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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

1978

DIVISION OF TAXATION
WEST STATE & WILLOW STREETS
TRENTON, NEW JERSEY 08646

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ANNUAL REPORT

OF THE

Division of Taxation

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Department of the Treasury

FOR THE FISCAL YEAR

1978

PREPARED BY:
RESEARCH AND STATISTICS
EDITED BY:
JAMES R. GARB

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West State and Willow Streets
Trenton, New Jersey 08646

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Sea Girt, N.J. 08750

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Sidney Glaser, *Director*

PROCESSING AND ADMINISTRATION
John R. Baldwin, *Assistant Director*

COLLECTION AND ADMINISTRATION
Richard D. Gardiner, *Superintendent*

LOCAL PROPERTY AND PUBLIC UTILITY
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SPECIAL PROCEDURES
Morris A. Compton, *Chief*

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Thomas D. Gavin, *Chief*

TAX COUNSELORS
Jack Silverstein, *Chief*

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THE NEW JERSEY STATE AND LOCAL TAX STRUCTURE

TAXES COLLECTED BY THE DIVISION OF TAXATION

Major taxes collected during fiscal year ended June 30, 1978 by the Division of Taxation for State use or distribution to local governments (See Table 2) ..... $3,154.8 million

TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION OF TAXATION

Collections during fiscal year ended June 30, 1978 from Motor Vehicles Fees, Motor Fuels Use Tax, Boxing and Wrestling, Pari-Mutuel Racing, and Outdoor Advertising (See Table 2)..... $262.7 million

TAXES APPORTIONED BY THE STATE FOR LOCAL COLLECTION

Public Utility Gross Receipts and Franchise Taxes and Insurance Taxes apportioned by the State during fiscal year ended June 30, 1978 for collection by counties and municipalities during calendar year 1978..... $406.5 million

TAXES ADMINISTERED BY COUNTIES

Realty Transfer Fee Tax for county and state use..... $23.9 million

TAXES ADMINISTERED BY MUNICIPALITIES

Net General Property taxes (after Veterans and Senior Citizens Deductions) upon real estate and tangible personal property of telephone and telegraph companies for municipal, school and county purposes during calendar year 1978..... $3,275.3 million

Total State and Local Taxes..... $7,123.2 million

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

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LETTER OF TRANSMITTAL

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

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R.S. 54:1—13. It covers activities of the Division of Taxation during the State fiscal year ended June 30, 1978. The Report contains a detailed description of Division organization and its activities, all taxes administered by the Division and tables showing revenue collections, distribution of a variety of "shared" taxes, summaries of new tax legislation, court decisions, decisions of the Division of Tax Appeals, the County and State Abstracts of Ratables and the State School Aid Table of Equalized Valuations. In addition, the Report contains useful and valuable statistical tables showing property taxes by class of property, state tax revenue growth, state and local taxes as a percent of personal income and other informative economic and tax information.

Revenues

Tax collections for Fiscal Year ending June 30, 1978 attained a new high of $3.2 billion, an increase of $209.2 million or 7.1% over tax collections of the previous year. The main ingredients of this increase were from the Gross Income Tax and Sales Tax. Details of the Division's revenue collections are shown in Table 2. In addition to the Gross Income Tax of $748.9 million, they reflect Sales Tax of $1 billion, Corporation Tax of $532.3 million and Motor Fuels Tax of $295.7 million.

Property Tax Reform Program

As a result of the changes brought about by the Tax Reform Program of 1976, local property taxes decreased .6% between 1976 and 1978. The 1977 decrease of 2.73% represented the first property tax decrease in 34 years. The decrease in 1977 and the minimal increase in 1978 are in sharp contrast to annual increases ranging as high as 14.7% during the past 10 years.

In addition to administration of the Gross Income Tax to make it all possible, activities of the Division have been channeled toward property tax relief in several ways. Financed from the Gross Income Tax, Homestead Rebate checks averaging $193.77 were mailed to 1,400,450 homeowner taxpayers.

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Similar tax relief was provided to tenants in the form of $38 million in renter tax credits taken against their Gross Income Tax liability.

More than $10.9 million of in lieu tax payments for services rendered to state owned properties were made to 123 municipalities in 19 of the 21 New Jersey counties.

Enforcement—Collections and Assessments

During the year our Special Procedures branch collected $21.7 million through judgments, levies, liens and seizures, bulk sales, condemnations and foreclosures, bankruptcies, proclamations and reinstatements. Judgment, reassessments, bankruptcy, and bulk sales assessments by this branch totalled $31.3 million. In both the collection and assessment areas, Sales Tax activity constituted the largest with over $15 million in additional collections and over $20 million in additional assessments. These figures do not include assessment and collections of our audit activity.

Field audit assessments totalled $31.7 million during the year from a staff of 137 auditors. The average assessment per auditor amounted to over $231,000. Office audit assessment totalled $19.7 million and over $16.3 million was collected. The average assessment per auditor was over $234,000.

Approximately $2.5 million was collected from non-filing corporations as a by-product of our Audit activity.

Administration of the Gross Income Tax involved processing and accounting for 456,000 employee estimated returns, 1.7 million employer withholding returns, 2.9 million individual returns and checks in payment thereof. In addition, the Homestead Rebate program involved the processing of 1.4 million homestead rebate applications together with the homestead rebate payment.

Cigarette Contraband Bill (U.S. Senate 1487)

To assist the states in combatting the illegal transportation of unstamped cigarettes, Congress passed a contraband bill and sent it to the President for his review. The Federal Bureau of Alcohol, Tobacco and Firearms will be a factor in enforcement and will enter a case where more than 300 cartons of cigarettes cross state lines without proper indicia of ownership.

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Proposition 13

It is believed that the action taken by the State in its Tax Reform Program of 1976 will considerably lessen the impact of California's Proposition 13 in this state. New Jersey recognized the need for property tax reform and did something about it. Underlying the California action was the fact that a $6 billion state surplus had accumulated plus the fact that California County Boards for the most part failed to reduce tax rates when property values soared. They applied Parkinson's law and increased their expenditures to meet these rising values. Neither of these two situations are present in New Jersey.

Economic Data

The letter of transmittal in the 1977 Annual Report called attention to the potential of the new tax program as a provider of economic information. Tabulations of some of these materials have been completed and made available to the Legislature and the public. Others are in progress and will be made available within the near future.

Of particular significance in this respect is a report, "Statistics of Income—1976 Income Tax Returns." It contains a detailed tabulation of Gross Income Tax statistics for the first half year of its application in 1976. Similar data are expected to be made available for the full year 1977 tax returns. This will be supplemented by matching tabulations of homestead rebates. Even in their preliminary stages these data have proved to be invaluable as a basis for review and appraisal of the entire program.

A Look to the Future

New Jersey has taken long strides towards disproving the old adage that property taxes are more easily replaced than repaired. Adoption of the income tax dedicated to school finance and property tax relief changed the familiar pattern of unchecked property tax growth. As part of a larger program of tax reform, related acts were directed at making the benefits of restrained property tax growth stick.

Of immediate concern are the budgetary ceilings provided for all levels of state and local government. These "cap" provisions have been effective vehicles for encouraging governing bodies to review critically their expenditure and tax programs. This is the time to review and improve these measures with a view to accomplishing long range expenditure restraints without harmful side effects.

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Recurring tax studies over a period of many years have consistently recommended revision of the property assessment structure to insure taxing districts large enough to support competent full time assessing staffs. It is recommended that the Legislature establish a committee to work with the Director of Taxation to develop proper realignment of taxing districts. Such legislation is a natural companion measure for the full time tax court. As valuable as a full time court will be in the review of assessment appeals, it must be recognized that equity of assessment begins with a qualified assessor.

The Farmland Assessment Act was adopted in 1964 to preserve agriculture and open space. This program has made it possible for farmers to continue operation in the face of mounting property taxes and spreading urban and suburban growth. Some problems have developed. A thorough review of the Farmland Assessment Act should be made to preserve its benefits and to eliminate any abuses which may have developed.

The Homestead Rebate is an innovative way to channel property tax relief directly to the home owning taxpayer. Formulas for calculating the amount of rebate, however, have not been as effective as they might be in extending relief to the homeowners who need it most. For this and administrative reasons, I suggest that the Legislature consider a Homestead Rebate fixed in amount with the single provision that it should not exceed 50% of the property tax paid.

In 1968, business personal property other than that of telephone and telegraph was removed from the local property tax base. It became the subject of a State imposed Business Personal Property Tax with appropriate replacement distribution to local governments. As an inducement for business development, the Legislature has provided a phasing out of the Business Personal Property Tax during one depreciation cycle.

Separation of real and personal property created some problems of definition. The Legislature should create a Commission to study this problem and propose legislation establishing guidelines for determining whether certain properties shall be real or personal.

The formula distribution of Public Utility Gross Receipts and Franchise Taxes to local taxing districts can be improved. Construction of nuclear generating stations and new utility facilities holds the promise of increasing the number of favored beneficiaries. Public utility revenues are derived from the sale of utility services throughout the State and should be shared in a more defensible manner. In this case the financial hurt to a few districts will be more than offset by a gain to many districts. Pressures of property tax curtailment and

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budgetary caps make it necessary to distribute all monies in the fairest way possible.

The Retail Sales Tax is the largest single source of state tax revenue in New Jersey. This productive tax was first adopted in 1966. Because it contains numerous exemptions of essential consumption items, it is one of the least regressive sales taxes in the United States. During the years, new exemptions have been added for various purposes. Now that the State tax structure contains the natural sales tax/income tax combination, some of these exemptions may be counterproductive in achieving tax equity. The Legislature should give first attention to a review of all exemptions. The goal must be the preservation of a productive and equitable tax with a minimum of special provisions or unnecessary deductions not consistent with the original purpose.

Cooperation with Legislature

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

Respectfully submitted,

SIDNEY GLASER,
Director,
Division of Taxation

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CHAPTER I

HISTORY AND SUMMARY

DIVISION HISTORY

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

Antecedents of the State Tax Department were a State Board of Assessors established in 1884 (C.208, P.L. 1884) and a Board of Equalization of Taxes established in 1905 (C. 67, P.L. 1905). These two boards were consolidated in 1915 (C. 244, P.L. 1915) forming the State Board of Taxes and Assessment. Establishment of the State Tax Department resulted from a separation of assessment, collection, apportionment and equalization functions from responsibility for hearings and determination of tax appeals. This latter function was assigned to a newly organized State Board of Tax Appeals which continues as the Division of Tax Appeals within the Treasury Department. Subject to Constitutional Referendum in November 1978, the Division of Tax Appeals will be replaced by a tax court within the judicial system.

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

Effective September 1970, the Division reorganized itself along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977. Effective September of that year the Division was reorganized to distribute its activities among three assistant directors (see organization chart):

1. A consolidation of all processing and administration functions including Local Property and Public Utility Tax.

2. A grouping of Audit, Transfer Inheritance and Research and Statistics functions.

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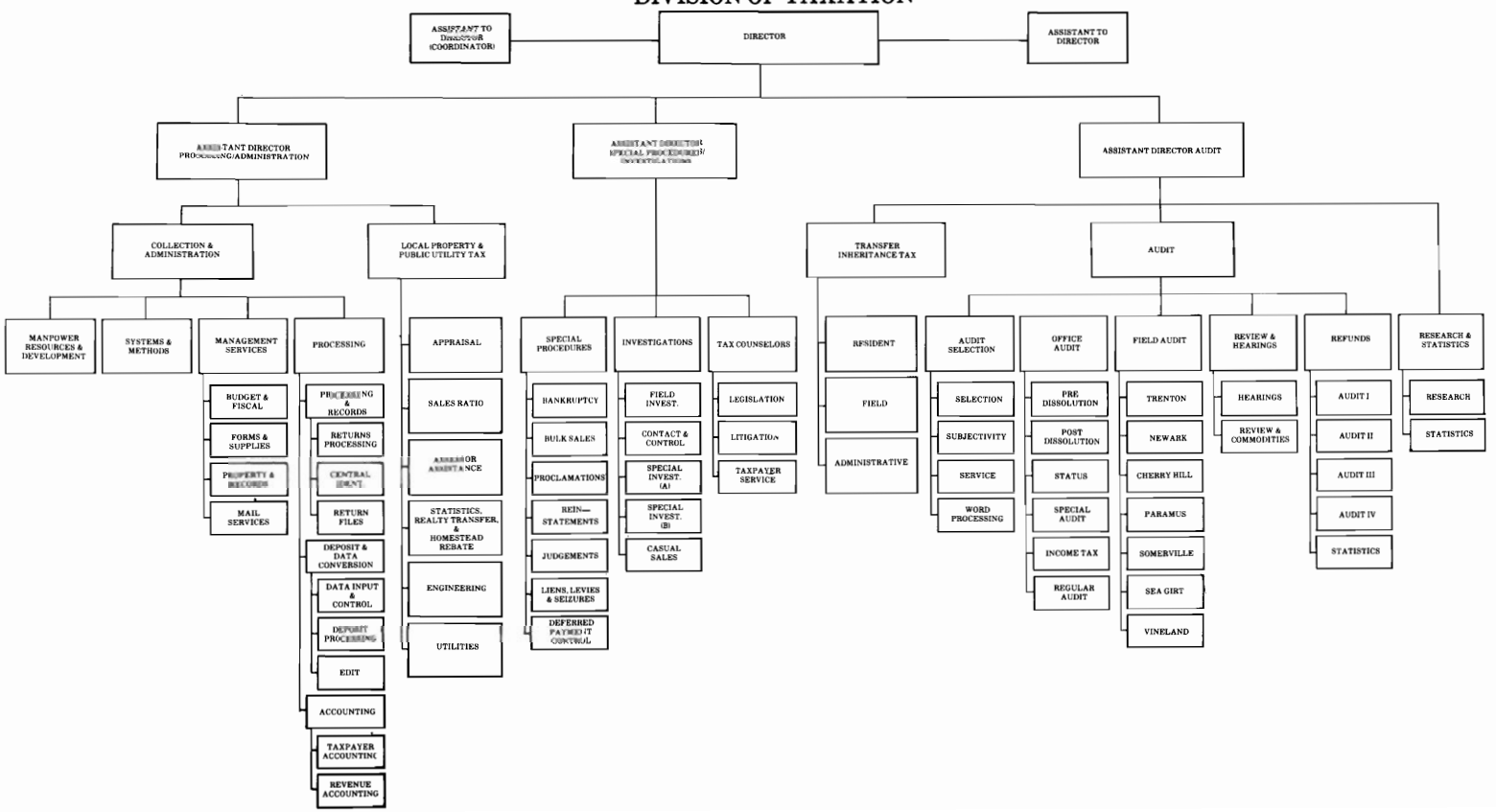
CHART 1

ORGANIZATION CHART
DIVISION OF TAXATION



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3. An expansion of Special Procedures and Investigations, to include Legal and Taxpayer Services.

STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

Tax	*N.J.S.A. Citation*
Alcoholic Beverage Tax	54:41-1 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.
C.B.T. Banking Corporation	54:10A-1 et seq.
C.B.T. Financial Corporation	54:10A-1 et. seq.
Corporation Income Tax	54:10E-1 et seq.
Emergency Transportation Tax	54:8A-1 et seq.
Financial Business Tax	54:10B-1 et seq.
Gross Income Tax	54A:1-1 et seq.
Insurance Premiums Tax	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Local Property Tax	54:4-1 et seq.
Motor Fuels Tax	54:39-1 et seq.
Public Utility Tax:	
Public Utility Excise Tax	54:30A-16 et seq.
Public Utility Franchise Tax	54:30A-18 et seq.
Public Utility Gross Receipts Tax	54:30A-49 et seq.
Railroad Franchise Tax	54:29A-1 et seq.
Railroad Property Tax	54:29A-1 et seq.
Realty Transfer Fee Tax	46:15-5 et seq.
Sales and Use Tax	54:32B-1 et seq.
Savings Institution Tax	54:10D-1 et seq.
Spill Compensation Tax	58:10-23.11 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance Tax	54:33-1 et seq.
Estate Tax	54:38-1 et seq.
Transportation Benefits Tax	54:8A-58 et seq.

Taxes repealed - some unfinished business remains: capital gains and other unearned income (July 1, 1976) 54:8B-1 et seq.; retail gross receipts (Jan. 1, 1977) 54:11C-1 et seq.; unincorporated business (Jan. 1, 1977) 54:11B-1 et seq.

TAX ADMINISTRATION

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

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

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

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

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

TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30 totaled $3.2 billion or 92.3% of all major State tax collections within and outside the Division. This represented an increase of $209 million, or 7.1% over fiscal 1977. The $3.2 billion collected included $281.9 million for payment to local governments for their direct support. This 8.9% of Division collections represented $158.7 million of personal property replacement taxes (save-harmless), $6.5 million of Class II railroad "replacement taxes," $1.0 million of financial business taxes, and $13.4 million of (Corporation Business Tax) Banking Corporation Taxes. Except for Revenue Sharing and Senior Citizen and Veteran Deductions ($102.3 million), amounts distributed to each county and municipality are shown in Appendix III, Tables 38 and 39. (For details on Revenue Sharing and Senior Citizen and Veteran Deductions, see Table 23).

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

TAX APPORTIONMENTS

The Division was responsible for assessing and certifying $406.5 million of public utility and insurance taxes to municipalities and counties for collection during 1978. As indicated, all taxes apportioned increased $42.5 million (11.7%) between 1977 and 1978. These revenues are for the sole use of local governments and are not available for State purposes. (See Table 38 and 39 for amounts apportioned.)

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TABLE 1
PUBLIC UTILITY AND INSURANCE TAXES APPORTIONED

	1976	*1977*	*1978*	*Increase 1977-78*
PUBLIC UTILITY TAXES: (other than railroad) Payable directly to the several taxing districts of the State (net of State Administrative costs): (1976-$113,767; 1977-$119,597; 1978-$125,008)	$308,163,576	$353,406,956	$394,079,157	$40,672,201
DOMESTIC INSURANCE TAXES:				
Payable directly to taxing districts-87½%	$ 8,036,696	$ 9,205,805	$ 10,845,240	$ 1,639,435
Payable directly to counties-12½%	1,148,099	1,315,115	1,549,319	234,204
Total Insurance	$ 9,184,795	$ 10,520,920	$ 12,394,559	$ 1,873,639
Total Taxes Apportioned	$317,348,371	$363,927,876	$406,473,716	$42,545,840

SERVICES TO LOCAL TAXING DISTRICTS

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled $3.33 billion representing an increase of $70.5 million over the previous year. This compares with $3.2 billion in major State tax collections.

The Division also administers the Homestead Rebate Tax Program and provides rebate checks (totaling $271.7 million in 1978) to eligible homeowners within each taxing district. It apportions $50 million of general revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions ($52.3 million in 1978).

Local tax collections of $3.8 billion in 1978 include general property taxes upon real estate, taxes upon personal property of telephone and telegraph companies, Realty Transfer Fees, and Public Utility, and Insurance Taxes apportioned by the State for local collection. State responsibility for collections was 48%.

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TABLE 2
MAJOR STATE TAX COLLECTIONS (NET) 1976-1978

TAX SOURCE	Collections for Fiscal Year						Percent Change	
	1978	% of Total	1977	% of Total	1976	% of Total	1977-1978	1976-1977
Collected by Division of Taxation:								
Alcoholic Beverage Tax	$ 54,927,414	1.6%	$ 53,825,439	1.7%	$ 55,355,481	2.3%	+ 2.1%	- 2.8%
Bank Stock Tax (Repealed)	.....	.....	.....	.....	6,741,540	0.6	.....	.....
Business Personal Property Tax	81,176,155	2.4	80,491,075	2.5	77,979,545	3.2	+ 0.9	+ 3.2
Capital Gains and Other Unearned Income Tax[1]	.....	.....	28,969,547	0.9	51,575,499	2.1	.....	- 43.8
Cigarette Tax	170,088,418	5.0	168,841,346	5.3	168,002,310	6.9	+ 0.7	+ 0.5
Corporation Business Tax[2]	497,850,787	14.6	462,368,237	14.4	399,036,603	16.4	+ 7.7	+ 15.9
CBT Banks	28,852,320	0.9	24,416,070	0.8	40,014,009	1.7	+ 18.2	- 39.0
CBT Financial Business	5,580,083	0.2	3,234,421	0.1	8,986,572	0.4	+ 72.5	- 64.0
Corporation Income Tax	71,570	< 0.1	61,952	< 0.1	159,479	< 0.1	+ 15.5	- 61.2
Emergency Transportation Tax[3]	20,847,708	0.6	30,453,830	1.0	39,063,774	1.6	- 31.6	- 22.0
Financial Business Tax[4]	92,060	< 0.1	145,576	< 0.1	1,021,383	< 0.1	- 36.8	- 85.8
Gross Income Tax [11]	748,903,268	21.9	656,098,516	20.5	.....	.....	+ 14.2	.....
Insurance Premiums Tax[5]	76,403,881	2.2	70,593,450	2.2	57,769,052	2.4	+ 8.2	+ 22.2
Motor Fuels Tax	295,743,237	8.7	288,817,778	9.0	281,501,452	11.6	+ 2.4	+ 2.6
Public Utility Excise Tax	55,315,333	1.6	50,014,535	1.6	44,171,796	1.8	+ 10.6	+ 13.6
Railroad Franchise Tax[6]	23,999	< 0.1	15,031	< 0.1	33,352	< 0.1	+ 59.7	- 54.9
Railroad Property Tax[7]	3,225,891	< 0.1	274,393	< 0.1	320,037	< 0.1	.....	- 14.3
Retail Gross Receipts Tax[8]	441,665	< 0.1	7,679,177	0.2	8,133,862	0.3	.....	- 5.6
Sales and Use Tax	1,003,034,342	29.4	905,149,435	28.3	829,483,092	34.2	+ 10.8	+ 9.1
Savings Institution Tax	4,064,465	0.1	2,974,894	0.1	2,203,543	0.1	+ 36.6	+ 35.0
Spill Compensation Tax	6,429,830	0.2	1,100,415	0.1	.....	.....	.....	.....
Transfer Inheritance and Estate Tax	96,056,901	2.8	85,497,185	2.7	79,933,845	3.3	+ 12.4	+ 7.0
Transportation Benefits Tax[3]	2,682,923	0.1	1,775,074	0.1	11,543,463	0.4	+ 51.2	- 84.6
Unincorporated Business Tax[8]	2,954,995	0.1	22,920,079	0.7	29,982,239	1.2	.....	- 23.6
Total Collected by the Division [9]	$3,154,892,253	92.3%	$2,945,717,455	92.0%	$2,193,011,928	90.4%	+ 7.1%	+ 34.3%

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Collected Outside Division of Taxation:								
Boxing-Wrestling Taxes	$ 74,726	< 0.1%	$ 53,659	< 0.1%	$ 64,985	< 0.1%	+ 39.3%	- 17.4%
Motor Fuels Use Tax	4,516,582	0.1	4,095,425	0.1	4,373,793	0.2	+ 10.3	- 6.4
Motor Vehicle Fees	236,179,858	6.9	223,058,874	7.0	194,659,453	8.0	+ 5.9	+ 14.6
Outdoor Advertising Tax	219,723	< 0.1	226,707	< 0.1	243,293	< 0.1	- 3.1	- 6.8
Pari-Mutuel Taxes	21,679,524	0.6	29,207,955	0.9	34,335,640	1.4	- 25.8	- 14.9
Total Collected Outside Division[10]	$ 262,670,413	7.7%	$ 256,642,620	8.0%	$ 233,677,164	9.6%	+ 2.4%	+ 9.8%
Total Major State Tax Collections	$3,417,562,666	100.0%	$3,202,360,075	100.0%	$2,426,689,092	100.0%	+ 6.7%	+ 32.0%

[1]Tax repealed effective July 1, 1976.

[2]Includes "Deferred Dissolution Tax" revenues to be transferred to the appropriate account when returns are received (c. 367, P.L. 1973). 1976-$396,689; 1977-$282,091; 1978-$229,408.

[3]Transportation taxes reflect transferred amounts to Gross Income Tax (c. 66, P.L. 1976).

[4]Represents Unincorporated Financial Business collections and audit receipts from both Incorporated and Unincorporated Financial Businesses.

[5]Includes Collection representing reimbursement for Motor Vehicle Security Responsibility Law. Collections 1976-$2,999,157; 1977-$3,033,378; 1978-$3,336,692.

[6]Represents Collections. Assessment Amounts; 1976-$57,717; 1977-$27,141; 1978-$23,999.

[7]Represents Collections. Assessment Amounts; 1976-$5,955,017; 1977-$3,445,208; 1978-$3,285,526.

[8]Tax repealed effective January 1, 1977.

[9]Includes Public Utility Administrative Cost; (1976-$113,767; 1977-$119,597; 1978-$125,008). Excludes State Realty Transfer Fee Tax collected by county and remitted to the State-$15,693,020.

[10]Excludes lottery earnings.

[11]Excludes $1,165,727 which was dedicated to the Gubernatorial General Election Fund.

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

Year	Taxes Collected by the Division of Taxation 1	Taxes Collected by the State Outside of the Division 2	Taxes Apportioned by State for Local Collection	Taxes Administered by Counties	Taxes Administered by Municipalities 3	Total State and Local Taxes
1958	$ 206.9	$ 87.2	$ 66.1	$ 3.0	$ 710.9	$1,074.1
1959	254.2	91.1	70.0	3.2	773.1	1,191.6
1960	277.6	95.5	75.5	3.5	834.6	1,286.7
1961	292.8	99.6	80.7	3.7	899.7	1,376.5
1962	336.4	102.6	90.0	4.1	971.2	1,504.3
1963	367.2	110.1	95.4	4.4	1,035.6	1,612.7
1964	407.9	118.9	99.4	4.6	1,124.5	1,755.3
1965	426.7	120.2	105.5	5.1	1,201.1	1,858.6
1966	466.2	125.3	111.7	5.5	1,239.0	1,947.7
1967	706.8	127.1	119.5	5.9	1,410.9	2,370.2
1968	818.1	134.8	127.2	6.4	1,519.2[5]	2,605.7
1969	969.7	160.0	135.8	10.4	1,676.7	2,952.6
1970	1,147.3[4]	168.7	146.2	19.5	1,933.8	3,415.5
1971	1,303.2	173.2	159.1	21.3	2,176.6	3,833.4
1972	1,421.5	179.4	181.6	24.7	2,393.8	4,201.0
1973	1,696.5	201.5	201.2	27.4	2,536.2	4,662.8
1974	1,826.6	205.0	223.2	28.6	2,712.3	4,995.7
1975	1,902.2	201.8	268.9	29.5	2,971.1	5,373.5
1976	2,186.3	233.7	317.3	27.3	3,295.1	6,059.7
1977	2,945.7	256.6	363.9	19.2	3,205.3	6,787.7
1978	3,154.8	262.7	406.5	23.9	3,275.3	7,123.2

[1]Effective 1969, all collections are net of refunds.

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

[3]Net tax after senior citizens and veterans deductions. Excludes Atlantic City Luxury Sales Tax Collections. Calendar year collections from 1956 through June 30, 1978 are cited below.

[4]Does not include Bank Stock Taxes paid to the State by counties effective 1970 thru December 31, 1976.

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

ATLANTIC CITY LUXURY SALES TAX

1956	$1,584,672	1967	$2,066,634
1957	1,645,040	1968	2,973,159
1958	1,555,976	1969	3,319,758
1959	1,808,101	1970	3,714,150
1960	1,778,585	1971	3,293,273
1961	1,742,352	1972	3,149,009
1962	1,810,260	1973	3,006,909
1963	1,842,467	1975	2,842,119
1964	1,853,252	1976	2,868,260
1965	2,005,564	1977	2,888,631
1966	2,100,804	1/1 through 6/30/78	1,208,057

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CHAPTER II

PROCESSING AND ADMINISTRATION

The Processing and Administration Activity utilizes approximately 36% of all Division personnel. The Activity is responsible for the processing of tax returns and forms, the deposit of receipts, all administrative functions, and Local Property and Public Utility Tax.

MANAGEMENT SERVICES

This Branch performs Property Management, Budget and Fiscal, Mail Room, Printing and Supply and Records Management functions.

Property Management

The Division occupies floor space on seven of the ten floors in the Taxation Building, all three floors of the Mill Hill Processing Center, six field offices located in Paramus, Newark, Somerville, Cherry Hill, Wall Township, and Vineland, as well as two warehouses in the City of Trenton.

Budget and Fiscal

Budget activities include planning, preparation, and execution of five separate budgets on an annual basis under the zero base budget concept. The individual budgets include; Processing/Administration; Special Procedures/Investigations; Audit Services; Gross Income Tax; and the Homestead Rebate Program.

The cost of operating the Division during fiscal 1978 approximated 0.94% of revenues collected.

Mail Room

The Mail and Mail Insert operation is responsible for proper handling of a large volume of forms, documents, etc. comprising mail services for the entire Division. It also performs mail service for several other state agencies. During 1978, the Mail Room processed over 10.5 million pieces of outgoing mail and over 8 million pieces of incoming mail.

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Printing and Supplies

All tax forms used by the Division are designed internally and are ordered by the Treasury Department Purchase Bureau in accordance with specifications provided by the Printing and Supplies Unit. All office supplies are ordered, received and distributed from a central stock room.

Records Management

The records management program is designed to store aging records in warehouses at minimum cost in a manner to accomplish retrieval as needed or destruction in accordance with official criteria.

MANPOWER RESOURCES & DEVELOPMENT

Personnel

Although personnel administration and employment records for the Division are maintained in the personnel office of the Treasury Department, the Division performs day-to-day management services for 1,562 employees. This includes activities associated with new employments, terminations, transfers, leaves of absence, promotions and retirements.

Employee Training

An Auditor-Intern Program was inaugurated eight years ago to develop future auditors. Upon completion of the program, interns were promoted to Auditor III. This program filled a need for auditors during a period of difficulty in obtaining qualified personnel. Because of an increased availability of auditors, the program was phased out during the summer of 1978. At that time, 39 individuals had successfully completed the program and have continued as auditors in various areas of the Division.

In-Service Training

A wide variety of in-service training courses for Division personnel range from orientation programs to executive and middle management programs for upper level supervisory personnel. During 1978, 158 persons completed training courses offered by the Department of Civil Service and 181 employees completed job-related evening college courses under a tuition refund plan.

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SYSTEMS AND METHODS

The Systems and Methods Branch was established to conduct "in-house" management studies on a continuing basis. Principle activities during 1978 include the following:

Data Processing-In addition to assisting in development of several new data processing systems, 144 revisions to existing programs were approved and monitored.

Master File-The Master File System was expanded to give each of the field offices inquiry capabilities involving taxpayer identification and statistical data.

Clerical Work Measurement-Clerical work measurement studies were conducted to expand the Management Information System during the year. The system was expanded to include other processing activities.

Major Studies and Activities:

Future equipment requirements and potential use of various business machines were evaluated.

Other studies and activities include: development of a Quarterly and Semi-annual Packet for the Employer Income Tax and Sales and Use Tax mailing systems; Field Offices' Terminal/Printer Downtime Investigation; Corporation Business Tax Filing System and utilization and cost analysis for data processing and telephone equipment.

During the year, 29 employee suggestions were evaluated. Seven suggestions were adopted with a potential savings in excess of $59,575.

PROCESSING

This Branch is responsible for centralized Division services including tax returns and checks, requests for forms, legal questions, general correspondence regarding taxpayer accounts, applications for licenses, Homestead Rebate applications, license fees, and others.

Except for Transfer Inheritance and Local Property and Public Utility Taxes, this Branch processes all tax returns. It also acts as liaison with the Bureau of Data Processing in the control of taxpayer

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identification, registration, billings, and adjustments to taxpayers' accounts.

Returns Processing Section

Returns Processing received over 8,400,000 pieces of mail during 1978. This represented an increase of more than 2 million over the prior year.

Routine of Returns Processing includes extracting, screening, coding, numbering and distribution to appropriate sections within the Division.

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

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

Tax Source	*Fiscal '77 Mail Receipts*	*Fiscal '78 Mail Receipts*
Alcoholic Beverages	5,254	5,094
Business Personal Property	204,749	200,677
*Capital Gains and Unearned Income	108,668	5,101
Cigarette	29,108	34,769
**Corporation Business	253,938	255,833
Emergency Transportation	186,855	205,195
Gross Income:		
Employee-1040 Estimated	188,995	415,887
Employee-1040	2,728,408	2,918,218
Employer-Withholdings	1,284,444	1,508,750
Homestead Rebate Applications	—	1,477,719
Employer Reconciliations	—	116,830
Miscellaneous Mail	—	51,734
Motor Fuels	27,871	27,571
*Retail Gross Receipts	19,067	882
Sales and Use	1,123,639	1,156,079
*Transportation Benefits	61,139	40,308
*Unincorporated Business	123,127	11,770
Totals	6,345,262	8,432,317

*Tax has been eliminated by legislative action.

**Includes Corporation Business, Financial Business, Insurance Premiums, Savings Institutions, and Bank Stock Taxes.

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Data Input and Control Section

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

1. *Data Capture Unit* - handling input required to service all computer programs including cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and others.

2. *Data Input and Output Control Unit* - control of source documents and input and output reports involves maintainance of control log, delivery of hard copy reports and microfilm, and liaison with Accounting Section and Bureau of Data Processing. With more than 280 separate computer programs and their applications, volume runs into the millions of entries.

3. *Data Perfection Unit* - During fiscal 1978, this Unit completed 20,150 transactions involving batch balancing, 4,000 of which were directly related to the Gross Income Tax. The Unit also handled approximately 491,988 transactions of edit errors.

Central Identification Section

Central Identification maintains the Unified Taxpayer File containing appropriate information regarding taxpayer accounts. It consists of five units as follows:

1. *Changes* - Completed over 263,000 changes to the master file.

2. *Additions* - Coded and examined 39,350 applications and processed 22,300 "New Corporation Control Forms" and 24,500 "Changes to Corporations Identification".

3. *Correspondence* - Typed and mailed more than 138,000 pieces of correspondence and tax returns.

4. *Edit* - Prepared more than 175,000 corrections to Taxpayer's Identification and Cash Records, and processed over 41,000 non-computer generated or defaced Gross Income Tax Returns.

5. *Data Input* - Entered over 450,000 changes and added over 50,000 new accounts to the Unified Taxpayer File. All additions and changes

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are immediately available to all users of the system throughout the Division.

The Licenses and Registration Section which processes and issues Cigarette and Motor Fuel Licenses involving fees and special types of licenses requiring bonds, and the transfer of Alcoholic Beverage Licenses.

During fiscal 1978, 71,022 licenses and registrations were issued for Cigarette, Motor Fuels and Alcoholic Beverage Taxes as follows:

Type of License and Registration Issued	*Number Issued*	
	(Fiscal '77)	*(Fiscal '78)*
Cigarette Tax		
Distributors	134	129
Wholesaler	327	326
Over-the-Counter	18,356	18,592
Vending Machines	34,112	33,782
Miscellaneous	531	630
Motor Fuels Tax		
Gasoline Jobbers	27	24
Distributors	43	46
Special Licenses A & B	1,588	1,671
Retail Licenses	8,346	7,592
Wholesale Licenses	494	510
Transport Licenses	3,403	3,320
Alcoholic Beverage		
Transfers	4,200	4,400
Total	71,561	71,022

Revenue and Taxpayer Accounting

After initial processing, the Accounting Section receives tax returns and reconciles totals of checks and returns for 23 taxes. The checks are deposited to the designated bank accounts and transmittals of income are prepared for entry into the Department of Treasury revenue accounting system. During 1978 more than 3.8 million checks were deposited.

The Taxpayer Accounting Section is responsible for the billing of penalty and/or interest for late filing of returns and reports, and for

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underpayments of tax liabilities resulting from dishonored checks. Billings during the year totaled approximately 346,000. Collections by this unit were $9.6 million for fiscal 1978.

This section also monitors Cigarette Tax meters set at the Trenton and six district offices, and designated field banks throughout the State.

The Division is in the process of developing a mechanized deposit preparation and cash receipts accounting system. The primary objectives of this project are to improve control over cash receipts transactions, mechanize the deposit preparation function and reduce the manual bookkeeping effort.

Returns Files Section

The Returns Files Section maintains a central file of all returns received. It added to the files approximately seven million tax returns received during fiscal 1978. It services all branches of the Division which require returns or files. More than 450,000 requests for returns and files were completed.

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The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146—29).

Chapter 424, P. L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. Since 1972, 71 taxing districts have developed completely revised tax maps and 214 have had existing maps judged current and usable.

Tax maps have never been approved in 21 taxing districts, including those that are not required to have a map, 255 districts have approved tax maps more than sixteen years old, and the remaining 291 have maps approved since 1960. Some of those not approved recently are maintained on the basis of current specifications.

County Tax Board Rules and Regulations

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

EQUALIZATION AND TAX ABATEMENTS

Equalization Tables

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

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, business[2]). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied

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

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against aggregate assessed value of the district to determine aggregate "true value."

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

The average ratio of assessed value to true value of all real estate in 1977 was 76.98%. The statewide average real estate assessment ratio was the composite of various ratios within 567 local taxing districts.

Farmland Assessment

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

In 1978 there were 32,976 "line items" of qualified farm assessments comprising 1,185,133 acres or 24.60% of total State area. Although large in area, these farmland assessments represent .34% of the entire property tax base (See Table 5).

Water Pollution and Air Pollution Tax Exemption

Chapter 104, P. L. of 1967 provides for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Health. In 1978, two industries qualified for exemption of water pollution abatement equipment and 191 for air pollution abatement equipment. The original cost of these facilities and devices as of the date of application was as follows:

Water Pollution Equipment. . . .	$ 759,215.00
Air Pollution Equipment	7,456,733.06
Total	$8,215,948.06

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TABLE 5
1978 SUMMARY OF FARM ASSESSMENT[1]
REGULAR FARM (3a) QUALIFIED FARM (3b)

County	3a (Regular Farm)		3B (Qualified Farm)				Total Farm		Per Cent Distribution	
	No. of Line Items[2]	Assessed Value	No. of Line Items[2]	Total 3b Acreage	3b Acres As % of County Area	Assessed Value	No. of Line Items 3a & 3b[2]	Assessed Value 3a & 3b	Farm Assessed Value 3a	Farm Assessed Value 3b
Atlantic	1,280	$ 24,630,469	1,225	29,530.61	8.16%	$ 6,777,035	2,505	$ 31,407,504	78.42%	21.58%
Bergen	150	12,882,995	242	4,689.39	3.12	2,423,630	392	15,306,625	84.16	15.84
Burlington	1,814	71,773,897	3,344	152,907.55	29.16	38,015,291	5,158	109,789,188	65.38	34.62
Camden	479	16,509,914	807	14,601.61	10.27	8,295,013	1,286	24,804,927	66.55	33.44
Cape May	357	8,769,820	448	11,415.54	6.72	2,634,780	805	11,404,600	76.90	23.10
Cumberland	2,061	46,160,193	2,368	67,153.04	20.89	17,369,706	4,429	63,529,899	72.65	27.35
Essex	23	2,464,900	34	558.71	.69	346,900	57	2,811,800	87.66	12.34
Gloucester	1,929	62,263,950	2,988	83,527.52	39.27	31,734,450	4,917	93,998,400	66.24	33.76
Hudson	—	—	—	—	—	—	—	—	—	—
Hunterdon	2,637	140,008,359	3,683	159,325.36	56.96	33,759,978	6,320	173,768,337	80.50	19.50
Mercer	1,070	76,519,720	1,646	57,912.18	40.04	16,122,645	2,716	92,642,365	82.59	17.41
Middlesex	754	39,170,300	1,296	45,311.98	22.93	17,083,200	2,050	56,253,500	69.63	30.37
Monmouth	2,273	80,610,210	2,851	94,648.09	31.00	30,109,341	5,124	110,719,551	72.80	27.20
Morris	865	39,114,263	1,154	34,933.71	11.43	11,026,289	2,019	50,140,552	78.00	22.00
Ocean	446	20,916,240	402	11,471.22	2.80	2,691,850	848	23,608,090	88.60	11.40
Passaic	57	2,962,900	130	4,341.02	3.53	1,550,588	187	4,513,488	65.65	34.35
Salem	1,717	45,555,150	3,260	113,991.76	51.92	24,877,400	4,977	70,432,550	64.68	35.32
Somerset	896	74,437,000	1,639	69,935.17	35.82	17,075,840	2,535	91,512,840	81.35	18.65
Sussex	1,431	45,235,909	2,963	118,773.93	35.26	16,251,076	4,394	61,486,985	73.56	26.44
Union	22	1,705,900	45	528.87	.80	459,300	67	2,165,200	78.79	21.21
Warren	1,359	63,830,819	2,451	109,575.61	47.29	19,447,845	3,810	83,278,664	76.64	23.36
Totals	21,620	$875,522,908	32,976	1,185,132.87	24.60%	$298,052,157	54,596	$1,173,575,065	74.70%	25.30%

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

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Solar Energy Exemption

Chapter 256, P. L. of 1977 provides for the exemption of certified solar heating and cooling systems from real property taxation. The local construction code official is responsible for the certification of such systems when found to be designed primarily as solar heating and cooling systems.

Under the Act, the exemption amount is defined as the difference in the assessed value of the property with and without the certified solar system.

Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P. L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P. L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:110—4). The "save-harmless" amount of $106,835,188 was exceeded in 1975-1976 by $51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than $158,703,834 as certified on October 15, 1976 (C. 3, P. L. 1977).

Exempt Property Lists

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

LOCAL SUPPORT AND SERVICES

Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits of the field staff. During

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the year 8,284 calls were made by the field staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and Secretaries to discuss problems and plans of the county boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property appraisals and methods for assessing unusual or complex properties. New assessors receive special training. During the year, 11,298 calls were made by the members of the field staff to assist assessors in carrying out the duties of their office. This is an especially significant activity since average annual turnover of assessors in office approximates 12%.

Assessor Training

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

Real Estate Appraisals

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1978, assistance was given in 64 municipalities on 130 separate properties having an appraised value of $193,823,881, and appraisals of State owned property valued at $1,055,300. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors.

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Data Processing for Local Tax Rolls

As of 1978, 564 out of 567 taxing districts were either using, or converting to, a data processing system developed by the State. These districts contain 2,248,197 "line items" of taxable property—99.68% of State total.

HOMESTEAD TAX REBATE

A Homestead Tax Rebate calculated at $1.50 per $100 to $10,000 of equalized value, or two-thirds of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by $10,000 of equalized value or two-thirds of equalized value, whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

More than 1.4 million rebate checks totaling $271.3 million were mailed to taxpayers on or before July 15, 1978. The average 1978 rebate was $193.77. Senior citizen homeowners (65 or older), disabled, or surviving spouses (55 or older), received an additional $50.

TAXES ADMINISTERED

Public Utility Taxes

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

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

Railroad Taxes

Local Property administers the Railroad Property Tax and Franchise Tax (pgs. 78 and 81) and determines the amount of State aid payable to 84 taxing districts in lieu of Class II railroad property taxes.

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

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TABLE 6

PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES APPORTIONED FOR LOCAL COLLECTION

Number of Companies	Classification	Franchise Tax		Gross Receipts Tax	
		Gross Receipts	Taxes	Gross Receipts	Taxes
3	Electric	$ 494,888,479.87	$ 24,744,423.99	$ 771,583,477.73	$ 57,868,760.83
3	Gas	241,498,850.01	12,074,942.51	254,237,779.32	19,067,833.45
2	Electric & Gas	1,662,759,318.91	83,137,965.95	2,033,405,154.35	152,505,386.58
95	Water	113,004,583.64	5,628,953.07	118,469,697.50	8,885,227.48
22	Sewer	4,478,593.33	219,684.76	5,551,275.67	416,345.68
9	Telephone & Telegraph	583,472,574.16	29,173,628.72	.....	.....
134		$3,100,102,399.92	$154,979,599.00	$3,183,247,384.57	$238,743,554.02
1	Municipal Elec. Corp.	3,374,609.91	168,730.50	4,163,749.46	312,281.21
135		$3,103,477,009.83	$155,148,329.50	$3,187,411,134.03	$239,055,935.23
	Administrative Cost (Payable to the State)		−49,678.92		−75,328.65
	Net Tax Apportioned		$155,098,650.58		$238,980,506.58

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TABLE 7

SUMMARY OF LOCAL PROPERTY TAXES — CALENDAR YEAR

	1978	*1977*	*Increase or Decrease*
LEVIED BY LOCAL ASSESSORS:			
County taxes	$ 764,925,168.37	$ 731,632,875.82	+ $33,292,292.55
County Library taxes	8,640,129.13	7,956,286.43	+ 683,842.70
County Local Health Service taxes	4,664,181.00	—	+ 4,664,181.00
Local Purpose taxes:			
District School taxes	1,804,578,745.85	1,782,383,844.04	+ 22,194,901.81
Other local taxes	744,766,122.42	735,100,661.42	+ 9,665,461.00
Total tax levy on which tax rate is computed	$3,327,574,346.77	$3,257,073,667.71	+ $70,500,679.06

TABLE 8

SUMMARY OF LOCAL PROPERTY —NET VALUATIONS TAXABLE

County	*1978*	*1977*	*Increase*
Atlantic	$ 2,124,519,432	$ 1,998,105,437	$ 126,413,995
Bergen	14,575,014,328	12,365,637,471	2,209,376,857
Burlington	3,800,184,872	3,384,690,924	415,493,948
Camden	4,638,283,323	4,323,992,197	314,291,126
Cape May	2,391,072,444	2,281,129,461	109,942,983
Cumberland	1,200,663,814	1,124,783,766	75,880,048
Essex	7,601,013,900	7,396,084,900	204,929,000
Gloucester	1,919,298,809	1,755,695,257	163,603,552
Hudson	3,563,248,543	3,602,557,004	-39,308,461
Hunterdon	1,444,797,243	1,203,223,555	241,573,688
Mercer	3,230,862,371	3,118,864,961	111,997,410
Middlesex	8,182,039,460	7,804,116,211	377,923,249
Monmouth	5,647,996,363	5,371,742,494	276,253,869
Morris	5,572,834,804	5,186,265,166	386,569,638
Ocean	5,600,252,793	5,118,026,596	482,226,197
Passaic	4,625,440,204	4,581,474,657	43,965,547
Salem	663,174,417	641,427,109	21,747,308
Somerset	2,967,675,156	2,604,069,373	363,605,783
Sussex	1,282,606,512	1,259,278,036	23,328,476
Union	7,657,671,025	7,485,699,536	171,971,489
Warren	1,035,987,549	922,513,933	113,473,616
Totals	$89,724,637,362	$83,529,378,044	$6,195,259,318

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TABLE 9

SUMMARY OF EXEMPT PROPERTY VALUES REPORTED IN COUNTY ABSTRACT OF RATABLES

Valuations of exempt property with changes in each classification, as follows:

	1978	*1977*	*Increase or Decrease*
Public school property	$ 4,119,155,766	$ 3,922,390,000	$ 196,765,766
Other school property	1,444,665,964	1,277,696,411	166,969,553
Public property	7,144,664,911	6,720,424,799	424,240,112
Church and charitable property	2,502,426,882	2,374,373,730	128,053,152
Cemeteries and graveyards	293,970,568	295,208,478	–1,237,910
Other exemptions	3,281,744,566	2,705,693,861	576,050,705
Totals	$18,786,628,657	$17,295,787,279	$1,490,841,378

Note: Valuations reported in Abstract of Tax Ratables. Subject to adjustment upon review.

