.48	215,746,436	757	683,839	216,431,032
Summit City	171,815,500	51.61	332,911,258	334,421	2,466,798	335,712,477
Union Twp.	226,601,830	33.89	668,639,215	32,872	4,448,330	673,120,417
Westfield Town	125,293,050	32.41	386,587,627	3,077	1,647,857	388,238,561
Winfield Twp.	695,850	50.38	1,381,203	.....	18,869	1,400,072
Totals	$2,054,250,780	.....	$5,370,795,984	$11,894,455	$32,425,378	$5,415,115,817

*Exclusive of Class II Railroad Property.

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Warren County, 1971 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	$10,288,430	61.45%	$16,742,766	$1,369	$250,790	$16,994,925
Alpha Bor.	10,539,250	74.58	14,131,470	4,003	118,589	14,254,062
Belvidere Town	13,127,445	68.26	19,231,534	17,817	551,575	19,800,926
Blairstown Twp.	26,311,118	86.85	30,294,897	10,216	186,627	30,491,740
Franklin Twp.	9,607,650	65.60	14,645,808	166	439,358	15,085,332
Frelinghuysen Twp.	14,691,150	88.41	16,617,068	44	41,475	16,658,587
Greenwich Twp.	7,878,400	57.65	13,665,915	1,259	194,991	13,862,165
Hackettstown Town.	64,956,900	97.00	66,965,876	10,142	1,449,768	68,425,786
Hardwick Twp.	11,526,100	108.59	10,614,329	.....	6,945	10,621,274
Harmony Twp.	11,129,450	65.51	16,988,933	5,174	159,998	17,154,105
Hope Twp.	11,131,115	80.58	13,813,744	.....	330,813	14,144,557
Independence Twp.	18,143,185	97.36	18,635,153	919	260,152	18,896,224
Knowlton Twp.	10,758,000	60.35	17,826,015	698	43,100	17,869,813
Liberty Twp.	6,706,416	57.76	11,610,831	152	9,390	11,620,373
Lopatcong Twp.	19,519,001	61.45	31,764,037	4,398	283,392	32,051,827
Mansfield Twp.	21,201,896	64.91	32,663,528	652	426,897	33,091,077
Oxford Twp.	4,619,954	56.61	8,161,021	397	28,443	8,189,861
Pahaquarry Twp.	644,900	53.93	1,195,809	.....	9,100	1,204,909
aphillipsburg Town	62,795,475	87.55	71,725,271	755,176	2,331,050	74,811,497
Pohatcong Twp.	17,173,600	58.85	29,181,988	5,265	409,423	29,596,676
Washington Bor.	29,096,875	81.65	35,636,099	64,122	1,745,827	37,446,048
Washington Twp.	20,277,240	55.11	36,794,121	1,029	420,162	37,215,312
White Twp.	13,000,140	54.69	23,770,598	5,832	32,000	23,808,430
Totals	$415,123,690		$552,676,811	$888,830	$9,729,865	$563,295,506

*Exclusive of Class II Railroad Property.

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COMPILATION OF EQUALIZED VALUATIONS IN THE STATE OF NEW JERSEY AS OF OCTOBER 1, 1971

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	$581,609,000	45.38%	$1,281,632,060	$312,762	$16,898,602	$1,298,843,424
Bergen	8,460,613,089	81.61	10,367,759,083	3,409,708	105,106,722	10,476,275,513
Burlington	1,675,904,161	85.80	1,953,340,215	121,116	42,078,649	1,995,539,980
Camden	2,200,163,714	77.64	2,833,691,099	3,202,662	61,350,421	2,898,244,182
Cape May	875,810,326	84.68	1,034,247,035	125,820	11,863,053	1,046,235,908
Cumberland	586,527,961	94.08	623,458,260	308,920	16,062,650	639,829,830
Essex	5,204,202,500	83.41	6,238,985,177	23,698,072	147,333,475	6,410,016,724
Gloucester	933,023,400	82.91	1,125,306,026	141,631	18,572,047	1,144,019,704
Hudson	2,578,744,497	82.22	3,136,220,402	114,547,569	58,407,088	3,309,175,059
Hunterdon	607,288,250	80.39	755,418,558	98,285	18,523,201	774,040,044
Mercer	832,662,284	39.00	2,134,994,934	4,269,638	25,111,069	2,164,375,641
Middlesex	2,082,072,967	39.82	5,228,212,203	14,265,474	36,329,982	5,278,807,659
Monmouth	3,368,275,977	86.20	3,907,691,412	714,248	61,593,306	3,969,998,966
Morris	1,722,901,173	40.13	4,293,727,464	1,128,370	32,967,837	4,327,823,671
Ocean	2,147,155,625	86.46	2,483,317,854	541,689	39,389,054	2,523,248,597
Passaic	3,130,649,600	83.31	3,757,736,066	1,283,483	55,536,891	3,814,556,440
Salem	324,298,950	90.45	358,551,452	66,358	11,585,926	370,203,736
Somerset	830,166,983	38.56	2,152,966,995	945,550	12,092,493	2,166,005,038
Sussex	629,370,097	73.37	857,850,874	6,353	21,742,441	879,599,668
Union	2,054,250,780	38.25	5,370,795,984	11,894,455	32,425,378	5,415,115,817
Warren	415,123,690	75.11	552,676,811	888,830	9,729,865	563,295,506
Totals	$41,240,815,024	68.22%	$60,448,579,964	$181,970,993	$834,700,150	$61,465,251,107

*Exclusive of Class II Railroad Property.
**In comparing average county or State ratios, it should be noted that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

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