TABLE 10

LOCAL PROPERTY TAXES BY CLASS OF PROPERTY 1976—1978
(Amounts in Thousands of Dollars)

Class of Property	*1976*	*1977***	*1978*	*Increase or Decrease 1978 Over 1976*	*% Change 1978 Over 1976*
Residential					
Real Estate	$2,041,972	$2,002,382	$2,063,294	$21,322	1.05%
Less: Senior Citizen Deductions	27,703	28,640	29,166	+ 1,463	5.29
Veteran Deductions	22,715	23,243	23,108	+ 393	1.73
Less: Miscellaneous Exemptions	14	1	55	+ 41	—
Total	$1,991,540	$1,950,498	$2,010,965	$19,425	.98%
Commercial and Industrial					
Real Estate	$1,059,681	$1,022,187	$1,034,199	-$25,482	-2.40%
Less: Air and Water Pollution Equipment	671	667	2,494	1,823	271.68
Telephone and Telegraph Personal Property	74,616	73,501	73,078	-1,538	-2.06
Total	$1,133,626	$1,095,021	$1,104,783	-$28,843	-2.54%
Farm					
Real Estate	$38,770	$35,598	$35,902	-$2,868	-7.40%
Less: Certain Water Supply and Sewage Disposal Structures	3	4	4	1	33.33
Total	$38,767	$35,594	$35,898	-$2,869	-7.40%
Vacant Land	$133,564	$126,867	$126,831	-$6,733	-5.04%
Total (Net) Taxes	$3,297,497*	$3,207,980*	$3,278,477*	-$19,020	0.58%

*Tax totals derived by applying local tax rates rounded to the nearest cent. Total tax reported in County Abstract of Ratables.

**Beginning with the tax year 1977, the Senior Citizen and Veteran deductions granted by the taxing districts are fully funded by the State pursuant to c.73, L. 1976.

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CHAPTER IV

AUDIT

Audit Activity involves office and field audits together with back up services and facilities for review and conference audit results. Research and Statistics and Transfer Inheritance Tax are also included under this activity.

CONSOLIDATED AUDIT

By bringing together all audit functions, the Division has developed a "one step" audit concept whereby each taxpayer examination includes all taxes for which there is liability. This procedure eliminates duplication, thereby saving time and money for both taxpayers and the Division. Decentralization has been accomplished within the framework of unified audits by the continuing development of seven full service district offices.

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

Average Assessment Per Field Auditor In Excess of $230,000

Additional taxes assessed as a result of field audits amounted to $31.7 million during fiscal 1978. Total completed audit assignments remained constant at 4,000 although the number of field auditors decreased from 142 to 137.

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Additional audit responsibilities with respect to Gross Income Tax required the expenditure of additional time on each audit.

Year	1976	1977	1978
Assessment Amount . . .	$29,785,240	$39,485,852	$31,748,023
Number of Auditors . . .	140	142	137
Average Assessment per Auditor	$ 212,752	$ 278,069	$ 231,738

Office Audit Assessments Increase More Than 50%

A variety of audits completed by 8 audit groups, seven in Trenton and one in Newark, resulted in $19.7 million additional taxes assessed during fiscal 1978, representing an average assessment of $234,563 per auditor. This was $6.6 million (50.9%) greater than fiscal 1977. Of the total amount assessed almost $16.4 million (83%) was collected.

Overall results of the office audit activity appear as follows:

Group	1977 Assessment Amounts	1977 No. of Auditors	1978 Assessment Amounts	1978 No. of Auditors
Pre and Post Dissolution. .	$ 1,985,370	24	$ 2,119,085	22
Status	1,343,893	11	1,811,593	9
Regular	7,284,628	31	3,975,641	11
Special Audit.	2,228,880	11	10,878,129	29
Income Audit.	216,857	12	918,801	13
Totals	$13,056,628	89[1]	$19,703,249	84[1]

Hearings and Conferences

During fiscal 1978, 643 hearings were held involving assessments of $32.6 million, an average of $50,700 per case. In these cases, collections of $27.1 million, were effected and downward revisions in liability of $5.5 million were determined proper.

Audit Review

All field audits as well as all other field assignments-such as bulk sales, certificate of debt, and internal revenue adjustments-are subject

[1]Includes Auditor Interns, Accounting Assistants, Auditors-grade I, II, III, and Supervising Auditors.

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to review by a central audit review unit. During fiscal 1978 this unit processed 3,864 field audit files and levied 5,270 defiency assessments totaling $45.6 million in taxes, penalities and interest.

Refund Claims

Approximately 2.3 million claims for refunds involving $195.7 million were processed during the year. Of this amount, $184.7 million were refunded. In addition nearly $454,000 was collected as a result of refund audits.

Gross Income Tax accounted for 2.1 million claims for refunds and refunds totaling $129.4 million.

Apprehension of Nonfiling Taxpayers

A by-product of investigation and study leading to audit selection is the discovery of additional tax revenue from corporations doing business in this State but failing to file returns. Another responsibility is the administration of the Corporation Income Tax. During fiscal 1978, audit selection activity produced $2.5 million in tax revenues from the following sources:

Source	1978	1977
New Taxpayers	$1,109,285	$ 637,160
Newly Authorized Corporations	592,262	455,943
Voluntary Filings	733,648	1,197,667
Sub Total	$2,475,195	$2,290,770
Corporation Income Tax	88,099	80,110
Total	$2,563,204	$2,370,880

Audit Selection

Audit Selection is responsible for assignment of all audits, both field and office, encompassing all taxes administered by the Division. It also administers the Sales Tax Direct Payment Permits Program and statistical analysis of completed assignments. During 1978 it assigned

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13,717 audits to Field and Office Audit teams. Of the 9,900 assignments completed 6,714 resulted in assessments of additional tax due, a selection assessment effectiveness of 68 percent.

Audit Selection service includes controlling all audits from date of assignment to date of completion and supplying all necessary support information. During fiscal 1978, it handled 15,238 files, posted 5,088 assessments, processed 3,757 checks, and filled 320 requests for additional information.

Word processing section performs such functions as typing records and processing information and data as a result of the workload provided by the operations of the selection branch and other activities within the Division.

During fiscal year 1978, this operation processed over 106,000 items.

RESEARCH AND STATISTICS

The Division engages in continuous study of tax programs, tax procedures and results. In addition to current analysis this includes constant review of data originating within and outside the Division as a basis for review and appraisal of results obtained. Anticipation of future tax developments and administrative requirements to facilitate smooth and efficient adjustment to changing circumstances is necessary to minimize emergency or crash programs.

Research has been directed along traditional lines of revenue estimation and legislative development. The primary purpose is to provide prompt realistic answers to a wide variety of questions associated with tax policies and tax practices as they evolve.

Data Gathering

Records are maintained on a current basis to reflect tax revenues and changes in them. These are the raw materials for use by tax study groups, budget projections, and general information.

Following two years of active legislative ferment associated with development of an acceptable program of public school finance, property tax relief, expenditure caps, and an income tax, the past year has been one of statistical assimilation and appraisal. New data have become available and tabulations of them have been presented.

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Application of the Unearned Income Tax for the 1975 tax year (returns filed in 1976), and the first half of 1976 and the Gross Income Tax effective July 1 of that year provided a large new body of information. The homestead property tax rebate associated with the Gross Income Tax program added to this pool of basic data. Some results of this activity have included publications of data heretofore unavailable within this State. Examples of these publications include the following:

Average Assessment/Sales Ratios By Taxing District - By Property Class

Coefficients of Deviation - Measures of Property Assessment Uniformity By Taxing District

Average Real Estate Bill By Taxing District - By Property Class

Statistics of Income - 1975 Unearned Income Tax Returns

Statistics of Income - Gross Income Tax Returns For Half Year July 1 - December 31, 1976

Revenue Projections

Budget preparation for each fiscal year requires projections of revenues for a year beginning nine months following the first projection made in October and ending to 21 months thereafter. Close cooperation is maintained with the Division of Budget and Accounting in the matter of developing realistic revenue expectations. This involves constant review and updating of forecasts to reflect timely change and adjustment. New data indicated in publications listed above have facilitated this estimating process.

Local Property Tax

Emphasis upon property tax relief as part of the tax reform movement has created a growing need for detailed property tax information. Establishment of homestead rebates and tenant credits under the gross income tax program opens new sources of information. Statistical activity in progress involves the matching of approximately 1.4 million homestead rebate claims and gross income tax returns. Results of such matching are expected to become available before the 1979 Legislature meets.

Legislative provision for state payments to local governments in

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lieu of taxes on state owned properties called for a close review of the definition, values, and reporting of tax exempt properties in general, and state owned properties in particular. New exempt property lists have been developed and they are being refined and improved after one year of implementation of in lieu payments.

TRANSFER INHERITANCE TAX

In contrast to usual tax administration procedures based upon self-assessment and reporting, Inheritance Taxes are determined by examiners and billed to administrators of estates. Tax rates requirements vary depending upon class of property and size of estate.

During Fiscal 1978, Division efforts undertaken in 1977 to expedite audit and issuance waivers were continued. Expanded overtime by the examining staff relieved a substantial backlog as 7,335 estates having assessed taxes of $8,941,362 were completed. During the year 40,188 estates were carded while 105,568 pieces of mail were processed.

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CHAPTER V

SPECIAL PROCEDURES AND INVESTIGATIONS

The Special Procedures and Investigations Activity is concerned primarily with problem taxpayers and legal matters. It also provides a wide range of taxpayer information. Except for the information function, its services come into play after conventional administration and audit have failed to accomplish satisfactory taxpayer compliance or to resolve all questions not answered in the regular course.

SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities but is also involved with criminal and civil complaints.

Special Procedures Collections Summarized

Section	*1977*	*1978*
Judgment	$14,178,782	$10,230,986
Liens, Levies & Seizures	4,660,496	4,629,298
Bulk Sale	2,008,958	2,017,962
Reinstatement	1,871,910	1,846,473
Deferred Payment Control	—	1,492,227 (1)
Proclamation	1,262,099	340,576
Bankruptcy	1,130,562	1,143,899
Condemnations & Foreclosures	20,577	47,442
Totals	$25,133,384	$21,748,863 (2)

(1) Commenced operation November 1, 1977.

(2) The decrease in revenue is attributable to the following factors:
   A. More stringent collection efforts have been instituted by Audit Service.
   B. No action was taken during 1978 against delinquent foreign corporations.

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C. The change slowed billing and collection. This revenue will overlap into the 1978-1979 fiscal year.
D. Repeal of the Unincorporated Business Tax Act, the Retail Gross Receipts Tax Act, the Tax on Capital Gains and Other Unearned Income Act and amendment of the Business Personal Property Tax Act.

Bankruptcies

The Bankruptcy Section submits Proofs of Claim to Federal and State courts concerning Bankruptcies, Plans of Arrangement, Reorganizations, Wage Earner Plans, Assignments for the Benefit of Creditors and Receiverships.

The Bankruptcy Section received 4,325 notices of insolvency which resulted in filing 643 Proofs of Claim. The difference between the number of notices received and the number of Proofs of Claim represented those notices indicating that the bankrupt had no assets. In such cases, appropriate judgments are entered where personal liability exists.

The assessed value of the claims amounted to $4,960,941. The total collections received were $1,143,899, as compared with $1,130,562 for the previous fiscal year.

Bulk Sales

The Bulk Sale Section is responsible for conducting an examination of the tax records of each business entity which disposes of its assets, either by Sale, Transfer or Assignment, other than in the normal course of business. Bulk Sales Notices are required under the provisions of the Sales and Use Tax Act and the Business Personal Property Tax Act. Assessments and collections are made as required.

During the year, 1,193 bulk sale notices were processed which resulted in collections of $2,017,962.

Condemnations and Foreclosures

Tax searches are conducted in Condemnation and Foreclosure matters. Where liability exists, the required assessments are made and collections effected prior to the signing by the Director of the consent order.

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Collections for fiscal 1978 were $47,442 or 130% more than in 1977.

Deferred Payment Control

It has been the policy of the Division to refrain from stringent delinquent tax collection action wherever possible. Installment payments are encouraged to demonstrate good faith. Judgments are entered to protect the interests of the State. Such judgments are enforced only when deficiencies are not resolved within the agreed time frame.

This section commenced operation on November 1, 1977 and realized collections of $1,492,227 from that date to June 30, 1978.

Judgements

The Judgment Section is the collector of overdue liabilities which result when taxpayers neglect or refuse to pay taxes and/or file returns through normal channels. The principal statutory remedy involves filing a Certificate of Debt in the Superior Court.

During fiscal year 1978 the Judgment Section processed 4,687 cases and collected $10,230,986.

Liens, Levies, and Seizures

The Liens, Levies and Seizures Section is involved with hard-core delinquent taxpayers. Its primary function is to collect delinquent taxes by executing judgments filed in the Superior Court. Levies are made on bank accounts, insurance proceeds, accounts and notes receivable, and inventories, as well as fixed assets.

During 1978 approximately 1,703 cases were investigated and 1,453 Warrants of Execution were filed. Collections totalled $4,629,298.

Proclamations

Domestic and Foreign Corporation charters are proclaimed invalid after two years of delinquency in the filing of Corporation Business Tax returns and in the payment of the tax.

The method of determining which corporations are subject to voidance was changed from manual to computer generated list. During this transition, the Proclamation List was prepared in two segments.

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Part I - "Warning" Forfeiture of Corporate Charter" notices were mailed October 6, 1977 to approximately 4,425 domestic corporations, 2,766 were voided April 24, 1978 and 1,659 resolved their delinquencies.

Part II - "Warning-Forfeiture of Corporate Charter" notices were mailed May 1, 1978 to 12,648 domestic corporations. The number of corporations to be voided is not yet determined.

The section realized $340,575.51 in collections for the fiscal year ended June 30, 1978.

Reinstatements

Voided corporation charters may be reinstated when all delinquent tax returns are filed and taxes paid. During 1978 the Reinstatement Section processed 844 cases for reinstatement of corporate charters.

Total collections from this operation were $1,846,473 for Fiscal 1978.

Alcoholic Beverage Control Hearings

The Alcoholic Beverage Law provides for suspension or revocation of an alcoholic beverage license for non-payment of any tax due the State. During 1978, the Division cooperated with the Division of Alcoholic Beverage Control to enforce these provisions. This program involved 202 licenses. Payment of taxes due and charter reinstatement was effected in 55 cases. The program produced revenue totalling $241,556.00.

INVESTIGATIONS

Investigative functions involve securing returns from delinquent taxpayers, collecting tax liabilities, examining licenses and registrations, registering new businesses, and detecting state tax law violations. Collections from investigations by type of tax follows:

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Tax	*Investigations*	*Collections*
Sales	24,250	$4,874,233
Corporation	141	94,678
Emergency Transportation	286	26,748
Unincorporated Business	664	422,663
Business Personal Property	1,322	435,049
Motor Fuels	238	15,203
Cigarette	82	1,483
Retail Gross Receipts	19	24,619
Transportation Benefits	145	20,436
Unearned Income	81	27,015
Gross Income Tax	50	299,386
Totals	27,278	$6,241,513

Field Groups

Investigators are assigned to six branch offices located throughout the state. In 1978 they completed 27,278 investigations resulting in total collections of $6,241,513. Also 47,929 field man-hours were devoted to providing taxpayer information and assistance. Twelve additional temporary taxpayer service offices were staffed during the period February through April and 62 speaking engagements were filled.

Special Investigations Unit "A" is primarily responsible for enforcement of the Cigarette Act and the Unfair Cigarette Sales Act with a secondary function to disclose criminal violations of other tax statutes.

During fiscal 1978, this unit was involved in the arrest of 94 persons and the handling of 226 court cases. Awarded to the State were: 70,926 cartons of cigarettes with an estimated retail value of $383,709; 11 conveyances; monies in the amount of $11,836; and miscellaneous revenues collected in the amount of $3,950. Prosecutions resulted in sentences totalling 11,160 jail days, and 18,490 probation days.

Special Investigations Unit "B" is concerned primarily with the enforcement of Motor Fuels Tax Law and an Act to Regulate the Retail Sales of Motor Fuels. It also conducts routine motor fuel investigations dealing with Special Fuels, licensing, and taxpayer complaints.

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In August 1977, a Distributors Report Section became part of this Unit. Its main function is to examine all distributors, gasoline jobbers, and Special License A holders reports.

During fiscal 1978, Unit "B" collected $1,431,591.26. It has also assessed $4,647,801.20, subject to further investigation and audit.

Contact & Control

During fiscal 1978, the Contact & Control Section completed 84,155 assignments—26,033 by telephone or letter and 58,122 by research. The completion of these assignments internally eliminated the necessity of forwarding them to the branch offices for field investigations. This is an increase of 14,122 completions over the previous year and revenue from this work totalled $1,648,826.

This section also processed all branch office assignments generated by the various sections of the Division and from Data Processing which generates the Sales Tax Compliance Program quarterly. The number of branch office assignments totalled 27,278 amounting to collections of $6,241,513. Also $7,008,066 was received from the taxpayer service operations in the branch offices.

Motor Vehicle Casual Sales

The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles to determine whether the proper amount of tax was paid on the transfer of a motor vehicle or a boat outside regular business channels. It also examines exemption certificates.

During fiscal 1978 collections totalled $685,333—approximately a 50% increase over fiscal 1977.

TAX COUNSELOR

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

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

Taxpayer Information

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

Statistics maintained by Taxpayer Information Service indicate a large volume of inquiry, telephone calls from taxpayers and their representatives, and letters from taxpayers, lawyers and accountants.

Personal assistance is provided in the walk-in lobby office. During the income tax season, over 225,000 phone calls were handled by the toll-free hotline. Taxpayer Information Service was expanded in each of the district offices to provide assistance in the completion of tax returns.

Employee Information

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

Public Information

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

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A seminar program sponsored by the Division and IRS was initiated for persons opening a new or small business in New Jersey. Representatives of both agencies are present to answer questions concerning State and Federal taxes.

During fiscal 1978, public services were expanded by opening 12 temporary offices in areas of large population for taxpayer convenience.

The bimonthly "State Tax News" has 10,600 suscribers. It is an important source of information to the tax practitioner and to the public in general. This office also prepares information bulletins and news articles, which are distributed to the general public, business and industry.

The Division also publishes the "Tax Times" which shows individual achievements, activities performed by various sections and information of general interest to Division employees.

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ALCOHOLIC BEVERAGE TAX

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

DESCRIPTION

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

HISTORY

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

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

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

EXEMPTIONS

(1) Sales to organizations of Armed Forces Personnel.

(2) Sales under R.S. 54:43—2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

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TABLE 11
ALCOHOLIC BEVERAGE TAX RATES:
COMPARISON WITH OTHER STATES

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

[1]Monopoly — State receives most or all of revenue through markup.
[2]This rate applies to value of purchases of beer, liquors and wines.
[3]Alcoholic beverages, except draught beer sold by the barrel, are taxed at the wholesale-retail level (effective July 1, 1972).

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TABLE 12
ALCOHOLIC BEVERAGE TAX COLLECTIONS AND GALLONAGE
FISCAL 1976 – 1978

Classification	*1976*	*1977*	*1978*
Beer	$ 4,870,351	$ 4,909,428	$ 4,987,511
Liquor	45,463,495	43,765,946	44,444,309
Still Wines	4,484,419	4,652,279	4,985,535
Vermouth	204,725	191,257	181,940
Sparkling Wines	289,921	293,348	305,155
Total	$55,312,911	$53,812,258	$54,904,450
(Add) Penalties, Interests, Judgments and Fees	45,707	13,294	23,040
Gross Collections	$55,358,618	$53,825,552	$54,927,490
(Less) Refunds	3,137	113	76
Net Collections	$55,355,481	$53,825,439	$54,927,414

Gallonage on which beverage taxes were paid during the last three fiscal years follows:

Classification	*1976*	*1977*	*1978*
Beer	146,110,551	147,282,826	149,625,337
Liquor	16,236,963	15,630,695	15,881,208
Still Wines	14,948,064	15,507,595	16,618,451
Vermouth	682,415	637,524	606,469
Sparkling Wines	966,403	977,826	1,017,184
Total Gallonage	178,944,396	180,036,466	183,748,649

RATE OF TAX

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

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

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COLLECTIONS

Fiscal Year		*Fiscal Year*	
1969	$36,047,069	1974	$56,780,718
1970	42,474,480	1975	54,663,260
1971	43,513,112	1976	55,355,481
1972	45,371,873	1977	53,825,439
1973	49,914,093	1978	54,927,414

DISPOSTION OF REVENUES

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

BUSINESS PERSONAL PROPERTY TAX

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

DESCRIPTION

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

HISTORY

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

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

This program was terminated (C.3, P.L. 1977). See page 22.

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

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

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EXEMPTIONS (54:11A – 2(b))

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

RATE OF TAX

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

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1969	$41,882,733	1974	$64,273,821
1970	45,813,743	1975	70,522,348
1971	50,843,809	1976	77,979,545
1972	53,449,340	1977	80,491,075
1973	57,777,890	1978	81,176,155

DISPOSITION OF REVENUES

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

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CIGARETTE TAX

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

DESCRIPTION

Cigarette Tax applies at 19¢ per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

HISTORY

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

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

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

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EXEMPTIONS

(1) Sales to the United States Government or its agencies;

(2) Interstate Commerce sales; and

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

RATE OF TAX

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

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

TABLE 13
CIGARETTE TAX RATES:
COMPARISON WITH OTHER STATES

State	Cigarette Tax (Per Pack)	Sales Tax
New Jersey	19¢ (plus special Tax – 5¢ in Atlantic City	Exempt
Connecticut	21¢	Exempt
Maryland	10¢	Taxable (4%)
New York	15¢ (plus 4¢ in New York City and 3c-4¢ additional on packs with higher tar and/or nicotine)	Taxable (4%) (Plus 4% New York City)
Ohio	15¢	Exempt
Pennsylvania	18¢	Exempt
Massachusetts	21¢	Exempt
North Carolina	2¢	Taxable
Virginia	2.5¢	Taxable
Kentucky	3¢	Taxable
Florida	21¢	Taxable

LICENSE FEES – FISCAL YEAR 1978

Type	Fee	Number	Amount
Distributor	$350	129	$ 45,150
Wholesale Dealer	250	326	81,500
Retail Dealer	5	18,592	92,960
Vending Machine	5	33,782	168,910
Carrier	5	94	470
Manufacturer	10	13	130
Manufacturer's Representative	5	336	1,680
Miscellaneous License Revenue	–	187	231
		53,459	$391,031

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COLLECTIONS

Fiscal Year		*Fiscal Year*	
1969	$116,771,414	1974	$167,754,410
1970	117,651,757	1975	167,006,658
1971	123,500,919	1976	168,002,310
1972	134,274,794	1977	168,841,346
1973	165,047,270	1978	170,088,418

DISPOSITION OF REVENUES

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

TABLE 14
NEW JERSEY COMPARATIVE SALES
PACKS OF CIGARETTES

Fiscal Year	*Tax Rate**	*Total Packs of Cigarettes Sold*	*New Jersey Percent Change*	*National Percent Change*
1964	8¢	877,644,350	−0.5%	−1.3%
1965	8¢	922,266,560	+5.1	+4.0
1966	8¢-11¢[1]	981,879,870	+6.5	−0.4
1967	11¢	904,036,250	−7.9	+2.4
1968	11¢-14¢[2]	911,502,160	+0.8	−1.3
1969	14¢	859,892,900	−5.7	−0.1
1970	14¢	862,912,130	+0.4	+1.3
1971	14¢	899,886,850	+4.3	+4.0
1972	14¢-19¢[3]	937,198,000	+4.2	+3.6
1973	19¢	885,635,370	−5.5	+2.3
1974	19¢	893,284,070	+0.9	+3.7
1975	19¢	896,135,520	+0.3	+1.5
1976	19¢	894,228,160	−0.2	+1.3
1977	19¢	900,981,620	+0.2	−1.2
1978	19¢	908,118,690	+0.8	+1.6

*Tax Rate 1963 (8¢) — Total 881,218,620

[1]Rate effective June 16, 1966 — 11¢
[2]Rate effective June 4, 1968 — 14¢
[3]Rate effective May 16, 1972 — 19¢

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CORPORATION TAX

(a) CORPORATION BUSINESS TAX

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

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

DESCRIPTION

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

(a) Existing under the laws of New Jersey;

(b) A foreign corporation,

(1) Holding a general certificate of authority issued by the Secretary of State;

(2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;

(3) Doing business in New Jersey;

(4) Employing or owning capital and/or property in New Jersey;

(5) Maintaining an office in New Jersey.

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

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HISTORY

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

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

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

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

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

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

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

(1) increased the net income tax rate from 1-3/4% to 3-1/4% effective January 1, 1967;

(2) for domestic corporations, eliminated the allocation to New Jersey of 40% of intangible assets having a business situs outside the state; [1]

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

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(3) added an alternative minimum net worth tax based on the number of authorized shares of domestic corporations;

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

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

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

(1) increased net income tax rate from 3-1/4% to 4-1/4%, effective January 1, 1968;

(2) provided for reduction in book value of a parent corporation for investments in capital stock of subsidiaries;

(3) excluded dividends received from subsidiaries from the net income tax base.

(4) eliminated the asset allocation factor;

(5) eliminated intangible personal property when computing the minimum tax based on assets located in New Jersey;

(6) provided for prepayment of the tax.

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

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

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

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

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

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

EXEMPTIONS

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

RATE OF TAX

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

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

On the first $100,000,000 of allocated net worth, 2 mills per dollar; on

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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.

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

Minimum Tax: The Corporation Business Tax Act provides for minimum tax liabilities. The following summary of minimum tax requirements does not apply to an Investment Company or a Regulated Investment Company. The definition and special treatment of such companies is discussed in a later section of this chapter (see p. 58).

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

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

(B) For New Jersey Corporations only:

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

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

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

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

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or (c) $100,000;

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

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

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

TAX PREPAYMENTS

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

BANKING AND FINANCIAL CORPORATIONS

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

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

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

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

Chapter 171, P. L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P. L. 1978 extends the save harmless provision through 1979.

INVESTMENT COMPANIES

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

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

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

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

A taxpayer qualifying and electing to be taxed as a *Regulated In-*

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vestment Company is subject to an allocation percentage of 15% of the net worth base and 4% of the net income base.

DEFERRED DISSOLUTION PAYMENT

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

ALLOCATION FACTOR

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

(a) net income allocated to New Jersey, according to a formula based on property, sales and payrolls; and

(b) net worth allocated to New Jersey according to the same three factor formula, subject to the aforementioned alternative minimum net worth tax bases.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1968	$123,528,525	1972	$174,242,965
1969	204,443,064	1973	249,642,024
1970	216,952,437	1974	281,999,190
1971	162,293,053	1975	313,757,103

Fiscal Year	*General Business Corporations*	*Banking Corporations*	*Financial Corporations*
1976	$399,036,603	$40,014,009	$8,986,572
1977	462,368,237	24,416,070	3,234,421
1978	497,850,787	28,852,320	5,580,083

Note: Banks and Financial Corporations became subject to Corporation Business Tax effective January 1, 1975 (C. 170 and 171, P. L. 1975).

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TABLE 15
CORPORATION BUSINESS TAX: COMPARISON WITH OTHER STATES

State	*Rate*	*Basis of Tax*
NEW JERSEY		
Corporation Business Tax	2 mills per$1	tax on allocated net worth (or other alternative tax bases).
	plus7½%	tax on allocated net income
Corporation Income Tax	7¼%	tax on allocated net income of corporation not subject to the Corporation Business Tax but deriving income in New Jersey
NEW YORK	10%	(a) franchise tax based on net income
Franchise Tax	or	
	1 78/100 mills per$1	(b) amount of dollar of business and investment capital allocated within the State
	or 3.0%	(c) net income plus compensation of officers and stockholders owning over 5% of issued capital minus $15,000 and any net loss
	or	
	$250	
NEW YORK CITY	6.7%	on net income allocated to N.Y.C.
		4 aternative methods may be followed (similar to N.Y. State)
MARYLAND Franchise Tax	7%	franchise tax on allocated net income
MASSACHUSETTS	8.33%	franchise tax on allocated net income
Franchise Tax	or	
	$200	
	plus	
	14%	surtax of the tax is imposed
PENNSYLVANIA	10 mills per$1	franchise tax on each dollar of actual value
Franchise Tax		of whole capital stock[1]
	plus 10.5%	allocated net income
PHILADELPHIA	4 mills	gross receipts
Philadelphia School District)		
CONNECTICUT	10%	(a) franchise tax on net income allocated.
Franchise Tax	or	
	31/100 mills per $1	(b) of face value of stock (whichever is greater)
OHIO	4%-8%	4% of 1st $25,000 of value of stock determined according to net income plus 8% of value over $25,000.
Franchise Tax		
Akron		
Canton		
Cincinnati		
Cleveland		
Dayton		
Toledo		
Youngstown		

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

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DISPOSTION OF REVENUES

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

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

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

CORPORATION INCOME TAX

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

DESCRIPTION

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

RATE OF TAX

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

COLLECTIONS

Fiscal Year

1975	$37,525
1976	159,479
1977	61,952
1978	71,570

DISPOSITION OF REVENUES

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

FINANCIAL BUSINESS TAX

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

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DESCRIPTION

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

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

HISTORY

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

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

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

EXEMPTIONS

(1) National banks;

(2) Production Credit Association (Farm Credit Act of 1933);

(3) Stock and mutual insurance companies authorized to do business in New Jersey;

(4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;

(5) Credit Unions;[1]

(6) Savings banks, Savings and Loan Associations and Building and Loan Associations;[1]

(7) Pawnbrokers;[1]

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[1] Exempt only if organized under Laws of New Jersey.

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(8) State banks and trust companies, and

(9) Financial corporations.

RATE OF TAX

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

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1969	$1,716,381	1974	$5,163,309
1970	4,236,071	1975	6,251,344
1971	3,553,813	1976	1,021,383[1]
1972	4,561,109	1977	145,576[1]
1973	4,294,141	1978	92,060[1]

DISPOSITION OF REVENUES

Since 1970, revenues collected are distributed as follows:

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

GROSS INCOME TAX

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

DESCRIPTION

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

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[1]Represent unincorporated Financial Businesses collections and audit receipts from both Incorporated and Unincorporated Financial Businesses.

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HISTORY

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

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

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

RATE OF TAX

Graduated from 2% on taxable income not exceeding $20,000 to 2½% on amounts in excess of $20,000.

EXEMPTIONS

(1) Taxpayer, $1,000.

(2) Taxpayer's spouse who does not file separately, $1,000.

(3) Taxpayer 65 years old or more, $1,000; also $1,000 for spouse who is 65 years old or older who does not file separately.

(4) Taxpayer blind or totally disabled, $1,000; also, on joint return, $1,000 for blind or disabled spouse.

(5) For each dependent $1,000, plus an additional $1,000 for each dependent child who attends, full time:

  (a) Private elementary or secondary school;

  (b) Institution of higher education.

DEDUCTIONS

(1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.

(2) Unreimbursed medical expenses in excess of 2% of gross income.

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CREDITS

(1) $65 for a qualified residential tenant or shareholder in a co-operative. A retroactive amendment provides that shareholders in co-operatives and mutual housing corporations qualify for the homestead rebate and not for the tenants' tax credit (C. 241 and 242, P. L. 1977). This increases to $100 if the tenant is 65 years or older, permanently and totally disabled or the surviving spouse, 55 years or older, of a deceased senior citizen renter and has remained unmarried.

(2) Amounts withheld by an employer and payments of estimated tax.

(3) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

WITHHOLDING REQUIREMENT

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

COLLECTIONS

Fiscal Year

1977	$656,098,516
1978	714,200,960

DISPOSITION OF REVENUES

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

INSURANCE PREMIUMS TAX

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

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DESCRIPTION

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

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

HISTORY

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

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

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

RATE OF TAX

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

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COLLECTIONS

Fiscal Year		*Fiscal Year*	
1969	$33,509,824	1974	$49,459,603
1970	34,686,070	1975	51,799,502
1971	43,283,821	1976	57,769,052
1972	46,486,070	1977	70,593,450
1973	48,441,272	1978	76,403,881

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use, with the following exceptions:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home ($544,900) and the New Jersey State Firemen's Association ($806,765).

LOCAL PROPERTY TAX

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

DESCRIPTION

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

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

Amount of tax (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements.

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Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

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

HISTORY

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

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

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

The New Jersey State Consitution adopted in 1947 provided (Article VIII, Section I) "Property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally

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or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

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

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

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

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

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

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RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in $1 per $100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. Property tax rates in 567 New Jersey local taxing districts range from $0.54 per $100 to $14.16 per $100. The average rate for the State is $3.71 per $100.

TAX LEVY[1]

Fiscal Year		*Fiscal Year*	
1969	$1,710,531,691	1974	$2,725,869,300
1970	1,967,618,070	1975	2,984,843,970
1971	2,188,274,828	1976	3,308,979,964
1972	2,406,733,507	1977	3,257,073,668
1973	2,549,630,542	1978	3,327,574,347

[1]Gross. For net see table 4, page 17.

DISPOSITION OF REVENUES

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

MOTOR FUELS TAX

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

DESCRIPTION

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

HISTORY

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

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

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

Motor Fuels tax rate has been increased as indicated below:

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¢
July 1, 1972	From 7¢ to 8¢

EXEMPTIONS

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

REFUNDS

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

Refund Use	*Gallons*	*Dollars*
Auto and Buses	9,217,701	$ 737,416
Agriculture	3,473,665	277,893
Aircraft	3,383,189	270,655
Ambulances	240,632	19,251
Rural Free Delivery	90,674	7,254
Rails or Tracks	18,420	1,474
Private Property	1,813,727	145,098
Fishing	30,840	2,467
Cleaning	24,739	1,979
Exports	3,915,326	313,226
Fire Engines	31,117	2,489
Stationary Machinery and Implements	4,731,475	378,518
Heat and Light	7,568	605
	26,979,073	$2,158,325

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RATE OF TAX

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

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

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1969	$187,392,294	1974	$268,488,197
1970	199,599,109	1975	272,474,747
1971	210,255,461	1976	281,501,452
1972	224,528,118	1977	288,817,778
1973	268,201,032	1978	295,743,237

DETAIL OF COLLECTIONS

Fiscal Year	*Receipts Gasoline Tax*	*Receipts Special Fuels Tax*	*Gross Collections*	*Refunds*	*Net Collections*
1976	$266,234,040	$22,710,376	$288,944,416	$7,442,964	$281,501,452
1977	268,600,916	23,498,786	292,099,702	3,281,924	288,817,778
1978	269,789,017	27,989,814	297,778,831	2,044,594	295,743,237

The 1978 receipts shown above result from the following fuel sales and use:

Gasoline	3,383,672,260 Gallons
Special Fuels[1]	327,063,552 Gallons
Total[2]	3,710,735,812 Gallons

LICENSE FEES

Distributors and gasoline jobbers are required to file a bond to obtain a license. License fees are shown in Table 16.

Revenue from the issuance of these licenses was as follows:

Fiscal Year	
1976	$106,435
1977	104,295
1978	96,330

DISPOSITION OF REVENUES

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

[1]Special fuels include such fuels as diesel and propane.
[2]Total gallonage 1976—3,607,182,832; 1977—3,640,039,054.

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TABLE 16
MOTOR FUELS DISTRIBUTORS, JOBBERS AND DEALERS LICENSE FEES
Fiscal Year 1978

Type	*Fee*	*Number Issued Fiscal Year 1978*	*Amount*	*Expiration Date*
Distributor	No fee	46	—	Valid Indefinitely — Bond Required.
Special License "A"	No fee	52	—	Valid Indefinitely.
Special License "B"	No fee	1,619	—	Valid Indefinitely.
Gasoline Jobber	$50	24	$1,200	Required to file bond to obtain license. Bond and license expire March 31 each year.
Retail Dealer	10	7,592	75,920	Expires March 31 each year.
Wholesale Dealer	5	510	2,250	Expires March 31 each year.
Transport License	5	3,320	16,600	Expires March 31 each year.
Total		13,163	$96,270	

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TABLE 17
MOTOR FUELS TAX: COMPARISON WITH OTHER STATES

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

[1]Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the motor fuels tax rate.
[2]New York City — 1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

PUBLIC UTILITY TAXES

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

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

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

DESCRIPTION

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

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

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ADMINISTRATION

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

HISTORY

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

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

RATE OF TAX

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

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1969	$55,379,220	1974	$ 88,537,684
1970	59,542,830	1975	104,670,465
1971	64,390,424	1976	122,407,344
1972	72,002,987	1977	140,482,158
1973	79,694,719	1978	155,148,330

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is apportioned to the various municipalities in the proportion that the value of the scheduled

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property in each municipality as of the preceding July 1, bears to total value of the scheduled property of the taxpayer.

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

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

DESCRIPTION

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

ADMINISTRATION

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

HISTORY

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

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P. L. 1955) and in 1956 a minimum of 5% was established (C. 15, P. L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P. L.

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1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P. L. 1961).

RATE OF TAX

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

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1969	$ 74,856,467	1974	$126,979,069
1970	80,949,945	1975	156,090,289
1971	88,545,143	1976	185,869,998
1972	102,931,451	1977	213,044,395
1973	114,226,972	1978	239,055,835

DISPOSITION OF REVENUES

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

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

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

DESCRIPTION

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

HISTORY

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

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

RATES (Calendar Year Basis)

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

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

0.9375% —upon gross receipts of other utilities from business over, on, in, through or from their lines or mains in the State.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1969	$17,445,908	1974	$30,320,186
1970	18,822,217	1975	37,720,422
1971	30,670,472	1976	44,031,184
1972	24,623,638	1977	50,020,785
1973	27,147,286	1978	55,315,333

DISPOSITION OF REVENUES

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

(d) RAILROAD PROPERTY TAX

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

DESCRIPTION

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

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

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water

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tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

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

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

HISTORY

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

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

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

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

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

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taxes on Class II property, State aid to municipalities was provided for. State aid to municipalities in lieu of Class II taxes is discussed in detail below.

EXEMPTIONS

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

RATE OF TAX

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

COLLECTIONS

Calendar Year

1973	$ 315,800
1974	303,320
1975	290,509
1976	320,037
1977	274,393
1978	3,225,891

Taxes are paid directly to the State Treasurer.

DISPOSITION OF REVENUES

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

STATE AID TO MUNICIPALITIES IN LIEU OF REVENUE FROM CLASS II TAXES (N.J.S.A. 54:29A-24.1 to 24.6)

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

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

Municipalities that received less than $1,000 in Class II railroad taxes in 1966 are not eligible for State Aid. Amounts of State aid paid to municipalities are as follows:

Fiscal Year

1973 (Calendar 1972)	$10,001,778
1974 (Calendar 1973)	9,507,896
1975 (Calendar 1974)	8,912,450
1976 (Calendar 1975)	8,086,331
1977 (Calendar 1976)	7,725,663
1978 (Calendar 1977)	7,013,150

(e) RAILROAD FRANCHISE TAX

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

DESCRIPTION

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

HISTORY

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

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

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

RATE OF TAX

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

COLLECTIONS

Fiscal Year

1973	$54,175
1974	15,668
1975	11,959
1976	33,352
1977	15,031
1978	17,366

DISPOSITION OF REVENUES

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

REALTY TRANSFER FEE TAX

Citation: The Realty Transfer Tax Act: N.J.S.A. 46:15—5 *et seq.*

DESCRIPTION

Realty Transfer Fee Tax is applied to the recording of deeds which transfer title to real property in New Jersey. The tax is collected by the county at the rate of $1.75 for each $500 of consideration. Of the

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$1.75, $0.50 is retained by the county and the $1.25 balance is forwarded to the State Treasurer.

HISTORY

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

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

Chapter 176, P. L. 1975 increased the tax from $0.50 to $1.75 for each $500.00 of "consideration" effective September 1, 1975.

EXEMPTIONS (N.J.S.A. 46:15—10)

The fee does not apply to title transfers:

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

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(9) Acknowledged or proved on or before July 3, 1968;
(10) Between husband and wife, or parent and child;
(11) Conveying a cemetery lot or plot;
(12) In specific performance of a final judgment;
(13) Releasing a right of reversion;
(14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.

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

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

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

RATE OF TAX

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

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1971	$4,090,263	1975	$ 5,071,762
1972	5,429,718	1976	13,785,875[1]
1973	6,636,389	1977	19,247,782[1]
1974	5,988,921	1978	23,905,456[1]

DISPOSITION OF REVENUES

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

[1] State share — $8,408,191 (September 1, 1975 to June 30, 1976); 1977 — $12,721,106; 1978 — $15,693,020.

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TABLE 18
REALTY TRANSFER FEE TAX:
COMPARISON WITH OTHER STATES

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

[1]Tax is not statewide.

SALES AND USE TAX

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

DESCRIPTION

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

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

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is

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certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

HISTORY

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

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

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

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

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

MAJOR EXEMPTIONS

(1) Advertising services for newspapers and magazines;

(2) Draught beer;

(3) Bibles and other sacred scriptures;

(4) Casual sales except motor vehicles and registered boats;

(5) Cigarettes subject to Cigarette Tax Act;

(6) Clothing, except furs;

(7) Farm supplies and equipment;

(8) Flags of the United States and State of New Jersey;

(9) Food, food products and non-alcoholic beverages (off premises);

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(10) Food sold in school cafeterias;

(11) Prescription drugs and other medical aids;

(12) Motor fuels;

(13) Periodicals and textbooks;

(14) Professional and personal services;

(15) Real estate sales;

(16) Tangible personal property used in research and development;

(17) Telephone lines, cables and other equipment;

(18) Transportation of persons or property;

(19) Utilities;

(20) Production machinery and equipment; and

(21) Commercial motor vehicles weighing more than 18,000 pounds.

RATE OF TAX

The rate is 5% on taxable sales.

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

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

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1969	$264,902,239	1974	$ 735,064,595
1970	355,598,981	1975	770,380,745
1971	521,686,026	1976	829,483,092
1972	579,552,197	1977	905,149,435
1973	681,937,905	1978	1,003,034,342

DISPOSITION OF REVENUES

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

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TABLE 19
SALES AND USE TAX RATES: COMPARISON WITH OTHER STATES

State	*Year of Adoption*	*Rate*
Connecticut	1947	7¢
Maryland	1947	5¢
Massachusetts	1966	5¢
New Jersey	1966	5¢[1]
New York	1965	4¢ – State; 4¢ – Local[2]
Ohio	1934	4¢ – State; 0.5¢ – Local[3]
Pennsylvania	1953	6¢
Rhode Island	1956	6¢

[1]Atlantic City imposes a 5% sales tax on certain luxury items, and each of the items is exempt from the State sales tax.
[2]The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.
[3]The law authorizes counties to levy a ½% local sales tax. Five counties have done so, bringing their State-local rates to 4½%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

TABLE 20
SALES AND USE TAX EXEMPTIONS COMPARISON WITH OTHER STATES

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

(T – Taxable; E – Exempt.)
[1]Children under 10 – exempt.
[2]Up to $175.
[3]Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, are taxed at the wholesale-retail level.
[4]Taxable in New York City.
[5]3.2% beer – exempt.
[6]Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

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SAVINGS INSTITUTION TAX

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

DESCRIPTION

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

EXCLUSIONS FROM TAX

(1) 100% of dividends of an owned subsidiary.

(2) 50% of other dividends included in taxable income for federal tax purposes.

(3) Interest or dividends on obligations of New Jersey, its political subdivisions and authorities.

(4) Interest or dividends on obligations of the United States, its authorities, instrumentalities, commissions or possessions which by the Laws of the United States, are exempt from state income taxes.

RATE OF TAX

The tax rate is 5% of net income.

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

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COLLECTIONS

Fiscal Year

1974	$2,719,689
1975	2,328,395
1976	2,203,543
1977	2,974,894
1978	4,064,465

DISPOSITION OF REVENUES

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

TABLE 21
STATE TAXES ON BANKS AND FINANCIAL INSTITUTIONS: COMPARISON WITH OTHER STATES

State	*Rate*	*Basis of Tax*
Pennsylvania	15 mills per $1	On actual value of capital stock of national & State banks and savings institutions.
	11½%	On net earnings or income of mutual corporations (savings institutions without capital stock), building & loan assns., Federal & State savings & loan associations.
	1%	On gross receipts of private bankers.
Massachusetts	12.54% (maximum) established by State Tax Commission	Net income of national banks, trust companies & Morris Plan banks.
New York	12%	Net income of State banks, savings and loan associations, trust companies, domestic financial corporations, national banks and production credit associations.
	+	
	30%	Surcharge.
Maryland	7%	Net income of financial institutions except—savings banks; building, savings & loan associations.
	3/4% of 1%	Net earnings over $100,000 of savings banks; building, savings and loan associations.
Connecticut	10%	Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations. Mutual trust investment companies & Savings bank investment companies are exempt.
Ohio	3 mills per $1	The shares or capital employed or ownership interest in capital employed as the case may be, is assessed at the book value thereof on banks and financial institutions.
New Jersey[1]	1½%	On allocated net worth; Financial Business such as personal finance or small loan finance in competition with national banks.
	5%	On net income of savings banks and savings and loan and building and loan associations.

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

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SPILL COMPENSATION TAX

Citation: The Spill Compensation Tax Act: N.J.S.A. 58:10—23.11 *et seq.*

DESCRIPTION

A tax is imposed on certain physical transfers of petroleum products and hazardous substances. The tax is imposed on the first transfer in the State and the transferee is made liable.

HISTORY

The Spill Compensation Tax was enacted on January 6, 1977 and took effect April 1, 1977 (C. 141, P. L. 1976).

RATE OF TAX

The tax rate is $.01 per barrel or non-liquid equivalent. (Under certain circumstances, the tax rate may be raised or the tax suspended. The rate may be no higher than $.04 per barrel.)

COLLECTIONS

Fiscal Year

1977	$1,100,415*
1978	$6,429,830

*Collections for 2 months.

DISPOSITION OF REVENUES

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

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TRANSFER INHERITANCE AND ESTATE TAX

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

DESCRIPTION

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

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

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

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

HISTORY

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

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

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EXEMPTIONS

(1) All transfers under $500;

(2) Family transfers of $5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and courtesy are exempt; on 7-1-78 exemption increased to $15,000 in estates of decedents dying on or after that date.

(3) Life Insurance proceeds paid to named beneficiary;

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

(5) Transfers for public purposes made to New Jersey or any political subdivision therof;

(6) Federal civil service retirement benefits payable to a beneficiary other than the estate;

(7) Annuities payable to survivors of military retirees.

TAX RATES

Applicable to estates of decedents dying on or after July 1, 1963

First	$5,000.00 Exempt	Class A	Class B		Class C	Class D	Class E
Next	$10,000.00	1%	ELIMINATED		If less than $500.00; no tax, If $500.00 or more; no exemptions.		EXEMPT
"	35,000.00	2%					
"	50,000.00	3%					
"	50,000.00	4%					
"	50,000.00	5%					
"	100,000.00	6%					
"	200,000.00	7%					
"	200,000.00	8%					
"	200,000.00	9%					
"	200,000.00	10%					
"	300,000.00	11%					
"	300,000.00	12%					
"	500,000.00	13%					
"	500,000.00	14%					
"	500,000.00	15%					
Over	3,200,000.00	16%					
				On any amount			
				Up to $ 700,000.00	11%	15%	
				Net 200,000.00	11%	16%	
				" 200,000.00	11%	16%	
				" 300,000.00	13%	16%	
				" 300,000.00	14%	16%	
				Over 1,700,000.00	16%	16%	

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Applicable to estates of decedents dying on or after July 1, 1978

First $15,000.00 Exempt		Class A	Class B		Class C	Class D	Class E
Next	$ 35,000.00	2%	ELIMINATED		If less than $500.00; no tax, If $500.00 or more; no exemptions.		EXEMPT
"	50,000.00	3%					
"	50,000.00	4%					
"	50,000.00	5%					
"	100,000.00	6%					
"	200,000.00	7%					
"	200,000.00	8%					
"	200,000.00	9%					
"	200,000.00	10%		On any amount			
"	300,000.00	11%		Up to $ 700,000.00	11%	15%	
"	300,000.00	12%		Next 200,000.00	11%	16%	
"	500,000.00	13%		" 200,000.00	11%	16%	
"	500,000.00	14%		" 300,000.00	13%	16%	
"	500,000.00	15%		" 300,000.00	14%	16%	
Over	3,200,000.00	16%		Over 1,700,000.00	16%	16%	

Beneficiary Classes

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

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

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

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

CLASS D Every other transferee, distributee or beneficiary.

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

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Exemptions

CLASS A $15,000.00 to each in class.
CLASS B Eliminated
CLASS C, CLASS D { If less than $500,00, no tax; if $500.00, or more, no exemption.
CLASS E Entirely exempt.

Note: The Class A exemption of $15,000.00 applies to estates of decedents dying on or after July 1, 1978. Exemption for decedents dying prior to July 1, 1978 is $5,000.00.

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

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1969	$63,176,253	1974	$87,159,676
1970	66,642,143	1975	81,359,747
1971	65,061,720	1976	79,933,845
1972	75,673,149	1977	85,497,185
1973	75,425,969	1978	96,056,901

DISPOSITION OF REVENUES

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

TABLE 22

TRANSFER INHERITANCE AND ESTATE TAX: COMPARISON WITH OTHER STATES

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

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

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TRANSPORTATION TAX
(a) EMERGENCY TRANSPORTATION TAX

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

DESCRIPTION

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

HISTORY

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

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

In 1968, four additional tax brackets were added to the schedule of graduated rates. The new range from 2% to 14% was consistent with the New York State rate structure (C. 59, P. L. 1968). In 1969, the Act was extended to December 31, 1980 (C. 36, P. L. 1969) and in 1970 was amended to recognize certain changes in Federal Internal Revenue Code introduced in 1969 (C. 304, P. L. 1970).

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

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

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

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

RATE OF TAX

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

EXEMPTIONS

Personal exemptions are as follows:

(1) Single taxpayer, $650, additional $650 for taxpayer's spouse when separate return is filed and spouse has no gross income.

(2) Taxpayer 65 years of age or over, additional $650; and if such taxpayer's spouse is also over 65, additional $650.

(3) Blind taxpayers, additional $650; and if such taxpayer's spouse is also blind, additional $650.

(4) Dependent, $650.

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STANDARD DEDUCTIONS

The standard deduction is 15% of gross income or $2,000, whichever is less. A minimum standard deduction of $1,000 is allowed to an unmarried individual and $1,500 to a head of household, surviving spouse with dependent child, and husband and wife.

WITHHOLDING REQUIREMENTS

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

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1969	$14,601,810	1974	$31,920,293
1970	16,877,769	1975	34,733,844
1971	18,685,576	1976	39,063,774
1972	22,097,833	1977	30,453,830[1]
1973	25,522,028	1978	20,847,708[1]

DISPOSITION OF REVENUES

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

[1]Reflects amounts transferred to Gross Income Tax (C. 66, P. L. 1976).

(b) TRANSPORTATION BENEFITS TAX

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

DESCRIPTION

A flat rate tax based on the classes of income of New Jersey residents derived from sources within a "critical area State" other than New Jersey and on the classes of income of residents of another "critical area State" derived from sources within New Jersey. The

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State Transportation Commissioner determines whether a severe transportation problem exists and certifies the results of his findings to the State Treasurer within 40 days after the first of each year. Pennsylvania has been certified as a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax, who have filed a return with the State of Pennsylvania and have paid the tax due to that State are not required to file a return or pay this tax to New Jersey for said tax years.

HISTORY

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

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

A taxpayer subject to this law paid in 1977 the greater of this tax or the New Jersey Gross Income Tax (P. L. 1976, C. 47, C. 65 and C. 66). The amount of tax which exceeds that due under the New Jersey Gross Income Tax Act is to be deposited in the Transportation Benefits Fund or the Transportation Fund, established by the two commuter tax acts. This money is dedicated to the improvement of transportation and transportation facilities in the critical areas covered by the acts.

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

Effective January 1, 1978, New Jersey and Pennsylvania each collect State income tax from their own residents (C. 126, P. L. 1976).

RATE OF TAX

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

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EXEMPTIONS AND DEDUCTIONS

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

WITHHOLDING REQUIREMENTS

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

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

COLLECTIONS

Fiscal Year

1972	$ 6,126,357
1973	11,617,659
1974	11,999,535
1975	11,223,508
1976	11,543,463
1977	1,755,074[1]
1978	2,682,923[1]

DISPOSITION OF REVENUES

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

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[1]Reflects amounts transferred to Gross Income Tax (C. 66, P. L. 1976).

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CHAPTER VII

TAX REFORM PROGRAM

FIRST FULL YEAR

1978 was the first full fiscal year of experience with the Tax Reform Program adopted in July 1976.

In addition to the Gross Income Tax ($748.9 million) dedicated to school finance and property tax relief, this program included repeal of two business taxes — Unincorporated Business and Retail Gross Receipts.

Table 23 shows the distribution of $102.3 million of revenue sharing paid to municipalities as property tax replacement and $271.7 million of homestead rebates paid directly to homeowner taxpayers.

The $102.3 million revenue sharing includes $50 million property tax replacement and $52.3 million to cover senior citizen and veteran deductions. Inclusion of $52.3 million of senior citizen and veteran deductions within revenue sharing payments represented a net gain of $38 million to local property taxpapers from this source alone. Prior to this program, all veteran deductions and half of all senior citizen deductions were included within local property tax rates.

Property tax relief for renters took form as a deduction from the Gross Income Tax. Not included within the tables, these deductions totaled $38.0 million.

School aid paid from Gross Income Tax revenues totaled $501 million of nonproperty tax support for equalization of thorough and efficient education.

Additional property tax replacement revenues were provided as in lieu state payments to municipalities for services to exempt state-owned property. Table 24 shows the distribution of $10.9 million of such payments.

As a result of these changes and expenditure ceilings included within the program, local property taxes actually decreased .6% between 1976 and 1978. The 1977 decrease of 2.73% represented the first property tax decrease in 34 years. The decrease in 1977 and the minimal increase in 1978 are in sharp contrast to annual increases ranging as high as 14.7% during the past 10 years (See Table 4).

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INCOME TAX COLLECTIONS

Gross Income Tax net revenues totaled $748.9 million for support of the tax reform package. An additional $1.2 million was collected and transferred to the Governor's General Election Fund.

Net revenues (after refunds) were derived from employer withholdings, quarterly estimated payments and payments accompanying tax returns. These payments are summarized as follows:

Employer Withholdings	$693.9 million
Quarterly Estimated Payments	72.6 million
Payments with Returns	110.1 million
Total	$876.6 million
Less Refunds	127.7 million
Net Revenue	$748.9 million

Payments accompanying returns included $35.9 million of taxes transferred from commuter transportation funds. Persons subject to Emergency Transportation Tax and the Transportation Benefits Tax were allowed credit for the Gross Income Tax.

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STATE REVENUE SHARING DISTRIBUTION — 1978

PAYMENTS FOR LOCAL SERVICES IN LIEU OF TAXES ON STATE EXEMPT PROPERTY — CALENDAR YEAR 1978

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TABLE 23
STATE REVENUE SHARING DISTRIBUTION — 1978

COUNTIES	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Atlantic	$ 1,205,702	$ 1,268,945	$ 610,200	$ 1,879,145	$ 3,084,848	38,474	$ 7,459,915	$ 10,544,763
Bergen	6,062,690	3,327,709	3,363,300	6,691,009	12,753,699	183,972	36,105,568	48,859,265
Burlington	2,266,437	1,070,039	1,292,750	2,362,789	4,629,226	71,620	13,344,893	17,974,119
Camden	3,277,542	2,344,227	1,636,450	3,980,677	7,258,220	98,323	18,906,419	26,164,638
Cape May	401,856	793,799	278,716	1,072,515	1,474,371	18,870	3,326,557	4,800,928
Cumberland	875,002	748,868	344,980	1,093,848	1,968,847	25,015	4,594,132	6,562,979
Essex	6,234,664	2,279,035	1,687,833	3,966,867	10,201,532	111,091	23,299,701	33,501,233
Gloucester	1,249,184	850,799	705,518	1,556,317	2,805,501	41,791	7,636,790	10,442,291
Hudson	4,086,579	1,713,206	766,700	2,479,906	6,566,485	52,015	10,619,493	17,185,978
Hunterdon	476,079	319,890	273,731	593,621	1,069,701	18,965	3,524,382	4,594,083
Mercer	2,164,332	1,393,218	990,950	2,384,168	4,548,501	62,332	11,885,468	16,433,969
Middlesex	4,128,241	2,036,798	2,261,000	4,297,798	8,426,038	121,145	23,285,162	31,711,200
Monmouth	3,250,643	1,695,080	1,641,400	3,336,480	6,587,126	101,688	19,962,046	26,549,173
Morris	2,741,498	986,078	1,411,730	2,397,808	5,139,305	88,178	17,002,733	22,142,040
Ocean	1,779,383	2,546,082	1,235,637	3,781,720	5,561,099	88,150	16,732,696	22,293,797
Passaic	3,176,387	1,864,852	1,193,650	3,058,502	6,234,887	74,407	14,336,090	20,600,977
Salem	420,765	311,518	217,550	529,068	949,833	13,407	2,382,426	3,332,257
Somerset	1,397,597	603,867	744,600	1,348,467	2,746,064	44,211	8,512,036	11,258,099
Sussex	589,132	408,682	381,841	790,523	1,379,654	25,295	4,952,822	6,332,476
Union	3,711,251	2,143,462	1,789,500	3,932,962	7,644,214	104,809	20,564,355	28,208,569
Warren	505,036	460,160	279,536	739,696	1,244,732	17,666	3,203,830	4,448,562
Totals	$50,000,000	$29,166,316	$23,107,572	$52,273,889	$102,273,909	1,402,024	$271,667,515	$373,941,404

Difference in Totals Due to Rounding.

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STATE REVENUE SHARING DISTRIBUTION — 1978

ATLANTIC COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Absecon City	$ 44,796	$ 37,031	$ 32,950	$ 69,981	$ 114,777	1,821	$ 358,782	$ 653,559
Atlantic City	274,945	264,960	67,500	332,460	607,405	4,240	844,022	1,451,472
Brigantine City	49,988	61,802	33,950	95,752	145,740	1,961	392,240	537,980
Buena Bor.	23,393	31,360	11,350	42,710	66,103	836	154,886	220,989
Buena Vista Twp.	32,494	42,510	16,200	58,710	91,204	1,436	274,104	547,716
Corbin City	1,753	5,600	1,150	6,750	8,503	89	12,873	21,376
Egg Harbor City	30,134	36,960	17,050	54,010	84,144	976	190,997	275,141
Egg Harbor Twp.	85,481	60,325	47,650	107,975	193,456	3,394	620,603	814,059
Estell Manor City	3,910	7,040	3,050	10,090	14,000	191	33,752	47,752
Folsom Bor.	13,651	10,080	7,500	17,580	31,231	467	86,035	117,266
Galloway Twp.	66,032	63,063	39,350	102,413	168,445	2,504	464,360	632,805
Hamilton Twp.	52,313	73,305	28,250	101,555	153,868	1,970	331,337	485,205
Hammonton Town.	83,661	89,551	39,200	128,751	212,412	2,717	502,383	714,795
Linwood City	43,415	27,680	33,000	60,680	104,095	1,656	339,790	443,885
Longport Bor.	8,090	14,240	6,650	20,890	28,980	414	82,006	110,986
Margate City	70,246	72,320	47,150	119,470	189,716	2,831	574,862	746,578
Mullica Twp.	24,235	30,720	14,150	44,870	69,105	1,022	182,406	251,511
Northfield City	60,133	39,040	47,700	86,740	146,873	2,180	439,701	586,574
Pleasantville City	95,829	106,288	41,700	147,988	243,817	2,635	548,332	792,149
Port Republic City	4,382	6,930	3,950	10,880	15,262	237	41,653	56,195
Somers Point City	59,999	89,600	31,250	120,850	180,849	2,163	436,847	617,696
Ventnor City	69,673	88,780	35,200	123,980	193,653	2,467	503,853	697,506
Weymouth Twp.	7,180	9,760	4,300	14,060	21,240	267	44,093	65,333
Totals	$1,205,702	$1,268,945	$610,200	$1,879,145	$3,084,848	38,474	$7,459,915	$10,544,763

Difference in Totals Due to Rounding.

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BERGEN COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Allendale Bor.	$ 43,212	$ 10,400	$ 24,200	$ 34,600	$ 77,812	1,469	$ 295,690	$ 373,502
Alpine Bor.	9,438	3,200	4,650	7,850	17,288	341	61,631	78,919
Bergenfield Bor.	196,883	101,174	121,100	222,274	419,157	5,962	1,198,217	1,617,374
Bogota Bor.	61,212	44,640	32,500	77,140	138,352	1,770	350,373	488,725
Carlstadt Bor.	46,179	39,200	21,700	60,900	107,079	1,235	202,747	309,826
Cliffside Park Bor.	131,087	92,662	50,500	143,162	274,249	3,944	762,036	1,036,285
Closter Bor.	58,718	24,880	44,100	68,980	127,698	2,204	441,563	569,261
Cresskill Bor.	55,785	29,960	41,850	71,810	127,595	2,097	416,136	543,731
Demarest Bor.	34,987	12,853	22,800	35,653	70,640	1,376	280,549	351,189
Dumont Bor.	137,828	88,740	89,400	178,140	315,968	4,489	896,207	1,212,175
E. Rutherford Bor.	140,997	105,860	75,250	181,110	322,107	4,003	764,529	1,086,636
Edgewater Bor.	58,886	46,720	22,250	68,970	127,856	1,231	205,233	333,089
Elmwood Park Bor.	34,651	20,160	10,100	30,260	64,911	528	98,726	163,637
Emerson Bor.	57,471	22,080	43,050	65,130	122,601	1,975	389,213	511,814
Englewood City	163,547	82,720	50,650	133,370	296,917	3,899	828,976	1,125,893
Englewood Cliffs Bor.	40,044	9,920	22,250	32,170	72,214	1,463	263,328	335,542
Fairlawn Bor.	254,387	154,223	179,700	333,923	588,310	9,003	1,764,729	2,353,039
Fairview Bor.	72,841	75,695	25,050	100,745	173,586	1,563	306,373	479,959
Fort Lee Bor.	210,534	97,986	43,700	141,686	352,220	3,096	616,182	968,402
Franklin lakes Bor.	53,493	14,592	34,500	49,092	102,585	2,064	382,995	485,580
Garfield City	211,546	233,172	65,350	298,522	510,068	4,465	876,947	1,387,015
Glen Rock Bor.	87,975	28,416	63,600	92,016	179,991	3,449	691,224	871,215
Hackensack City	247,949	138,726	56,500	195,226	443,175	3,986	814,063	1,257,238
Harrington Park Bor.	33,539	7,943	20,500	28,443	61,982	1,180	234,385	296,367
Hasbrouck Heights Bor.	91,548	56,791	58,450	115,241	206,789	3,002	592,045	798,834
Haworth Bor.	25,415	7,680	16,850	24,530	49,945	999	201,388	251,333
Hillsdale Bor.;	81,031	29,280	57,200	86,480	167,511	2,863	571,369	738,880
Hohokus Bor.	29,494	3,680	23,450	27,130	56,624	1,251	240,106	296,730
Leonia Bor.	60,032	26,304	26,250	52,554	112,586	1,794	371,979	484,565
Little Ferry Bor.	64,886	40,800	28,550	69,350	134,236	1,624	309,493	443,729
Lodi Bor.	177,030	141,111	66,950	208,061	385,091	3,528	703,416	1,088,507
Lyndhurst Twp.	154,985	124,550	82,700	207,250	362,235	4,327	803,782	1,166,017
Mahwah Twp.	81,100	28,333	40,450	68,783	149,883	2,492	468,308	618,191
Maywood Bor.	74,594	44,800	49,100	93,900	168,494	2,478	492,061	660,555
Midland Park Bor.	55,954	35,680	35,000	70,680	126,634	1,832	366,078	492,712
Montvale Bor.	51,639	11,150	30,900	42,050	93,689	1,631	305,762	399,451
Moonachie Bor.	20,561	14,730	9,950	24,680	45,241	474	78,376	123,617
New Milford Bor.	129,975	59,348	87,100	146,448	276,423	3,757	746,535	1,022,958
North Arlington Bor.	122,458	96,160	62,000	158,160	280,618	3,280	640,246	920,864

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BERGEN COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Northvale Bor.	36,404	17,120	21,800	38,920	75,324	1,172	225,994	301,318
Norwood Bor.	30,673	17,760	18,950	36,710	67,383	1,092	215,700	283,083
Oakland Bor.	102,065	19,868	63,750	83,618	185,683	3,423	677,510	863,193
Old Tappan Bor.	27,640	6,880	17,650	24,530	52,170	1,019	190,736	242,906
Oradell Bor.	59,763	24,834	45,150	69,984	129,747	2,328	449,572	579,319
Palisades Park Bor.	91,077	57,600	33,700	91,300	182,377	2,004	394,940	577,317
Paramus Bor.	194,760	61,296	154,750	216,046	410,806	6,768	1,235,175	1,645,981
Park Ridge Bor.	61,684	26,080	36,150	62,230	123,914	2,084	412,296	536,210
Ramsey Bor.	88,043	21,182	53,450	74,632	162,675	3,093	604,810	767,485
Ridgefield Bor.	–	61,720	36,250	97,970	97,970	2,041	320,993	418,963
Ridgefield Park Twp.	94,751	46,317	42,100	88,417	183,168	2,382	472,774	655,942
Ridgewood Twp.	185,355	46,394	109,200	155,594	340,949	6,287	1,295,198	1,636,147
Riveredge Bor.	85,549	42,240	63,550	105,790	191,339	2,930	583,760	775,099
Rivervale Twp.	61,751	13,600	42,950	56,550	118,301	2,288	451,195	569,496
Rochelle Park Twp.	42,808	43,360	31,150	74,510	117,318	1,594	295,324	412,642
Rockleigh Bor.	–	960	800	1,760	1,760	39	5,945	7,705
Rutherford Bor.	139,244	83,360	71,550	154,910	294,154	3,943	778,974	1,073,128
Saddle Brook Twp.	110,323	65,920	80,150	146,070	256,393	3,490	647,992	904,385
Saddle River Bor.	16,550	2,746	10,900	13,646	30,196	733	133,972	164,168
So. Hackensack Twp.	16,550	14,990	8,000	22,990	39,540	425	77,924	117,464
Teaneck Twp.	285,027	140,126	156,350	296,476	581,503	9,404	2,021,637	2,603,140
Tenafly Bor.	97,144	34,880	59,900	94,780	191,924	3,694	773,406	965,330
Teterboro Bor.	–	–	–	–	–	–	–	–
Upper Saddle River Bor.	55,044	7,200	34,050	41,250	96,294	2,051	385,783	482,077
Waldwick Bor.	86,155	31,230	61,700	92,930	179,085	2,887	569,192	748,277
Wallington Bor.	73,582	77,760	31,450	109,210	182,792	1,822	350,124	532,916
Washington Twp.	73,448	19,040	50,300	69,340	142,788	2,620	519,491	662,279
Westwood Bor.	77,021	32,960	44,350	77,310	154,331	2,451	481,618	635,949
Woodcliff Lake Bor.	37,988	8,380	24,400	32,780	70,768	1,413	281,047	351,815
Wood-Ridge Bor.	57,167	58,145	39,100	97,245	154,412	2,113	401,548	555,960
Wyckoff Twp.	111,233	37,440	79,600	117,040	228,273	4,258	817,946	1,046,219
Totals	$6,062,690	$3,327,709	$3,363,300	$6,691,009	$12,753,699	183,972	$36,105,568	$48,859,265

Difference in Totals Due to Rounding.

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BURLINGTON COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bass River Twp.	$ 6,168	$ 11,890	$ 5,100	$ 16,990	$ 23,158	321	$ 57,253	$ 80,411
Beverly City	22,112	19,840	10,500	30,340	52,452	635	118,176	170,628
Bordentown City	30,741	27,190	13,000	40,190	70,931	852	172,254	243,185
Bordentown Twp.	52,886	20,461	37,900	58,361	111,247	1,618	316,222	427,469
Burlington City	77,998	87,510	38,800	126,310	204,308	2,193	247,643	451,951
Burlington Twp.	84,268	29,235	45,800	75,035	159,303	2,187	401,660	560,963
Chesterfield Twp.	21,842	8,160	8,950	17,110	38,952	527	97,483	136,435
Cinnaminson Twp.	118,413	32,976	81,800	114,776	233,189	4,183	782,433	1,015,622
Delanco Twp.	28,348	23,840	18,550	42,390	70,738	980	185,626	256,364
Delran Twp.	79,313	33,010	53,800	86,810	166,123	3,221	601,644	767,767
Eastampton Twp.	19,752	5,760	9,850	15,610	35,362	652	121,817	157,179
Edgewater Park Twp.	58,246	13,600	32,250	45,850	104,096	1,737	330,256	434,352
Evesham Twp.	124,170	24,336	61,200	85,536	209,706	4,122	774,261	983,967
Fieldsboro Bor.	4,180	3,840	1,950	5,790	9,970	134	24,623	34,593
Florence Twp.	60,066	75,894	40,500	116,394	176,460	2,304	428,027	604,487
Hainesport Twp.	20,089	19,520	14,500	34,020	54,109	808	147,556	201,665
Lumberton Twp.	31,381	10,670	16,700	27,370	58,751	846	154,446	213,197
Mansfield Twp.	18,337	12,000	8,700	20,700	39,037	582	102,403	141,440
Maple Shade Twp.	124,143	113,255	68,550	181,805	305,948	4,063	779,066	1,085,014
Medford Twp.	67,819	23,840	46,050	69,890	137,709	3,193	600,935	738,644
Medford Lakes Bor.	33,740	7,040	23,100	30,140	63,880	1,325	255,294	319,174
Moorestown Twp.	106,986	55,200	64,750	119,950	226,936	3,904	760,882	987,818
Mount Holly Twp.	89,256	48,259	44,650	92,909	182,165	2,324	432,665	614,830
Mount Laurel Twp.	100,461	25,164	56,450	81,614	182,075	3,543	661,246	843,321
New Hanover Twp.	89,829	2,240	2,650	4,890	94,719	122	20,065	114,784
No. Hanover Twp.	59,021	5,118	8,100	13,218	72,239	417	69,405	141,644
Palmyra Bor.	48,639	43,620	34,000	77,620	126,259	1,878	357,029	483,288
Pemberton Bor.	9,876	4,784	3,450	8,234	18,110	202	38,381	56,491
Pemberton Twp.	148,817	47,429	128,750	176,179	324,996	4,743	858,238	1,183,234
Riverside Twp.	58,751	72,682	33,450	106,132	164,883	1,923	366,503	531,386
Riverton Bor.	23,022	11,733	12,750	24,483	47,505	749	142,696	190,201
Shamong Twp.	11,258	4,000	6,450	10,450	21,708	686	122,115	143,823
Southampton Twp.	42,741	79,984	35,900	115,884	158,625	2,523	484,905	643,530
Springfield Twp.	16,651	11,130	9,300	20,430	37,081	559	102,241	139,322
Tabernacle Twp.	17,022	10,320	9,800	20,120	37,142	904	164,066	201,208
Washington Twp.	4,652	5,440	2,600	8,040	12,692	158	27,389	40,081
Westampton Twp.	18,910	5,307	16,600	21,907	40,817	727	139,244	180,061
Willingboro Twp.	309,903	28,777	179,450	208,227	518,130	9,529	1,858,593	2,376,723
Woodland Twp.	14,056	3,546	3,950	7,496	21,552	180	27,755	49,307
Wrightstown Bor.	12,573	1,140	2,150	3,590	16,163	66	12,397	28,560
Totals	$2,266,437	$1,070,039	$1,292,750	$2,362,789	$4,629,226	71,620	$13,344,893	$17,974,119

Difference in Totals Due to Rounding.

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CAMDEN COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veterans Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Audubon Bor.	$ 72,470	$ 91,040	$ 47,350	$ 138,390	$ 210,860	2,627	$ 547,339	$ 758,199
Audubon Park Bor.	9,674	—	—	—	9,674	468	42,480	52,154
Barrington Bor.	59,190	39,520	37,650	77,170	136,360	1,839	376,403	512,763
Bellmawr Bor.	110,323	56,640	64,600	121,240	231,563	3,565	691,791	923,354
Berlin Bor.	37,752	25,973	21,700	47,673	85,425	1,335	259,433	344,858
Berlin Twp.	40,449	27,261	17,200	44,461	84,910	1,130	218,513	303,423
Brooklawn Bor.	19,685	20,400	10,000	30,400	50,085	588	111,954	162,039
Camden City	677,748	596,340	131,200	727,540	1,405,288	12,149	1,712,624	3,117,912
Cherry Hill Twp.	455,551	139,529	284,200	423,729	879,280	15,819	3,186,732	4,066,012
Chesilhurst Bor.	9,728	7,250	2,450	9,700	19,428	270	54,834	74,262
Clementon Bor.	35,055	38,530	18,350	56,880	91,935	1,236	233,983	325,918
Collingswood Bor.	117,334	92,009	56,400	148,409	265,743	3,453	717,746	983,489
Gibbsboro Bor.	18,370	8,480	11,800	20,280	38,650	584	115,487	154,137
Gloucester City	102,301	128,390	45,600	173,990	276,291	2,869	465,533	741,824
Gloucester Twp.	245,354	104,050	137,900	241,950	487,304	8,309	1,655,958	2,143,262
Haddon Twp.	121,413	105,406	75,350	180,756	302,169	4,224	870,357	1,172,526
Haddonfield Bor.	87,504	48,160	55,500	103,660	191,164	3,509	727,748	918,912
Haddon Heights Bor.	62,864	62,441	43,400	105,841	168,705	2,313	481,033	649,738
Hi Nella Bor.	9,472	1,760	2,900	4,660	14,132	120	24,314	38,446
Laurel Springs Bor.	19,820	13,760	9,900	23,660	43,480	536	109,839	153,319
Lawnside Bor.	19,483	18,880	8,050	26,930	46,413	667	136,241	182,654
Lindenwold Bor.	122,559	43,840	46,100	89,940	212,499	2,485	476,132	688,631
Magnolia Bor.	42,201	24,780	21,600	46,380	88,581	1,171	235,636	324,217
Merchantville Bor.	29,190	22,770	14,650	37,420	66,610	903	198,357	264,967
Mt. Ephraim Bor.	37,583	54,880	27,700	82,580	120,163	1,468	298,959	419,122
Oaklyn Bor.	30,977	41,609	19,750	61,359	92,336	1,161	242,374	334,710
Pennsauken Twp.	248,691	249,120	163,100	412,220	660,911	9,071	1,827,115	2,488,026
Pine Hill Bor.	51,619	33,450	22,900	56,350	107,969	1,525	276,968	384,937
Pine Valley Bor.	169	—	—	—	169	6	1,432	1,601
Runnemede Bor.	73,279	53,893	47,900	101,793	175,072	2,232	443,484	618,556
Somerdale Bor.	47,258	21,920	28,400	50,320	97,578	1,401	272,847	370,425
Stratford Bor.	69,335	23,236	45,300	68,536	137,871	1,928	384,678	522,549
Tavistock Bor.	101	—	—	—	101	2	393	494
Voorhees Twp.	49,347	19,040	30,650	49,690	99,037	1,834	348,201	447,238
Waterford Twp.	30,876	35,040	24,850	59,890	90,766	1,647	310,308	401,074
Winslow Twp.	91,717	65,600	51,500	117,100	208,817	3,755	694,480	903,297
Woodlynne Bor.	21,101	29,230	10,550	39,780	60,881	724	154,712	215,593
Totals	$3,277,543	$2,344,227	$1,636,450	$3,980,677	$7,258,220	98,923	$18,906,418	$26,164,638

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CAPE MAY COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Avalon Bor.	$ 12,708	$ 15,200	$ 7,950	$ 23,150	$ 35,858	637	$ 116,342	$ 152,200
Cape May City	26,797	35,520	14,700	50,220	77,017	921	188,894	265,911
Cape May Point Bor.	1,416	6,560	1,550	8,110	9,526	107	17,974	27,500
Dennis Twp.	19,045	29,230	11,050	40,280	59,325	803	127,268	186,593
Lower Twp.	76,582	252,640	62,700	315,340	391,922	4,570	827,793	1,219,715
Middle Twp.	62,999	105,041	34,166	139,207	202,206	2,431	393,833	596,039
North Wildwood City	27,033	62,465	17,600	80,065	107,098	1,243	228,214	335,312
Ocean City	75,774	104,830	49,850	154,680	230,454	3,214	628,912	859,366
Sea Isle City	17,696	26,400	10,100	36,500	54,196	670	121,034	175,230
Stone Harbor Bor.	8,291	12,320	6,250	18,570	26,861	459	84,342	111,203
Upper Twp.	—	38,632	24,500	63,132	63,132	1,349	139,768	202,900
West Cape May Bor.	6,910	13,120	2,700	15,820	22,730	242	43,964	66,694
West Wildwood Bor.	1,753	6,880	1,300	8,180	9,933	112	18,184	28,117
Wildwood City	21,741	39,040	10,700	49,740	71,481	699	128,619	200,100
Wildwood Crest Bor.	24,269	35,360	19,000	54,360	78,629	1,084	207,760	286,389
Woodbine Bor.	18,842	10,560	4,600	15,160	34,002	329	53,656	87,658
Totals	$401,856	$793,799	$278,716	$1,072,515	$1,474,371	18,870	$3,326,557	$4,800,928

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CUMBERLAND COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bridgeton City	$144,704	$ 99,146	$ 44,416	$ 143,562	$ 288,266	3,100	$ 512,165	$ 800,431
Commercial Twp.	26,224	46,347	12,581	58,928	85,152	992	118,892	204,044
Deerfield Twp.	18,269	19,200	5,800	25,000	43,269	555	106,564	149,833
Downe Twp.	12,168	24,480	6,350	30,830	42,998	424	59,159	102,157
Fairfield Twp.	36,437	27,652	11,596	39,248	75,685	993	197,928	273,613
Greenwich Twp.	6,472	6,720	2,750	9,470	15,942	233	45,762	61,704
Hopewell Twp.	28,112	19,750	12,850	32,600	60,712	1,038	203,671	264,383
Lawrence Twp.	16,516	15,523	4,800	20,323	36,839	437	73,994	110,833
Maurice River Twp.	28,954	32,392	10,350	42,742	71,696	797	127,006	198,702
Millville City	154,446	150,740	81,450	232,190	386,636	4,984	907,178	1,293,814
Shiloh Bor.	4,011	4,000	1,550	5,550	9,561	125	23,392	32,953
Stow Creek Twp.	7,685	6,080	2,950	9,030	16,715	310	57,012	73,727
Upper Deerfield Twp.	46,246	33,728	19,600	53,328	99,574	1,390	268,704	368,278
Vineland City	344,756	263,110	127,964	391,046	735,802	9,637	1,892,705	2,628,507
Totals	$875,002	$748,868	$344,980	$1,093,849	$1,968,847	25,015	$4,594,132	$6,562,979

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ESSEX COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Belleville Town	$ 262,410	$ 176,404	$ 102,850	$ 279,254	$ 541,664	6,147	$ 1,322,696	$ 1,864,360
Bloomfield Town	351,801	234,546	156,100	390,646	742,447	9,349	2,053,229	2,795,676
Caldwell Bor.	58,549	20,355	22,750	43,105	101,654	1,289	285,683	387,337
Cedar Grove Twp.	97,043	30,267	55,800	86,067	183,110	2,886	569,675	752,785
East Orange City	515,010	135,037	72,933	207,970	722,980	5,693	1,341,918	2,064,898
Essex Fells Bor.	17,089	1,507	9,150	10,657	27,746	637	130,586	158,332
Fairfield Bor.	48,740	20,310	32,050	52,360	101,100	1,937	373,618	474,718
Glen Ridge Bor.	57,471	16,219	32,300	48,519	105,990	2,081	479,216	585,206
Irvington Town	393,834	215,730	84,450	300,180	694,014	6,408	1,419,293	2,113,307
Livingston Twp.	207,636	56,320	140,400	196,720	404,356	7,824	1,562,950	1,967,306
Maplewood Twp.	165,064	104,033	91,650	195,683	360,747	6,161	1,368,933	1,729,680
Millburn Twp.	140,997	29,760	77,850	107,610	248,607	5,476	1,127,356	1,375,963
Montclair Town	292,544	108,100	99,350	207,450	499,994	7,156	1,612,477	2,112,471
Newark City	2,514,717	664,800	208,400	873,200	3,387,917	17,237	2,963,401	6,351,318
North Caldwell Bor.	45,774	6,240	22,400	28,640	74,414	1,451	302,302	376,716
Nutley Town	217,377	149,371	117,550	266,921	484,298	6,549	1,374,188	1,858,486
Orange City	224,489	72,406	30,400	102,806	327,295	2,606	595,422	922,717
Roseland Bor.	31,044	11,470	20,050	31,520	62,564	1,205	246,934	309,498
South Orange Vil.	112,413	30,748	51,500	82,248	194,661	3,587	813,021	1,007,682
Verona Bor.	103,548	46,271	61,500	107,771	211,319	3,372	719,039	930,358
West Caldwell Bor.	83,122	27,910	48,950	76,860	159,982	3,099	652,985	812,967
West Orange Town	293,993	121,230	149,450	270,680	564,673	8,941	1,984,779	2,549,452
Totals	$6,234,664	$2,279,035	$1,687,833	$3,966,867	$10,201,532	111,091	$23,299,701	$33,501,233

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GLOUCESTER COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Clayton Bor.	$ 39,370	$ 28,320	$ 17,600	$ 45,920	$ 85,290	1,320	$ 238,629	$ 323,919
Deptford Twp.	169,378	83,324	100,700	184,024	353,402	5,106	928,234	1,281,636
East Greenwich Twp.	23,662	17,760	14,200	31,960	55,622	938	171,542	227,164
Elk Twp.	19,820	19,639	9,700	29,339	49,159	667	114,283	163,442
Franklin Twp.	66,066	74,458	35,318	109,777	175,843	2,569	471,414	647,257
Glassboro Bor.	93,234	43,360	40,450	83,810	177,044	2,204	429,438	606,482
Greenwich Twp.	39,741	37,848	29,200	67,048	106,789	1,374	212,311	319,100
Harrison Twp.	19,382	13,920	9,850	23,770	43,152	658	122,608	165,760
Logan Twp.	12,303	11,498	6,350	17,848	30,151	439	65,295	95,446
Mantua Twp.	69,504	38,712	45,000	83,712	153,216	2,246	423,266	576,482
Monroe Twp.	110,829	102,436	65,150	167,586	278,415	4,104	729,594	1,008,009
National Park Bor.	26,325	19,176	17,600	36,776	63,101	847	153,725	216,826
Newfield Bor.	10,753	12,160	3,850	16,010	26,763	399	74,991	101.754
Paulsboro Bor.	56,493	54,880	25,950	80,830	137,323	1,436	231,589	368,912
Pitman Bor.	71,122	47,340	36,050	83,390	154,512	2,313	450,565	605,077
South Harrison Twp.	8,730	5,440	3,200	8,640	17,370	280	50,781	68,151
Swedesboro Bor.	16,213	13,600	4,900	18,500	34,713	394	72,937	107,650
Washington Twp.	121,008	43,728	82,250	125,978	246,986	5,591	1,035,666	1,282,652
Wenonah Bor.	16,618	8,692	10,650	19,342	35,960	638	125,717	161,677
West Deptford Twp.	102,975	52,060	68,700	120,760	223,735	3,715	651,920	875,645
Westville Bor.	36,268	45,184	20,350	65,534	101,802	1,186	226,864	328,666
Woodbury City	86,054	60,463	41,400	101,863	187,917	2,289	457,090	645,007
Woodbury Heights Bor.	25,584	11,520	15,200	26,720	52,304	870	160,930	213,234
Woolwich Twp.	7,753	5,280	1,900	7,180	14,933	208	37,401	52,334
Totals	$1,249,184	$850,799	$705,518	$1,556,317	$2,805,501	41,791	$7,636,790	$10,442,291

Difference in Totals Due to Rounding.

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HUDSON COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bayonne City	$ 495,123	$ 250,310	$155,700	$ 406,010	$ 901,133	8,747	$ 1,825,284	$ 2,726,417
East Newark Bor.	13,314	11,360	2,850	14,210	27,524	248	52,647	80,171
Guttenberg Town	38,999	27,322	6,850	34,172	73,171	583	116,501	189,672
Harrison Town	81,908	38,720	20,400	59,120	141,028	1,216	219,744	360,772
Hoboken City	312,060	53,548	18,800	72,348	384,408	1,482	278,105	662,513
Jersey City	1,727,387	681,330	266,400	947,730	2,675,117	18,721	3,756,032	6,431,149
Kearny Town	256,915	161,051	86,900	247,951	504,866	5,757	1,129,087	1,633,953
North Bergen Twp.	324,768.	205,849	86,300	292,149	616,917	5,911	1,230,269	1,847,186
Secaucus Town	81,605	61,613	45,600	107,213	188,818	2,705	524,599	713,417
Union City	388,036	112,752	35,500	148,302	536,338	3,089	691,134	1,227,472
Weehawken Twp.	89,122	29,280	16,900	46,180	135,302	1,174	266,982	402,284
West New York Town.	277,342	80,070	24,450	104,520	381,862	2,382	529,109	910,971
Totals	$4,086,579	$1,713,206	$766,700	$2,479,906	$6,566,485	52,015	$10,619,493	$17,185,978

Difference in Totals Due to Rounding.

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HUNTERDON COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Alexandria Twp.	$ 15,741	$ 12,800	$ 8,300	$ 21,100	$ 36,841	645	$ 121,677	$ 158,518
Bethlehem Twp.	11,022	7,200	7,450	14,650	25,672	605	113,375	139,047
Bloomsbury Bor.	6,000	5,825	3,600	9,425	15,425	224	42,471	57,896
Califon Bor.	7,045	5,920	4,250	10,170	17,215	278	54,962	72,177
Clinton Town.	11,764	5,440	7,200	12,640	24,404	447	86,076	110,480
Clinton Twp.	36,370	17,071	23,036	40,107	76,477	1,579	297,493	373,970
Delaware Twp.	23,359	15,840	11,950	27,790	51,149	868	167,444	218,593
East Amwell Twp.	18,707	10,318	10,000	20,318	39,025	737	136,762	175,787
Flemington Bor.	27,202	14,720	8,000	22,720	49,922	566	110,357	160,279
Franklin Twp.	15,337	11,840	8,950	20,790	36,127	560	105,695	141,822
Frenchtown Bor.	10,281	8,800	4,400	13,200	23,481	313	62,616	86,097
Glen Gardner Bor.	4,955	3,840	2,100	5,940	10,895	159	32,898	43,793
Hampton Bor.	9,842	4,160	3,600	7,760	17,602	285	55,331	72,933
High Bridge Bor.	19,347	15,520	11,500	27,020	46,367	791	152,796	199,163
Holland Twp.	—	24,160	18,250	42,410	42,410	1,135	156,081	198,491
Kingwood Twp.	16,449	12,640	8,350	20,990	37,439	597	111,301	148,740
Lambertville City	29,561	31,505	12,845	44,350	73,911	886	167,783	241,694
Lebannon Bor.	6,101	4,160	2,450	6,610	12,711	194	38,175	50,886
Lebanon Twp.	31,550	20,480	15,050	35,530	67,080	1,191	215,628	282,708
Milford Bor.	8,831	10,640	4,650	15,290	24,121	333	58,974	83,095
Raritan Twp.	51,437	24,892	29,800	54,692	106,129	2,010	380,362	486,491
Readington Twp.	55,617	25,770	33,750	59,520	115,137	2,313	435,421	550,558
Stockton Bor.	4,180	4,000	2,900	6,900	11,080	141	26,047	37,127
Tewsbury Twp.	21,910	6,880	13,550	20,430	42,340	950	177,320	219,660
Union Twp.	18,033	7,470	8,450	15,920	33,953	583	109,832	143,785
West Amwell Twp.	15,438	8,000	9,350	17,350	32,788	575	107,504	140,292
Totals	$476,079	$319,890	$273,731	$593,621	$1,069,701	18,965	$3,524,382	$4,594,083

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MERCER COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
East Windsor Twp.	$ 137,559	$ 11,520	$ 34,750	$ 46,270	$ 183,829	3,626	$ 717,921	$ 901,750
Ewing Twp.	223,208	149,753	153,050	302,803	526,011	8,218	1,600,775	2,126,786
Hamilton Twp.	558,695	438,494	387,300	825,794	1,384,489	20,027	3,841,457	5,225,946
Hightstown Bor.	37,685	16,480	12,300	28,780	66,465	904	189,860	256,325
Hopewell Bor.	15,404	9,120	5,850	14,970	30,374	456	92,086	122,460
Hopewell Twp.	71,189	32,633	44,800	77,433	148,622	2,892	553,481	702,103
Lawrence Twp.	135,064	66,602	68,600	135,202	270,266	4,239	835,075	1,105,341
Pennington Bor.	14,629	5,760	8,550	14,310	28,939	536	107,278	136,217
Princeton Bor.	82,448	21,920	15,200	37,120	119,568	1,223	245,166	364,734
Princeton Twp.	94,818	22,325	37,250	59,575	154,393	2,902	573,716	728,109
Trenton City	720,152	588,852	185,850	774,702	1,494,854	14,624	2,611,485	4,106,339
Washington Twp.	23,595	10,240	12,150	22,390	45,985	756	142,565	188,550
West Windsor Twp.	49,886	19,520	25,300	44,820	94,706	1,929	374,603	469,309
Totals	$2,164,332	$1,393,218	$990,950	$2,384,168	$4,548,501	62,332	$11,885,468	$16,433,969

Difference in Totals Due to Rounding.

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MIDDLESEX COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Carteret Bor.	$ 152,592	$ 105,796	$ 98,800	$ 204,596	$ 357,188	4,295	$ 821,265	$ 1,178,453
Cranbury Twp.	15,640	5,600	6,950	12,550	28,190	484	91,526	119,716
Dunellen Bor.	48,336	40,377	29,150	69,527	117,863	1,560	314,841	432,704
East Brunswick Twp.	249,668	64,378	165,300	229,678	479,346	8,839	1,703,592	2,182,938
Edison Twp.	476,450	167,520	271,200	438,720	915,170	14,270	2,695,190	3,610,360
Helmetta Bor.	6,640	3,643	2,850	6,493	13,133	215	40,355	53,488
Highland Park Bor.	100,110	45,600	34,000	79,600	179,710	2,272	473,991	653,701
Jamesburg Bor.	32,426	16,160	12,500	28,660	61,086	751	151,849	212,935
Metuchen Bor.	109,615	53,714	66,650	120,364	229,979	3,705	736,280	966,259
Middlesex Bor.	105,267	49,760	66,450	116,210	221,477	3,304	643,693	865,170
Milltown Bor.	46,246	36,790	33,550	70,340	116,586	1,889	353,127	469,713
Monroe Twp.	72,571	33,781	54,500	88,281	160,852	4,334	856,804	1,017,656
New Brunswick City	288,465	150,240	53,750	203,990	492,455	3,859	811,192	1,303,647
North Brunswick Twp.	121,447	74,607	64,900	139,507	260,954	3,915	738,496	999,450
Old Bridge Twp.	351,767	130,227	187,950	318,177	669,944	9,793	1,927,622	2,597,566
Perth Amboy City	268,039	200,788	75,400	276,188	544,227	5,384	1,021,739	1,565,966
Piscataway Twp.	270,533	75,921	120,650	196,571	467,104	7,340	1,419,451	1,886,555
Plainsboro Twp.	13,517	4,960	2,850	7,810	21,327	255	46,596	67,923
Sayreville Bor.	228,804	116,724	162,600	279,324	508,128	7,285	1,301,105	1,809,233
South Amboy City	65,897	71,840	33,150	104,990	170,887	1,800	344,504	515,391
South Brunswick Twp.	104,087	35,520	56,450	91,970	196,057	3,591	696,513	892,570
South Plainfield Bor.	148,749	74,080	114,350	188,430	337,179	5,355	1,020,296	1,357,475
South River Bor.	106,784	117,530	59,900	177,430	284,214	3,446	697,374	981,588
Spotswood Bor.	57,336	19,322	37,600	56,922	114,258	1,739	345,624	459,882
Woodbridge Twp.	687,254	341,920	449,550	791,470	1,478,724	21,465	4,032,137	5,510,861
Totals	$4,128,241	$2,036,798	$2,261,000	$4,297,798	$8,426,038	121,145	$23,285,162	$31,711,200

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MONMOUTH COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Aberdeen Twp.	$ 128,525	$ 44,640	$ 62,950	$ 107,590	$ 236,115	3,669	$ 723,085	$ 959,200
Allenhurst Bor.	6,607	1,920	3,150	5,070	11,677	217	41,303	52,980
Allentown Bor.	12,101	5,600	6,450	12,050	24,151	462	89,835	113,986
Asbury Park City	110,627	39,240	15,900	55,140	165,767	1,238	266,948	432,715
Atlantic Highlands Bor.	35,494	21,710	19,050	40,760	76,254	1,100	226,635	302,889
Avon-By-The-Sea Bor.	14,595	12,320	7,800	20,120	34,715	503	102,888	137,603
Belmar Bor.	39,134	39,840	17,900	57,740	96,874	1,119	227,717	324,591
Bradley Beach Bor.	28,314	32,445	10,000	42,445	70,759	758	162,079	232,838
Brielle Bor.	24,067	14,080	15,500	29,580	53,647	1,047	209,264	262,911
Colts Neck Twp.	42,741	9,600	20,550	30,150	72,891	1,636	300,327	373,218
Deal Bor.	16,348	4,800	6,300	11,100	27,448	431	82,193	109,641
Eatontown Bor.	78,639	20,960	30,850	51,810	130,449	1,360	254,846	385,295
Englishtown Bor.	8,090	5,000	2,350	7,350	15,440	180	36,912	52,352
Fair Haven Bor.	41,932	20,160	27,450	47,610	89,542	1,636	334,097	423,639
Farmingdale Bor.	9,371	4,856	4,350	9,206	18,577	220	42,055	60,632
Freehold Bor.	74,425	40,815	31,100	71,915	146,340	1,957	390,428	536,768
Freehold Twp.	117,233	27,241	55,150	82,391	199,624	3,889	735,635	935,259
Hazlet Twp.	155,760	42,080	103,050	145,130	300,890	4,788	927,001	1,227,891
Highlands Bor.	28,078	29,760	12,000	41,760	69,838	914	173,323	243,161
Holmdel Twp.	44,864	9,600	27,000	36,600	81,464	1,871	346,709	428,173
Howell Twp.	162,165	126,560	69,450	196,010	358,175	5,393	1,065,728	1,423,903
Interlaken Bor.	8,022	2,560	7,450	10,010	18,032	354	67,555	85,587
Keansburg Bor.	68,931	54,880	23,400	78,280	147,211	1,724	338,441	485,652
Keyport Bor.	49,954	33,560	19,950	53,510	103,464	1,287	267,280	370,744
Little Silver Bor.	41,359	13,120	28,300	41,420	82,779	1,708	347,185	429,964
Loch Arbour Vil.	2,629	1,600	1,000	2,600	5,229	97	20,914	26,143
Long Branch City	225,939	121,120	65,350	186,470	412,409	4,187	888,750	1,301,159

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MONMOUTH COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Manalapan Twp.	106,717	37,440	57,050	94,490	201,207	4,294	831,380	1,032,587
Manasquan Bor.	33,437	43,854	23,900	67,754	101,191	1,443	292,051	393,242
Marlboro Twp.	91,009	21,910	32,400	54,310	145,319	3,397	657,962	803,281
Matawan Bor.	65,661	23,360	28,650	52,010	117,671	1,737	343,119	460,790
Middletown Twp.	389,654	175,520	249,600	425,120	814,774	14,415	2,734,370	3,549,144
Millstone Twp.	18,337	14,488	8,100	22,588	40,925	689	127,875	168,800
Monmouth Beach Bor.	15,640	6,880	9,250	16,130	31,770	696	137,261	169,031
Neptune Twp.	191,591	136,049	106,600	242,649	434,240	5,896	1,168,561	1,602,801
Neptune City Bor.	38,055	32,560	19,000	51,560	89,615	1,054	212,545	302,160
Ocean Twp.	140,120	47,840	85,050	132,890	273,010	4,774	950,156	1,223,166
Oceanport Bor.	37,887	13,760	26,300	40,060	77,947	1,270	245,002	322,949
Red Bank Bor.	84,133	54,080	25,100	79,180	163,313	1,687	357,675	520,988
Roosevelt Bor.	5,730	5,440	2,800	8,240	13,970	226	48,318	62,288
Rumson Bor.	50,156	23,422	31,750	55,172	105,328	1,955	392,564	497,892
Sea Bright Bor.	9,910	8,640	4,100	12,740	22,650	290	54,333	76,983
Sea Girt Bor.	14,090	7,360	13,150	20,510	34,600	763	149,086	183,686
Shrewsbury Bor.	22,415	8,480	16,550	25,030	47,445	876	175,888	223,333
Shrewsbury Twp.	8,562	–	–	–	8,562	219	29,424	37,986
South Belmar Bor.	9,842	21,760	5,100	26,860	36,702	398	86,290	122,992
Spring Lake Bor.	25,381	18,240	16,450	34,690	60,071	995	196,372	256,443
Spring Lake Heights Bor.	31,718	23,200	17,450	40,650	72,368	1,027	202,888	275,256
Tinton Falls Bor.	57,808	13,368	31,500	44,868	102,676	1,492	294,279	396,955
Union Beach Bor.	44,999	46,233	25,350	71,583	116,582	1,472	269,562	386,144
Upper Freehold Twp.	18,404	14,880	8,150	23,030	41,434	610	109,825	151,259
Wall Twp.	115,885	98,491	71,600	170,091	285,976	4,554	886,806	1,172,782
West Long Branch Bor.	47,561	17,760	32,700	50,460	98,021	1,714	339,320	437,341
Totals	$3,250,643	$1,695,080	$1,641,400	$3,336,480	$6,587,126	101,688	$19,962,046	$26,549,173

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MORRIS COUNTY	Municipality's Share of $50 million	Senior Citizen Deduction	Veteran Deductions	Total Senior Citizen and Veteran Deduction	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Boonton Town	$ 62,830	$ 51,200	$ 26,050	$ 77,250	$ 140,080	1,727	$ 342,509	$ 482,589
Boonton Twp.	21,876	13,120	13,650	26,770	48,646	887	165,694	214,340
Butler Bor.	52,044	30,720	28,800	59,520	111,564	1,702	327,280	438,844
Chatham Bor.	65,628	24,800	38,700	63,500	129,128	2,338	457,937	587,065
Chatham Twp.	57,471	13,440	37,950	51,390	108,861	2,265	443,063	551,924
Chester Bor.	9,337	4,672	4,000	8,672	18,009	286	56,963	74,872
Chester Twp.	30,741	5,440	15,650	21,090	51,831	1,120	219,516	271,347
Denville Twp.	98,155	50,720	63,950	114,670	212,825	3,769	715,201	928,026
Dover Town.	105,469	68,899	37,600	106,499	211,968	2,466	497,490	709,458
East Hanover Twp.	55,111	22,270	36,000	58,270	113,381	2,121	380,292	493,673
Florham Park Bor.	55,549	12,960	38,950	51,910	107,459	1,986	364,383	471,842
Hanover Twp.	77,358	42,924	57,950	100,874	178,232	3,034	549,737	727,969
Harding Twp.	22,516	5,280	12,650	17,930	40,446	842	153,642	194,088
Jefferson Twp.	105,031	54,560	61,100	115,660	220,691	3,949	771,688	992,379
Kinnelon Bor.	53,729	8,640	32,100	40,740	94,469	2,053	396,381	490,850
Lincoln Park Bor.	64,043	21,329	31,900	53,229	117,272	1,819	360,067	477,339
Madison Bor.	114,537	37,280	52,750	90,030	204,567	3,228	643,207	847,774
Mendham Bor.	27,572	5,600	15,700	21,300	48,872	1,022	198,780	247,652
Mendham Twp.	27,100	3,780	14,200	17,980	45,080	1,096	212,420	257,500
Mine Hill Twp.	24,876	14,400	17,850	32,250	57,126	915	180,546	237,672
Montville Twp.	86,627	29,600	50,100	79,700	166,327	3,337	630,837	797,164
Morris Twp.	136,244	43,200	66,850	110,050	246,294	4,453	846,225	1,092,519
Morris Plains Bor.	38,089	13,740	24,900	38,640	76,729	1,437	277,146	353,875
Morristown Town	118,211	35,360	26,050	61,410	179,621	1,914	404,286	583,907
Mountain Lakes Bor.	32,325	1,440	14,850	16,290	48,615	1,069	212,553	261,168
Mount Arlington Bor.	26,831	8,160	11,750	19,910	46,741	707	139,921	186,662
Mount Olive Twp.	94,211	28,480	40,700	69,180	163,391	3,296	637,840	801,231
Netcong Bor.	21,000	16,800	10,750	27,550	48,550	613	122,565	171,115
Par-Troy Hills Twp.	390,395	78,240	141,550	219,790	610,185	9,012	1,714,021	2,324,206
Passaic Twp.	52,280	20,640	29,200	49,840	102,120	1,830	356,621	458,741
Pequannock Twp.	99,267	41,540	67,750	109,290	208,557	3,578	689,946	898,503
Randolph Twp.	101,323	19,240	53,580	72,820	174,143	3,568	693,396	867,539
Riverdale Bor.	18,842	9,920	14,800	24,720	43,562	641	122,965	166,527
Rockaway Bor.	44,898	26,725	26,250	52,975	97,873	1,396	268,160	366,033
Rockaway Twp.	134,896	43,200	66,450	109,650	244,546	4,643	893,508	1,138,054
Roxbury Twp.	116,896	38,400	80,800	119,200	236,096	4,709	905,844	1,141,940
Victory Gardens Bor.	7,550	1,920	2,500	4,420	11,970	142	28,069	40,039
Washington Twp.	52,077	18,240	26,450	44,690	96,767	2,118	404,878	501,645
Wharton Bor.	38,561	19,200	18,950	38,150	76,711	1,090	217,258	293,969
Totals	$2,741,498	$986,078	$1,411,730	$2,397,808	$5,139,305	88,178	$17,002,733	$22,142,040

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OCEAN COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Barnegat Twp.	$ 25,685	$ 30,474	$ 28,700	$ 59,174	$ 84,859	1,764	$ 317,951	$ 402,810
Barnegat Light Bor.	4,213	5,440	3,950	9,390	13,603	211	38,800	52,403
Bay Head Bor.	7,348	7,040	6,400	13,440	20,788	357	67,300	88,088
Beach Haven Bor.	10,685	17,981	9,400	27,381	38,066	472	87,836	125,902
Beachwood Bor.	36,538	49,280	30,255	79,535	116,073	1,931	372,266	488,339
Berkeley Twp.	85,447	363,452	89,350	452,802	538,249	6,775	1,354,530	1,892,779
Brick Twp.	308,251	305,111	207,000	512,111	820,362	13,839	2,622,093	3,442,455
Dover Twp.	341,453	409,480	231,350	640,830	982,283	15,469	2,967,353	3,949,636
Eagleswood Twp.	5,865	12,792	4,050	16,842	22,707	273	43,355	66,062
Harvey Cedars Bor.	3,303	3,950	3,250	7,200	10,503	102	19,625	30,128
Island Heights Bor.	9,809	12,360	7,250	19,610	29,419	406	82,647	112,066
Jackson Twp.	144,300	77,450	71,350	148,800	293,100	4,752	914,621	1,207,721
Lacey Twp.	52,920	153,370	70,441	223,811	276,731	3,927	598,994	875,725
Lakehurst Bor.	19,853	11,680	9,500	21,180	41,033	443	90,721	131,754
Lakewood Twp.	222,096	352,960	98,311	451,271	673,367	9,002	1,892,737	2,566,104
Lavallette Bor.	10,180	25,120	12,500	37,620	47,800	638	120,359	168,159
Little Egg Harbor Twp.	47,075	84,586	37,014	121,600	168,675	2,355	441,210	609,885
Long Beach Twp.	23,898	38,703	24,850	63,553	87,451	1,340	248,208	335,659
Manchester Twp.	93,470	60,683	37,266	97,949	191,419	9,363	1,702,105	1,893,524
Mantoloking Bor.	2,022	320	1,950	2,270	4,292	162	30,559	34,851
Ocean Twp.	17,932	60,280	21,650	81,930	99,862	1,269	232,405	332,267
Ocean Gate Bor.	7,550	21,920	6,100	28,020	35,570	386	77,798	113,368
Pine Beach Bor.	9,876	16,320	9,650	25,970	35,846	525	103,327	139,173
Plumsted Twp.	31,179	21,952	15,150	37,102	68,281	856	149,390	217,671
Pt. Pleasant Bor.	112,615	172,587	81,600	254,187	366,802	4,907	970,920	1,337,722
Pt. Pleasant Beach Bor.	32,595	40,000	20,850	60,850	93,445	1,217	241,893	335,338
Seaside Heights Bor.	8,966	17,280	6,600	23,880	32,846	320	60,231	93,077
Seaside Park Bor.	10,045	18,767	10,350	29,117	39,162	547	101,562	140,724
Ship Bottom Bor.	7,955	20,960	7,950	28,910	36,865	464	82,360	119,225
South Toms River Bor.	29,157	20,800	12,200	33,000	62,157	835	156,713	218,870
Stafford Twp.	33,437	72,824	41,550	114,374	147,811	2,234	353,042	500,853
Surf City Bor.	8,494	17,120	8,650	25,770	34,264	459	84,514	118,778
Tuckerton Bor.	15,168	23,040	9,200	32,240	47,408	550	105,273	152,681
Totals	$1,779,383	$2,546,082	$1,235,637	$3,781,720	$5,561,099	88,150	$16,732,696	$22,293,797

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PASSAIC COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bloomingdale Bor.	$ 55,752	$ 29,120	$ 30,750	$ 59,870	$ 115,622	1,833	$ 365,151	$ 480,773
Clifton City	554,616	483,390	300,400	783,790	1,338,406	16,836	3,199,153	4,537,559
Haledon Bor.	45,167	50,286	17,500	67,786	112,953	1,233	251,975	364,928
Hawthorne Bor.	129,199	124,160	70,200	194,360	323,559	4,259	842,822	1,166,381
Little Falls Twp.	81,133	55,520	45,000	100,520	181,653	2,504	475,684	657,337
North Haledon Bor.	52,111	42,070	33,150	75,220	127,331	2,084	406,895	534,226
Passaic City	377,216	152,480	58,450	210,930	588,146	4,190	834,857	1,423,003
Paterson City	993,550	475,520	133,400	608,920	1,602,470	11,618	2,192,418	3,794,888
Pompton Lakes Bor.	79,245	40,320	52,700	93,020	172,265	2,699	543,402	715,667
Prospect Park Bor.	35,730	37,120	10,450	47,570	83,300	859	170,146	253,446
Ringwood Bor.	78,301	29,997	39,100	69,097	147,398	3,059	590,323	737,721
Totowa Bor.	78,841	76,160	56,050	132,210	211,051	2,655	500,809	711,860
Wanaque Bor.	64,684	44,800	39,200	84,000	148,684	2,253	444,764	593,448
Wayne Twp.	338,520	102,560	190,450	293,010	631,530	10,951	2,123,717	2,755,247
West Milford Twp.	128,255	73,509	75,850	149,359	277,614	5,254	1,016,907	1,294,521
West Paterson Bor.	84,065	47,840	41,000	88,840	172,905	2,120	407,067	579,972
Totals	$3,176,387	$1,864,852	$1,193,650	$3,058,502	$6,234,887	74,407	$14,366,090	$20,600,977

Difference in Totals Due to Rounding.

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SALEM COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Alloway Twp.	$ 17,898	$ 20,079	$ 10,400	$ 30,479	$ 48,377	608	$ 105,422	$ 153,799
Carneys Point Twp.	50,527	40,245	34,450	74,695	125,222	1,930	383,876	509,098
Elmer Bor.	11,359	8,160	5,200	13,360	24,719	382	71,387	96,106
Elsinboro Twp.	8,157	11,040	6,200	17,240	25,397	382	66,848	92,245
Lower Alloways Creek Twp.	—	12,602	4,350	16,952	16,952	338	34,587	51,539
Mannington Twp.	12,775	10,080	5,900	15,980	28,755	372	65,435	94,190
Oldmans Twp.	14,460	6,280	5,850	12,130	26,590	401	74,767	101,357
Penns Grove Bor.	42,100	25,413	12,150	37,563	79,663	828	144,859	224,522
Pennsville Twp.	96,773	61,505	60,850	122,355	219,128	3,408	583,679	802,807
Pilesgrove Twp.	18,404	11,520	9,850	21,370	39,774	682	125,055	164,829
Pittsgrove Twp.	33,640	28,800	17,150	45,950	79,590	1,174	214,452	294,042
Quinton Twp.	18,067	15,680	9,600	25,280	43,347	565	103,412	146,759
Salem City	53,931	30,245	16,400	46,645	100,576	1,031	171,198	271,774
Upper Pittsgrove Twp.	20,595	13,440	7,950	21,390	41,985	608	109,208	151,193
Woodstown Bor.	22,078	16,429	11,250	27,679	49,757	698	128,240	177,997
Totals	$420,765	$311,518	$217,550	$529,068	$949,833	13,407	$2,382,426	$3,332,257

Difference in Totals Due to Rounding.

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SOMERSET COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bedminster Twp.	$ 17,831	$ 5,920	$ 9,900	$ 15,820	$ 33,651	570	$ 101,422	$ 135,073
Bernards Twp.	92,796	15,912	50,000	65,912	158,709	2,995	562,375	721,084
Bernardsville Bor.	45,336	18,720	24,850	43,570	88,906	1,534	294,708	383,614
Bound Brook Bor.	71,964	41,600	32,400	74,000	145,964	1,840	375,583	521,547
Branchburg Twp.	43,145	13,540	26,400	39,940	83,085	1,744	322,925	406,010
Bridgewater Twp.	211,748	68,966	127,500	196,466	408,214	7,257	1,362,638	1,770,852
Far Hills Bor.	5,292	1,760	2,100	3,860	9,152	144	26,313	35,465
Franklin Twp.	218,287	79,470	102,800	182,270	400,557	6,547	1,253,426	1,653,983
Green Brook Twp.	30,673	10,000	22,150	32,150	62,823	1,177	228,255	291,078
Hillsborough Twp.	84,268	29,280	51,050	80,330	164,598	3,462	648,085	812,683
Manville Bor.	91,144	70,240	54,050	124,290	215,434	2,725	527,191	742,625
Millstone Bor.	4,416	1,760	2,200	3,960	8,376	143	27,099	35,475
Montgomery Twp.	44,392	11,200	19,350	30,550	74,942	1,397	262,379	337,321
North Plainfield Bor.	152,322	74,164	67,300	141,464	293,786	3,759	761,400	1,055,186
Peapack-Gladstone Bor.	13,281	9,633	6,550	16,183	29,464	434	82,148	111,612
Raritan Bor.	45,639	51,680	23,100	74,780	120,419	1,351	270,425	390,844
Rocky Hill Bor.	6,168	3,840	2,500	6,340	12,508	186	36,194	48,702
Somerville Bor.	91,211	47,863	39,900	87,763	178,974	2,220	461,020	639,994
South Bound Brook Bor	32,763	20,480	15,100	35,580	68,343	887	175,275	243,618
Warren Twp.	61,684	19,360	41,050	60,410	122,094	2,464	475,227	597,321
Watchung Bor.	33,235	8,480	24,350	32,830	66,065	1,375	257,947	324,012
Totals	$1,397,597	$603,867	$744,600	$1,348,467	$2,746,064	44,211	$8,512,036	$11,258,099

Difference in Totals Due to Rounding.

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SUSSEX COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Andover Bor.	$ 5,629	$ 3,680	$ 2,050	$ 5,730	$11,359	145	$ 28,250	$ 39,609
Andover Twp.	22,651	12,160	14,100	26,260	48,911	889	171,921	220,832
Branchville Bor.	5,865	4,160	3,750	7,910	13,775	219	42,747	56,522
Byram Twp.	36,269	12,800	22,850	35,650	71,919	1,792	350,474	422,393
Frankford Twp.	20,831	17,396	14,950	32,346	53,177	869	170,270	223,447
Franklin Bor.	29,696	32,320	13,250	45,570	75,266	960	194,877	270,143
Fredon Twp.	10,719	8,160	7,150	15,310	26,029	531	109,280	135,309
Green Twp.	11,123	6,080	7,550	13,630	24,753	508	98,966	123,719
Hamburg Bor.	12,674	8,850	5,950	14,800	27,474	411	82,176	109,650
Hampton Twp.	15,707	15,973	13,100	29,073	44,780	777	148,296	193,076
Hardyston Twp.	26,190	15,800	15,700	31,500	57,690	1,016	198,852	256,542
Hopatcong Bor.	73,212	56,160	53,550	109,710	182,922	3,929	757,507	940,429
Lafayette Twp.	9,371	5,440	4,400	9,840	19,211	320	61,436	80,647
Montague Twp.	9,034	9,760	6,100	15,860	24,894	366	64,863	89,757
Newton Town	50,695	33,524	22,050	55,574	106,269	1,344	273,135	379,404
Ogdensburg Bor.	17,359	12,160	10,450	22,610	39,969	690	134,237	174,206
Sandyston Twp.	9,202	13,139	6,250	19,464	28,666	359	66,916	95,582
Sparta Twp.	77,964	21,920	51,600	73,520	151,484	3,331	662,322	813,806
Stanhope Bor.	22,651	10,720	12,150	22,870	45,521	826	166,218	211,739
Stillwater Twp.	16,247	24,000	14,216	38,216	54,463	859	170,741	225,204
Sussex Bor.	14,258	11,040	5,900	16,940	31,198	332	68,168	99,366
Vernon Twp.	55,313	41,760	52,550	94,310	149,623	3,315	635,063	784,686
Walpack Twp.	2,629	1,280	350	1,630	4,259	18	3,585	7,844
Wantage Twp.	33,842	30,400	21,800	52,200	86,042	1,489	292,523	378,565
Totals	$ 589,132	$408,682	$381,841	$790,523	$1,379,654	25,295	$4,952,822	$6,332,476

Difference in Totals Due in Rounding.

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UNION COUNTY	Municipalities share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Berkeley Heights Twp.	$ 91,683	$ 23,128	$ 57,550	$ 80,678	$ 172,361	3,286	$ 606,406	$ 778,767
Clark Twp.	128,795	47,120	101,650	148,770	277,565	4,332	838,172	1,115,737
Cranford Twp.	186,501	88,658	124,200	212,858	399,359	6,435	1,274,718	1,674,077
Elizabeth City	773,139	353,026	139,300	492,326	1,265,465	10,902	2,259,157	3,524,622
Fanwood Bor.	62,560	16,000	41,400	57,400	119,960	2,192	429,573	549,533
Garwood Bor.	35,932	33,920	21,900	55,820	91,752	1,073	209,390	301,142
Hillside Twp.	144,974	116,420	74,350	190,770	335,744	4,933	993,698	1,329,442
Kenilworth Bor.	62,897	44,545	42,550	87,095	149,992	2,200	412,734	562,726
Linden City	283,948	273,111	148,650	421,761	705,709	8,235	1,476,764	2,182,473
Mountainside Bor.	50,459	17,280	38,500	55,780	106,239	2,182	416,876	523,115
New Providence Bor.	96,335	21,440	61,200	82,640	178,975	3,156	616,152	795,127
Plainfield City	324,094	115,680	91,300	206,980	531,074	7,007	1,465,822	1,996,896
Rahway City	199,647	145,203	120,000	265,203	464,850	5,985	1,202,499	1,667,349
Roselle Bor.	155,996	113,818	75,500	189,318	345,314	4,288	868,091	1,213,405
Roselle Park Bor.	98,526	75,630	48,950	124,580	223,445	2,817	580,267	803,373
Scotch Plains Twp.	154,951	56,394	96,100	152,494	307,445	5,637	1,116,258	1,423,703
Springfield Twp.	103,616	58,329	66,350	124,679	228,295	3,566	699,496	927,791
Summit City	157,277	55,276	73,950	129,226	286,503	4,790	949,605	1,236,108
Union Twp.	354,666	413,484	234,950	648,434	1,003,100	13,366	2,579,389	3,582,489
Westfield Town.	229,983	75,000	131,150	206,150	436,133	7,804	1,524,078	1,960,211
Winfield Twp.	15,269	—	—	—	15,269	623	45,210	60,479
Totals	$3,711,251	$2,143,462	$1,789,500	$3,932,962	$7,644,214	104,809	$20,564,355	$28,208,569

Difference in Totals Due to Rounding.

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WARREN COUNTY	Municipalities Share of $50 million	Senior Citizen Deduction	Veteran Deduction	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Allamuchy Twp.	$ 8,191	$ 3,680	$ 3,250	$ 6,930	$ 15,121	293	$ 49,868	$ 64,989
Alpha Bor.	19,348	22,670	11,350	34,020	53,368	643	103,127	156,495
Belvidere Town.	18,606	14,400	11,300	25,700	44,306	611	114,370	158,676
Blairstown Twp.	–	15,040	11,150	26,190	26,190	805	107,662	133,852
Franklin Twp.	13,786	12,320	6,350	18,670	32,456	485	87,853	120,309
Frelinghuysen Twp.	7,887	5,194	3,250	8,444	16,331	253	47,730	64,061
Greenwich Twp.	10,685	10,537	6,200	16,737	27,422	426	80,300	107,722
Hackettstown Town	67,414	24,750	27,100	51,850	119,264	1,639	319,689	438,953
Hardwick Twp.	4,213	4,640	3,050	7,690	11,903	195	36,261	48,164
Harmony Twp.	13,921	14,345	9,700	24,045	37,966	626	115,433	153,399
Hope Twp.	8,056	8,000	4,550	12,550	20,606	322	60,630	81,236
Independence Twp.	15,134	10,720	8,650	19,370	34,504	576	107,517	142,021
Knowlton twp.	12,033	12,800	5,650	18,450	30,483	416	78,731	109,214
Liberty Twp.	8,696	8,320	5,850	14,170	22,866	364	66,541	89,407
Lopatcong Twp.	24,842	27,080	20,100	47,180	72,022	1,238	233,995	306,017
Mansfield Twp.	27,775	15,040	12,400	27,440	55,215	974	176,670	231,885
Oxford Twp.	12,842	14,720	5,450	20,170	33,012	404	69,075	102,087
Pahaquarry Twp.	–	–	–	–	–	–	–	–
Phillipsburg Town	119,795	132,800	59,850	192,650	312,445	3,490	617,038	929,483
Pohatcong Twp.	26,898	27,680	20,050	47,730	74,628	1,035	188,573	263,201
Washington Bor.	42,606	40,889	17,700	58,589	101,195	1,220	242,263	343,458
Washington Twp.	25,617	21,616	18,100	39,716	65,333	1,069	200,274	265,607
White Twp.	16,688	12,919	8,486	21,405	38,093	582	100,232	138,325
Totals	$505,036	$460,160	$279,536	$739,696	$1,244,732	17,666	$3,203,830	$4,448,562

Difference in Totals Due to Rounding.

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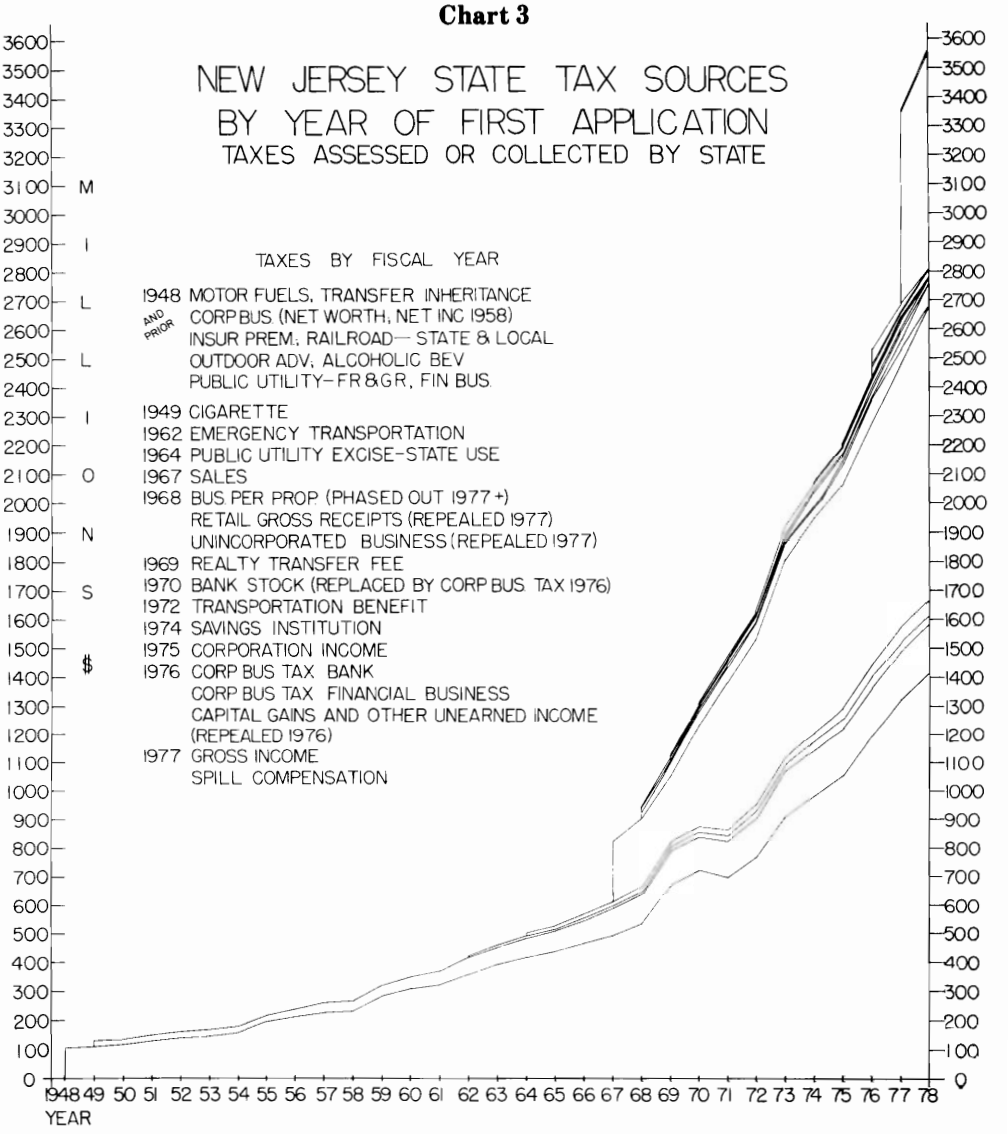
Chart 3



Thirty years of growth in State Collected or Apportioned Taxes resulted—

- 38% from taxes in effect in 1948
- 62% from taxes added between 1948 and 1977
- The Cigarette Tax was added in 1949
- The first major expansion came with the Sales Tax in 1967
- Taxes in effect in 1967 accounted for 75% of all taxes in 1978
- Smaller taxes were added between 1967 and 1976 when the Unearned Income Tax applied for one-half followed by the Gross Income Tax in fiscal 1977 and repeal of two business receipts taxes.

Increases resulted from tax rate changes, growth in tax base, expansion of tax measures and property tax replacement (see Chart 4).

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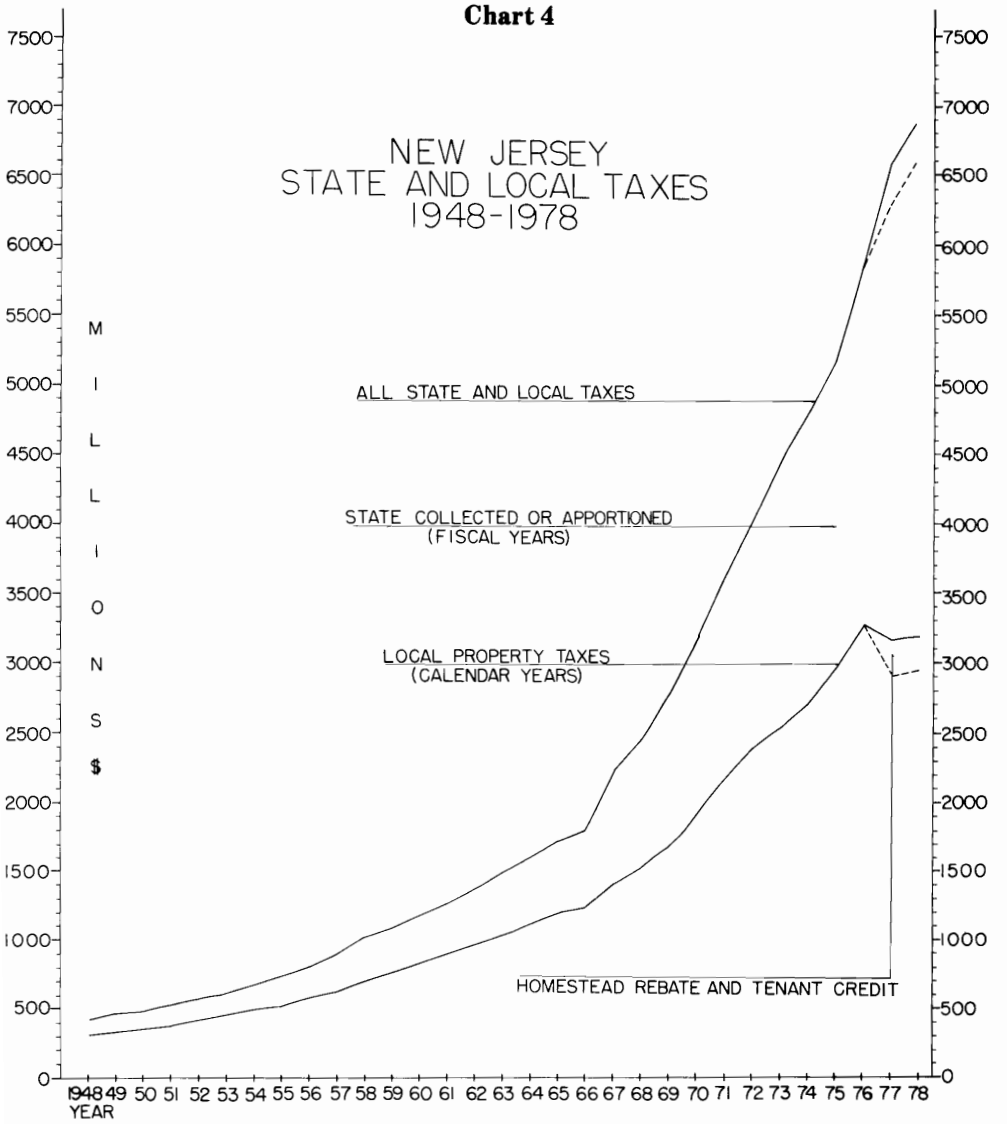
Chart 4



Thirty years of state and local tax growth resulted—

46% from local property taxes

54% from state collected or apportioned taxes

Local property taxes increased $2.96 billion between 1948 and 1976.

State collected or apportioned taxes increased $2.42 billion between 1948 and 1976.

Property taxes decreased 0.6% between 1976 and 1978 prior to Homestead Rebate and Tenant Credit and 10.0% after the Homestead Rebate and Tenant Credit.

All state and local taxes increased 17.5% between 1976 and 1978 before Homestead Rebate and Tenant Credit and 11.8% after Homestead Rebate and Tenant Credit.

For the 1st time growth in state taxes has resulted in property tax reduction.

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TABLE 24

PAYMENTS FOR LOCAL SERVICES IN LIEU OF TAXES ON STATE EXEMPT PROPERTY-CALENDAR YEAR 1978

	Value of State Property	Payment ½ May 1 ½ Nov 1
Atlantic County		
Atlantic City	$ 2,857,700	$133,455
Corbin City	379,000	1,175
Galloway Twp.	33,888,800	98,278
Totals	$37,125,500	$232,907
Bergen County		
Dumont Bor.	$ 387,600	$ 2,558
Edgewater Bor.	3,643,300	32,061
Fort Lee Bor.	2,091,366	23,632
Hohokus Bor.	517,300	3,776
Lodi Bor.	1,845,900	14,028
Mahwah Bor.	23,233,800	76,672
Paramus Bor.	1,742,500	3,659
Ridgewood Vil.	305,000	2,379
Teaneck Twp.	3,341,700	41,771
Totals	$37,108,466	$200,538
Burlington County		
Bordentown Twp.	$10,669,170	$ 38,409
Chesterfield Twp.	36,776,700	6,325
Palmyra Twp.	1,213,400	4,732
Pemberton Twp.	8,583,500	54,076
Woodland Twp.	4,904,800	3,433
Totals	$62,147,570	$106,976
Camden County		
Camden City	$22,895,295	$473,933
Totals	$22,895,295	$473,933
Cape May County		
Avalon Bor.	$ 194,800	$ 1,325
North Wildwood City	143,800	1,294
Ocean City	657,250	5,915
Woodbine Bor.	6,696,400	14,359
Totals	$7,692,205	$22,894
Cumberland County		
Maurice River Twp.	$18,957,369	$ 14,401
Millville City	350,100	2,381
Vineland City	27,859,500	150,441
Totals	$47,166,969	$167,223
Essex County		
Caldwell Bor.	$ 215,300	$ 2,282
Cedar Grove Twp.	1,223,200	6,483
Irvington Town	314,100	6,030
Montclair Town	8,005,600	92,064
Newark City	159,443,722	4,735,479
Orange City	289,700	9,386
West Orange Town.	1,410,400	16,784
Totals	$170,902,022	$4,868,509

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Gloucester County		
Deptford Twp.	$ 665,400	$ 1,863
Glassboro Bor.	29,543,350	112,264
Pitman Bor.	318,800	1,913
Woodbury City	460,700	3,041
Totals	$30,882,250	$119,081
Hudson County		
Bayonne City	$ 698,900	$ 11,322
Jersey City	19,117,800	625,152
Secaucus Town	1,870,200	6,172
Totals	$21,686,900	$642,646
Mercer County		
East Windsor Twp.	$ 206,700	$ 1,220
Ewing Twp.	82,844,670	157,405
Hamilton Twp.	1,178,700	1,061
Hopewell Twp.	2,093,200	3,558
Lawrence Twp.	8,628,300	47,455
Princeton Bor.	891,600	3,833
Princeton Twp.	1,210,000	5,566
Trenton City	44,714,340	1,198,344
Totals	$141,767,510	$1,418,443
Middlesex County		
Carteret Bor.	$ 344,000	$ 2,064
East Brunswick Twp.	956,000	5,832
Edison Twp.	13,716,400	9,601
Monroe Twp.	17,477,000	12,234
New Brunswick City	68,938,100	641,133
North Brunswick Twp.	11,430,100	22,860
Perth Amboy City	202,800	1,967
Piscataway Twp.	103,153,000	372,712
Woodbridge Twp.	18,142,800	21,771
Totals	$234,739,200	$1,090,175
Monmouth County		
Asbury Park City	$ 60,000	$ 1,914
Atlantic Highlands Bor.	343,700	3,506
Eatontown Bor.	978,600	4,991
Freehold Bor.	323,600	2,912
Freehold Twp.	2,331,650	6,762
Hazlet Twp.	186,300	1,043
Highlands Bor.	107,450	1,032
Long Branch City	1,151,000	13,696
Manalapan Twp.	1,832,200	4,397
Marlboro Twp.	22,568,950	65,450
Middletown Twp.	266,600	1,093
Red Bank Bor.	601,700	4,151
Roosevelt Bor.	273,710	1,067
Sea Bright Bor.	147,000	1,485
Sea Girt Bor.	10,205,700	47,967
Tinton Falls Bor.	302,900	1,484
Wall Twp.	4,005,200	13,217
Totals	$45,686,260	$176,169
Morris County		
Chester Twp.	$ 415,200	$ 2,657
Denville Twp.	1,015,600	4,570
Morris Twp.	2,356,200	10,603
Morris Plains Bor.	559,200	4,026
Morristown Town.	168,100	2,740
Mount Olive Twp.	1,625,400	4,714
Parsippany-Troy Hills Twp.	48,233,900	221,876

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Randolph Twp.	244,360	221,876
Riverdale Bor.	476,700	2,097
RockawayTwp.	815,500	4,975
Roxbury Twp.	3,656,700	19,746
Totals	$59,566,800	$279,373
Ocean County		
Barnegat Twp.	$ 981,300	$ 5,005
Dover Twp.	1,600,000	4,440
Jackson Twp.	11,112,900	83,347
Little Egg Harbor Twp.	1,311,900	6,297
Mantoloking Bor.	160,900	1,416
Point Pleasant Bor.	465,850	2,609
Pt. Pleasant Beach Bor.	299,750	1,379
Stafford Twp.	2,018,850	6,056
Totals	$17,951,450	$111,549
Passaic County		
Clifton City	$ 1,061,400	$ 4,776
Haledon Bor.	307,900	1,324
Little Falls Twp.	15,406,900	58,546
North Haledon Bor.	4,528,900	16,757
Passaic City	338,900	5,253
Paterson City	1,258,800	22,532
Ringwood Bor.	10,800,700	75,605
Totowa Bor.	4,939,200	11,360
Wayne Twp.	48,198,200	313,288
West Milford Twp.	4,800,600	24,003
Totals	$91,641,500	$533,445
Somerset County		
Bedminster Twp.	$ 1,258,600	$ 2,643
Bound Brook Bor.	206,800	1,241
Franklin Twp.	4,919,510	18,694
Green Brook Twp.	16,184,000	66,354
Montgomery Twp.	18,292,600	10,976
North Plainfield Bor.	1,608,200	14,313
Somerville Bor.	144,600	1,417
Totals	$42,614,310	$115,638
Sussex County		
Byram Twp.	$1,102,700	$ 5,734
Franklin Bor.	290,500	1,249
Green Twp.	1,049,595	1,889
Hardyston Twp.	1,093,400	5,904
Stillwater Twp.	1,771,600	3,898
Wantage Twp.	1,088,575	3,701
Totals	$6,396,370	$22,375
Union County		
Elizabeth City	$ 2,856,800	$ 38,281
Plainfield City	339,100	5,460
Rahway City	1,488,600	14,142
Scotch Plains Twp.	633,600	2,231
Union Twp.	44,958,400	242,775
Westfield Town	1,887,800	9,250
Totals	$52,164,300	$313,139
Warren County		
Hackettstown Town	$2,318,625	$11,361
Phillipsburg Town	436,825	2,490
Totals	$2,755,450	$13,851
STATE TOTALS	$1,132,917,627	$10,908,863

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CHAPTER VIII

LEGISLATION, COURT DECISIONS AND ATTORNEY GENERAL OPINIONS

The Chapter is organized into three sections: Recent Changes in Tax Laws, Recent Court Decisions and Recent Attorney General Opinions.

RECENT CHANGES IN TAX LAWS

CASINO CONTROL ACT

Temporary Licenses - Chapter 7, P.L. 1978 (approved March 17, 1978). Amends and supplements the Casino Control Act to permit temporary licenses and to establish a procedure for casino operation.

CIGARETTE TAX ACT

Penalty for Possession of Unstamped Cigarettes—Chapter 188, P.L. 1977 (approved August 24, 1977). Provides that any person, other than a licensee permitted under the act to possess any unstamped cigarettes, who is in possession of 2,000 but less than 20,000 unstamped cigarettes shall be a disorderly person and upon conviction thereof, shall be subject to a fine of $500 or six months imprisonment, or both, at the discretion of the court. The bill also provides that any person, other than a licensee permitted under the act to posses any unstamped cigarettes, who is in possession of more than 20,000 unstamped cigarettes shall be guilty of a misdemeanor and upon conviction thereof, shall be sujbect to a fine of $1,000 or one year imprisonment, or both, at the discretion of the court.

CORPORATIONS BUSINESS TAX

Concurrent Resolution Apportionment Formula - SCR - 3024, Filed January 19, 1978. - Directs the Division of Taxation to study the feasibility of the optional double weighting of the sales factor in the Corporate Income Tax apportionment formula.

CORPORATION BUSINESS TAX

Save Harmless Provisions Extended Through 1979 - Chapter 40, P.L. 1978 (approved June 19, 1978). Extends the save harmless provisions through 1979, whereby banking corporations are required to pay the greater tax pursuant to the former Bank Stock Tax (R.S. 54:9-1 through 54:9-18 and section 13 of P.L. 1970, c. 8) or pursuant to the Corporation Business Tax Act (P.L. 1945, c. 162) and the Business Personal Property Tax (P.L. 1966, c. 136), and whereby Financial Business Corporations are required to pay the greater of the tax

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pursuant to the Financial Business Tax Law (P.L. 1946, c. 174) or pursuant to the Corporation Business Tax Act (P.L. 1945, c. 162).

GROSS INCOME TAX

Exclusion of Certain Retirement Income - Chapter 273, P.L. 1977 (approved October 27, 1977). Excludes certain retirement income from the Gross Income Tax Act. The law extends the exclusion allowed for pensions to other income of a retiree who is 62 years of age or older and whose total income from the following three sources is not more than $3,000.

1. Salaries, wages, tips, fees, commissions, bonuses and other remuneration received for services whether in cash or in property.

2. Net profits from business.

3. Distributive share of partnership income.

An additional exclusion is also allowed to persons who are 62 years of age or more and who are not receiving Social Security benefits or Railroad Retirement benefits, but would be eligible if they had contributed or participated in such a plan. If they qualify, a married couple filing jointly may exclude $6,000, and a single person or a married person filing separately can exclude $3,000.

Repeal of the Self-Destruct Provisions - Chapter 299, P.L. 1977 (approved December 15, 1977). This law provides for the repeal of the self-destruct provisions of the New Jersey Gross Income Tax Act, c. 86, P.L. 1976 (approved September 8, 1976). Therefore, the New Jersey Gross Income Tax has become permanent and will not expire on June 30, 1978.

Withholding Tax Returns—Chapter 43, P.L. 1978 (approved June 19, 1978). Amends the Gross Income Tax Law, P.L. 1976, c. 47, by authorizing the Director of the Division of Taxation to permit an employer to file quarterly returns where the aggregate amount to be deducted and withheld by any employer is $200 or less in each month of the calendar quarter and where the total amount to be deducted and withheld in said calendar quarter can reasonably be expected to be less than $600. Where in any month, during a calendar quarter the amount to be deducted and withheld exceeds $200 a monthly return is required for that month or months during the calendar quarter.

HOMESTEAD REBATE

Homestead Exemptions to Residents of Nonprofit Cooperatives—Chapter 241, P.L. 1977 (approved October 3, 1977). Extends the homestead exemption to residents of nonprofit cooperatives and mutual housing corporations.

Supplements Extension of Homestead Rebate to Resident Cooperatives, Chapter 242, P.L. 1977 (approved October 3, 1977). Supplements the act extending homestead rebates to resident cooperatives and mutual housing corporations.

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Annual Single Homestead Rebate Check—Chapter 356, P.L. 1977 (approved January 31, 1978). Provides for the payment of a single homestead rebate on or before July 15 of each year beginning in 1978.

INHERITANCE TAX

Exemption of First $15,000 Inheritance to Certain Beneficiaries—Chapter 219, P.L. 1977 (approved September 13, 1977). Exempts the first $15,000 of inheritance left to a parent, grandparent, spouse or child from the transfer inheritance tax. This Act takes effect on July 1, 1978. Provides for the use of United States Life Tables in the valuation of life estates, annuities, or estates for a term of years with respect to estates of decedents dying on or after January 1, 1978.

Tax Court—Inheritance Tax Matters—Chapter 32, P.L. 1978 (approved June 13, 1978). Provides that the Tax Court shall have jurisdiction from inheritance tax proceedings of the Division of Taxation, effective July 1, 1979.

Exempts Annuities Payable to Survivors of Military Retiree, Chapter 38, P.L. 1978 (approved June 19, 1978). Exempts from the transfer inheritance tax the value of any annuity payable by the United States pursuant to the Retired Serviceman's Family Protection Plan or the Survivor Benefit Plan to a beneficiary or beneficiaries other than the estate or the executor or administrator of a decedent.

LOCAL PROPERTY TAX

Notification of Assessor for Filing of Approved Subdivision Plots—Chapter 174, P.L. 1977 (approved August 16, 1977). Requires county recording officers to notify municipal tax assessors of the filing of approved subdivision plots.

Farmland Assessment Eligibility for 1973 Extended for Religious and Charitable Organizations, Chapter 249, P.L. 1977 (approved October 3, 1977). Permits religious and charitable organizations owning land devoted to agricultural or horticultural use and which lost its valuation, assessment and taxation in 1973 under the Farmland Assessment Act because a timely application was not submitted on or before August 1, 1972, to file an application within 30 days after the effective date of this act to reinstate their eligibility. The bill further provides that the 1973 taxes shall be adjusted accordingly and credited or debited, as the case may be, against any taxes due or to become due on such lands.

Solar Energy Heating and Cooling Systems Exempt from Real Property Tax - Chapter 256, P.L. 1977 (approved October 11, 1977). Exempts solar energy heating and cooling systems from the local property tax.

Assessment on State Owned Property—Chapter 272, P.L. 1977 (approved October 26, 1977). Requires assessors to prepare and send to the Director of Taxation statements of assessments on each parcel of State owned real property from which he shall compute the State's liability and certify such to the State Treasurer who shall include such amounts in his budget to be appropriated by the Legislature.

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State Aid to Municipalities—Chapter 283, P.L. 1977 (approved November 2, 1977). Provides State aid to municipalities for tax revenues formerly received from railroad properties for two tax years following the notice to the municipality that property has been withdrawn from railroad use.

Assessed Value on Home Improvements—Chapter 284, P.L. 1977 (approved November 4, 1977). Increases the assessed value of home improvements which could qualify for a 5-year tax exemption.

Extends Disabled Veterans' Dwelling House Exemption to Units Subject to the Horizontal Property and Condominium Acts - Chapter 293, P.L. 1977 (approved December 12, 1977). Extends the disabled veterans' dwelling house exemption to include apartments and units subject to the Horizontal Property and Condominium Acts and owned and occupied as their legal residences.

Flood Insurance—Chapter 349, P.L. 1977 (approved January 30, 1978). Requires tax collectors of local taxing districts which have become eligible for flood insurance under the National Flood Insurance Act of 1968 to notify each property owner advising them of such eligibility and that no Federal Disaster Assistance will be available to the extent they could have obtained Federal Flood Insurance.

Payment of Real Estate Taxes on Appeal From Assessment—Chapter 357, P.L. 1977 (approved January 31, 1978). Provides for payment of real estate taxes of no less than the first three quarters where an appeal from an assessment is filed and allows an 8% penalty to be paid only on delinquent refunds.

Lease of Portion of Tax Exempt Property—Chapter 370, P.L. 1977 (approved February 6, 1978). Permits colleges, schools, academies or seminaries to lease portion of tax-exempt property without loss of its tax exempt status on the remainder of property not leased. The leased portion would be subject to real property taxation.

Property Tax Exemption to Widows of Disabled Veterans—Chapter 377, P.L. 1977 (approved February 8, 1978). Allows property tax exemptions to widows of disabled veterans who were entitled to such exemption but who died before actually receiving it.

Priority Right of Contiguous Property Owned—Chapter 410, P.L. 1977 (approved February 23, 1978). Gives owners of real property contiguous to property offered for sale by a municipality a priority right to purchase such if the lot is less than the minimum size prescribed by the municipal ordinances.

Sales of Real Property to Enforce Municipal Tax Liens—Chapter 64, P.L. 1978 (approved June 30, 1978). Repeals P.L. 1977, Chapter 410 concerning the sales of real property to enforce municipal tax liens.

Assessments of Residential Property - Chapter 434 P.L. 1977 (approved February 28, 1978). Provides that property which was assessed as residential property and upon revision of a zoning ordinance becomes situate in a com-

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mercial or industrial zone shall continue to be assessed as residential property so long as the owner at the time of the zoning ordinance change continues to reside therein.

Funds from Municipal Rentals—Chapter 444, P.L. 1977 (approved March 2, 1978). Permits municipalities to pool in a single fund moneys received from rentals and other moneys collectible from property which the municipality has acquired by tax sale or tax certificate.

State Aid to Municipalities - Chapter 16, P.L. 1978 (approved March 30, 1978). Clarifies current law relating to State aid to municipalities in which property of the former bankrupt private rail carriers is located.

PUBLIC UTILITY TAX

Sewerage Corporation, Chapter 397, P.L. 1977 (approved February 23, 1978). Excludes from gross receipts under the law concerning taxation of public utilities an amount equal to money paid by sewerage corporations to any governmental agencies for the treatment, purification or disposal of sewage or other waste.

SALES TAX

Exemption of Commercial Motor Vehicles Registered for More than 18,000 Pounds—Chapter 217, P.L. 1977 (approved September 13, 1977). Exempts from the State retail sales tax, the sale, rental or lease of commercial motor vehicles registered for more than 18,000 pounds and repair or replacement parts thereof. This Act takes effect on January 1, 1978.

Tax Exemption on Meals For the Elderly or Disabled Prepared for Group-Sitting Outside the Home - Chapter 252, P.L. 1977 (approved October 4, 1977). Broadens the sales tax exemption currently extended to meals prepared for and delivered to homebound elderly and disabled persons to include meals prepared and served at a group sitting at a location outside the home to otherwise homebound elderly and disabled persons.

Tax Exemption for the Sale and Storage of Gold or Silver—Chapter 305, P.L. 1977 (approved December 27, 1977). This bill provides for the exemption of the sale and storage of gold or silver in the form traded on any contract market or board of trade or exchange licensed by the Federal Commodity Futures Trading Commission. The sale must be in fulfillment of a contract for future delivery of gold or silver or an option to purchase or sell such commodity. The exemption does not apply to any gold or silver subsequently converted to use by a purchaser who shall be liable for the sales and use tax thereon.

Exemption for Solar Energy Devices or Systems—Chapter 465, P.L. 1977 (approved March 3, 1978). Exempts from sales and use tax, sales of solar energy devices or systems designed to provide heating or cooling, or electrical or mechanical power by collecting and transferring solar-generated energy and including mechanical or chemical devices for storing solar-generated energy. The Director of the Division of Energy Planning and Conservation in

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the Department of Energy is to establish standards with respect to the technical sufficiency of solar energy systems for purposes of qualification for exemption.

SPILL COMPENSATION AND CONTROL ACT

Appropriation for Enforcement of Spill Compensation Fund—Chapter 222, P.L. 1977 (approved September 14, 1977). Appropriates $312,500 from the Spill Compensation Fund for tax collection and enforcement service and management services. This Act takes effect immediately retroactive to April 1, 1977.

TAX COURT

Chapter 33, P.L. 1978 (approved June 13, 1978). Establishes a Tax Court as an inferior court of limited jurisdiction, effective July 1, 1979 provided a bill merger of the County Court System with the State Superior Court is approved by the voters this fall. The act abolishes the Division of Tax Appeals.

TENANTS' PROPERTY TAX REBATE ACT

Expiration Eliminated - Chapter 414, P.L. 1977 (approved February 23, 1978). Eliminates the December 31, 1979 expiration date of the Tenants' Property Tax Rebate Act.

MISCELLANEOUS

Corporation May Qualify as an Urban Renewal Association—Chapter 179, P.L. 1977 (approved August 18, 1977). Authorizes a corporation to enter into an association with one or more persons to qualify as an urban renewal association.

Increase in Number of Division of Tax Appeals Judges, Chapter 234, P.L. 1977 (approved September 26, 1977). Increases the number of judges in the Division of Tax Appeals from 7 to 11 and creates a Small Claims Bureau.

Local Tax Authorization Act—Chapter 308, P.L. 1977 (approved January 4, 1978). Extends the application of the "Local Tax Authorization Act of 1970" (P.L. 1970, c. 326) to January 1, 1979. Under the Act, the City of Newark is empowered to impose certain taxes for a limited period of time.

Age of Majority in Certain Legal Instruments Executed Before January 1, 1977—Chapter 355, P.L. 1977 (approved January 31, 1978). Provides that the words "minor", "minority" or "majority" in legal instruments shall be construed to refer to the age of 18 years as delineating the period of minority and the age of majority.

Expand Depressed Rural Centers Aid Act—Chapter 371, P.L. 1977 (approved February 6, 1978). Expands the provisions of "Depressed Rural Centers Aid Act" and extends assistance to Borough of Victory Gardens and Winfield Township.

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Decedents' Estates Act Amended - Chapter 412, P.L. 1977 (approved February 23, 1978). Amends and supplements the act concerning decedents' estates and repeals several sections of the revised statutes.

Effective Date of Decedents' Estate Act as Amended, Chapter 30, P.L. 1978 (approved June 8, 1978). Provides that the act concerning decedents' estates, Chapter 412, P.L. 1977 shall take effect September 1, 1978. The act concerning decedents' estates revises the law concerning the making, execution, acknowledgment, revocation and revival of wills.

Electric Power Generated in Pennsylvania Sold to New Jersey Customers, JR-10, 1978 (approved June 19, 1978). Memorializes Pennsylvania to repeal Act 100 of 1977 imposing a tax on sale of electric power generated in Pennsylvania and sold to New Jersey customers.

Administrative Law Judges—Chapter 67, P.L. 1978 (approved July 6, 1978). Establishes an independent office of administrative law in the executive branch of the State government and provides for administrative law judges.

RECENT COURT CASES

ALCOHOLIC BEVERAGE TAX

Tax Upheld on Stolen Alcoholic Beverages— Hoffman Import and Distributing Company v. Director, Division of Taxation, 146 N.J. Super. 132 (App. Div., 1977). The Appellate Division affirmed the judgement of the Division of Tax Appeals which upheld an assessment against the appellant made by the Director of the Division of Taxation under the Alcoholic Beverage Tax Law. The Court held that the provision of the law which required a liquor wholesaler to pay a tax on liquor which was stolen from it would not deny due process or equal protection of the law as the provision is a reasonable response to the perceived possibility of tax avoidance through a simulated theft. Petition for certification denied, 75 N.J. 8 (1977).

BUSINESS PERSONAL PROPERTY TAX

Denial of Exemption of Copper Rollers as Supplies Used or Consumed In Production - Allied Textile Printers Corp. v. Director, Division of Taxation 74 N.J. 271 (1977). Petition for certification was denied by the New Jersey Supreme Court on May 3, 1977. The Appellate Division held that the copper rollers in this case form a large and integral part of the operating printing machine and therefore, are subject to the business personal property tax. They may not be deemed as "supplies and materials consumed in production". (See 145 N.J. Super 456).

Taxability of Linens in Circulation—Sears Industries, Inc. v. Director, Division of Taxation, Division of Tax Appeals, September 14, 1977. Held that "Linens In Circulation" were taxable business personal property. They were not exempt as supplies nor were they covered under any other exemption category.

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CAPITAL GAINS AND OTHER UNEARNED INCOME TAX

Retroactive Feature of Tax Upheld—Bernard Klebanow v. Sidney Glaser, Director, Division of Taxation, (App. Div., 1978) (unreported). The Appellate Division affirmed the Director of the Division of Taxation in denying a tax refund to the plaintiff and held that the retroactive feature of the capital gains and other unearned income tax did not violate the due process clause of the Fourteenth Amendment to the United States Constitution and the related guarantees of the New Jersey State Constitution of 1947. The Court found that the retroactive application of the Act is not arbitrary and capricious and does not constitute a deprivation of property without due process of law. Under the circumstances in this case, the plaintiff at the time he sold his shares of corporate stock should have been aware that the Legislature was seriously considering some form of income tax which if enacted probably would have retroactive features. The Court stated that retroactive application of income tax legislation has been sustained on the basis of the Government's need for adequate revenue and the fact that taxes are not a penalty or contractual obligation, but a means of spreading the costs of government to those who benefit from it. A petition of appeal has been filed.

CIGARETTE TAX

Tax Upheld on Cigarettes Stolen from General Inventory—Charles S. Greene v. Director, Division of Taxation, Division of Tax Appeals, May 4, 1978. The Division of Tax Appeals upheld an assessment on a licensed cigarette distributor, for unpaid cigarette taxes on cigarettes stolen from petitioner's general inventory located in New Jersey. The Cigarette Tax Act equates a sale and a theft. The validity of this statutory provision was upheld in **Hoffman Import v. Director,** 146 N.J. Super. 132 (App. Div., 1977, cert. den.). The fact that 95% of the petitioner's business is with retailers located in New York does not invalidate the assessment. There is a different situation in the two cases where exception from the burden of tax was made. In **Supermarkets General v. Director** (Div. Tax App., dec'd. 6/28/72), the cigarettes were moving in interstate commerce; and in **Epstein Tobacco Company v. Director** (Div. Tax App., dec'd. 9/1/72), the cigarettes were moving in foreign commerce.

CORPORATION BUSINESS TAX

Nominee Titleholder—Reportable Assets—East Brunswick Developers Inc. v. Director, Division of Taxation; Linden Hill Apartments v. Director, Division of Taxation; Interstate Holding Corporation v. Director, Division of Taxation; Cooper River Associates Inc. v. Director, Division of Taxation; The Phoenix Apartments Inc. v. Director, Division of Taxation; S.H.V., Inc. v. Director, Division of Taxation (Division of Tax Appeals, September 1, 1977). Each of the petitioners' appeals were dismissed based on the holding of: **Somerset Apartments, Inc. v. Director, Division of Taxation,** 134 N.J. Super. 550 (App. Div., 1975). Held that a corporation which was merely the owner of record or nominee titleholder of an apartment house must include the value thereof in computing the net worth under the Corporation Business Tax Act, N.J.S.A. 54:10A-1 *et seq.*

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Receipts Fraction—Business Allocation Factor—Inductotherm Industries v. Director, Division of Taxation, Division of Tax Appeals, September 28, 1977. The Division of Tax Appeals held that sales made to its subsidiaries in New Jersey who sold the goods to the ultimate customers were the sales of the subsidiaries and not of the parent corporation. The receipts from said sales had to be reflected in the numerator of the parent's receipts fraction.

Real Estate Investment Trust—Monmouth-Ocean Realty Investment Trust v. Director, Division of Taxation, Division of Tax Appeals, January 5, 1978. The Division of Tax Appeals followed the decision in the case of **First Real Estate Investment Trust of New Jersey v. Director, Division of Taxation,** Division of Tax Appeals, Docket No. MC 262, affirmed Appellate Division, 1974, No. A 3413-72, and held that the petitioner, an unincorporated real estate investment trust, was subject to the New Jersey corporation business tax for the tax years 1963 through 1971 upon its net income with no deduction for distributions made to the holders of the beneficial interest. It was also held that the corporation business tax did apply to petitioner, a passive owner of real property whose leases to its parcels of real property were net leases.

Officers' and Directors' Personal Liability for Taxes Due, When Distribution of Assets is Made to Stockholders in Partial or Total Liquidation—Robbins, Eitman and Joffe and Robbins, Eitman, Joffe Company, Inc. v. Director, Division of Taxation (App. Div., 1978) (unreported). Held that when each and all three individuals participated in the distribution from corporate assets of securities and cash to Robbins and Joffe in exchange for their stock in the taxpayer corporation, the transaction was "in liquidation" within the meaning of the statute. A partial liquidation will result in liability; a total liquidation is not necessary. Assets of a corporation represented by its capital are considered to be a trust fund for the benefit of creditors and such creditors (including the State of New Jersey for corporation business taxes) are entitled to be paid before such capital is the source of liquidating dividends to stockholders. The three individual petitioners had been equal stockholders in the taxpaying corporation and also were directors and officers.

CORPORATION INCOME TAX

Failure to Have Exhausted Administrative Remedies—The Equitable Life Mortgage and Realty Investors v. New Jersey Division of Taxation, 151 N.J. Super. 232 (App. Div., 1977). The Appellate Division reversed the Chancery Division which had dismissed the plaintiff-appellant's declaratory action complaint for failure to have exhausted its administrative relief. The case was remanded to the Division of Tax Appeals. The Court held that the questions raised by the plaintiff-appellant in its declaratory judgment action were represented by it as having also been raised in its appeal now pending in the Division of Tax Appeals. In order to preserve the plaintiff-appellant's right to make a full record on its administrative appeal, this matter was remanded to the Division of Tax Appeals to be consolidated with the appeal already there pending. Petition for certification denied, 75 N.J. 535 (1977).

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FINANCIAL BUSINESS TAX

Centralized Collection and Credit Investigation Subsidiary—Territory Finance Company v. Director, Division of Taxation, Division of Tax Appeals, January 5, 1978. The Division of Tax Appeals held that the petitioner, a partnership, which operated as a centralized collection and credit investigation for the subsidiaries of the parent. BVD Corporation was not subject to the Financial Business Tax Law and was entitled to a refund of taxes paid for the years 1970 and 1971, plus a refund of an additional assessment for the year 1971. It was found that the petitioner was not commonly known as a sales finance business.

The Division held that petitioner did not meet the three conditions of the Financial Business Tax Law:

1. It was not a business enterprise, but it was organized by BVD Corporation for its own internal purpose of supplying services which the parent company and its subsidiaries needed.

2. It did not employ capital with the object of making a profit. Its primary objective was not the generation of profits, since they could have come into existence only at the expense of the corporation directly involved in owning and organizing it.

3. It was not in substantial competition with national banks, since petitioner limited itself strictly to its sister corporation and its parent corporation. No others were solicited or accepted. The BVD enterprise's demand for outside funds from national banks was neither increased nor decreased by the existence of the petitioner, but its ability to borrow was undoubtedly enhanced rather than diminished.

The Division of Taxation has appealed this case to the Appellate Division.

GROSS INCOME TAX

Exemption for Dependent Child Attending a Private Elementary or Secondary School is Declared Unconstitutional—Public Funds for Public Schools of New Jersey, et al., v. Brendan Byrne, et al., United States District Court, District of New Jersey, Civil Action No. 77-139 (February 2, 1978). United States District Court, District of New Jersey declared unconstitutional as in violation of the establishment clause of the first amendment of the United States Constitution Section 54A:3-1(b)2 of the New Jersey Gross Income Tax Act which grants an additional exemption of $1,000 for a dependent child attending a private elementary or secondary school on a full-time basis. The plaintiffs were granted a permanent injunction against the Director of the Division of Taxation restraining him from permitting any taxpayer to take the income tax deduction held unconstitutional for taxable year in 1977 and successive years. An appeal has been filed from this decision.

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INHERITANCE TAX

Decedent's Grandson was Held to Have Acquired a Vested Interest in a Trust Remainder with the Right of Enjoyment Postponed Until the Termination of the Life Estate—In re Estate of Benner, 152 N.J. Super. 435 (App. Div., 1977). The Appellate Division reversed the Chancery Division, Camden County, of the Superior Court and held that the decedent's grandson, H. Tyler Benner, Jr. acquired a vested interest in the Estate of Rueben H. Benner, his grandfather by means of a trust remainder with the right of enjoyment postponed until the termination of the life estate of H. Tyler Benner, Sr., his father. The Court concluded that the vested interest in the trust remainder was properly includible in the estate of Tyler, Jr., the grandson for inheritance tax purposes. Petition for certification denied, 75 N.J. 528 (1977).

Estate Denied Right to Reopen Assessment—In the Matter of the Estate of Robert T. Boyd (App. Div., 1977) (unreported). The Appellate Division denied the estate the right to reopen an assessment where the personal representative of the estate while represented by competent counsel who had full knowledge of the matter in dispute (residence and gifts in contemplation of death) between the estate and the Transfer Inheritance Tax Bureau and who was well aware of the right of the estate to contest the determination of the Bureau, but who rejected a hearing offered by the Bureau and agreed to the ultimate amount of the inheritance tax assessment and paid the tax without appeal. It was held the tax so paid by the estate was not paid erroneously in whole or in part, within the meaning of N.J.S.A. 54:35-10.

Priority of Inheritance Tax Claim Where Waiver Obtained by Fraud - In Re Estate of Theodore S. Connolly (Essex County Court, 1978) (unreported). The priority of the claim of the State of New Jersey for inheritance taxes was upheld where a waiver was obtained by fraud. The judgments obtained by the creditors of the heirs of the real estate did not result in a **bona fide** alienation within the meaning of the statute, N.J.S.A. 3A:24-48 prior to the discovery of the fraud in obtaining the inheritance tax waiver. The cancellation of the waiver and additional inheritance tax assessment was entitled to a prior claim. The judgment creditors of the heirs stand in the debtor's shoes and cannot be considered an innocent purchaser for value in the usual course of business.

Marital Share Exonerated From Tax Liability - In the Matter of the Estate of G. Leonard Ericson, Deceased 74 N.J. 300 (1977). The Supreme Court of New Jersey held that: (1) where the will revealed the testator's intention to maximize the marital deduction and minimize estate taxes, but a subsequent inadvertent addition to the will cast that intention into doubt, the inadvertent addition would be disregarded and intent to maximize marital deduction and minimize estate taxes would prevail, and (2) the marital share was to be exonerated from tax liability, in accordance with testator's intention.

Gifts in Contemplation of Death - In the Matter of the Estate of Carol D. Gordon (App. Div., 1978) (unreported). The Appellate Division affirmed a determination of the Transfer Inheritance Tax Bureau that certain **inter vivos** gifts were made by the decedent in contemplation of death within three years of her death at age 84. It was held that a formal evidentiary hearing was held, meeting the test proposed in **Lyon v. Glaser,** 60 N.J. 259 (1972), that the

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subsequent submission of additional information and agreement by the estate **ex parte** does not bar the applicability of the substantial evidence rule and that the hearing officer did not misapply the law. His conclusion that "the thought of eventual death" was one of decedent's impelling motives is sufficient in law, irrespective of other motives consistent with continuing life. The burden of proof rested with the estate to overcome the presumption in N.J.S.A. 54:34-1(c) that gifts within three years of death were in contemplation of death and that burden was not sustained.

Doctrine of Equitable Conversion Could Not Be Applied to a Tenancy By the Entirety for Inheritance Tax Purposes—In re Estate of Houghton, 75 N.J. 462 (1978). The Supreme Court affirmed the Appellate Division and held that where husband and wife, owners of realty as tenants by the entirety, entered into contract to sell land, but husband died before contract was consummated, contract did not terminate the tenancy by the entirety, and transfer was not taxable for inheritance tax purposes. The principle of equitable conversion was not applicable under these circumstances.

Executors Renunications Held Ineffective—Estate of David Kilik, Deceased, Eugene L. Kilik and Allen Kilik, Executors v. Sidney Glaser, Director of the Division of Taxation, State of New Jersey and William R. Mulholland, Jr., State Supervisor of the New Jersey Inheritance Tax Bureau (App. Div., 1977) (unreported). The Appellate Division affirmed the Division of Taxation, Inheritance Tax Bureau, and held that the renunciation filed by the representatives of the Estate of David Kilik, deceased, to any and all interest in the Estate of Rose Kilik, deceased was not effective for Transfer Inheritance Tax purposes because it was not timely filed, which was 9 months after the death of Rose Kilik and the representatives failed to prove the renunciation was for the best interest of the husband's estate.

Widow Denied Reduction of Market Value for Transfer Inheritance Tax Purposes of Federal Income Tax Paid on Pension Provided By Decedent's Employer - In The Matter of the Estate of Haaken I. Romnes, Deceased, 74 N.J. 284 (1977). Petition for certification was granted by the New Jersey Supreme Court on May 17, 1977. The Appellate Division had affirmed an assessed tax by the Transfer Inheritance Tax Bureau of the Division of taxation and held that the federal income tax a widow would be required to pay on an annuity as received could not be applied in reduction of the market value of a pension provided by decedent's employer (See 148 N.J. Super 401).

Property Subject to Inheritance Tax Even Though Estate Tax was Paid on Same Property at Prior Death of Husband—In the Matter of the Estate of Mary A. Vondermuhll, Deceased, 156 N.J. Super. 531 (App. Div., 1978) The Appellate Division affirmed the Director of the Division of Taxation and denied a claim for refund of certain inheritance taxes paid by the estate of Mary A. Vondermuhll deceased. The Court concurred with the Director's conclusion that the New Jersey estate tax is fundamentally and distinctly different from the New Jersey inheritance tax and that the assets of the 1931 trust were not directly taxed in the estate of Alfred Vondermuhll, the husband, and, therefore, that these assets were subject to the inheritance tax in the estate of Mary Vondermuhll, as a transfer to take effect in possession or enjoyment at or after death.

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The Court said that the New Jersey Transfer Inheritance Tax, N.J.S.A. 54:33-1, *et seq.* is a privilege levy on the right of succession to property transferred by a decedent in certain cases. Under our scheme of death taxation, the tax is levied on the transferee, and the amount to be paid depends upon the value of the property received and the relationship of the transferee to the decedent. The New Jersey Estate Tax, N.J.S.A. 54:38-1 *et seq.* is a levy imposed upon the estate of those resident decedents whose estates are subject to the Federal Estate Tax, 26 U.S.C.A. 2001 *et seq.* See N.J.A.C. 18:26-3.1 *et seq.* Our estate tax is fundamentally different from and, in fact, may be levied in addition to the transfer inheritance tax.

The Court held that the estate of Mary Vondermuhll must accept the inheritance tax consequences arising out of the actual terms of the various writings voluntarily executed by Mrs. Vondermuhll and her family in 1931.

LOCAL PROPERTY TAX

Valuation of Real Property—Borough of Alpine v. Alpine Hills, Inc. and Cresskill Hills, Inc., Division of Tax Appeals, August 4, 1977. The Division of Tax Appeals held that it was without authorization to increase the assessment for the tax year 1973 on the land in question, used as a golf course and county club. The increase in the 1973 assessment was sought by the municipality. For the tax year 1974-1975 the Division of Tax Appeals raised the assessment which the County Tax Board had reduced. It was raised to an amount which was less than the increased assessment figure which originally had been made by the assessor on the land pursuant to the municipality's reassessment program and which sought to correct errors made by the appraisal company in the 1973 revaluation of the local taxing district's ratables.

The Division held that the real test is the value of the land in question as it is being utilized for its highest and best use which is as a golf course, and it should not be assessed to conform to contiguous properties which are being utilized for residential purposes.

It was further held that the evidence using the sales approach which was submitted by the taxpayer's expert was more reliable since it involved sales of tracts of land which were comparable to the land in question; whereas evidence of the municipality's experts was as to the sale of smaller tracts of land that were not comparable to the land in question.

For the tax year 1973 the County Board judgment was reversed and the original assessment reinstated.

Valuation and Assessment of Real Property—The Anaconda Company v. The City of Perth Amboy, 157 N.J. Super 42 (App. Div., 1978). The Appellate Division on appeal from judgments of the Division of Tax Appeals concerning local property tax assessments for the years 1968 through 1974 on certain real property of petitioner held, among other things, the Division of Tax Appeals erred in failing to value and assess as real property certain of the process equipment and support facilities. The Division of Tax Appeals judge erred in assuming that if equipment could be removed from a building without material physical harm to it or the building, it must be considered as personalty and

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thus not taxable as part of the realty. In the case of **National Lead Company v. Borough of Sayreville,** 132 N.J. Super. 30 (App. Div. 1975), the Appellate Division concluded:

> "... whenever machinery and equipment have been placed in or annexed to a structure to carry out the purposes for which the structure was erected or designed or to which it has been adapted, with the intention to remain there permanently, and the removal thereof will result in material injury as defined hereinabove, such machinery and equipment become part of the realty. **The test here is the essentiality of the chattels to the use for which the building was designed or used."**

The Division of Tax Appeals is to use the **National Lead** case test in assessing the process equipment and support facilites. Accordingly, the Appellate Division affirmed the judgments of the Division of Tax Appeals for the years 1968, 1969 and 1970 and remanded this matter back to the Division of Tax Appeals for further proceedings, in conformity with the Appellate Division Opinion, for the years 1971 through 1974.

Farmland Assessment—Edwin G. Anderson v. Township of Byram, Division of Tax Appeals, February 2, 1978. The Division of Tax Appeals sustained the Sussex County Board of Taxation and denied petitioner's farmland assessment application for the year 1975 on 278 acres of vacant land in Byram Township. Most of the land is woodland. Under the Farmland Assessment Act, at least 5 acres of the land must have been for the two years immediately preceding the tax years, actively devoted to agricultural or horticultural use. The testimony showed that the vast majority of the land was devoted to no purpose whatsoever prior to petitioner's acquisition in 1976. The pertinent years are 1973 and 1974, as well as the year in issue, 1975. The land was not actively devoted to an agricultural or horticultural use prior to the tax year 1975. In addition, the requirements for a farmland assessment are that the two year period preceding the tax year must produce an average of $500 gross income in each year unless there is clear evidence of anticipated yearly gross sales amounting to at least $500 within a reasonable period of time. Where the land is more than 5 acres, in the case of woodland the minimum financial requirement is an average of 50 cents (or clear evidence of such yearly gross sales) per acre above the 5 acres. The petitioner sought to satisfy the ;1973 income requirement by showing a growth value on standing timber for 1973 of $726.78. The court held that the actual devotion and gross income requirements found in the Farmland Assessment Act could not be satisfied simply by translating the 1973 material growth of standing timber into dollars and cents. It was, therefore, held that petitioner's land did not qualify for the farmland assessment in 1975.

Cranes Held to be Real Property—City of Bayonne v. Port Jersey Corporation and Global Terminal and Container Service, Inc. (App. Div., 1977) (unreported). The Appellate Division reversed the Division of Tax Appeals and held that 3 cranes weighing approximately 500 tons, set on wheels that run along a pair of rails 50 feet apart for a distance of 1,800 feet are fixtures and should be assessed as real property for the years 1972 and 1973. Petition for certification granted, 75 N.J. 533 (1977).

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Mobile Home Held to be Personal Property - John Bell and Florence Bell v. City of Corbin City, Division of Tax Appeals, February 2, 1978. The Division of Tax Appeals held that a mobile home which the petitioners have placed on their land is personal property and cannot be taxed as real estate. The petitioners placed the mobile home on a concrete slab and used several loose cement block pillars as a foundation. The wheels were removed and stored under the trailer. A septic tank was built and connected to the structure by pipe. Electricity was supplied by the local power company from a nearby pole. There was no permanent fixing of the mobile home to the blocks or the concrete pad. The court followed the case of **Manhatten Trailer Court v. Township of North Bergen** (104 N.J. Super 405). In that case, the installation of the mobile home was almost identical to the subject property. It was held, in that case, that if the mobile home could be disconnected from the electric supply and sewer and water system and towed away in a few hours, it should be regarded as personal property and not real estate. The Division of Tax Appeals found that the petitioners' home could be disconnected from its fittings, its wheels be replaced and be towed away in a few hours time without any harm or disruption to the land. It was, therefore, held that the petitioners' mobile home is personal property and cannot be taxed as real estate.

Denial of Real Property Tax Exemption on Unused County Lands—County of Bergen v. Borough of Paramus, et al., 158 N.J. Super 512 (App. Div., 1978). The Appellate Division denied an exemption from local real property taxation on unused land owned by plaintiff, a county institution. It was held that for the exemption from local property taxation to apply under N.J.S.A. 54:4-33, not only public ownership of the property is required, but there is also a requirement that the property be used for a public purpose. The court stated that the provisions of N.J.S.A. 54:4-33 must be read **in pari materia** with N.J.S.A. 54:4-5 which provides tax relief to a municipality containing within its boundaries more than a specified measure of acreage occupied by a county institution. The rebate's purpose is to compensate the municipality for lost revenues resulting from the tax exempt status of county-owned land, denial of the rebate would unquestionably imply that the land is not exempt from taxation and that the criteria of "occupy" and "use" respectively employed in N.J.S.A. 54:4-5 and N.J.S.A. 54:4-33 are identical.

Real Property Tax Exemption—Christian Beacon Press, Inc. v. City of Cape May, Division of Tax Appeals, January 5, 1978. The Division of Tax Appeals held that a large hotel on an oceanfront plot in the City of Cape May, known as the Christian Admiral Hotel owned by the petitioner, Christian Beacon Press, Inc. and the lands on which it is located are exempt from real estate taxes. The Christian Beacon Press, Inc. was primarily created to be a publishing business devoted to printing advertising, selling and to issue Christian and religious literature, newspapers, books and periodicals. After reviewing the testimony, it was found that the object of the low fees charged for room and board and the lovely location of the building on the beach front was for the purpose of inducing members of the general public to enter the premises and to become involved in the religious atmosphere created there by the members of the church. It was also found that the sale of objects in the gift shop and fees charged for room and board were not made for pecuniary profit in the Christian Admiral Hotel. It was found that the evidence showed that the use of

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the building was devoted to exclusive religious purposes. Examination of the life style of Rev. McIntire, his wife and members of the congregation, gave absolutely no indication that funds received in any manner by varied activities were used for any other purpose than spreading of their Christian beliefs among their fellowmen. It was, therefore, the judgment of the Court that the Christian Admiral Hotel and the lands on which it was located were exempt from real estate taxes of the City of Cape May.

Valuation of Real Property—Filcrest Realty, Inc. v. Township of Edison (App. Div., 1977) (unreported). The Appellate Division reversed the Division of Tax Appeals and remanded this case back to them for a supplemental hearing to arrive at the true value of the property involved herein for the tax years 1972 and 1973. The Division of Tax Appeals based its judgment of true value of the real property herein on the purchase price of $526,500 paid for such property. While the purchase price is a factor to be considered in arriving at true value for assessment purposes, many other factors should have been taken into account. For example, the Division of Tax Appeals should have considered the use that Filcrest Realty could make of the property; its size and shape; topography; physical condition; accessibility to highways; avilability of public utilities; comparable sales; and government restrictions on use. The Division of Tax Appeals was directed to consider the criteria above in arriving at the true value of the property under appeal.

Equalization of Real Property Tax Burden—Borough of Fort Lee v. Bergen County Board of Taxation, Division of Tax Appeals, September 12, 1977. The Division of Tax Appeals held that in equalizing the tax burden for the municipalities of Bergen County for the year 1977 pursuant to N.J.S.A. 54:3-17 *et seq.* the Bergen County Board of Taxation was correct in including therein as an integral part of the taxable properties of the Borough of Fort Lee, certain properties in the name of or beneficially owned by Investors Funding Corp. (Invesco), a notoriously bankrupt entity. The inclusion of these properties in the Borough of Fort Lee ratables was affirmed despite the provisions in the statute, N.J.S.A. 54:4-49.1, that any real property on which local property taxes are in default and are uncollectible and the lien therefor unenforceable by reason of any order of any State or Federal Court shall not be included in the total ratables of the taxing district wherein such real property is located for the purpose of apportioning the amount to be raised for County purposes and consolidated school district purposes. It was held that the provisions of N.J.S.A. 54:4-49.1 are inapplicable for the year 1977 because the municipality has not exhausted each and every avenue of collection possible. The action of the Bergen County Tax Board in promulgating the Table of Equalized Valuations for the year 1977 was affirmed and the appeal of Fort Lee was dismissed.

Application for Correction of Error Denied—In the Application for Correction of Error by Alan F. and Sylvia Fuller for Property Known as Block 45, Lot 5, Situate in the Township of Franklin, County of Gloucester for the Tax Year 1976, Division of Tax Appeals, March 2, 1978. The Division of Tax Appeals denied petitioners' application for correction of error under N.J.S.A. 54:2-41 for the tax year 1976 to reduce petitioners' assessment from $64,200 to $47,300. Petitioners purchased the subject property in April 1976 for $47,500

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which was assessed for $64,200. A tax appeal was filed with the Gloucester County Board of Taxation for the year 1976, but petitioners failed to appear at the scheduled hearing. The County Board dismissed petitioners' appeal for lack of prosecution. The assessor subsequently recommended to the County Board that petitioners' assessment should be reduced to $47,300. The County Board also subsequently denied the assessor's recommendation. The Court refused to permit the petitioners to circumvent the County Board's ruling and to completely disregard the legislative scheme for an orderly administrative review of assessed valuations. The Division of Tax Appeals refuses to accept appeals from County Board judgments which have been filed out of time. If, thereafter, petitioners were permitted to file "correction of error" applications, the statue of limitation concerning tax assessment appeals would have no meaning. The Court, therefore, denied the petitioners' application for correction of error.

Farmland Assessment—Alex Gottdiener and Ernest Gottdiener v. Township of Roxbury (App. Div., 1978) (unreported). The Appellate Division sustained the Division of Tax Appeals in denying the farmland assessment to appellants for the years 1972 and 1973 on land owned by them in Roxbury Township. The income from the land for 1970, 1971 and 1972 was from soil conservation. It was held that under the statute, the income from a soil conservation program alone is insufficient to qualify the land, in question, to a farmland assessment. It is necessary to devote the land to an agricultural or horticultural use before considering soil conservation. In addition the income from the land for 1971 was under $500. The statute clearly shows the legislative intent that the income in both the two immediately preceding years must be at least $500 per year (N.J.S.A. 54:4-23.5). Petition for certification denied, 76, N.J. 232 (1978).

Tax Exemption - Non Profit Art Group - Guild of Creative Art v. Borough of Shrewsbury, Division of Tax Appeals, March 2, 1978. The Division of Tax Appeals held that the activities of a non-profit art group do not fall within the exempt property classification for organizations "organized exclusively for the moral and mental improvement of men, women and children" within the provisions of 54:4-3.6 and therefore, its real property is not entitled to tax exemption for the tax year 1974. Petitioner's operation is rather limited to the area in which it is located and is similar to an art cooperative for its members who seek fees for their services and the operation of an art gallery to generate sales for their benefit. The fact that petitioner is a non-profit organization and is tax exempt for federal purposes under federal law does not affect the decision. The decision of the Appellate Division in the case of **Chester Theatre Group v. Borough of Chester,** 115 N.J. Super. 360 (App. Div. 1971) was distinguished. In the **Chester Theatre Group** case, all of its activities. In the **Guild of Creative Art** case, part of the activities are created for the benefit of the instructors who receive fees from the students, the amount of which the instructor fixes for his or her class or course of study. The instructors are also exhibiting members who receive revenue from the sale of their art work. In addition the guild memberships are restrictive and selective in certain categories. It was, therefore, held that the petitioner is not entitled to a real property tax exemption under the moral and mental improvement provision of 54:4-3.6 since its property is not actually and exclusively used for exempt purposes only.

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Mobile Homes Taxable As Real Property—Frederick Koester, et al. v. Hunterdon County Board of Taxation (App. Div., 1978) (unreported). The Appellate Division sustained the Division of Tax Appeals and held that mobile homes, located on land owned by Solitude Village, Inc. were taxable as real property. The Court agreed that the mobile homes here involved were so integrated with the land as to be considered as real estate and taxable as such within the meaning of the real property statute (N.J.S.A. 54:4-1, *et seq.*; N.J.S.A. 54:5-23 *et seq.*). Petition for Certification was granted by the New Jersey Supreme Court on March 14, 1978, 76 N.J. 236 (1978).

Exempt Property—Richard E. Leavitt v. Holy Name Hospital and Township of Teaneck (App. Div., 1977) (unreported). The Appellate Division reversed the Division of Tax Appeals and denied tax exempt status for the year 1975 on five of the properties involved in this appeal. The Court affirmed the tax exempt status for the year 1975 on one of the properties involved in this appeal which is used as the chaplain's residence. Under the statute N.J.S.A. 54:4-3.6 exemption from taxation is granted to all buildings actually and exclusively used for religious, charitable or hospital purposes. The Court held that the residence housing the two chaplains whose work entails the giving of spiritual aid and comfort to hospital patients and their families is entitled to tax exempt status. The proximity of the residence to the hospital together with the availability of the two chaplains on short notice makes such property reasonably necessary to serve the purposes of the hospital. The other five properties which are used by 21 nuns, 6 of whom work at the hospital and the remainder work at various educational, charitable or socially-oriented organizations in northern New Jersey is not entitled to tax exempt status since they were not used exclusively for hospital purposes. There is no evidence that the properties were being used for any religious or charitable activity other than providing housing for the nuns. Property tax exemption is based on the use to which the property itself is devoted not on the status or vocation of its owners or occupants. Proof that the premises are occupied by religious personnel does not satisfy the statutory requirements.

1976 County Equalization Table—City of Newark v. Essex County Board of Taxation, 155 N.J. Super 586 (App. Div., 1978). The Appellate Division reversed the Division of Tax Appeals and remanded this matter back to the Division of Tax Appeals for specific findings and conclusions in the elimination of certain FHA and VA financed sales as distorted sales with extraordinary costs from the sales ratio study. The Division of Tax Appeals had determined that an aggregate contribution by the seller of at least 10 percent of the purchase price would be required for a finding of substantial distortion to exclude the sales from the sales ratio study. The mandate of the New Jersey Supreme Court in Trenton v. Mercer County Board of Taxation, 66 N.J. 470 (1975), is to identify and eliminate those FHA and VA transactions in which the sales price is not a fair reflection of true market price. The procedure employed by the Essex County Board of Taxation and the Division of Tax Appeals in the **City of Newark** case did not and could not determine the extraordinariness of charges in relation to sales generally—only in relation to other FHA and VA financed sales. To identify the transactions in which there is an unacceptable distortion of sales price, the charges must be compared with charges generally for that type of sale—without reference to the form of

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financing. This requires the inclusion of conventionally financed sales in the analysis. Contrary to Newark's contention the application of a fixed percentage to measure the utility of a particular sale, provided the percentage is derived in a rational way and is properly determined from a broad and representative base is approved. In the Newark case, the statistical base was probably broad enough but not representative enough. Doubts were expressed by the Court as to the derivation of the percentage.

Assessment of Real Property - New Jersey Natural Gas Company v. Township of Howell, Division of Tax Appeals, March 2, 1978. The Division of Tax Appeals held that a liquified natural gas tank and miscellaneous improvements consisting of outdoor lights, concrete walks, black-top pavement and a concrete pad are not land and buildings within the meaning of the Public Utility Tax Act 54:30A-52 and 54:30A-50(b) and therefore are not subject to real estate taxation by the Township of Howell. The court followed the case of **Public Service Electric & Gas Company v. City of Newark** (App. Div. 1978) (unreported) which had held that a tank which shelters or stores oil was not a building in the usual and ordinary acceptance of the word and therefore was not subject to local real estate taxation. The Division of Tax Appeals stated that the Legislature intended to subject to local real estate taxation the land itself and the buildings thereon, as those words are understood rather than in their broadest legal connotation. The miscellaneous ;improvements are protective devices to safeguard the natural gas tank and are excluded from local taxation regardless of their technical status under real property law.

Exemption from Tax—North Branch Reformed Church v. Township of Bridgewater, Division of Tax Appeals, December 1, 1977. The Division of Tax Appeals affirmed the Somerset County Board of Taxation in denying the petitioner. North Branch Reformed Church, a tax exemption for the tax year 1973 on property it had acquired on October 12, 1972 which was used as its new parsonage. The petitioner had sold the property which it had used as its old parsonage on October 12, 1972 to a private individual. The old parsonage had been tax exempt under R.S. 54:4-3.6, but has been taxed since its sale to a private individual. On October 1 of the pre-tax year petitioner was neither the legal owner of the property in question nor did it occupy and use it as a parsonage. Therefore, the Division of Tax Appeals held that it did not meet the requirement for exemption of the property in question for the tax year 1973.

Motion to Change Name of Petitioner Denied — Ocean Asphalt, Ltd. v. Township of Berkeley, Division of Tax Appeals, October 6, 1977. The Division of Tax Appeals denied petitioner's motion for post judgment relief to change petitioner's name from Ocean Asphalt, Ltd. to Ocean Asphalt A Limited Partnership. The statute N.J.S.A. 54:4-23 provides that all real property shall be assessed to the person owning the same on October 1 in each year. The tax year 1973 is involved in this appeal. On October 1, 1972, the date that the assessment in this appeal was made, the legal owner was Ocean Asphalt, Ltd. In accordance with the statute N.J.S.A. 54:4-23, the assessment was correctly entered against Ocean Asphalt, Ltd. Ocean Asphalt, Ltd. was the owner of the property as of October 1, 1972 and the assessment having been levied against it by the Township of Berkeley, Ocean Asphalt, Ltd. was the proper party in the appeal to the Ocean County Board of Taxation for the tax year 1973.

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True Value of Property—The Pantasote Company v. City of Passaic (App. Div. 1977) (unreported). This case was remainded for a second time to the Division of Tax Appeals directing the Judge of Tax Appeals to make adequate findings and conclusions explaining how and why he arrived at the true value of the lands and premises for the years 1971, 1972 and 1973. An examination of the record and a study of the conflicting opinions of the experts do not show the slightest indication of how the judge arrived at the true value figures fixed by him. The three opinions are totally lacking in adequate findings, reasons and conclusions. The Appellate Division had two courses of action: (1) to invoke its original jurisdiction pursuant to R. 2:10-5 and make its own findings and conclusions or (2) to remand this case for a second time, again directing the Judge of Tax Appeals to make adequate findings and conclusions explaining how and why he arrived at the true value of the land and premises. The Court adopted the second course of action.

Discriminatory Real Property Assessment—Piscataway Associates, Inc., et al. v. Township of Piscataway, 73 N.J. 546 (1977). The Supreme Court of New Jersey reversed the Appellate Division and reinstated the judgment of the Division of Tax Appeals. The Court held that the Petitioners-Appellants had proved their claim of discrimination in the 1973 tax assessment on a garden apartment complex owned by them which is located in the Township of Piscataway.

Discriminatory Real Property Assessment—Fox Enterprises Inc. v. Township of Piscataway, 73 N.J. 545 (1977). The Supreme Court of New Jersey reversed the Appellate Division and reinstated the judgment of the Division of Tax Appeals. The Court held that the Petitioner-Appellant had proved their claim of discrimination in their 1973 tax assessment. The decision of the Court was based on the same reasons stated in the companion opinion of Piscataway Associates, Inc. v. Township of Piscataway.

Tax Exemption Under Green Acres Act - The Township of Princeton v. David J. Bardin 74 N.J. 281 (1977). Petition for certification was denied by the New Jersey Supreme Court on May 17, 1977. The Appellate Division had upheld the constitutionality of the Green Acres Act's provisions granting the State Environmental Commissioner authority to provide real property tax exemptions to certain organizations. (See 147 N.J. Super 557).

Buildings Used to House Utility Equipment Subject to Real Property Taxes—Public Service Electric and Gas Company v. Township of Woodbridge, 73 N.J. 474 (1977). The Supreme Court of New Jersey reversed the Appellate Division and held that buildings used to house equipment that generate electricity and produce gas were subject to local real property taxes and not to the tax levied on the gross receipts of certain enumerated types of public utilities which is collected by the State pursuant to N.J.S.A. 54:30A-49 for the apportionment of the net proceeds thereof among the municipalities wherein or in whose streets "scheduled property" of the utility is situated.

Buildings Used to House Utility Equipment Subject to Real Property Taxes—Public Service Electric and Gas Company v. Township of Woodbridge (App. Div., 1977) (unreported). On October 26, 1977 the Appellate Division remanded this case to the Division of Tax Appeals for further proceedings

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with the holdings in **Public Service Electric and Gas Co. v. Township of Woodbridge,** 73 N.J. 474 (1977). The Supreme Court in that case held that: "(1) word 'building' as used in definition of the term 'real estate' is to be given its generally accepted meaning and, hence, statute is not to be construed to differentiate between buildings directly involved in generation of light and power and buildings indirectly or not at all so involved; (2) that utility's buildings were subject to local assessment regardless of extent of 'integration' thereof with exempt equipment either by attachment, affixation or functional use and (3) concrete block building, which housed machinery, equipment and apparatus as well as control rooms, toilets and maintenance area, was subject to local taxation."

Land and Buildings of A Public Utility Are Subject to Local Real Property Taxation - Public Service Electric & Gas Co. v. City of Newark, (App. Div., 1978) (unreported). The Appellate Division reviewed the Division of Tax Appeals and followed the case of **Public Service Elec. v. Gas Co. v. Tp. of Woodbridge,** 73 N.J. 474 (1977). The court held that the land and buildings owned by a public utility were subject to local real property taxation in the years 1972 through 1974. It was also held that a fuel oil tank was not a building and is not subject to local real property taxation.

Exclusion of Distorted Real Property Sale from Sales Study for Table of Equalized Value, Borough of Roosevelt v. Director, Division of Taxation, Division of Tax Appeals, January 30, 1978. The Division of Tax Appeals sustained the Director, Division of Taxation in excluding one sale from his sales study in the October 1, 1977 Table of Equalized Value for School Aid Purposes. It was held that the excluded sale was extreme and not within the norm and to have included it would have distorted the results of the sales study. The purpose of a sales study is to attempt to ascertain the general assessment practices throughout the community. In the instant case, the Borough of Roosevelt, had recently put into effect a 100 percent revaluation. The Director's study found a ratio of 99.22 percent. The sale in question has a ratio of assessed value to sales paid of 190.62 percent. It is inconceivable that the revaluation assessments on residential property fall within this range. To include the sale in question would result in a distortion which would show an unfair and unreasonable ratio of assessed value to true value within the Borough.

Farmland Assessment—Roll Back Taxes—Frank Schere, Joan Schere and Wemrock Associates v. Township of Freehold, 150 N.J. Super. 404 (App. Div., 1977). The Appellate Division reversed the Division of Tax Appeals and held that while the Division of Tax Appeals, which purported to fix "roll back" taxes for the tax years 1972 and 1973 on property sold by the petitioners to co-petitioners, asserted that a stipulation that other vacant lands in the area were assessed at $3,000 an acre was irrelevant. The "roll back" statute provides for a clear, four step process to calculate the amount of "roll back" taxes due.

Roll Back Assessment - Township of South Brunswick v. County of Middlesex, (App. Div., 1978) (unreported). The Appellate Division affirmed the judgment of the Division of Tax Appeals in imposing roll-back assessments for the years 1973, 1974 and 1975 under the Farmland Assessment Act of 1964 on

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lands acquired by the County of Middlesex for park purposes. The decision in the following case was followed: **N.J. Turnpike Auth. v. Twp. of Washington,** 137 N.J. Super. 543 (App. Div. 1975), aff'd 73 N.J. 180 (1977), and **State v. Township of Washington,** 73 N.J. 182 (1977).

Exclusion of Public Utility Gross Receipts Tax From County Tax Apportionment Upheld—City of Trenton v. Mercer County Board of Taxation, 151 N.J. Super. 181 (App. Div., 1977). The Appellate Division affirmed the Division of Tax Appeals in upholding the County Board's promulgation of the 1976 Mercer County Equalization Table pursuant to N.J.S.A. 54:3-17 *et seq.* It was held that the exclusion of the receipts of the Public Utility Gross Receipts Tax from county tax apportionment is constitutional and does not violate the equal protection provisions of the State and Federal constitutions nor the provisions of the State constitution forbidding special legislation respecting taxation or the regulation of municipal affairs. There is no constitutional requirement that all municipal revenue sources be treated in precisely the same manner in county tax apportionment. Nor is it necessary that a particular tax revenue be included in the equalization process. The Legislature has wide discretion in deciding how the burden of government shall be allocated, and, as long as there are relevant differences or legitimate aims to be achieved, the legislative judgment is final. It is constitutionally permissible to provide for capitalization of some revenue sources and not of others. The saving principle, which applies in this case, is that the capitalization of any given revenue source must be performed for each municipality in an identical manner. The exclusion of gross receipts revenue from county tax apportionment does not amount to special legislation.

Farmland Assessment—Woodlands-Urban Farms, Inc. v. Township of Wayne, 159 N.J. Super. 61 (App. Div., 1978). The Appellate Division affirmed the judgments of the Division of Tax Appeals insofar as they provide that the taxpayer's lands are entitled to the farmland assessment for the years 1972, 1973, and 1974 on land which is devoted to a full woodland operation. The judgments of the Division of Tax Appeals insofar as they value the land at $720 an acre were reversed and the matter remanded back to the Division of Tax Appeals for further hearing, findings of fact and determination of the value of the land in accordance with this opinion. The court held that: (1) evidence supported finding that land was devoted to agricultural use or defined under Farmland Assessment Act and that land was thereby entitled to farmland assessment; (2) Farmland Assessment Act did not, by providing that forestland may be entitled to farmland assessment, exceed scope and purpose of enabling constitutional amendment; (3) forestland owner's admitted intended use for land, development for industrial and residential use, was not to be considered in determining whether land was eligible for farmland assessment, and (4) action of Division of Tax Appeals in classifying forestland as "crop land harvested" and therefore valuing it at $720 per acre, the highest suggested valuation for farmland in the county, was error, in that only suggested valuations submitted were those for woodland and no other evidence or method of valuation was before Division to support determination.

Storage Taxes Held to be Real Property—Utility Propane Company v. Borough of Chester, Division of Tax Appeals, June 1, 1978. The Division of Tax Appeals affirmed the Morris County Board of Taxation and held that six

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storage tanks which are placed on concrete piers and are connected to each other by metal pipes are real property and should be taxed as such under N.J.S.A. 54:4-1 et seq. The Court followed the case of **Fahmie v. Nyman,** 70 N.J. Super. 313 (App. Div., 1961) which states the classic determinants when a movable chattel loses its character as personalty and becomes part of the realty:

> "They are when it is: 1) actually affixed to the realty or something appurtenant thereto. 2) Appropriated to the use or purpose of that part of the realty with which it is annexed and 3) intended to be a permanent accession to the freehold."

The Court in the present case applied the institutional doctrine of fixtures to the storage tanks. The Court concluded from the proof that it was intended that the tanks were to be permanent. It was pointed out that the tanks are permanently essential to the use which the structure is put; that being, the storage and distribution of propane. It was also stated that in the instant case, the tanks rest on concrete piers and are connected to each other by metal pipes. This is sufficient attachment to the realty to constitute the tanks as fixtures. The fact that the tanks can be removed is not controlling. Virtually all property can be removed from land without damaging the land itself. The Court concluded storage tanks are real property and should be taxed as such.

Common Level of Assessment—Vornado Inc. v. Township of Woodbridge, 144 N.J. Super. 463, (App. Div., 1976). The Appellate Division reversed the Division of Tax Appeals and held that a common level of assessment existed in Woodbridge Township in the tax years 1973 and 1974 and that the Division of Tax Appeals erred in reducing the taxes on the Vornado property by applying the Director's ratio to grant discrimination relief. Motion to dismiss appeal was granted, 75 N.J. 590 (1977).

Real Estate Tax Against Common Elements Assessed Against Individual Condominium Units—Exhaustion of Administrative Remedies—Watergate Condominium Association, Inc., et als. v. Township of Maple Shade, et als., Superior Court, Law Division, Burlington County, February 17, 1978 (unreported). The Superior Court, Law Division of Burlington County by a declaratory judgment refused to invalidate a 1974 real estate tax lien even though there was a single line assessment against the condominium association for the value of the pool, the clubhouse and the streets; i.e., the common elements, which are in direct violation of Section 19 of the Condominium Act, N.J.S.A. 46:8B-1 *et seq.* Section 19 of that Act provides for the assessment of the individual units of the condominium for the common elements. The Court stated that Section 19 is not the jurisdictional basis of the power to tax real estate held in the condominium form of ownership and hence error in complying with Section 19 does not void the tax. The power to tax is found in N.J.S.A. 54:4-1 which provides:

> "All property real and personal within the jurisdiction of this state not expressly exempted from taxation or expressly excluded from the operation of this chapter shall be subject to taxation annually under this chapter."

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This provision is backed by N.J.S.A. 54:4-23 which provides:

"All real property shall be assessed to the person owning the same on October 1 in each year."

Under these two provisions, local assessors could have assessed condominium property without any guidance from Section 19. The Court said that despite the direction given in both 54:4-23 and 46:8B-19 to assess real estate to the owner thereof, the failure to do so is not and never has been fatal to either the assessment itself or the tax. N.J.S.A. 54:4-54 and its predecessors have provided for years that:

"No assessment of real or personal property shall be considered invalid because listed or assessed in the name of one not the owner thereof"

Here legal and beneficial owners should not escape taxation of existing common elements because assessed in the name of an entity which held neither legal or beneficial title.

The Court also held that it lacked jurisdiction to order a revaluation of the entire Township at the instance of the private owners and held that the administrative procedures should be followed. After such a remedy resort can be made by appeal to the courts.

Farmland Assessment—Bess Weisenfeld v. Township of South Brunswick, Division of Tax Appeals, September 1, 1977. The Division of Tax Appeals affirmed the County Tax Board in denying the farmland assessment for the tax years 1972, 1973 and 1974 on three tracts of wooded land owned by the petitioner. With respect to the tax year 1974, the claim for a farmland exemption was disallowed by the assessor because no applications for farmland exemption were filed and the matter cannot now be considered. With respect to the tax years 1972 and 1973, it was found that a casual arrangement for the years 1968 to 1971 between the taxpayer and another individual for a random cutting of green trees which did not encompass any planned forest development program did not amount to the actual devotion of the land to agricultural use. Further, the income from the wooded land which was to be in the nature of services rendered to the taxpayer was not proved. The Division of Tax Appeals rejected the argument that projected future sale or the annual value of crop growth can be used to average back for the first two qualifying years.

PUBLIC UTILITIES TAX

Easements Are Taxable Locally as Land—Township of Tewksbury v. Jersey Central Power & Light Company and Public Service Electric & Gas Company, 159 N.J. Super. 44 (App. Div., 1978). The Appellate Division affirmed the Division of Tax Appeals and held that respondents' easements on land for the erection of poles, towers, cross-arms, guy wires, etc. for the transmission of electric current are not subject to tax locally as real estate under N.J.S.A. 54:30 A-49 *et seq.* The Court held that the easements are nothing more than necessary adjuncts to the franchise under which respondents operate and, therefore, are taxable only in the manner and extent provided for in N.J.S.A.

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54:30 A-49 *et seq.* However respondents' easements may be categorized for purposes other than taxation, the State has reserved to itself the right to tax such public utility easements, and thereafter, apportion the proceeds collected. A dissenting opinion has been filed in this case.

Constitutionality of Apportionment Provisions of Public Utility Gross Receipts Tax Upheld—McKenney, et als. v. Byrne, et als., 160 N.J. Super. 303, (App. Div., 1978). The Appellate Division affirmed the opinion of the Law Division for the reasons stated therein, reported at 147 N.J. Super. 158 (Law Div. 1976) and held that the apportionment provisions N.J.S.A. 54:30A-61 of the Public Utilities Gross Receipts Tax (N.J.S.A. 54:30A-49 *et seq.*) did not violate the constitutional prohibition against special or local laws relating to taxation or regulating the internal affairs of a municipality.

REALTY TRANSFER FEE

Conveyance of Buildings and Improvements Excluding Land Held Subject to Realty Transfer Fee Tax—Penn Jersey Properties, Inc. v. Edward J. Wolak, Register of Passaic County, et al., Division of Tax Appeals, February 10, 1978. The Division of Tax Appeals held that a transfer of buildings and improvements which excluded the land on which they are located is subject to the realty transfer fee tax. The statute at R.S. 46:15-5 imposes the realty transfer fee tax upon the recordings of a deed "which purports to convey or transfer title to a freehold interest in any lands, tenements or other realty in this State by way of grant or bargain and sale thereof from the named grantor to the named grantee." It was held that the instruments presented here do convey or transfer title to "a freehold interest in lands, tenements or other realty" in this State. It was held that the improvements built upon a ground lease are real property and are intended to be covered by the Act. It was also held that the word "tenements" did include the subject of conveyance in the present case. The word tenement should be read in conjunction with the three words which follow it in the statute, "or other realty" and is used in its broad legal meaning of "everything of a permanent nature capable of being holden."

SALES TAX

Taxability of Imprinting Patterns on Material—Allied Textile Printers Corp. v. Director, Division of Taxation, 74 N.J. 271 (1977). Petition for Certification was denied by the New Jersey Supreme Court on May 3, 1977. The Appellate Division had upheld an assessment on engraving services performed by an engraver to imprint patterns on material for petitioner's customers by using copper rollers owned by the petitioner as imprinting services under N.J.S.A. 54:32B-3(b)(1). (See 145 N.J. Super 456).

Telephone Service—Audio-Video—New Jersey Bell Telephone Company v. Director, Division of Taxation, 152 N.J. Super. 442 (App. Div., 1977). The Appellate Division in reversing the Division of Tax Appeals held that revenues received by the telephone company for non-recurring charges for service connections, installations, moves and changes of all types and kinds of telephone facilities are exempt from the sales tax by reason of an exemption provision (N.J.S.A. 54:32B-8(g) which exempts telephone service from the tax.

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The Court affirmed the Division of Tax Appeals which held that audio and video transmissions are one-way transmissions and exempt as telephone service. Petition for certification denied, 75 N.J. 594 (1978).

Storage of Informational Documents Held To be Intangible Property Are Not Subject to Sales Tax—Registrar & Transfer Company v. Director of Division of Taxation, 157 N.J. Super 532 (Chanc. Div., 1978). The Chancery Division of the Superior Court in a declaratory judgment held that the storage of cancelled information and documents by the Plaintiff is not subject to tax under N.J.S.A. 54:32B-3(b)(3). The New Jersey Sales and Use Tax Act imposes a tax at Section 3(b)(3) of storing all tangible personal property not held for sale in the regular course of business and the rental of safe deposit boxes or similar space.

Incidental to the service of registering and transferring securities, Plaintiff stored cancelled, voided documents which contained information that may be useful to its customers for a limited future time. The documents per se have no intrinsic value except perhaps the value of used paper. The service that Plaintiff provided was the retention of this information. The fact that the paper was stored was merely incidental to the preservation of information which clearly is an intangible. These documents clearly have no other value as Plaintiff only stored for as long as the information contained thereon was useful.

Accordingly, the Court concluded that the documents stored by Plaintiff for informational purposes do not constitute tangible personal property under N.J.S.A. 54:32B-3(b)(3) and therefore are not subject to a tax pursuant thereto.

The Court upheld the procedure of seeking a declaratory judgment instead of requiring the plaintiff to exhaust its administrative remedies, since at the time of the filing of the complaint there existed no final determination of the Division of Taxation from which to appeal. At that time the Division of Taxation advised the Plaintiff that it intended to assess a sales tax against it or its customers on charges imposed for the storage of the informational documents. The Plaintiff was, therefore, in a quandary whether to charge their customers tax on the storage charges for the informational documents. The Declaratory Judgments Law is applicable and appropriate in instances where there is no final decision or rule of an administrative agency which could be reviewed by an existing remedy. An appeal from this decision has been made to the Appellate Division.

TENANTS' PROPERTY TAX REBATE ACT

Held Constitutional—Cold Indian Springs Corp. et als. v. Township of Ocean, et als. (App. Div., 1978) (unreported). The Appellate Division affirmed the judgment of the Law Division in the case of **Cold Indian Springs Corp. v. Township of Ocean,** 154 N.J. Super. 75 (1978) and held that the Tenants' Property Tax Rebate Act was constitutional and did not violate the equal protection or due process clauses. It was held that in the calculations of the tenants' property tax rebate there should be included reductions resulting from revaluation on a municipal-wide basis. The Act specifically excludes from such calculations of the property tax rebate, reductions resulting from

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judgments entered by county boards of taxation, the Division of Tax Appeals or by courts of competent jurisdiction.

MISCELLANEOUS

U.S. Supreme Court—Cash Meals Allowance Paid to State Troopers is Income Subject to Tax—Commissioner of Internal Revenue v. Robert J. Kowalski, et ux., 46 L.W. 4015, U.S. Supreme Court (November 29, 1977). The United States Supreme Court held that cash meal allowances paid to New Jersey State Troopers constitute part of gross income since they are accessions to wealth, clearly realized over which a trooper has complete dominion. It was held that the exclusion under Section 119 of the Internal Revenue Code which covers meals furnished by an employer was inapplicable. Section 119 provides an exclusion for meals or lodgings furnished for the convenience of the employer, but only if in the case of meals, the meals are furnished on the business premises of the employer. Although troopers are required to remain on call in their assigned patrol areas during their mid-shift break, they are not required to eat lunch at any particular location, and indeed may eat at home, nor are they required to spend the meal allowance on food. The doctrine developed by pre-1954 administrative rulings and case law that noncompensatory benefits conferred on employee for employer's convenience are not income did not survive the enactment of the 1954 Code. The ruling did not apply to reimbursement for occasional meals consumed while a worker is traveling or working overtime. Nor did it apply to the expense account reimbursement systems commonly used by executives and sales people.

Qualification of Newspapers Eligible to Publish Statutorily Mandated Public Notices of State and Local Governments - The North Jersey Suburbanite Co., Inc. v. State of New Jersey, (App. Div., 1977) (unreported). The Appellate Division affirmed the trial court and upheld a declaratory judgment adjudicating the constitutionality of N.J.S.A. 35:1-2.1 and 2.2 which prescribes the qualification of newspapers eligible to publish the statutorily mandated public notices of state government and of local government units. The three eligibility requirements which are common to both statutes are (1) that the newspaper have a general paid circulation, (2) that it have an average news content of not less than 35% and (3) that it shall have been entered for two years as second class mail matter under the postal laws and regulations of the United States. Among the federal postal regulations so incorporated are the disqualification of publications whose advertising content exceeds 75% and whose circulation is either free or at nominal rates. The Appellate Division held that the legislation did not violate the equal protection clause of the United States Constitution since it met the traditional test that the statutory classification is rationally related to the promotion of a valid legislative purpose. The due process clause of the United States Constitution was not violated in failing to resolve whether the annual period for purposes of the statutes is the twelve month period preceding the acceptance of public notices for publication or the twelve month period, referred to in the statute, commencing on October 1 of each year. The court stated that the statutes would be interpreted in accordance with their less restrictive alternative meaning since such an interpretation would clearly meet the purpose of that criterion.

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Private Nonvested Pension Benefits Protection Tax Ruled Unconstitutional - Raybestos-Manhattan, Inc. v. Glaser, 156 N.J. Super. 513 (1978). The Appellate Division affirmed the opinion of the Chancery Division of the Superior Court (144 N.J. Super. 152 (1976)) and held that the New Jersey Private Nonvested Pension Benefits Protection Tax Act was invalid as not imposing a tax, in that it did not raise money for general revenue or public purposes, its sole purpose being to provide specific employees with funds equivalent to their nonvested pension benefits, with director of taxation serving merely as conduit of money secured from employers for individual benefit of their employees.

ATTORNEY GENERAL OPINIONS

ATTORNEY GENERAL OPINION

Accumulated Income Permanently Set Aside By a Trust is Not Taxable to the Trust Under the New Jersey Gross Income Tax, May 1, 1978. The Office of the Attorney General has advised that accumulated income of a trust permanently set aside for a beneficiary is not taxable to the trust under the New Jersey Gross Income Tax Act. Where the gain or income is permanently and irrevocably set aside for a beneficiary, the amount is "credited" as that term is used in the statute and the beneficiary will be subject to tax, N.J.S.A. 54A:5-1(h). If the beneficiary is an exempt charitable organization, no tax will be due. Income is credited when it is "so definitely allocated" as to be beyond recall. A mere entry on the books of a fiduciary will not serve unless made in such circumstances that it cannot be recalled.

Income Tax Information (August 9, 1977). The opinion held that information derived from State income tax forms may not be compared with information maintained by the Division of Public Welfare and/or county welfare agencies. Income tax information was ruled to be confidential under the State Tax Uniform Procedure Law (R.S. 54:50-8 and 9) and cannot be disclosed by the Director unless to the taxpayer or his duly authorized representative.

Nondeductibility of Required Contribution to University Fund of Faculty Members on Sabbatical Leave, June 2, 1978. The office of the Attorney General has advised that university faculty members may not exclude certain required contributions to a special university fund from his salary when computing gross income under the New Jersey Gross Income Tax Act. The required contributions to the special university fund which are used to help defray the cost of replacements and which are deducted from the salaries of the faculty members on sabbatical leave are neither deductible nor exludible from New Jersey gross income.

Small Claims Bureau, Division of Tax Appeals, November 30, 1977. Pursuant to Chapter 234, P.L. 1977, approved September 26, 1977, there is established a new Small Claims Bureau within the Division of Tax Appeals. In an opinion to Anthony M. Lario, Presiding Judge of the Division of Tax Appeals the Office of the Attorney General advised as follows:

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1. Judgments of the Small Claims Bureau constitute final judgments of the Division of Tax Appeals which are subject to judicial appeal or review pursuant to New Jersey Court Rule R 2:2-3(a)2.

2. Decisions rendered by the Small Claims Bureau should be supported by adequate findings of fact.

3. The record of proceedings of the Small Claims Bureau should be kept either by use of a court stenographer or an electronic sound recording device.

4. Corporate parties may be represented by an attorney, certified public accountant or such other person as the Small Claims Bureau may permit.

INTERNAL REVENUE SERVICE RULING

Status of Homestead Rebate for Federal Income Tax Purposes, U.S. Internal Revenue Ruling 78-194, 26 CFR 1-61-1 May 22, 1978. The New Jersey homestead tax rebate paid to a qualifying taxpayer is includible in gross income only to the extent it exceeds the property tax actually paid whether or not the taxpayer itemized deductions. A taxpayer itemizing deductions must reduce the deduction for property tax paid by the amount of the rebate. The New Jersey tenants' property tax rebate is a refund of nondeductible rent and is not includible in gross income.

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APPENDIX I

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TABLE 25

MAJOR STATE TAX RATES
(In Effect July 1, 1978)

State	*Sales*	*Motor Fuels*	*Cigarette*	*Corporation Net Income*	*Personal Income*
Alabama	4%	7¢	12¢	5%	*1.5% – 5%
Alaska	None	8	8	5.4[5]	*3 – 14.5
Arizona	4	8	13	*2.5 – 10.5	*2 – 8
Arkansas	3	8.5	17.75	*1 – 6	*1 – 7
California	4.75	7	10	9	*1 – 11
Colorado	3	7	15	5	*3 – 8
Connecticut	7	11	21	10	None
Delaware	None	11	14	8.7	*1.6 – 19.8
Dist of Columbia	5	10	13	9	*2 – 11
Florida	4	8	21	5	None
Georgia	3	7.5	12	6	*1 – 6
Hawaii	4	11.5 – 13.5[1]	40%[2]	*5.85 – 6.435	*2.25 – 11
Idaho	3	9.5	9.1	6.5	*2 – 7.5
Illinois	4	7.5	12	4	2.5[5]
Indiana	4	8	10.5	3[4]	2[6]
Iowa	3	7	13	*6 – 10	*.5 – 13
Kansas	3	8	11	4.5	*2 – 9
Kentucky	5	9	3	*4 – 5.8	*2 – 6
Louisiana	3	8	11	*4 – 8	*2 – 6
Maine	5	9	16	*5 – 7	*1 – 10
Maryland	5	9	10	7	*2 – 5
Massachusetts	5	8.5	21	9.5	5, 10
Michigan	4	9	11	2.35	4.6[6]
Minnesota	4	9	18	12	*1.6 – 15
Mississippi	5	9	11	*3 – 4	*3 – 4
Missouri	3.125	7	9	5	*1.5 – 6
Montana	None	8	12	6.75	*2 – 11
Nebraska	3	9.5	13	*4 – 4.4	16[6]

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MAJOR STATE TAX RATES — Continued
(In Effect July 1, 1978)

State	Sales	Motor Fuels	Cigarette	Corporation Net Income	Personal Income
Nevada	3	6	10	None	None
New Hampshire	None	10	12	8	5
New Jersey	5	8	19	7.5	*2—2.5[6]
New Mexico	3.75	7	12	5	*.9—9
New York	4	8	15	10	*2—15
North Carolina	3	9	2	6	*3—7
North Dakota	3	8	11	3—6	*1—10
Ohio	4	7	15	*4—8	*.5—3.5
Oklahoma	2	6.58	13	4	*.5—6
Oregon	None	7	9	6.5	*4—10
Pennsylvania	6	9	18	10.5	2.2[7]
Rhode Island	6	10	18	8	17[3]
South Carolina	4	9	7	6	*2—7
South Dakota	4	8	12	None	None
Tennesse	4.5	7	13	6	6
Texas	4	5	18.5	None	None
Utah	4	7	8	4	*2.25—7.75
Vermont	3	9	12	*5—7.5	25[3]
Virginia	3	9	2.5	6	*2—5.75
Washington	4.6	9	16	None	None
West Virginia	3	10.5	12	6	*2.1—9.6
Wisconsin	4	7	16	*2.3—7.9	*3.1—11.4
Wyoming	3	8	8	None	None

*Graduated Rates.
[1]Combined State and County rates. Additional taxes may be imposed by local county boards.
[2]Of wholesale price.
[3]Of federal income.
[4]Domestic and interstate corporations pay a tax of 3% of adjusted gross income from sources within Indiana.
[5]Of taxable net income.
[6]Of adjusted gross income.
[7]Based upon classes of income derived with the taxpayers' source state.

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TABLE 26

SALES AND USE TAX CASH COLLECTIONS, CALENDAR YEARS 1975-1977 BY TYPE OF BUSINESS

(Dollar Amount in Thousands)

Type of Business	1977 No. of Vendors Reporting	1977 Sales Tax	1977 Use Tax	1977 Total Tax (a)	1976 No. of Vendors Reporting	1976 Sales Tax	1976 Use Tax	1976 Total Tax (a)	1975 No. of Vendors Reporting	1975 Sales Tax	1975 Use Tax	1975 Total Tax (a)
Exempt Organizations	256	$ 250	$ 17	$ 266	247	$ 220	$ 1	$ 221	240	$ 181	$ 1	$ 182
Manufacturing	7,326	56,530	21,181	77,771	7,310	55,154	19,153	74,307	7,162	47,266	20,060	67,326
Service	32,792	96,143	9,166	105,308	31,491	81,103	6,459	87,562	29,553	70,603	5,786	76,389
Wholesale	5,475	99,645	1,310	100,954	5,403	89,655	1,203	90,858	5,140	84,676	1,302	85,978
Construction	8,018	16,071	2,397	18,468	8,187	14,553	2,282	16,835	8,251	13,963	2,943	16,906
Retail	81,584	627,870	9,705	637,575	83,503	572,764	6,819	579,583	83,635	525,605	6,205	531,810
Government	12	89	(b)	89	14	99	(b)	99	13	80	(b)	80
Not Classified	2,001	7,439	551	7,990	1,373	5,194	277	5,471	810	3,889	245	4,134
Totals (a)	137,464	$904,036	$44,326	$948,362	137,528	$818,741	$36,194	$854,935	134,804	$746,263	$36,542	$782,805

(a) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest thousands.
(b) Less than $500.

TABLE 27

SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS BY TYPE OF BUSINESS, CALENDAR YEAR 1977

(Dollar Amounts in Thousands)

Type of Business	No. of Vendors Reporting	Gross Receipts	Deductions	Taxable Receipts	Sales Tax (a)	Use Tax	Total Tax (b)	1976 Total Tax	Percent Change 1976-1977
Exempt Organizations	256	$ 28,449	$ 23,501	$ 4,948	$ 250	$ 17	$ 266	$ 221	+ 20.4
Manufacturing	7,326	21,512,834	20,388,815	1,124,018	56,530	21,181	77,711	74,307	+ 4.6
Service	32,792	9,075,706	7,164,222	1,911,484	96,143	9,166	105,308	87,562	+ 20.3
Wholesale	5,475	14,405,203	12,641,808	1,763,394	99,645	1,310	100,954	90,858	+ 11.1
Construction	8,018	1,969,206	1,650,752	318,454	16,071	2,397	18,468	16,835	+ 9.7
Retail	81,584	35,394,311	22,720,833	12,673,478	627,870	9,705	637,575	579,583	+ 10.0
Government	12	2,759	972	1,787	89	(c)	89	99	-10.1
Not Classified	2,001	769,584	621,329	148,254	7,439	551	7,990	5,471	+ 46.0
Totals (b)	137,464	$83,158,052	$65,212,232	$17,945,819	$904,306	$44,326	$948,362	$854,935	+ 10.9

(a) Ratio of Sales Tax to Taxable Receipts exceeds 5% because tax on fractional parts of $1 averages slightly more than 5 cents per dollar.
(b) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest thousands.
(c) Less than $500.

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TABLE 28
NEW JERSEY STATE TAX COLLECTIONS AND PROPERTY TAXES ADJUSTED FOR CHANGES IN POPULATION AND IN THE PURCHASING POWER OF THE DOLLAR
(Amounts in Millions)

			Taxes Administered by Division of Taxation				Property Taxes			
			Actual Collections		1970 Dollar		Actual Taxes		1970 Dollar	
Year	Population[1] (Thousands)	Price Multiplier[2] 1970 = 100	Amount	Per Capita	Amount	Per Capita	Amount[3]	Per Capita	Amount	Per Capita
1950	4,872	226.4	$ 107.8	$ 22.12	$ 244.1	$ 50.09	$ 368.7	$ 75.68	$ 834.7	$171.33
1951	5,006	208.2	119.7	23.91	249.2	49.78	394.8	78.97	822.0	164.20
1952	5,125	199.8	125.9	24.56	251.5	49.08	433.4	85.57	865.9	168.96
1953	5,229	195.8	129.4	24.75	253.4	48.45	464.6	88.85	909.7	173.97
1954	5,360	189.5	136.1	25.40	257.9	48.18	509.8	95.11	966.1	180.24
1955	5,502	184.7	168.0	30.53	310.3	56.40	533.9	97.04	986.1	179.23
1956	5,615	175.2	185.2	32.98	324.5	57.79	579.8	103.26	1,015.8	180.91
1957	5,737	167.2	204.0	35.56	341.1	59.45	645.6	112.53	1,079.4	188.15
1958	5,890	164.1	206.9	35.13	339.5	57.64	710.9	120.70	1,166.6	198.06
1959	6,015	159.4	254.2	42.26	405.2	67.36	773.1	128.53	1,232.3	204.87
1960	6,105	155.5	277.6	45.47	431.7	70.70	834.7	136.72	1,298.0	212.61
1961	6,275	151.5	292.8	46.66	443.6	70.69	899.7	143.38	1,363.0	217.22
1962	6,394	146.4	336.4	52.61	492.5	77.02	971.2	151.89	1,421.8	222.37
1963	6,555	142.7	367.2	56.01	524.0	79.93	1,035.6	157.99	1,477.8	225.45
1964	6,690	139.5	407.9	60.97	569.0	85.04	1,124.5	168.09	1,568.7	234.48
1965	6,803	135.6	426.7	62.72	578.6	85.05	1,201.1	176.55	1,628.7	239.41
1966	6,894	129.1	466.2	67.62	601.9	87.30	1,239.0	179.72	1,599.5	232.02
1967	6,977	121.8	706.2	101.21	860.2	123.28	1,410.9	202.22	1,718.5	246.30
1968	7,070	114.8	818.1	115.71	939.2	132.84	1,519.2	214.88	1,744.0	246.68
1969	7,147	107.8	969.7	135.67	1,045.3	146.26	1,676.7	234.60	1,807.5	252.90
1970	7,194	100.0	1,151.0	160.00	1,151.0	160.00	1,933.8	268.80	1,933.8	268.80
1971	7,261	93.4	1,311.1	180.57	1,224.6	168,65	2,188.3	301.38	2,043.9	281.49
1972	7,330	88.3	1,430.1	195.10	1,262.8	172.27	2,406.7	328.33	2,125.1	289.92
1973	7,396	82.3	1,707.1	230.81	1,404.9	189.95	2,549.6	344.73	2,098.3	283.71
1974	7,414	74.2	1,837.1	247.79	1,363.1	183.85	2,725.9	367.67	2,022.6	272.81
1975	7,434	68.0	1,913.8	257.44	1,301.4	175.06	2,984.8	401.51	2,029.7	273.03
1976	7,336	63.7	2,193.0	298.94	1,396.9	190.41	3,309.0	451.06	2,107.8	287.32
1977	7,329	60.0	2,945.7	401.92	1,768.2	241.26	3,205.2	437.33	1,923.1	262.40

[1]U.S. Department of Commerce, Bureau of the Census (P-25), July 1 estimate.
[2]U.S. Department of Commerce, Survey of Current Business, page S-2, Implicit Price Deflators, State and Local Government Purchases of Goods and Services.
[3]Division of Taxation Annual Reports, 1950-1977.

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TABLE 29

STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE
Fiscal Year 1976

State	Taxes[1] (millions)			Taxes as a Percentage of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
	Total	State	Local	Percent	Rank	Percent	Rank	Percent	Rank	Dollars	Rank	Dollars	Rank	Dollars	Rank
Alabama	$ 1,668.3	$ 1,243.3	$ 425.0	9.9	49	7.4	25	2.5	48	$ 455.2	49	$ 339.2	41	$116.0	47
Alaska	724.2	598.8	125.4	21.8	1	18.0	1	3.8	35	1,895.8	1	1,567.5	1	328.3	17
Arizona	1,660.4	1,017.7	642.7	13.9	11	8.5	12	5.4	13	731.5	17	488.3	12	283.1	21
Arkansas	956.9	725.1	231.9	9.8	50	7.4	25	2.4	49	453.7	50	343.8	40	109.9	49
California	20,749.5	10,761.2	9,988.3	14.9	4	7.7	21	7.2	2	964.2	3	500.1	8	464.1	4
Colorado	1,880.4	964.4	916.0	12.4	17	6.4	36	6.0	10	728.0	18	373.4	30	354.6	7
Connecticut	2,424.5	1,263.8	1,160.7	11.2	34	5.9	44	5.4	13	777.8	12	405.5	26	372.4	6
Delaware	447.1	358.6	88.6	11.4	31	9.2	8	2.3	50	768.2	14	616.2	3	152.2	42
Florida	4,764.6	2,935.5	1,829.1	10.1	46	6.2	41	3.9	32	565.8	41	348.6	39	217.2	33
Georgia	2,726.8	1,676.0	1,050.8	10.9	36	6.7	33	4.2	29	548.7	42	337.2	43	211.4	36
Hawaii	829.1	639.2	189.9	14.6	6	11.3	2	3.3	40	934.7	4	720.6	2	214.1	35
Idaho	490.6	328.8	161.8	11.6	28	7.8	20	3.8	35	590.4	34	395.7	27	194.7	38
Illinois	8,639.8	4,782.9	3,856.9	11.4	31	6.3	37	5.1	18	769.4	13	425.9	21	343.5	11
Indiana	3,118.3	1,915.6	1,202.8	10.4	43	6.3	37	4.0	31	588.1	35	361.3	37	226.9	31
Iowa	2,010.8	1,199.5	811.3	11.5	29	6.9	31	4.7	22	700.6	23	417.9	23	282.7	22
Kansas	1,504.4	853.9	650.5	11.0	35	6.3	37	4.8	21	651.3	28	369.7	32	281.6	23
Kentucky	1,880.8	1,403.7	477.1	11.4	31	8.5	12	2.9	44	548.7	42	409.5	25	139.2	44
Louisiana	2,342.4	1,655.6	686.8	12.6	16	8.9	10	3.7	37	609.8	29	431.0	20	178.8	40
Maine	718.4	530.6	187.9	14.2	9	10.5	3	3.7	37	671.4	25	495.9	9	489.2	2
Maryland	3,374.3	1,959.8	1,414.5	12.7	14	7.4	25	5.3	16	814.3	9	472.9	14	341.3	13
Massachusetts	5,243.8	2,727.6	2,516.3	14.7	5	7.7	21	7.0	4	902.7	5	469.5	15	433.2	5
Michigan	6,819.3	3,769.5	3,049.8	12.1	22	6.7	33	5.4	13	749.0	15	414.0	24	335.0	16
Minnesota	3,261.9	2,218.9	1,043.0	14.3	8	9.7	5	4.6	25	822.7	7	559.6	4	263.1	27
Mississippi	1,144.5	874.2	270.3	12.0	23	9.2	8	2.8	45	486.2	48	371.4	31	114.8	48
Missouri	2,724.4	1,443.8	1,280.6	10.4	43	5.5	46	4.9	20	570.2	40	302.2	47	268.0	25

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STATE AND LOCAL TAXES AS PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE (Continued)
Fiscal Year 1976

State	Taxes[1] (millions)			Taxes as a Percentage of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
	Total	State	Local	Percent	Rank	Percent	Rank	Percent	Rank	Dollars	Rank	Dollars	Rank	Dollars	Rank
Montana	533.8	277.7	256.0	13.2	12	6.9	31	6.3	7	708.9	21	368.8	33	340.0	14
Nebraska	1,021.3	489.4	531.9	10.9	36	5.2	48	5.7	12	657.6	27	315.1	44	342.5	12
Nevada	500.4	293.9	206.5	12.7	14	7.5	24	5.2	17	820.3	8	481.8	13	338.5	15
New Hampshire	469.7	183.8	285.9	10.8	38	4.2	50	6.6	5	571.4	39	223.6	50	347.8	10
NEW JERSEY	5,816.2	2,292.4	3,523.7	11.8	26	4.6	49	7.2	2	792.8	10	312.5	45	480.3	3
New Mexico	698.6	575.1	123.5	12.8	13	10.5	3	2.3	50	598.1	31	492.4	11	105.7	50
New York	20,614.6	9,780.1	10,834.5	17.3	2	8.2	16	9.1	1	1,139.9	2	540.8	5	599.1	1
North Carolina	2,883.6	2,060.0	823.6	10.7	39	7.6	23	3.1	43	527.3	45	376.7	29	150.6	43
North Dakota	428.8	287.4	141.4	11.7	27	7.9	19	3.9	32	666.9	26	447.0	17	219.9	32
Ohio	6,262.1	3,310.7	2,951.4	10.0	48	5.3	47	4.7	22	585.8	36	309.7	46	276.1	24
Oklahoma	1,465.3	1,000.2	465.1	10.3	45	7.0	30	3.3	40	529.8	44	361.6	36	168.1	41
Oregon	1,638.2	825.8	812.4	12.4	17	6.3	37	6.2	9	703.4	22	354.6	38	348.8	9
Pennsylvania	8,112.5	5,127.0	2,985.5	11.5	29	7.3	28	4.2	29	683.9	24	432.2	18	251.7	28
Rhode Island	658.7	388.7	269.9	12.2	20	7.2	29	5.0	19	710.6	20	419.3	22	291.2	20
South Carolina	1,393.2	1,042.5	350.8	10.7	39	8.0	17	2.7	46	489.2	47	366.0	34	123.2	46
South Dakota	409.1	192.1	216.9	12.2	20	5.7	45	6.4	6	596.4	32	280.0	49	316.2	18
Tennessee	2,078.2	1,273.2	805.0	10.1	46	6.2	41	3.9	32	493.2	46	302.1	48	191.0	39
Texas	7,258.6	4,214.3	3,044.3	10.5	42	6.1	43	4.4	26	581.3	38	337.5	42	243.8	30
Utah	727.7	474.6	253.1	12.3	19	8.0	17	4.3	27	592.6	33	386.5	28	206.1	37
Vermont	353.2	205.3	147.9	15.1	3	8.8	11	6.3	7	742.0	16	431.3	19	310.7	19
Virginia	3,065.5	1,822.3	1,243.1	10.7	39	6.6	35	4.3	27	609.2	29	362.1	35	247.0	29
Washington	2,629.6	1,848.1	781.5	11.9	25	8.3	14	3.5	39	728.0	18	511.7	7	216.4	34
West Virginia	1,063.6	828.8	234.8	12.0	23	9.3	6	2.6	47	584.1	37	455.1	16	128.9	45
Wisconsin	3,643.7	2,421.1	1,222.6	14.0	10	9.3	6	4.7	22	790.6	11	525.3	6	265.3	26
Wyoming	330.2	193.1	137.1	14.4	7	8.4	14	6.0	10	846.7	6	495.1	10	352.1	8
United States, Total	$156,164.2	$89,255.5	$66,908.7	12.4	—	7.1	—	5.3	—	$727.5	—	$415.8	—	$311.7	

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

NOTE: Same rank applied in case of tie.

SOURCE: U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENT FINANCE IN 1975-76, Tables 17 and 26.

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UNEMPLOYMENT INSURANCE

In highly industrialized states, unemployment insurance contributions are a significant portion of taxes on business. New Jersey's Unemployment Insurance Tax is the second largest state tax on business (Corporation Business Tax is the largest). The following table reflects unemployment insurance contributions in New Jersey and six comparable states.

Table 30
Unemployment Insurance - Comparison With Other States

	Standard Rate	*Experienced Rate*[1] High	Low	Basis
New Jersey	3.4%[2,3]	6.2%[2]	0.4%[2]	1st $6,200[4,5]
New York	2.7%[6,7]	5.2%[8]	0.3%	1st $6,000[4,5]
Maryland	2.7%[7]	4.2%	0.1%	1st $6,000[4,5,9]
Massachusetts	2.7%[7]	4.1%[10]	0.5%	1st $6,000[4,5]
Pennsylvania	2.7%[7]	4.0%	0.1%[11]	1st $6,000[4,5,9]
Connecticut	2.7%[12]	6.0%	0.1%	1st $6,000[4,5,9]
Ohio	3.0%[13]	3.8%[13]	0.1%	1st $4,200[4,5,9]

[1]Rates are absolute highs and lows. Actual rates vary periodically and from employer to employer, depending on many factors.

[2]Rates are for unemployment insurance. In addition, the employer is liable for disability benefits contributions, depending on his disability benefit experience. New employers not subject to experience rating pay 3.1%.

[3]Wages subject to disability payments in another state are counted in determining limitation on wages for disability; overall contribution is 1% - 0.5% to unemployment and 0.5% disability.

[4]Successor may count wages paid by predecessor when determining taxable wage limitation.

[5]If employee is transferred from another state to which employer had paid contributions on his taxable wages for service therein, such wages are counted in determining limitation on wages taxable in this state.

[6]Employer may deduct up to 0.5% of employee's wages but not over 30¢ a week, 60¢ bi-weekly, or 65¢ semi-monthly, to be applied towards cost of disability benefits.

[7]Newly covered employees will be assigned reduced rates:
2% to 2.7% plus subsidiary tax (N.Y.); higher of 1% or states' 5 year benefit costs (set at 1.7%) (MD); 2% (Mass. and PA).

[8]Includes up to 1% subsidiary tax when general account balance is below certain level. Subsidiary tax increase limited to 0.3% a year; corrections or modifications of charges on appeal will redetermine employer's rate.

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[9]Provision made to increase states taxable wage base when Federal base is above state limit.

[10]Employers also will be subject to solvency charge.

[11]Employers eligible for adjusted rate will pay 100% of liability.

[12]New employers pay 3.9%.

[13]Additional contributions of up to 0.5% may be added when fund drops below certain level. Contribution rate must be at least 0.1% if there are excess charges in mutualized account; if account is reactivated, employer's rate is 3% until his account has been chargeable for at least 3 years.

Source: Prentice - Hall; State Tax Guide - All States; page 283.

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TABLE 31

STATE AND LOCAL TAXES FISCAL YEAR 1976
($ MILLIONS)

State	(1) Total Taxes	(2)* Property Taxes	(3) (2) as a % of (1)	(4) Rank of (3)
Alabama	$ 1,668.3	$ 210.3	12.6	50
Alaska	724.2	400.4	55.3	3
Arizona	1,660.4	640.6	38.6	18
Arkansas	956.9	213.4	22.3	43
California	20,749.5	8,935.7	43.1	12
Colorado	1,880.4	700.7	37.3	21
Connecticut	2,424.5	1,150.0	47.4	8
Delaware	447.1	75.7	16.9	48
Florida	4,764.6	1,611.4	33.8	27
Georgia	2,726.8	884.4	32.4	29
Hawaii	829.1	153.9	18.6	45
Idaho	490.6	158.0	32.2	31
Illinois	8,639.8	3,188.5	36.9	22
Indiana	3,118.3	1,197.6	38.4	19
Iowa	2,010.8	796.7	39.6	17
Kansas	1,504.4	633.1	42.1	13
Kentucky	1,880.8	359.0	19.1	44
Louisiana	2,342.4	346.7	14.8	49
Maine	718.4	317.8	44.2	10
Maryland	3,374.3	991.9	29.4	34
Massachusetts	5,243.8	2,500.9	47.7	7
Michigan	6,819.3	2,951.7	43.3	11
Minnesota	3,261.9	1,007.9	30.9	33
Mississippi	1,144.5	258.0	22.5	42
Missouri	2,724.4	931.1	34.2	26
Montana	533.8	263.7	49.4	4
Nebraska	1,021.3	495.1	48.5	5
Nevada	500.4	165.9	33.2	28
New Hampshire	469.7	286.0	60.9	1
NEW JERSEY	5,816.2	3,275.3	56.3	2
New Mexico	698.6	119.7	17.1	47
New York	20,614.6	7,446.8	36.1	25
North Carolina	2,883.6	712.0	24.7	39
North Dakota	428.8	136.5	31.8	32
Ohio	6,262.1	2,390.8	38.2	20
Oklahoma	1,465.3	342.6	23.4	41
Oregon	1,638.2	775.4	47.3	9
Pennsylvania	8,112.5	2,083.2	25.7	38
Rhode Island	658.7	272.7	41.4	16
South Carolina	1,393.2	329.7	23.7	40
South Dakota	409.1	197.6	48.3	6
Tennessee	2,078.2	545.7	26.3	37
Texas	7,258.6	2,661.9	36.7	23
Utah	727.7	210.8	29.0	35
Vermont	353.2	146.6	41.5	14
Virginia	3,065.5	868.7	28.3	36
Washington	2,629.6	852.1	32.4	29
West Virginia	1,063.6	192.9	18.1	46
Wisconsin	3,643.7	1,330.1	36.5	24
Wyoming	330.2	137.1	41.5	14
United States, Total	$156,164.2	$56,854.4	36.4	–

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

SOURCE: U.S. Department of Commerce, Social and Economic Statistics Administration, Bureau of the Census, GOVERNMENT FINANCES IN 1975-76, Table 17, pp. 48-49.

NOTE: Same rank applied in cases of tie.

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STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

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TABLE 32

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

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

*Penalties and interest were substantially increased by C. 1977, P.L. 1975

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STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

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

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STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

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

*Penalties and interest were substantially increased by C. 1977, P.L. 1975

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STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
5 5 years*[3]	(1) Failure to file report or filing fraudulently – misdemeanor $1,000 and/or up to 1 yr. 54:52-1 (2) False swearing to evade tax – misdemeanor $1,000 and/or up to 1 yr. 54:52-2 (3) Willfully maintaining false or fraudulent books or records – misdemeanor $1,000 or up to 1 yr. 54:52-4	Within 3 months to Division of Tax Appeals 54:10E-21
6 7 years*[3]	Failure to file or filing false or fraudulent report – misdemeanor $1,000 and/or up to 1 yr. 54:8jA-54*[2]	30 days to appeal assessment by the Director 54:8A-55*[3]
7 2 years*[3]	(1) Failure to file report or filing fraudulently - misdemeanor - $5,000 and/or up to 1 yr. 54A:9-15 (2) Willful failure to withhold - misdemeanor - $5,000 and/or up to 1 yr. 54A:9-15	(1) Within 90 days to the director 54A:9-96 (2) Within 4 months to Division of Tax Appeals 54A:9-10
8 20 years*[3]	Willful and knowing misrepresentation to appraiser – 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
9 Wholesalers and retailers records 2 years. 54:39-33; daily-1 yr. 54:39-34 Distributors and gasoline jobbers records 1 yr. 54:39-25	(1) Failure to pay tax – misdemeanor 6 mos. and/or $1,000 54:39-55 (2) Making any false statements – misdemeanor 6 mos. and/or $1,000 54:39-55 (3) Concealing any material fact – misdemeanor 6 mos. and/or $1,000 54:39-55 (4) Obtaining fuel falsely – misdemeanor 54:39-56	(1) Within 6 months to Division of Tax Appeals from docketed debts 54:39-47 (2) Within one yr. from any order or assessment of the commissioner 54:39-49
10 2 years*[3]	Willfuly making any oath perjury, high misdemeanor (2A:13-1) $2,000 and/or up to 7 yrs. 54:30A-19 and 54:30A-55	Only municipalities can appeal to Division of Tax Appeals by 1st Monday in March 54:30A-21 and 54:30A-57

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STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTIONS AND ASSESSMENT*[1]	REFUNDS
11 SALES & USE	(1) Failure to file – N.J.S.A. 54:49-4 – $2 per day, 5% per month, not to exceed 25% (2) Failure to pay – N.J.S.A. 54:49-3 – 1.5% per month, N.J.S.A. 54:49-4 – 5% penalty (3) Extension of time – N.J.S.A. 54:49-3 – 9% per annum N.J.S.A. 54:32B-26	3 yrs.*[1] 54:32B-27	2 yrs. after payment of tax by customer 54:32B-20
12 SAVINGS INSTITUTION	(1) Failure to file – N.J.S.A. 54:49-4 – $2 per day, 5% per month, not to exceed 25% (2) Failure to pay – N.J.S.A. 54:49-3 – 1.5% per month, N.J.S.A. 54:49-4 – 5% penalty (3) Extension of time – N.J.S.A. 54:49-3 – 9% per annum N.J.S.A. 54:10D-5	5 years to assess 54:10D-16	2 yrs. 54:49-14, -16
13 SPILL COMPENSATION	(1) Failure to file – N.J.S.A. 54:49-4 $2 per day, 5% per month not to exceed 25% (2) Failure to pay – N.J.S.A. 54:49-3 – 1.5% per month N.J.S.A. 54:49-4 – 5% penalty (3) Extension of time – N.J.S.A. 54:49-3 – 9% per annum	NONE	2 yrs. 54:49-14 & 54:49-16
14 STATE TAX UNIFORM PROCEDURE	(1) Failure to file – N.J.S.A. 54:49-4 – $2 per day, 5% per month, not to exceed 25% (2) Failure to pay – N.J.S.A. 54:49-3 – 1.5% per month, N.J.S.A. 54:49-4 – 5% penalty (3) Extension of time – N.J.S.A. 54:49-3 – 9% per annum	Not a taxing law	2 yrs. 54:49-14 and 54:49-16
15 TRANSPORTATION BENEFITS	(1) Failure to file – N.J.S.A. 54:49-4 – $2 per day, 5% per month, not to exceed 25% (2) Failure of pay – N.J.S.A. 54:49-3 – 1.5% per month, N.J.S.A. 54:49-4 – 5% penalty (3) Extension of time – N.J.S.A. 54:49-3 – 9% per annum N.J.S.A. 54:8A-105	(1) 3½ yrs. after return is filed except where return omits more than 25% of income, then 6½ yrs. 54:8A-116	(1) 2 yrs. 54:8A-114*[2] (2) 5 yrs. where deduction disallowed for 1 yr. and allowed other yrs. 54:8A-116

*Penalties and interest were substantially increased by C.1977, P.L. 1975

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STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
11 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 52:32B-26	(1) Where determination is made by Director, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 3 months to appeal to Division of Tax Appeals 54:32B-21
12 5 years*3	(1) Failure to file report or filing fraudulently — misdemeanor $1,000 and/or up to 1 yr. 54:52-1 (2) False swearing to evade tax — misdemeanor $1,000 and/or up to 1 yr. 54:52-2 (3) Willfully maintaining false or fraudulent books or records — misdemeanor $1,000 or up to 1 yr. 54:52-4	Within 3 months to Division of Tax Appeals 54:100-17
13 2 years 54:50-10	(1) Failure to file a 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. 54:52-4	(1) Within 30 days to the director 54:49-18 & 58:10-23.11 (2) Subject to rules of division of tax appeals
14 2 years 54:50-10	(1) Failure to file report or filing fraudulently — misdemeanor $1,000 and/or up to 1 yr. 54:52-1 (2) False swearing to evade tax misdemeanor $1,000 and/or up to 1 yr. 54:52-2 (3) Willfully maintaining false or fraudulent books or records misdemeanor $1,000 and/or up to 1 yr. 54:52-4	(1) 30 days to appeal assessment by Director 54:49-18 (2) Subject to rules of Division of Tax Appeals
15 7 years*3	Failure to file or filing false or fraudulent report-misdemeanor $1,000 and/or up to 1 yr. 54:8A-114	30 days to appeal assessment by the Director 54:8A-116

*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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TABLE 33
CALENDAR OF TAX EVENTS
DUE DATES

	TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi-Annually	Payable Annually	Reports Monthly
1	Alcoholic Beverage Tax	Bi-monthly By the 15th.				Licenses
2	Financial Business Tax				By April 15th.	
3	Business Personal Property Tax			Sept. 15th. Feb. 15th.		
4	Cigarette Tax	Taxes are prepaid by distributors before distribution				Licenses
5	Corporation Business Tax	Due 15th day of 4th month after close of accounting period				
6	Corporation Income Tax	Due 15th day of 4th month after close of accounting period				
7	Emergency Transportation Tax		April30-July 31 Oct. 31-Jan. 31		By April 15th.[1]	
8	Transportation Benefits Tax		April 30-July 31 Oct. 31-Jan. 31		By April 15th.[1]	
9	Gross Income Tax					
10	Insurance Premiums Tax				By June 1st.	
11	Local Property Tax		Feb., May, Aug. & Nov. 1			
12	Motor Fuels Tax	Next to last business day				Inventories
13	Sales and Use Tax	Remittance when $100 or more	Jan., April, July & Oct. 20			
14	Savings Institution Tax	Due 3½ months after close of the companies' accounting period				
15	Spill Compensation Tax	Monthly By the 20th				
16	Railroad Property (class II) Tax				Dec. 1st	
17	Railroad Franchise Tax				June 15th.	
18	Public Utility Franchise Tax (for municipal use)		*May, Sept., & Dec. 1.			
19	Public Utility Gross Receipts Tax (for municipal use)		*June, Sept., & Dec. 1.			
20	Public Utility Excise Tax (for state use)				May 1st.	

[1] Taxpayers on a fiscal year: tax is due the 15th day of the 4th month following the close of a taxpayer's fiscal year.
*Billed annually, may pay in three installments.
**By June 1 for Banking Corporations.
***By July 15 for Banking Corporations.

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CALENDAR OF TAX EVENTS
DUE DATES (Continued)

	Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attachment against Property & Assets
1						
2		Dec. 31st.		By Nov. 10th.	By Dec. 15th.	Jan. 1st. after tax is due
3			Within Three Months	**	***	
4						
5			Within Three Months	**	***	Jan. 1st. after tax is due
6			Within Three Months			
7	By the last day of February					
8			Within Four Months			
9	By the last day of February					
10	By March 1st.					
11		Oct. 1st.	By Aug. 15th.			
12			Within One Year			
13						
14			Within Three Months			Jan. 1st. after tax is due
15						
16	March 1st.	Dec. 15th.	3rd. Monday in May		By Dec. 15th.	
17	April 1st.	June 1st.	1st. Tuesday in September			
18	Sept. 1 & Feb. 1	May 1st.	Before the 1st. Monday in March		Before January 1st.	
19	Sept. 1 & Feb. 1	June 2nd.		5 days after April 1st.		
20		April 1st.				

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TABLE 34
SUMMARY HISTORY OF TAXES

Tax & Citation	Date Of Adoption	First Tax Rate	First Tax Change
ALCOHOLIC BEVERAGE N.J.S.A. 54:41-1	1933	April 6, 1933 – 3¢ per gallon tax on beer	December 5, 1933 – 3-1/3¢ per gallon of beer $1.00 per gallon for liquor
BANK STOCK N.J.S.A. 54:11A-1	1918	¾ of 1% of a bank and trust company's common stock	1970 – rate increased to 1½% of common and preferred stock
BUSINESS PERSONAL PROPERTY N.J.S.A. 54:11A-1	1966	1.3% on 50% of original cost of tangible property used in business	
CIGARETTE N.J.S.A. 54:40A-1	1948	3¢ per pack (1.5¢ per 10 cigarettes)	April 16, 1956 – 3¢ to 5¢ per pack of 20 cigarettes
CORPORATION BUSINESS 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 – 1¾% on allocable net income
C.B.T. – BANKING CORP. N.J.S.A. 54:10A-1et seq.	1975	2 mills per $ on allocated net worth & 7½% on allocated net income.	
C.B.T. – FINANCIAL CORP. N.J.S.A. 54:10A-1et seq.	1975	2 mills per $ on allocated net worth & 7½% on all allocated net income	
CORPORATION INCOME N.J.S.A. 54:10E-1	1973	7¼% of allocated net income to corporations not subject to the Corporation Business Tax but deriving income in New Jersey	
EMERGENCY TRANSPORTATION 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 N.J.S.A. 54: 10A-1	1946	¾ of 1% on net worth less specified deductions	1970 – increased rate from ¾ of 1% to 1½%
GROSS INCOME	1976	Graduated from 2-2½% on taxable income	
INSURANCE PREMIUMS N.J.S.A. 54:16-1	1885	35/100 of 1% on taxable premiums	1945 – 2%
MOTOR FUELS N.J.S.A. 54:39-1	1927	2¢ per gallon on fuels on public highways	December 1, 1930 – increased from 2¢ to 3¢ per gallon
PUBLIC UTILITY 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 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
SALES AND USE N.J.S.A. 54:32B-1	1966	3% or 3¢ on a dollar of retail sales	1970 – increased rate to 5% or 5¢ on a dollar
SAVINGS INSTITUTION N.J.S.A. 54:10D-1	1973	5% on net income of savings banks and savings and loan and building and loan associations	
SPILL COMPENSATION	1977	$.01 per barrel or non-liquid equivalent	
TRANSFER INHERITANCE N.J.S.A. 54:33-1	1892	5% tax on property transferred from decedent to beneficiary	1914 – reduced rate of 5% to 2% for immediate family on excess of $5,000 but not more than $50,000
TRANSPORTATION BENEFITS N.J.S.A. 54:8A-58	1972	A flat 2.3% on classes of income derived within the taxpayers source state	1975 – reduced rate from 2.3% to 2.0%

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SUMMARY HISTORY OF TAXES (Continued)

Most Recent Change	No. Of Rate Changes Since Adoption	Revenue Disposition	
		State	Local
1972 – liquor increased to $2.80 per gallon. Wine, vermouth and sparkling wine – $.30.	6	100%	
1975 – banks subject to corporation and business personal property taxes	1	50%	County 25% Municipality 25%
	0	100%	
1972 – 14¢ to 19¢ per pack of 20 cigareets	7	100%	
1975 – net income tax increase from 5½% to 7½%	11	100%	
	0	50%	County 25% Municipality 25%
	0	50%	County 25% Municipality 25%
	0	100%	
1972 – increase in tax rate schedule from 14% to 15% on taxable income exceeding $25,000 and a 2½% surcharge	4	100%	
1975 – Incorporated financial businesses subject to corporation tax	1	50%	County 25% Municipality 25%
	0		100%
	1	100%	
1972 – rate increased from 7¢ to 8¢ per gallon	8	100%	
1960 – 7½% on gross receipts and 1971 – adopted a 50% prepayment provision	7		100%
1948 – franchise tax at 10% on operating income based on track miles	12		100%
	1	100%	
	0	100%	
	0	100%	
1962 – rate increased from 5% to a maximum of 16%	3	95%	County 5%
	1	100%	

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

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TABLE 35

TAXES COLLECTED BY THE DIVISION OF TAXATION[1]

	BEVERAGE TAX			CIGARETTE TAX		
Year	Gross	Refunds	Net	Stamps and miscellaneous revenues	License	Total[2]
1960	$21,431,051	$ 156	$21,430,895	$ 40,776,557	$259,587	$ 41,036,144
1961	22,048,917	2,404	22,046,513	47,041,790	256,186	47,297,976
1962	23,052,704	601	23,052,102	59,474,552	258,629	59,733,182
1963	24,422,927	636	24,422,290	60,797,812	248,193	61,046,005
1964	27,745,326	621	27,744,704	67,630,621	256,911	67,887,532
1965	29,979,945	380	29,979,565	71,231,635	257,847	71,489,482
1966	31,742,479	480	31,741,999	77,468,859	256,534	77,725,394
1967	32,118,281	257	32,118,024	96,263,226	253,511	96,516,738
1968	33,608,541	471	33,608,070	100,371,057	249,740	100,620,798
1969	36,057,352	10,282	36,047,069	116,689,243	251,226	116,940,469
1970	42,475,339	858	42,474,480	117,670,713	251,136	117,921,849
1971	43,513,733	621	43,513,112	123,404,596	400,402	123,804,998
1972	45,372,719	845	45,371,873	134,143,149	412,675	134,555,824
1973	49,914,215	121	49,914,093[3]	165,100,486	427,141	165,527,628
1974	56,785,401	4,682	56,780,718	167,658,803	416,543	168,075,347
1975	54,664,558	1,298	54,663,260	167,020,839	431,284	167,452,123
1976	55,358,618	3,137	55,355,481	168,104,604	396,580	168,501,184
1977	53,825,552	113	53,825,439	168,962,622	392,012	169,354,634
1978	54,927,490	76	54,927,414	170,495,269	391,031	170,886,300

[1]Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.
[2]Gross collection. Net collections after cash refunds: 1976 — $168,002,310; 1977 — $168,841,346; 1978 — $170,088,418.
[3]Reflects 11 months collection due to bimonthly reporting.

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TAXES COLLECTED BY THE DIVISION OF TAXATION[1] (Continued)

Year	Sales Tax[2]	Retail Gross[2] Receipts Tax	Unincorporated[2] Business Gross Receipts Tax	Emergency[2] Transportation Tax	Transportation[2] Benefits Tax	Business[2] Personal Property Tax	Financial[2] Business Tax	Corporation Business Tax
1973	681,937,905	5,666,285	18,586,077	25,522,028	11,617,659	57,777,890	4,294,141	249,642,024
1974	735,064,595	6,426,184	19,640,921	31,920,293	11,999,535	64,273,821	5,163,309	281,999,190
1975	770,380,745	7,226,972	20,451,964	34,733,844	11,223,508	70,522,348	6,251,344	313,757,103
1976	829,483,092	8,133,862	29,982,239	39,063,774	11,543,463	77,979,545	1,021,383[3]	399,036,603
1977	905,149,435	7,679,177	22,920,079	30,453,830[4]	1,775,074[4]	80,491,075	145,576[3]	462,368,237
1978	1,003,034,342	441,665	2,954,995	20,847,708[4]	2,682,923[4]	81,176,155	92,060[3]	497,850,787

[1]Fiscal year ending June 30th. For prior years, see Annual Reports of 1955 and 1969.
[2]Net collections after refunds.
[3]Represents Unincorporated Financial Business Collections and audit receipts from both Incorporated and Unincorporated Financial Business.
[4]Transportation taxes reflect transferred amounts to Gross Income Tax (C. 66, P.L. 1976)

	MOTOR FUELS			INSURANCE PREMIUMS TAXES				
Year	Gross	Refunds	Net	Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Total[1]
1960	$103,790,291	$5,259,557	$ 98,530,733	$182,020	$10,641,997	$490,444	$ 6,216,041	$17,530,502
1961	105,119,401	4,919,641	100,199,760	120,094	11,631,508	604,497	6,460,034	18,816,133
1962	128,794,066	6,227,616	122,566,450	276,804	12,305,340	619,083	6,714,124	19,915,351
1963	132,647,134	5,666,426	126,980,708	228,859	13,363,939	541,492	6,901,274	21,035,564
1964	138,611,735	6,397,025	132,214,710	297,167	14,637,309	473,931	7,552,338	22,960,745
1965	143,785,555	6,096,874	137,688,681	338,332	15,500,600	554,968	7,808,076	24,201,976
1966	151,459,682	6,277,988	145,181,694	383,923	20,900,438	783,084	10,178,523	32,245,968
1967	154,594,708	6,200,645	148,394,062	460,198	23,107,815	716,985	9,940,013	34,225,011
1968	161,921,972	5,785,045	156,136,926	313,042	21,664,807	410,267	9,052,533	31,440,649
1969	194,788,565	7,396,271	187,392,294	430,735	23,357,869	339,317	9,417,483	33,545,404
1970	205,647,482	6,048,393	199,599,109	477,002	24,474,032	350,758	9,388,375	34,690,167
1971	216,082,468	5,827,006	210,255,461	684,684	31,168,342	319,312	11,111,482	43,283,820
1972	230,167,869	5,639,750	224,528,118	743,802	34,211,124	396,350	11,193,376	46,544,652
1973	274,745,185	6,544,153	268,201,032	461,486	34,957,226	526,637	12,500,477	48,445,826
1974	275,456,460	6,968,263	268,488,197	801,063	35,606,023	81,254	13,017,749	49,506,089
1975	279,997,299	7,522,552	272,474,747	642,233	37,116,744	154,669	13,925,787	51,839,433
1976	288,944,416	7,442,964	281,501,747	641,749	41,597,148	715,290	14,897,699	57,851,880
1977	292,099,702	3,281,924	288,817,778	978,142	50,870,005	101,513	18,740,306	70,689,966
1978	297,787,831	2,044,594	295,743,237	2,040,917	56,778,579	165,048	17,907,932	76,892,476

[1]Gross collections. Net collections after cash refunds. 1976 – $57,769,052; 1977 – $70,593,450; 1978 – $76,403,881

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TAXES COLLECTED BY THE DIVISION OF TAXATION[1] (Continued)

DEATH TAXES

Year	INHERITANCE						
	RESIDENT						
	State use	County use	Total	Nonresident	Total inheritance	Estate	Total death taxes[2]
1960	$19,595,041	$ 922,564	$20,517,605	$143,543	$20,661,149	$ 897,817	$21,558,966
1961	23,881,786	866,714	24,748,500	146,819	24,895,320	694,815	25,590,135
1962	22,797,061	1,165,542	23,962,604	151,630	24,114,234	445,366	24,559,601
1963	39,433,774	1,323,407	40,757,182	174,672	40,931,854	895,948	41,827,802
1964	46,369,659	1,902,659	48,271,663	216,910	48,488,573	921,551	49,410,125
1965	46,437,098	2,572,418	49,009,517	358,225	49,367,742	539,464	49,907,207
1966	49,450,872	2,388,774	51,839,647	384,010	52,223,657	463,969	52,687,627
1967	54,691,669	2,339,601	57,031,270	274,914	57,306,184	634,536	57,940,721
1968	55,381,487	2,446,883	57,828,370	351,152	58,179,522	513,649	58,693,171
1969	62,896,376	3,078,455	65,974,802	443,926	66,418,729	565,688	66,984,418
1970	64,359,972	2,876,998	67,236,970	441,624	67,678,594	2,414,618	70,093,213
1971	63,221,347	3,285,286	66,506,633	480,994	66,987,628	1,550,239	68,537,867
1972	75,081,201	2,902,686	77,983,888	709,754	78,693,643	868,834	79,562,477
1973	74,321,489	3,196,412	77,517,901	514,851	78,032,753	1,318,705	79,351,458
1974	86,428,916	3,683,957	88,902,915	744,977	90,857,851	1,209,959	92,067,810
1975	79,907,869	4,205,677	84,113,546	802,279	84,915,825	1,871,639	86,787,465
1976	79,494,409	3,706,662	83,201,071	753,175	83,954,246	2,167,080	86,121,326
1977	87,075,525	—	87,075,525	749,900	87,825,425	1,534,982	89,360,407
1978	99,206,264	—	99,206,264	982,271	100,188,535	485,981	100,674,516

[1] Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 9155 and 1969.

[2] Gross collections. Net collections after cash refunds: 1976 – $79,933,845; 1977 – $85,497,185; 1978 – $96,056,901

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TABLE 36
TAXES ASSESSED BY THE DIVISION OF TAXATION[1]

	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	Excise Tax for State Use	TOTAL UTILITY TAX
1960	$2,527,338	$15,087,703	$17,615,041	$319,307	$17,934,349	$ 71,582,234	—	$ 71,582,234
1961	2,708,479	13,497,392	16,205,872	108,561	16,314,433	76,682,815	—	76,682,815
1962	2,401,111	14,464,054	16,865,054	129,856	16,995,023	85,917,733	—	85,917,733
1963	2,358,744	14,317,698	16,676,442	165,818	16,842,261	91,224,286	—	91,224,286
1964	2,354,342	13,712,500	16,066,843	207,770	16,274,613	94,054,621	$12,803,923	107,858,545
1965	2,303,156	13,206,977	15,510,134	267,207	15,777,341	100,921,217	13,588,733	114,509,951
1966	—	9,615,002	9,615,002	518,033	10,133,035	107,071,551	14,400,886	121,472,438
1967	8,083,210	—	8,083,210	649,372	8,732,582	114,528,723	15,403,310	129,932,033
1968	7,981,269	—	7,981,269	123,194	8,104,464	122,007,663	16,410,203	138,417,867
1969	7,434,522	—	7,434,522	151,664	7,586,186	130,235,686	17,444,723	147,680,410
1970	7,312,073	—	7,312,073	97,948	1,410,021	140,492,674	18,817,989	159,310,664
1971	7,155,206	—	7,155,206	52,790	7,207,997	153,016	20,416,989[2]	173,433,957
1972	6,978,171	—	6,978,171	106,259	7,084,430	174,934,438	24,623,531	199,557,969
1973	6,887,272	—	6,887,272	54,872	6,942,145	193,921,690	27,147,286	221,068,976
1974	6,518,508	—	6,518,508	48,742	6,567,250	215,515,753	30,319,725	245,935,478
1975	6,061,869	—	6,061,869	42,600	6,104,469	260,760,754	37,720,422	298,481,176
1976	5,955,017	—	5,955,017	57,717	6,012,734	308,277,342	44,031,184	352,308,526
1977	3,445,208	—	3,445,208	27,147	3,472,355	353,526,553	50,014,535	403,541,068
1978	3,285,526	—	3,285,526	23,999	3,309,525	394,204,165	55,318,352	449,522,517

[1]Calendar year, for figures of prior years see Annual Reports 1955 and 1969.
[2]Does not include $10,231,221 prepayment for Calendar 1972 (c. 108 and 109, P.L. 1971).

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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 taxpayer's property and franchise on and after January 1 of the year next succeeding the year in which it is due and payble. (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 deliquent 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. 54:10A – 20.)

INSURANCE TAXES

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

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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
1978 LOCAL PROPERTY TAX CALENDAR

ASSESSOR

Year Previous to Tax Year (Pretax Year) (1977)

January 1.	Assessments of taxable tangible business personal property of telephone, telegraph and messenger system companies for tax year 1978 must be based on property's value on January 1 of pretax year 1977 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 1977. (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 solely on facts existing on October 1 of pretax year. (N.J.S.A. 54:4—23.13; N.J.S.A. 54:4—8.15;N.J.S.A. 54:4—8.44.)
October 1.	Final date for filing application for tax exemption for tax year 1977 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—23.13(b).)
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 1977 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, 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 occuring between October 1 and January 1. (N.J.S.A. 54:4—35.1.)
January 10.	Final date for Assessor to file with County Board (mandatory), attached to list of exempt property, copy of each initial and further statement on which exemption was granted. (N.J.S.A. 54:4—4.4.)

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January 10.	File completed assessment list and duplicate with County Board. (N.J.S.A. 54:4—35.)
March 1.	School district to certify to County Board of Taxation amount appropriate for school purposes. Also certify to assessor school districts. (N.J.S.A. 54:4—45;N.J.S.A. 18A:22—33.)
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) (1977)

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 (1977) must file Post Tax Year Statement (in 1978) on or before February 1. (N.J.S.A. 54:4—8.44(a) *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 (1978). (N.J.S.A. 54:4—64.)
June 4.	Final date for filing by Collector with County Board certification as to senior citizens deductions allowed.
June 5.	First installment of utility franchise taxes due municipality.
June 6.	Date by which Director shall certify to Collector amount of apportioned gross receipts taxes due municipality. (N.J.S.A. 54:30A—62.)
June 11.	Date by which Collector shall deliver to utility companies statement of amount of gross receipts tax due municipality. (N.J.S.A. 54:30A—62.)

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July 6.	First installment of utility gross receipts tax due municipality. (N.J.S.A. 54:30A – 62.)
August 1.	Third quarterly installment of taxes for current year payable by property owners becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest from such date. (N.J.S.A. 54:4 – 66.)
September 1.	Second installment of utility franchise taxes due municipality and gross receipts taxes installment due municipality. (N.J.S.A. 54:30A – 24;N.J.S.A. 54:30A – 62.)
October 10.	County Board to deliver to Collector corrected duplicates of added assessments and omitted assessment lists. (N.J.S.A. 54:4 – 63.5; N.J.S.A. 54:4 – 63.17.)
October 25.	Mail to affected taxpayers tax bills for added assessments and omitted assessments. (N.J.S.A. 54:4 – 63.7;N.J.S.A. 54:4 – 63.19.)
November 1.	Final quarterly installment of taxes payable by property owners for current year becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest from such date. (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, and senior citizens deduction. (N.J.S.A. 54:4 – 8.13 *et seq.*)
	Year Following Tax Year (Post Tax Year) (1979)
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 – 8.44(a).)
May 1.	List in duplicate of delinquent taxes believed by collector to be uncollectible to be filed by collector with governing body. (N.J.S.A. 54:4 – 91.1.)
June 30.	Cancellation by governing body by resolution of such delinquent listed taxes as it is satisfied are; in fact, uncollectible. (N.J.S.A. 54:4 – 91.2.)
July 1.	Sale of property to enforce delinquent tax lien. (N.J.S.A. 54:5 – 19.)

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COUNTY BOARD

Year Previous to Tax Year (Pretax Year) (1977)

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 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 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 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 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.)
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.*)

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.)

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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.*)
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.)
October 1. (On or before.)	Table of Equalized Valuations for State School Aid promulgated. (N.J.S.A. 54:1 – 35.1 *et seq.*)
December 1.	Certify Revenue Sharing Amount due municipalities.

MUNICIPALITY

	Tax Year
Third Monday in May. (On or before.)	Taxpayers or municipalities may file complaint for review of Director's valuations or railroad property. (N.J.S.A. 54:29A – 31; N.J.S.A. 54:29A – 24.3.)

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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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APPENDIX II

page

EFFECTIVE PROPERTY TAX RATES 198-206
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TABLE 37
NEW JERSEY EFFECTIVE PROPERTY TAX RATES BY MUNICIPALITY 1975-1978

County and District	1978 Actual Tax Rates	1978 County Equalization Rates	Effective Tax Rates 1978	1977	1976	1975	Total Property Tax Percent Change 1977 to 1978
ATLANTIC COUNTY							
Absecon City	$4.32	70.79	$3.03	$3.19	$6.46	$3.37	+ .91
Atlantic City	7.13	71.33	4.87	6.75	6.59	5.57	-11.19
Brigantine City	2.97	84.73	2.50	2.65	2.76	2.64	+ 5.01
Buena Bor.	3.36	83.99	2.73	2.78	3.18	3.21	+ 1.07
Buena Vista Twp.	3.57	74.28	2.61	2.97	3.22	3.35	-5.42
Corbin City	2.14	108.30	2.25	2.27	2.88	2.67	+ .27
Egg Harbor City	2.90	112.68	3.12	3.62	4.38	4.70	+ 4.96
Egg Harbor Twp.	2.41	101.95	2.40	2.68	2.72	2.55	+ .73
Estell Manor City	2.67	100.98	2.65	2.73	3.25	3.06	+ 1.22
Folsom Bor.	4.44	58.98	2.58	2.58	2.90	3.65	+ 9.98
Galloway Twp.	2.74	94.77	2.53	2.73	3.11	3.18	+ .67
Hamilton Twp.	3.67	67.97	2.42	2.68	3.51	2.71	+ 88.03
Hammonton Town	4.74	62.77	2.87	2.96	3.65	3.59	+ 8.56
Linwood City	3.22	103.85	3.30	3.66	3.93	4.01	-1.92
Longport Bor.	2.26	81.07	1.82	1.96	2.09	2.32	+ 6.07
Margate City	2.80	90.88	2.52	2.73	2.91	2.53	+ 3.54
Mullica Twp.	3.06	94.34	2.83	2.94	3.40	3.70	+ 4.05
Northfield City	5.19	72.70	3.69	3.48	3.86	3.77	+ 12.17
Pleasantville City	4.17	108.17	4.37	4.94	4.92	4.28	-2.29
Port Republic City	3.70	50.85	1.86	1.89	2.31	2.35	+ 6.03
Somers Point City	3.73	83.28	3.06	3.17	3.33	3.47	+ 4.65
Ventnor City	3.89	78.34	3.03	2.92	3.09	3.03	+ 8.25
Weymouth Twp.	3.07	76.29	2.29	2.32	3.22	3.70	-2.81
BERGEN COUNTY							
Allendale Bor.	$4.11	78.76	$3.21	$3.51	$3.87	$3.88	-.45
Alpine Bor.	2.24	81.81	1.81	1.70	1.85	1.78	+ 17.11
Bergenfield Bor.	3.25	93.77	3.00	3.13	3.36	3.41	+ 3.84
Bogota Bor.	2.50	110.61	2.56	2.80	3.07	3.18	-.12
Carlstadt Bor.	1.67	94.70	1.44	1.38	1.46	1.25	+ 5.74
Cliffside Park Bor.	2.93	80.27	2.31	2.35	2.31	2.35	+ 1.78
Closter Bor.	3.86	81.56	3.11	3.26	3.35	2.89	+ 3.27
Cresskill Bor.	3.38	86.54	2.89	2.99	3.22	2.99	+ 4.21
Demarest Bor.	7.67	45.92	3.51	3.61	3.59	3.31	+ 5.18
Dumont Bor.	2.97	111.10	3.26	3.08	3.44	3.57	+ 11.82
E. Rutherford Bor.	1.39	106.08	1.28	1.30	1.23	1.38	+ 1.02
Edgewater Bor.	2.73	81.22	1.80	1.98	2.11	2.08	+ 2.13
Elmwood Park Bor.	1.82	120.20	2.05	2.13	2.15	1.92	+ 1.51
Emerson Bor.	6.96	43.88	3.02	3.19	3.54	3.28	+ .58
Englewood City	6.99	54.47	3.72	3.84	3.97	3.89	+ 2.57
Englewood Cliffs Bor.	1.68	105.17	1.66	1.70	1.83	1.72	+ 1.51
Fairlawn Bor.	5.91	44.41	2.54	2.72	2.89	2.93	+ .05
Fairview Bor.	3.22	75.50	2.30	2.25	2.26	2.04	+ 7.79
Fort Lee Bor.	2.24	102.73	2.27	2.47	2.34	2.11	-9.96
Franklin Lakes Bor.	3.75	59.82	2.22	2.31	2.42	2.38	+ 6.40
Garfield City	3.09	72.15	2.11	2.20	2.17	2.24	+ 2.38
Glen Rock Bor.	3.14	102.76	3.18	3.19	3.68	3.57	+ 10.23
Hackensack City	3.22	96.07	2.89	2.91	2.93	2.94	+ 6.22
Harrington Park Bor.	2.93	109.85	3.20	3.26	3.55	3.40	+ 6.59
Hasbrouck Heights Bor.	5.61	46.73	2.58	2.67	2.58	2.48	+ 1.29
Haworth Bor.	3.21	94.81	3.02	3.35	3.56	2.82	-1.09
Hillsdale Bor.	3.59	92.87	3.30	3.35	3.58	3.44	+ 3.98
Hohokus Bor.	2.39	101.92	2.40	2.51	2.60	2.51	+ 2.26
Leonia Bor.	3.44	100.31	3.41	3.44	3.42	3.21	+ 4.06
Little Ferry Bor.	1.99	122.28	2.35	2.21	2.31	2.41	+ 11.46
Lodi Bor.	4.72	60.31	2.74	2.81	2.91	2.97	+ 3.53
Lyndhurst Twp.	2.84	64.57	1.73	1.70	1.87	1.82	+ 14.55
Mahwah Twp.	2.55	95.12	2.31	2.39	2.71	2.55	+ .25
Maywood Bor.	2.53	104.15	2.55	2.78	2.85	2.70	+ 1.21
Midland Park Bor.	2.69	117.23	3.04	3.06	3.22	3.13	+ 5.58
Montvale Bor.	3.55	66.44	2.30	2.54	2.76	2.93	-.76
Moonachie Bor.	1.95	76.05	1.37	1.31	1.37	1.36	+ 1.51
New Milford Bor.	2.63	110.78	2.88	3.11	3.38	3.26	-3.61

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BERGEN COUNTY (Continued)							
North Arlington Bor.	3.42	69.42	2.31	2.43	2.58	2.38	-.63
Northvale Bor.	2.74	103.36	2.68	2.79	2.87	2.54	+ 2.13
Norwood Bor.	2.75	103.91	2.80	3.05	3.15	2.87	+ .67
Oakland Bor.	3.66	91.98	3.32	3.58	4.07	4.27	+ 1.76
Old Tappan Bor.	2.50	98.00	2.41	2.53	2.89	2.86	+ 5.03
Oradell Bor.	3.00	82.69	2.45	2.56	2.77	2.70	+ 4.48
Palisades Park Bor.	4.41	58.15	2.50	2.57	2.76	2.61	+ 2.95
Paramus Bor.	2.57	86.99	2.11	2.03	2.56	2.31	+ 8.61
Park Ridge Bor.	2.81	111.94	3.10	3.24	3.57	3.70	+ 7.01
Ramsey Bor.	4.42	66.07	2.87	3.05	3.26	3.22	+ .82
Ridgefield Bor.	.67	102.23	.61	.70	.72	.77	-7.09
Ridgefield Park Twp.	3.10	94.91	2.82	2.80	2.99	3.09	+ 7.72
Ridgewood Twp.	5.91	60.49	3.55	3.67	3.98	3.84	+ 7.65
Riveredge Bor.	6.98	41.88	2.93	2.96	3.04	2.93	+ 6.46
Rivervale Twp.	4.14	81.18	3.33	3.38	3.71	3.67	+ 7.28
Rochelle Park Twp.	4.16	41.42	1.86	1.71	2.10	2.01	+ 8.58
Rockleigh Bor.	1.15	65.73	.67	.46	.54	.71	+ 100.61
Rutherford Bor.	2.86	95.75	2.69	2.67	2.77	2.59	+ 7.48
Saddle Brook Twp.	4.57	45.37	1.98	2.08	2.04	2.04	-1.54
Saddle River Bor.	1.39	109.41	1.51	1.63	1.65	1.66	+ 1.47
So. Hackensack Twp.	2.44	78.02	1.67	1.74	1.64	1.83	+ 3.19
Teaneck Twp.	5.50	74.96	4.07	4.20	4.22	3.99	+ .27
Tenafly Bor.	3.17	109.71	3.44	3.73	3.62	3.54	-.44
Teterboro Bor.	.73	97.90	55	.50	.50	.49	+ 15.32
Upper Saddle River Bor.	2.19	111.01	2.39	2.64	2.79	2.79	+ .79
Waldwick Bor.	3.23	97.44	3.10	3.22	3.75	4.03	+ 6.91
Wallington Bor.	2.13	100.61	2.06	2.18	2.32	2.13	-.59
Washington Twp.	7.92	45.82	3.62	3.41	3.92	3.51	+ 12.92
Westwood Bor.	6.24	45.58	2.77	2.90	2.93	3.02	+ 2.17
Woodcliff Lake Bor.	3.27	101.15	3.27	3.45	3.64	3.59	+ 1.17
Wood-Ridge Bor.	3.47	57.81	1.83	2.07	2.49	2.05	+ .56
Wyckoff Twp.	4.70	56.76	2.65	2.68	2.85	2.77	+ 5.58
BURLINGTON COUNTY							
Bass River Twp.	$2.48	93.13	$2.24	$2.28	$2.24	$2.04	+ 3.91
Beverly City	4.30	64.96	2.70	2.93	3.34	3.51	-3.22
Bordentown City	5.47	56.92	2.99	3.54	4.27	4.35	+ 4.03
Bordentwon Twp.	3.56	79.18	2.73	2.99	3.22	3.07	-5.67
Burlington City	2.67	52.16	1.31	1.38	1.72	1.77	+ 2.32
Burlington Twp.	2.61	90.79	2.20	2.36	2.83	2.57	+ 4.34
Chesterfield Twp.	2.49	95.50	2.28	2.34	2.58	2.66	+ 4.41
Cinnaminson Twp.	3.68	71.57	2.55	2.61	3.16	3.18	+ 4.54
Delanco Twp.	3.81	81.51	2.77	2.55	3.01	2.99	+ 10.89
Delran Twp.	3.70	68.70	2.46	2.67	2.91	2.98	+ 1.04
Eastampton Twp.	3.12	102.63	3.15	2.81	3.28	3.28	+ 12.21
Edgewater Park Twp.	2.74	101.41	2.67	2.79	3.16	3.31	-6.77
Evesham Twp.	4.00	67.10	2.66	2.75	2.98	2.94	+ 1.78
Fieldsboro Bor.	2.94	96.03	2.09	2.44	2.70	2.60	-5.39
Florence Twp.	2.82	90.45	2.31	2.56	2.96	2.61	+ 12.20
Hainesport Twp.	3.46	81.94	2.72	2.58	3.06	3.11	+ 19.36
Lumberton Twp.	2.66	89.13	2.24	2.31	2.68	2.96	+ .65
Mansfield Twp.	2.14	93.24	1.93	1.89	2.11	1.86	+ 15.44
Maple Shade Twp.	4.25	64.82	2.70	2.80	2.99	3.32	+ .18
Medford Twp.	2.69	103.20	2.74	2.68	3.15	3.33	+ 9.39
Medford Lakes Bor.	3.72	78.12	2.90	3.01	3.57	3.59	-.66
Moorestown Twp.	3.65	79.94	2.81	2.88	3.15	3.29	+ 6.94
Mount Holly Twp.	2.87	110.42	3.01	3.15	3.83	3.85	+ 1.22
Mount Laurel Twp.	2.40	106.91	2.51	2.64	3.15	3.34	+ 6.53
New Hanover Twp.	1.88	95.23	1.77	1.74	2.53	2.39	+ 9.88
No. Hanover Twp.	1.86	94.74	1.70	1.67	1.81	1.76	+ 16.45
Palmyra Bor.	2.99	91.03	2.65	2.60	3.00	2.92	+ 7.85
Pemberton Bor.	2.89	97.64	2.74	2.68	2.94	2.85	+ 10.75
Pemberton Twp.	2.18	116.68	2.51	2.51	2.78	2.66	+ 7.55
Riverside Twp.	3.90	70.83	2.59	2.79	3.32	3.39	-1.61
Riverton Bor.	4.39	54.98	2.39	2.52	3.20	3.48	+ 7.09
Shamong Twp.	1.88	105.39	1.95	2.12	2.86	2.84	+ 7.75
Southampton Twp.	1.90	102.65	1.91	2.06	2.29	1.98	+ 1.11
Springfield Twp.	2.76	82.26	2.19	2.30	2.80	2.34	+ 4.59
Tabernacle Twp.	2.15	104.88	2.22	2.31	3.13	3.16	+ 15.77
Washington Twp.	3.17	70.30	2.12	2.04	2.67	2.05	+ 4.52

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BURLINGTON COUNTY (Continued)							
Westampton Twp.	2.83	104.12	2.86	2.94	3.33	3.26	+ 14.26
Willingboro Twp.	3.38	100.45	3.35	3.36	3.77	3.78	+ 5.31
Woodland Twp.	2.08	80.72	1.67	1.71	2.00	2.33	+ 5.35
Wrightstown Bor.	2.84	86.13	2.37	2.47	2.93	2.36	-.06
CAMDEN COUNTY							
Audubon Bor.	$4.10	85.60	$3.38	$3.39	$3.92	$3.89	+ 2.41
Audubon Park Bor.	5.17	100.00	4.90	4.19	10.12	8.94	+ 21.95
Barrington Bor.	4.79	76.99	3.44	3.56	3.71	3.60	+ .77
Bellmawr Bor.	2.95	109.22	3.16	3.45	3.69	3.51	-3.72
Berlin Bor.	2.83	111.43	3.06	2.95	3.50	3.50	+ 8.79
Berlin Twp.	2.81	99.89	2.78	2.91	3.08	3.07	+ 3.78
Brooklawn Bor.	2.73	105.90	2.78	2.95	3.54	3.27	+ 2.05
Camden City	7.46	63.16	4.25	4.53	5.07	5.32	+ .03
Cherry Hill Twp.	3.83	87.54	3.27	3.64	4.37	3.75	-8.07
Chesilhurst Bor.	2.53	136.34	3.39	3.93	4.94	4.08	-6.90
Clementon Bor.	2.96	109.10	3.15	3.23	3.61	3.38	+ 3.54
Collingswood Bor.	5.16	66.22	3.38	3.42	3.85	3.83	+ 7.30
Gibbsboro Bor.	3.18	99.23	3.00	3.36	3.64	3.46	-6.55
Gloucester City	2.79	114.73	2.88	3.03	3.54	3.42	+ 3.90
Gloucester Twp.	2.99	103.05	3.05	3.48	4.09	3.62	+ .82
Haddon Twp.	7.35	43.26	3.14	3.33	3.59	3.47	-.68
Haddonfield Bor.	5.14	64.42	3.31	3.41	3.75	3.65	+ 2.81
Haddon Heights Bor.	3.54	92.85	3.25	3.44	3.68	3.55	+ 1.06
Hi Nella Bor.	5.51	53.62	2.93	3.62	5.76	4.50	-16.60
Laurel Springs Bor.	4.42	68.84	3.20	3.38	3.63	3.25	+ 2.09
Lawnside Bor.	3.30	103.86	3.32	3.71	4.22	3.98	-7.80
Lindenwold Bor.	5.55	57.34	3.18	2.97	3.12	2.76	+ 7.12
Magnolia Bor.	3.44	100.00	3.38	3.37	3.71	3.58	+ 10.85
Merchantville Bor.	5.69	68.29	3.96	4.32	4.28	3.92	-1.90
Mt. Ephraim Bor.	4.53	68.51	3.06	3.07	3.37	3.32	+ 6.12
Oaklyn Bor.	3.42	97.22	3.27	3.29	3.53	3.44	+ 6.89
Pennsauken Twp.	3.34	98.89	3.09	3.18	3.38	3.12	+ .25
Pine Hill Bor.	4.01	73.10	2.93	3.05	3.93	3.77	+ 9.80
Pine Valley Bor.	3.43	118.04	3.96	3.76	3.73	3.17	+ 6.63
Runnemede Bor.	3.14	96.64	2.97	3.09	3.46	3.10	-1.67
Somerdale Bor.	5.26	64.48	3.33	3.22	3.66	3.79	+ 10.55
Stratford Bor.	3.26	102.23	3.27	3.36	3.60	3.59	-3.37
Tavistock Bor.	2.15	102.06	1.93	1.70	1.75	1.95	+ 15.26
Voorhees Twp.	3.14	90.88	2.80	2.75	2.98	2.71	+ .88
Waterford Twp.	4.54	60.84	2.74	2.64	3.18	3.14	+ 16.47
Winslow Twp.	2.51	108.99	2.63	2.81	3.08	3.15	+ 2.98
Woodlynne Bor.	5.36	81.13	4.31	2.38	4.95	4.63	+ 1.27
CAPE MAY COUNTY							
Avalon Bor.	$1.413	97.32	$1.36	$1.42	$1.49	$1.42	+ 8.19
Cape May City	2.760	99.01	2.64	2.68	3.16	2.89	+ 4.15
Cape May Point Bor.	1.258	110.72	1.39	1.49	1.69	1.70	-.90
Dennis Twp.	2.135	87.24	1.83	1.89	2.50	2.47	+ 2.81
Lower Twp.	2.345	101.48	2.33	2.49	3.06	2.65	+ 2.05
Middle Twp.	3.298	72.66	2.34	1.99	2.78	2.99	+ 27.85
North Wildwood City	2.409	88.23	2.07	2.00	2.13	1.93	+ 15.66
Ocean City	2.134	86.96	1.83	1.96	2.12	1.83	+ 3.18
Sea Isle City	1.629	86.42	1.40	1.46	1.65	1.71	+ 5.29
Stone Harbor Bor.	1.220	105.52	1.27	1.22	1.26	1.12	+ 12.93
Upper Twp.	.583	104.37	.60	.61	.67	.62	+ 12.81
West Cape May Bor.	2.989	86.59	2.56	2.84	3.74	3.49	+ 5.75
West Wildwood Bor.	3.044	80.96	2.45	2.43	2.51	2.62	+ 14.17
Wildwood City	2.914	92.29	2.57	2.60	2.75	2.80	+ 10.46
Wildwood Crest Bor.	2.098	87.46	1.78	1.96	2.21	1.89	+ .61
Woodbine Bor.	2.723	117.77	2.97	2.86	3.67	3.63	+ 9.80
CUMBERLAND COUNTY							
Bridgeton City	$4.59	88.71	$3.65	$3.83	$4.20	$4.19	-.17
Commercial Twp.	3.45	84.13	2.78	2.78	3.97	3.66	+ 1.54
Deerfield Twp.	2.95	101.97	2.91	3.24	3.82	3.73	-2.47
Downe Twp.	2.60	108.88	2.64	2.80	3.44	2.99	+ 3.53
Fairfield Twp.	3.84	78.15	2.97	4.06	3.08	3.35	-22.25

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CUMBERLAND COUNTY (Continued)							
Greenwich Twp.	3.77	85.63	3.09	3.43	3.44	3.26	-3.20
Hopewell Twp.	2.65	117.88	3.03	3.45	3.55	3.45	-6.77
Lawrence Twp.	3.11	105.97	3.13	2.84	3.41	3.81	+ 1.17
Maurice River Twp.	4.24	65.82	2.66	2.90	3.89	3.76	+ 7.73
Millville City	3.06	106.19	3.05	3.27	3.65	3.88	+ 3.62
Shiloh Bor.	2.81	122.32	3.30	3.93	3.94	3.51	-6.73
Stow Creek Twp.	3.41	80.23	2.64	3.19	3.25	3.23	+ 12.06
Upper Deerfield Twp.	3.77	79.54	2.89	2.90	2.94	2.85	+ 5.39
Vineland City	3.08	98.77	2.90	3.06	3.37	3.62	+ 5.37
ESSEX COUNTY							
Belleville Town.	$3.94	106.08	$3.97	$4.15	$4.30	$4.27	+ 2.47
Bloomfield Town	6.08	68.98	4.06	4.42	4.58	4.35	-1.42
Caldwell Bor.	4.52	95.49	4.23	4.68	4.73	4.47	-5.21
Cedar Grove Twp.	2.97	102.77	2.97	3.12	3.48	3.22	+ 4.43
East Orange City	8.14	95.78	7.49	7.62	8.58	7.85	+ 2.46
Essex Fells Bor.	3.87	85.53	3.30	3.32	3.62	3.27	+ 3.11
Fairfield Bor.	2.84	106.74	2.87	3.02	3.35	2.97	+ 6.75
Glen Ridge Bor.	8.00	67.19	5.35	5.48	6.15	6.17	+ 1.90
Irvington Town	6.79	74.19	4.93	5.07	5.22	5.05	-1.79
Livingston Twp.	3.31	96.30	3.13	3.38	3.75	3.40	+ 4.31
Maplewood Twp.	8.02	58.97	4.66	4.62	4.71	4.61	+ 7.25
Millburn Twp.	3.02	107.19	3.17	3.38	3.46	3.35	+ 5.76
Montclair Town	5.71	86.27	4.86	5.01	5.11	5.04	+ 2.17
Newark City	8.99	67.02	5.10	5.76	6.20	5.99	+ .52
North Caldwell Bor.	5.31	74.02	3.92	4.16	4.88	4.49	+ .16
Nutley Town.	3.72	102.98	3.71	3.73	3.69	3.66	+ .67
Orange City	9.77	70.79	6.54	6.89	7.23	7.18	-1.31
Roseland Bor.	3.73	97.11	3.50	3.65	3.83	3.72	+ .06
So. Orange Village	5.61	94.97	5.26	5.11	5.19	5.07	-5.13
Verona Bor.	5.94	69.00	4.03	4.10	4.09	3.97	+ .21
West Caldwell Bor.	3.73	102.16	3.72	4.17	4.21	4.20	+ 1.85
West Orange Town	6.50	73.49	4.68	4.82	4.82	4.65	-3.07
GLOUCESTER COUNTY							
Clayton Bor.	$2.88	100.61	$2.81	$2.62	$3.02	$2.92	+ 12.80
Deptford Twp.	3.27	79.84	2.56	2.53	3.13	3.01	+ 10.52
East Greenwich Twp.	3.01	73.42	2.16	2.28	2.00	2.98	+ 6.09
Elk Twp.	2.22	92.11	1.99	2.08	2.65	2.30	-4.41
Franklin Twp.	2.46	89.18	2.16	2.59	2.63	2.48	-6.11
Glassboro Bor.	5.12	56.78	2.80	3.09	3.78	3.85	+ 3.68
Greenwich Twp.	3.58	45.20	1.45	1.44	1.75	1.64	+ 2.97
Harrison Twp.	2.38	90.07	2.07	2.25	2.61	2.76	+ 2.20
Logan Twp.	2.06	81.39	1.58	1.78	2.26	2.00	+ 11.86
Mantua Twp.	2.85	94.80	2.65	2.74	3.17	3.05	+ 6.71
Monroe Twp.	2.43	88.33	2.10	2.17	2.35	2.52	+ 6.56
National Park Bor.	2.54	111.79	2.80	2.71	3.68	3.47	+ 6.28
Newfield Bor.	4.55	57.07	2.52	2.96	3.36	3.68	+ 1.90
Paulsboro Bor.	2.01	146.02	2.73	2.92	2.98	3.13	+ 5.04
Pitman Bor.	4.23	67.65	2.77	3.06	3.58	3.60	-3.66
So. Harrison Twp.	3.31	70.44	2.25	2.46	2.87	2.65	+ 13.90
Swedesboro Bor.	5.83	54.15	2.84	3.17	3.46	3.19	+ .72
Washington Twp.	4.49	52.87	2.35	2.57	3.07	3.04	-3.57
Wenonah Bor.	3.84	69.86	2.67	2.83	3.29	3.16	+ 2.49
West Deptford Twp.	3.23	72.32	2.20	2.23	2.47	2.35	+ 5.00
Westville Bor.	2.52	100.67	2.45	2.57	2.82	2.91	+ 4.90
Woodbury City	4.47	72.73	3.17	3.35	3.75	3.82	-2.74
Woodbury Heights Bor.	5.00	45.65	2.23	2.42	2.68	2.45	-5.38
Woolwich Twp.	2.29	112.25	2.34	2.37	2.45	2.36	+ 19.64
HUDSON COUNTY							
Bayonne City	$7.170	61.18	$4.04	$4.28	$4.44	$4.58	-5.10
East Newark Bor.	4.895	90.55	3.61	4.39	4.30	3.30	-14.32
Guttenberg Town.	5.525	64.64	3.42	3.29	3.49	3.33	+ 2.50
Harrison Town	4.950	68.78	2.70	2.71	2.72	2.77	-6.22
Hoboken City	10.729	62.54	5.61	5.47	5.86	6.18	-3.57
Jersey City	10.095	65.24	6.07	5.95	5.79	5.26	+ 3.65
Kearny Town	5.014	57.08	2.54	2.69	2.69	2.38	-2.75
North Bergen Twp.	3.641	110.21	3.81	3.66	3.96	3.51	+ 3.61

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County and District	1978 Actual Tax Rates	1978 County Equalization Rates	Effective Tax Rates 1978	1977	1976	1975	Total Property Tax Percent Change 1977 to 1978
HUDSON COUNTY (Continued)							
Secaucus Town	2.521	107.74	2.61	2.51	2.41	2.32	+ 9.62
Union City	5.659	96.11	5.08	5.40	5.51	5.61	-4.71
Weehawken Twp.	5.396	93.97	4.65	5.23	4.35	4.00	-5.54
West New York Town	7.031	80.65	5.24	5.76	5.81	5.65	-7.21
HUNTERDON COUNTY							
Alexandria Twp.	$3.68	69.63	$2.48	$2.57	$2.94	$3.36	+ .81
Bethlehem Twp.	2.75	87.48	2.34	2.43	3.05	3.54	+ 3.84
Bloomsbury Bor.	2.64	97.22	2.45	2.30	2.56	2.56	+ 15.83
Califon Bor.	3.87	74.66	2.83	2.94	3.30	3.69	+ .08
Clinton Town	2.70	99.44	2.57	2.59	3.07	3.34	+ 4.57
Clinton Twp.	3.59	70.35	2.48	2.51	3.23	3.66	+ 16.23
Delaware Twp.	3.72	67.27	2.43	2.62	3.07	2.94	+ 10.14
East Amwell Twp.	2.02	109.41	2.12	2.16	2.73	2.61	+ 4.92
Flemington Bor.	2.49	105.23	2.47	2.33	2.55	2.79	+ 9.29
Franklin Twp.	2.54	88.99	2.23	2.32	2.59	2.74	+ 1.03
Frenchtown Bor.	2.84	107.29	2.83	2.78	3.50	3.25	+ 3.22
Glen Gardner Bor.	3.66	88.72	3.19	2.74	4.48	4.55	+ 8.59
Hampton Bor.	2.20	123.29	2.66	3.04	4.07	3.82	-4.26
High Bridge Bor.	3.35	86.99	2.74	2.77	3.61	3.93	+ 12.13
Holland Twp.	.54	105.04	.53	.75	1.10	1.10	-20.65
Kingwood Twp.	3.05	77.45	2.27	2.24	2.91	2.61	+ 7.07
Lambertville City	2.26	118.48	2.51	2.71	3.24	3.56	+ 4.32
Lebannon Bor.	3.05	86.34	2.58	2.72	3.46	3.37	+ 10.65
Lebannon Twp.	2.74	71.71	1.92	2.04	2.27	2.45	+ 2.55
Milford Bor.	3.72	60.88	1.81	2.01	2.13	2.01	+ 7.34
Raritan Twp.	2.27	105.36	2.25	2.39	2.15	2.15	+ 3.99
Readington Twp.	3.31	70.24	2.28	2.43	2.82	2.82	+ 6.67
Stockton Bor.	3.37	66.24	2.19	2.18	2.35	2.38	+ 9.79
Tewksbury Twp.	2.83	81.57	2.25	2.38	2.73	2.85	+ 6.71
Union Twp.	3.05	77.07	2.27	2.52	3.04	3.04	+ 8.48
West Amwell Twp.	3.28	74.03	2.37	2.43	2.79	2.57	+ 1.87
MERCER COUNTY							
East Windsor Twp.	$4.26	81.56	$3.40	$3.69	$3.68	$3.21	-2.92
Ewing Twp.	7.02	44.12	2.89	2.89	3.07	2.94	+ 4.36
Hamilton Twp.	2.63	103.49	2.63	2.74	3.11	2.81	+ 3.62
Hightstown Bor.	4.88	77.44	3.69	3.88	4.04	3.61	-3.70
Hopewell Bor.	3.66	82.52	2.94	3.10	3.30	3.33	+ 1.06
Hopewell Twp.	2.72	98.40	2.58	2.60	2.76	2.65	+ 6.92
Lawrence Twp.	3.55	81.82	2.80	3.03	3.08	2.95	+ 2.83
Pennington Bor.	4.17	67.81	2.80	2.95	3.04	2.96	+ 9.58
Princeton Bor.	5.27	50.70	2.61	2.62	2.77	2.69	+ 6.58
Princeton Twp.	3.89	72.91	2.80	2.89	3.21	3.00	+ 5.20
Trenton City	8.48	67.42	5.24	5.36	5.83	5.76	+ 7.00
Washington Twp.	3.12	84.21	2.53	2.53	2.82	2.66	+ 5.34
West Windsor Twp.	5.35	57.60	3.01	3.00	3.06	3.10	+ 8.80
MIDDLESEX COUNTY							
Carteret Bor.	$2.65	98.84	$2.39	$2.48	$2.72	$2.48	+ 1.67
Cranbury Twp.	2.21	96.67	1.99	2.13	2.40	2.16	-7.32
Dunellen Bor.	2.91	102.67	2.78	3.05	3.44	3.05	-7.21
East Brunswick Twp.	3.84	80.99	3.03	3.07	3.07	3.09	+ 5.44
Edison Twp.	3.67	70.06	2.49	2.55	2.67	2.51	+ 6.69
Helmetta Bor.	3.21	100.34	2.72	2.46	2.66	2.66	+ 4.25
Highland Park Bor.	5.36	71.85	3.78	3.62	3.79	3.78	-1.48
Jamesburg Bor.	3.89	98.98	3.76	3.19	3.35	3.37	+ 21.80
Metuchen Bor.	4.00	79.39	3.08	3.16	3.39	3.24	+ 4.23
Middlesex Bor.	3.58	85.17	2.94	2.93	3.05	2.93	+ 1.63
Milltown Bor.	3.78	64.81	2.36	2.11	2.17	2.10	+ 9.94
Monroe Twp.	3.09	77.91	2.36	2.40	2.74	2.57	+ 4.67
New Brunswick City	4.18	90.77	3.56	3.78	3.93	3.67	-2.45
North Brunswick Twp.	3.74	69.67	2.39	2.37	2.60	2.33	+ 5.40
Old Bridge Twp.	4.25	75.93	3.19	3.28	3.82	3.89	+ 1.01
Perth Amboy City	4.45	76.02	3.04	3.11	3.01	2.92	-2.51
Piscataway Twp.	3.27	90.22	2.85	2.99	3.05	2.96	+ 1.77
Plainsboro Twp.	1.78	98.75	1.68	1.72	1.64	1.52	+ 27.91
Sayreville Bor.	2.02	101.98	1.85	1.87	1.95	1.85	+ 5.52
South Amboy City	2.51	91.08	2.19	2.14	2.03	2.11	+ 4.67

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MIDDLESEX COUNTY (Continued)							
South Brunswick Twp.	3.64	82.06	2.85	3.06	3.03	2.83	+ 2.01
South Plainfield Bor.	2.63	105.62	2.65	2.68	2.78	2.53	+ 1.11
South River Bor.	3.35	94.01	3.07	3.02	3.41	3.59	+ 2.11
Spotswood Bor.	4.35	90.06	3.66	3.40	4.06	3.54	+ 13.52
Woodbridge Twp.	3.47	67.00	2.21	2.36	2.55	2.30	-.35
MONMOUTH COUNTY							
Aberdeen Township	$5.062	63.32	$3.12	$1.83	$2.15	$2.35	-1.30
Allenhurst Bor.	2.851	66.17	1.85	3.06	3.72	3.89	+ 1.37
Allentown Bor.	3.765	91.99	3.44	6.25	5.88	5.64	+ 17.41
Asbury Park City	8.481	72.51	5.95	3.48	3.79	3.30	-.31
Atlantic Highlands Bor.	3.555	92.14	3.24	2.55	2.86	2.90	-.71
Avon-by-The-Sea Bor.	4.275	54.77	2.32	2.78	2.95	2.70	-2.97
Belmar Bor.	4.332	62.94	2.68	3.90	4.48	4.20	+ 5.39
Bradley Beach Bor.	6.259	60.26	3.72	2.81	3.21	3.12	+ 3.03
Brielle Bor.	4.033	67.65	2.70	2.22	2.49	2.47	+ 2.82
Colts Neck Township	3.551	65.25	2.29	2.09	2.43	2.49	+ 10.95
Deal Bor.	3.044	60.93	1.85	2.47	2.63	2.55	-2.61
Eatontown Bor.	3.138	94.55	2.85	3.18	3.51	3.32	+ 15.15
Englishtown Bor.	4.668	63.61	2.94	3.55	3.83	3.96	-3.67
Fair Haven Bor.	5.969	56.21	3.34	2.52	2.79	3.12	+ 1.77
Farmingdale Bor.	5.145	51.16	2.62	3.12	3.74	3.74	+ 19.55
Freehold Bor.	4.896	68.83	3.29	2.90	3.36	3.51	+ 16.39
Freehold Township	4.262	67.56	2.82	3.17	3.84	3.43	+ 5.41
Hazlet Township	2.869	101.13	2.84	3.29	3.71	3.53	-2.95
Highlands Bor.	3.107	100.20	3.07	2.51	2.95	3.07	-1.12
Holmdel Township	2.147	123.47	2.50	3.05	3.60	3.50	+ 4.96
Howell Township	5.465	52.35	2.81	2.01	2.29	2.32	-1.78
Interlaken Bor.	3.273	58.98	1.93	3.43	3.86	4.23	+ .72
Keansburg Bor.	5.662	59.13	3.29	3.69	3.88	3.73	-.32
Keyport Bor.	3.757	89.45	3.28	3.38	3.52	3.50	+ .42
Little Silver Bor.	4.842	70.12	3.36	3.97	4.37	4.82	+ 6.07
Loch Arbour Village	7.230	53.84	3.86	3.81	4.17	3.46	+ 1.54
Long Branch City	3.324	97.82	3.19	2.96	3.74	3.75	-12.06
Manalapan Township	4.769	66.41	3.13	2.62	2.82	2.69	+ 13.32
Manasquan Bor.	4.785	58.64	2.78	3.23	3.72	3.67	+ 9.86
Marlboro Township	4.755	67.08	3.17	3.14	3.18	3.29	+ 6.37
Matawan Bor.	4.376	70.75	3.06	3.37	3.87	4.03	-2.25
Middletown Twp.	3.931	68.39	2.67	2.69	3.22	3.16	+ 6.88
Millstone Twp.	4.657	49.21	2.24	2.30	2.85	3.00	+ 19.98
Monmouth Beach Bor.	3.402	87.77	2.98	3.03	3.15	3.12	+ 8.00
Neptune Twp.	4.892	63.29	3.03	3.14	3.45	3.66	+ .77
Neptune City Bor.	4.922	65.47	3.13	3.22	3.39	3.33	+ 7.50
Ocean Twp.	3.323	96.81	3.18	3.25	3.81	3.76	+ 7.75
Oceanport Bor.	3.560	78.02	2.71	2.73	3.05	2.88	+ 7.57
Red Bank Bor.	4.111	94.35	3.70	3.63	4.04	3.81	+ 5.08
Roosevelt Bor.	4.227	99.22	4.15	4.06	4.56	4.07	+ 2.28
Rumson Bor.	3.501	89.61	3.13	3.23	3.71	3.59	+ 5.52
Sea Bright Bor.	4.274	72.67	3.01	2.62	2.75	2.87	+ 5.45
Sea Girt Bor.	2.864	66.80	1.91	1.96	2.06	2.00	+ 6.92
Shrewsbury Bor.	3.901	84.96	3.21	3.22	3.50	3.15	+ 3.16
Shrewbury Twp.	4.808	100.00	3.73	3.72	4.39	4.76	-13.56
South Belmar Bor.	5.761	64.54	3.70	3.79	3.68	3.12	+ 7.27
Spring Lake Bor.	2.921	70.26	2.05	2.16	2.26	2.07	+ .40
Spring Lake Heights Bor.	3.024	90.06	2.69	2.75	3.11	3.15	+ 8.67
Tinton Falls Bor.	4.536	76.59	3.34	3.26	3.73	3.63	+ .29
Union Beach Bor.	5.666	55.70	3.03	3.17	3.37	3.68	+ 8.21
Upper Freehold Twp.	4.481	54.31	2.36	3.15	2.54	2.71	+ 30.44
Wall Twp.	4.335	60.63	2.58	2.73	2.86	2.80	+ 1.96
West Long Branch Bor.	3.185	89.13	2.74	2.92	3.23	3.13	-.58
MORRIS COUNTY							
Boonton Town	$4.69	53.90	$2.40	$2.72	$2.75	$2.55	+ 4.22
Boonton Twp.	4.44	44.16	1.92	2.12	2.31	2.20	-1.92
Butler Bor.	4.90	60.86	2.84	2.69	3.16	3.03	+ 7.96
Chatham Bor.	6.58	39.41	2.55	2.75	2.87	2.79	+ 3.61
Chatham Twp.	6.76	39.71	2.67	2.99	3.14	3.08	+ 1.00
Chester Bor.	2.69	103.66	2.71	3.07	3.46	3.07	+ 5.84

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MORRIS COUNTY (Continued)							
Chester Twp.	4.33	70.18	3.01	3.19	3.44	3.25	-1.04
Denville Twp.	4.81	50.91	2.39	2.52	2.82	2.63	+ .12
Dover Town	6.44	44.11	2.76	3.07	3.13	3.12	-2.87
East Hanover Twp.	3.10	56.68	1.69	1.85	2.10	1.94	-3.01
Florham Park Bor.	1.94	106.11	1.99	2.17	2.25	2.10	+ 3.72
Hanover Twp.	5.29	38.27	1.90	2.03	2.22	2.16	-.31
Harding Twp.	2.32	68.07	1.57	1.69	1.88	1.65	+ 1.07
Jefferson Twp.	3.53	80.03	2.81	3.04	3.16	3.11	-6.29
Kinnelon Bor.	4.11	66.18	2.71	3.02	3.09	3.14	-.67
Lincoln Park Bor.	4.11	76.88	3.10	3.25	3.38	3.37	+ .40
Madison Bor.	5.86	48.31	2.80	3.01	3.19	2.99	+ .31
Mendham Bor.	2.45	104.37	2.52	3.09	3.36	3.10	+ .90
Mendham Twp.	2.89	92.79	2.67	3.00	3.05	2.77	-1.26
Mine Hill Twp.	6.80	46.12	3.03	3.08	3.41	3.04	-1.05
Montville Twp.	4.14	57.65	2.34	2.70	2.86	2.81	-1.48
Morris Twp.	3.11	78.68	2.37	2.52	2.57	2.58	+ 1.99
Morris Plains Bor.	5.24	48.35	2.42	2.60	2.59	2.58	+ 3.85
Morristown Town	3.57	99.33	3.39	3.75	3.85	3.73	-4.66
Mountain Lakes Bor.	6.67	49.15	3.27	3.54	4.16	4.27	-3.33
Mount Arlington Bor.	3.28	97.00	3.15	3.47	3.90	3.48	-1.16
Mount Olive Twp.	3.43	75.74	2.57	3.09	3.61	3.75	-10.03
Netcong Bor.	2.91	87.38	2.46	2.96	3.22	3.40	-6.97
Par-Troy Hills Twp.	4.54	58.22	2.60	2.81	3.02	2.89	+ .53
Passaic Twp.	5.47	49.87	2.68	2.95	3.08	2.98	-1.35
Pequannock Twp.	4.28	62.66	2.64	2.82	3.15	2.97	-5.25
Randolph Twp.	3.85	74.24	2.81	3.20	3.48	3.46	-2.29
Riverdale Bor.	2.66	96.44	2.45	2.58	2.93	2.90	-.26
Rockaway Bor.	3.19	77.99	2.36	2.55	2.72	2.54	+ .78
Rockaway Twp.	4.95	55.33	2.68	2.91	3.36	3.30	+ 5.35
Roxbury Twp.	3.48	72.68	2.47	2.90	3.40	3.23	-7.44
Victory Gardens Bor.	3.80	82.52	3.09	3.06	3.75	5.01	+ 7.96
Washington Twp.	3.69	62.72	2.28	2.82	3.05	3.22	-7.64
Wharton Bor.	5.15	56.18	2.78	2.97	3.19	3.09	+ 1.08
OCEAN COUNTY							
Barnegat Twp.	$2.48	101.75	$2.50	$2.43	$2.70	$2.68	+ 6.84
Barnegat Light Bor.	1.61	88.76	1.41	1.41	1.62	1.47	+ 10.50
Bay Head Bor.	2.81	69.49	1.93	1.71	1.87	1.94	+ 23.34
Beach Haven Bor.	1.61	95.58	1.51	1.58	1.79	1.71	+ 5.14
Beachwood Bor.	2.55	113.09	2.86	2.61	2.66	2.85	+ 13.97
Berkeley Twp.	2.97	70.81	2.08	2.22	2.31	2.41	+ 8.40
Brick Twp.	3.37	69.42	2.32	2.37	2.54	2.71	+ 6.05
Dover Twp.	3.15	82.18	2.53	2.39	2.46	2.75	+ 13.76
Eagleswood Twp.	3.16	78.82	2.47	2.60	2.96	2.41	+ .30
Harvey Cedars Bor.	1.70	96.78	1.63	1.59	1.77	1.74	+ 13.31
Island Heights Bor.	2.93	103.35	2.99	3.04	3.01	3.24	+ .87
Jackson Twp.	2.77	103.98	2.83	2.93	3.27	3.12	+ 2.80
Lacey Twp.	1.51	78.01	1.17	1.18	1.49	1.62	+ 3.92
Lakehurst Bor.	3.18	105.16	3.29	3.71	4.19	3.27	+ 1.80
Lakewood Twp.	3.09	97.16	2.95	3.01	3.09	3.16	+ 3.82
Lavallette Bor.	1.42	107.39	1.51	1.38	1.42	1.54	+ 20.27
Little Egg Harbor Twp.	3.01	75.77	2.29	2.30	2.39	2.55	+ 8.76
Long Beach Twp.	1.23	109.83	1.34	1.32	1.45	1.39	+ 9.35
Manchester Twp.	1.56	99.80	1.54	1.93	2.07	1.92	+ .41
Mantoloking Bor.	2.06	74.16	1.52	1.56	1.70	1.39	+ 5.61
Ocean Twp.	2.34	100.47	2.33	2.10	2.02	1.78	+ 17.29
Ocean Gate Bor.	3.30	90.07	2.96	2.90	3.00	3.32	+ 4.44
Pine Beach Bor.	2.57	103.95	2.65	2.50	2.74	2.86	+ 8.59
Plumsted Twp.	2.20	91.79	1.99	2.17	2.48	2.49	+ 2.36
Pt. Pleasant Bor.	2.67	100.01	2.63	2.56	2.67	2.44	+ 8.12
Pt. Pleasant Beach Bor.	2.67	88.87	2.30	2.33	2.36	2.46	+ 2.67
Seaside Heights Bor.	1.93	99.40	1.86	1.77	1.88	2.25	+ 12.87
Seaside Park Bor.	2.29	70.46	1.59	1.56	1.54	1.58	+ 9.90
Ship Bottom Bor.	1.71	90.18	1.52	1.59	1.75	1.77	+ .89
South Toms River Bor.	2.98	85.66	2.50	2.49	2.70	2.56	+ 7.64

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OCEAN COUNTY (Continued)							
Stafford Twp.	2.08	81.20	1.68	1.67	1.90	1.80	+ 8.53
Surf City Bor.	1.35	104.05	1.39	1.41	1.55	1.54	+ 8.07
Tuckerton Bor.	3.35	87.05	2.87	2.91	3.22	3.39	+ 5.36
PASSAIC COUNTY							
Bloomingdale Bor.	$3.25	97.86	$3.11	$3.31	$3.76	$3.72	-3.40
Clifton City	2.88	74.61	1.95	2.03	2.25	1.96	+ 4.75
Haledon Bor.	4.77	57.24	2.66	2.80	2.85	2.61	+ 3.04
Hawthorne Bor.	3.73	69.89	2.53	2.57	2.84	2.44	+ 4.14
Little Falls Twp.	3.94	61.23	2.32	2.25	2.60	2.32	+ 11.28
North Haledon Bor.	5.76	46.73	2.67	2.69	2.91	2.68	+ 7.92
Passaic City	5.39	77.15	3.65	3.69	3.88	3.64	-2.05
Paterson City	5.16	75.89	3.65	3.75	3.84	4.00	-.17
Pompton Lakes Bor.	5.43	62.79	3.27	3.47	3.71	3.81	+ 1.66
Prospect Park Bor.	4.32	62.95	2.62	2.59	3.04	3.11	+ 7.66
Ringwood Bor.	5.19	61.63	3.20	3.04	3.88	4.18	+ 13.49
Totowa Bor.	2.04	100.19	1.96	2.13	2.43	2.12	+ .79
Wanaque Bor.	4.96	61.04	2.95	3.13	3.87	4.03	+ 4.41
Wayne Twp.	3.16	93.29	2.87	2.97	2.91	2.88	-1.16
West Milford Twp.	4.88	63.76	3.09	3.03	3.75	3.45	+ 6.44
West Paterson Bor.	4.04	63.49	2.47	2.51	2.79	2.70	+ 6.48
SALEM COUNTY							
Alloway Twp.	$2.85	79.92	$2.19	$2.36	$3.20	$3.38	+ 7.92
Carneys Point Twp.	3.55	92.53	3.01	3.57	3.63	3.48	-9.03
Elmer Bor.	3.16	91.74	2.80	2.99	3.28	3.91	+ 4.93
Elsinboro Twp.	2.93	84.93	2.43	2.44	.99	.98	+ 4.22
Lower Alloways Crk Twp.	1.15	76.02	.84	.85	3.21	3.18	+ 62.67
Mannington Twp.	2.75	96.68	2.36	2.61	2.73	2.80	+ 6.55
Oldmans Twp.	3.24	69.94	2.17	2.45	5.07	4.66	+ 4.84
Penns Grove Bor.	6.56	61.68	3.98	4.42	2.36	2.30	-5.12
Pennsville Twp.	3.23	77.42	1.90	2.00	2.75	2.91	+ 6.61
Pilesgrove Twp.	2.57	95.14	2.34	2.29	3.26	3.15	+ 13.71
Pittsgrove Twp.	2.30	119.61	2.67	2.91	3.56	3.89	+ 16.27
Quinton Twp.	2.52	91.48	2.24	2.58	4.19	4.67	-6.91
Salem City	3.39	109.30	3.23	3.31	4.62	4.54	+ 10.77
Upper Pittsgrove Twp.	2.40	107.75	2.44	2.53	3.17	3.35	+ 11.65
Woodstown Bor.	3.53	84.35	2.92	2.99	3.25	3.43	+ 8.71
SOMERSET COUNTY							
Bedminster Twp.	$1.29	98.46	$1.23	$1.25	$1.39	$1.55	+ 11.45
Bernards Twp.	4.00	60.47	2.39	2.52	2.78	2.86	+ 18.43
Bernardsville Bor.	3.39	73.07	2.45	2.50	2.68	2.58	+ 4.51
Bound Brook Bor.	5.96	51.81	3.08	3.25	3.41	3.37	+ 10.20
Branchburg Twp.	1.96	112.47	2.15	2.36	2.52	2.27	-2.06
Bridgewater Twp.	3.55	78.04	2.50	2.55	2.60	2.40	+ .13
Far Hills Bor.	1.86	82.67	1.51	1.59	1.70	1.38	+ 6.66
Franklin Twp.	4.26	67.87	2.85	2.79	2.76	3.21	+ 5.70
Green Brook Twp.	4.42	66.80	2.88	2.96	3.06	2.99	+ .53
Hillsborough Twp.	4.61	58.40	2.65	2.64	2.97	2.94	+ 15.41
Manville Bor.	7.02	40.74	2.54	2.70	2.97	2.79	+ 3.60
Millstone Bor.	3.66	60.82	2.20	2.59	2.84	2.41	+ 18.28
Montgomery Twp.	2.23	119.67	2.58	2.55	2.80	2.65	+ 7.33
North Plainfield Bor.	6.84	48.82	3.29	3.35	3.58	3.29	-1.17
Peapack-Gladstone Bor.	3.87	61.74	2.34	2.12	2.42	1.91	+ 12.71
Raritan Bor.	2.59	130.82	3.12	2.93	2.81	2.83	+ 3.12
Rocky Hill Bor.	5.17	53.71	2.64	2.83	3.05	3.28	+ 1.27
Somerville Bor.	4.12	86.54	3.45	3.57	3.77	3.74	+ .37
South Bound Brook Bor.	5.67	50.23	2.74	3.01	3.24	3.21	-.52
Warren Twp.	4.96	54.19	2.64	2.84	3.07	3.10	+ 1.49
Watchung Bor.	4.79	48.03	2.20	2.40	2.29	2.31	+ 3.40
SUSSEX COUNTY							
Andover Bor.	$6.07	39.85	$2.35	$2.77	$3.17	$3.17	-11.41
Andover Twp.	4.89	54.92	2.63	2.89	3.11	3.11	-1.54
Branchville Bor.	2.36	86.72	1.91	2.46	2.60	2.55	-16.86
Byram Twp.	3.68	79.91	2.92	3.33	3.70	3.78	-4.98
Frankford Twp.	4.78	59.22	2.77	3.01	3.37	3.18	-2.13

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County and District	1978 Actual Tax Rates	1978 County Equalization Rates	Effective Tax Rates 1978	1977	1976	1975	Total Property Tax Percent Change 1977 to 1978
SUSSEX COUNTY (Continued)							
Franklin Bor.	4.55	65.37	2.88	3.24	3.84	3.69	-5.77
Fredon Twp.	5.09	59.05	2.94	3.71	4.05	3.87	+ 11.08
Green Twp.	3.41	82.76	2.76	3.10	3.61	3.70	-6.44
Hamburg Bor.	3.22	81.14	2.49	3.38	3.56	3.67	-26.91
Hampton Twp.	3.93	61.86	2.37	2.56	3.14	3.40	+ 3.06
Hardyston Twp.	4.20	68.08	2.81	3.06	3.29	2.62	-3.82
Hopatcong Bor.	5.73	56.66	3.24	3.01	3.43	3.63	+ 14.17
Lafayette Twp.	3.56	70.70	2.38	2.76	3.60	3.30	-3.82
Montague Twp.	2.43	72.25	1.74	1.82	2.09	1.85	+ 5.70
Newton Town	6.40	50.34	3.05	3.44	3.72	3.60	+ 3.32
Ogdensburg Bor.	2.86	99.26	2.69	3.02	3.48	3.55	-1.57
Sandyston Twp.	2.39	87.58	2.05	2.09	2.34	2.27	+ 8.62
Sparta Twp.	3.85	79.64	3.02	3.31	3.63	3.71	+ .09
Stanhope Bor.	5.10	64.69	3.23	3.61	4.24	4.26	-1.80
Stillwater Twp.	3.87	71.26	2.73	2.97	3.52	3.62	-3.95
Sussex Bor.	2.94	101.20	2.84	3.22	3.86	4.11	-3.06
Vernon Twp.	3.57	77.46	2.74	2.84	2.78	3.33	-.37
Walpack Twp.	5.04	80.96	3.83	3.96	3.38	3.51	-3.71
Wantage Twp.	4.71	53.98	2.60	2.90	2.85	2.59	-2.45
UNION COUNTY							
Berkeley Heights Twp.	$3.75	63.33	$2.21	$2.31	$2.69	$2.61	-.16
Clark Twp.	3.43	87.21	2.83	2.94	3.13	2.92	+ .55
Cranford Twp.	3.07	96.59	2.88	3.07	3.24	3.12	-2.14
Elizabeth City	4.31	96.82	3.88	3.92	3.96	3.85	+ 2.12
Fanwood Bor.	4.45	69.05	3.04	3.13	3.54	3.65	+ 3.16
Garwood Bor.	2.94	95.34	2.53	2.52	2.84	2.67	+ 2.37
Hillside Twp.	3.40	103.40	3.21	3.09	3.29	3.24	+ 8.70
Kenilworth Bor.	2.39	92.66	1.99	2.04	2.33	2.11	+ 1.88
Linden City	1.83	89.46	1.44	1.57	1.89	1.94	+ .01
Mountainside Bor.	3.33	79.49	2.53	2.44	2.70	2.50	+ 11.42
New Providence Bor.	3.21	96.27	3.01	3.12	3.15	3.18	+ 3.47
Plainfield City	4.19	96.55	3.85	4.00	4.41	4.43	-.87
Rahway City	3.63	87.50	2.98	3.11	3.25	3.05	+ 1.18
Roselle Bor.	3.01	107.49	3.14	3.22	3.49	3.37	+ 1.68
Roselle Park Bor.	3.76	81.48	3.00	3.31	3.41	3.25	+ 3.21
Scotch Plains Twp.	4.16	72.29	2.98	3.20	3.46	3.29	+ .13
Springfield Twp.	2.75	102.53	2.68	2.70	3.03	2.86	+ .20
Summit City	3.94	68.01	2.61	2.82	2.96	2.76	+ .22
Union Twp.	2.61	94.86	2.33	2.18	2.39	2.19	+ 13.93
Westfield Town	4.29	67.63	2.86	2.89	3.18	3.12	+ 6.86
Winfield Twp.	14.16	60.00	8.42	9.64	10.07	10.71	-5.45
WARREN COUNTY							
Allamuchy Twp.	$1.95	109.35	$2.03	$1.76	$2.38	$2.54	+ 33.26
Alpha Bor.	3.17	64.26	1.93	1.95	2.46	2.35	+ 13.84
Belvidere Town	3.88	71.16	2.57	2.43	2.97	3.51	+ 10.10
Blairstown Twp.	.76	94.71	.68	.58	.61	.63	+ 33.11
Franklin Twp.	3.27	68.28	2.06	2.09	2.28	2.21	+ 3.36
Frelinghuysen Twp.	2.25	105.04	2.26	2.22	2.73	2.62	+ 11.96
Greenwich Twp.	2.19	108.88	2.27	2.26	2.48	2.73	+ 8.23
Hackettstown Town.	5.01	61.08	2.92	2.89	3.56	3.78	+ 9.43
Hardwick Twp.	3.42	60.05	2.02	1.98	2.20	2.17	+ 19.04
Harmony Twp.	2.28	99.14	2.13	2.10	2.39	2.51	+ 11.70
Hope Twp.	2.28	105.23	2.32	2.18	2.06	2.22	+ 18.06
Independence Twp.	2.29	105.62	2.35	2.21	2.81	2.86	+ 15.11
Knowlton Twp.	3.63	72.57	2.53	2.29	2.64	2.20	+ 20.92
Liberty Twp.	2.30	101.36	2.28	2.15	2.85	3.12	+ 22.36
Lopatcong Twp.	3.47	71.33	2.38	2.35	2.87	2.83	+ 2.63
Mansfield Twp.	2.21	93.61	2.01	1.96	2.41	2.43	+ 10.67
Oxford Twp.	4.98	50.79	2.37	2.25	3.11	3.53	+ 20.36
Pahaquarry Twp.	5.53	13.33	.68	.58	.59	.61	+ 11.61
Phillipsburg Town	4.10	68.27	2.54	2.69	3.52	3.52	-5.11
Pohatcong Twp.	1.97	110.82	2.09	2.17	2.66	3.11	+ 5.14
Washington Bor.	4.25	68.46	2.81	2.94	3.40	3.15	+ 8.46
Washington Twp.	3.76	64.29	2.34	2.31	2.61	2.70	+ 9.51
White Twp.	1.55	117.19	1.73	1.84	2.17	2.05	+ 18.36

NOTE: Effective Tax rates reflected in the above table are obtained by dividing the total on which the tax rate is computed by the Net Valuations on which county taxes are apportioned. In Annual Reports prior to 1972, effective tax rates were obtained by multiplying the Average Assessment to Sales Ratio for said year times the general tax rate per $100 of Assessed Valuation for said year.

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DEPARTMENT OF THE TREASURY
DIVISION OF TAX APPEALS*

Anthony M. Lario, *President Judge*, Haddonfield . Term Expires June 30, 1979

James Dobins, *Judge*, Ogdensburg . . . . . Term Expires June 30, 1983

Paul E. Doherty, *Judge*, Red Bank . . . . . Term Expires June 30, 1979

John F. Evers, *Judge*, Wayne . . . . . Term Expires June 30, 1978

Robert M. Holland, *Judge*, Marlboro. . . . . Term Expires June 30, 1983

Florence E. Josephson, *Judge*, Sea Isle City. . . . . Term Expires June 30, 1983

John Koribanics, *Judge*, Clifton . . . . . Term Expires June 30, 1982

Bernard A. Kuttner, *Judge*, Maplewood. . . . . Term Expires June 30, 1981

Carmine F. Savino, Jr., *Judge*, Lyndhurst . . . . . Term Expires June 30, 1982

Inez M. Stanziale, *Judge*, Newark . . . . . Term Expires June 30, 1981

D. Jean Hancikovsky, *Acting Assistant 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
(Including Term of Office)

ATLANTIC COUNTY BOARD OF TAXATION

President: ('76) Lois H. Finifter ('79), ('78) C. Herbert Hyman ('81), ('78) John Cavuto ('80).

Secretary: John Murtland, 1421 Atlantic Avenue, Atlantic City, N.J. 08401

BERGAN COUNTY BOARD OF TAXATION

President: ('74) Mrs. Joan Murray ('79), ('77) Salvatore M. Banca ('82), ('76) Samuel Bartoletta ('81), ('76) Alfred P. Levin ('81), ('78) Robert R. Guida ('83).

Secretary: Dante Leodori, 123 Hudson Street, Hackensack, N.J. 07601.

BURLINGTON COUNTY BOARD OF TAXATION

President: ('76) Harry F. Renwick, Sr. ('80), ('73) Samuel P. Alloway ('76),

Secretary: Samuel O. Paglione, County Office Building, Mt. Holly, N.J. 08060.

CAMDEN COUNTY BOARD OF TAXATION

President: ('74) Joseph J. Grassi, Jr. ('77), ('77) Victor T. Kolton ('), ('76) Louis C. Joyce, III ('78).

Secretary: Martin Blaskey, Court House, 7th Floor, Camden, N.J. 08101.

CAPE MAY COUNTY BOARD OF TAXATION

President: ('76) Alan I. Gould ('79), ('77) Joseph A. DeFranco ('80), ('78) Ellery M. Bowman ('81).

Secretary: Lawrence Berardelli, Jr., Court House Building, Cape May Court House, N.J. 08210.

CUMBERLAND COUNTY BOARD OF TAXATION

President: ('77) Robert H. Weber ('81), ('75) Harry Triantos ('78), ('76) Arnold L. Gifford ('79).

Secretary: Keron D. Chance, Court House, Bridgeton, N.J. 08302.

ESSEX COUNTY BOARD OF TAXATION

President: ('74) Edward Teltser ('82), ('74) Finney J. Alati ('79), ('67) Fred W. Federici, Jr. ('80), ('71) O. Vincent McNany ('81), ('76) J. Preston Freeman ('83).

Secretary: George E. McCormack, 110 South Grove, East Orange, N.J. 07018.

GLOUCESTER COUNTY BOARD OF TAXATION

President: ('76) Ira N. Pintzuk ('79), ('78) Rudolph Marcucci ('81), ('77) Joseph Minotty ('80).

Secretary: Doloris R. Lindsay, Court House, Woodbury, N.J. 08096

HUDSON COUNTY BOARD OF TAXATION

President: ('73) John J. Barry ('77), ('75) Marita Borzage ('80), ('73) Anthony Cilento ('78), ('76) George E. Davis ('81).

Secretary: Madeleine Nagle, 595 Newark Avenue, Jersey City, N.J. 07306

HUNTERDON COUNTY BOARD OF TAXATION

President: ('78) Dale Blazure ('79), ('78) Mildred Lambert ('80), ('78) Hiram B. Ely, Jr. ('81).

Secretary: Mrs. Virginia D'Andrade, Hall of Records Bldg., P.O. Box 282, Flemington, N.J. 08822.

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MERCER COUNTY BOARD OF TAXATION

President: ('76) Thomas J. Dunn ('78), ('77) Bertha Dean ('80).

Secretary: Anthony J. Panaro, Mercer County Administration Bldg., 640 South Broad Street, Room 113, P.O. Box 1777, Trenton, N.J. 08611.

MIDDLESEX COUNTY BOARD OF TAXATION

President: ('72) Franklin F. Murphy ('75), ('76) David Robinson ('80).

Secretary: Mrs. Angela J. Szymanski, County Records Building, New Brunswick, N.J. 08701.

MONMOUTH COUNTY BOARD OF TAXATION

President: ('77) Hugh B. Meehan ('80), ('76) Benjamin Gruber ('79), ('78) Martin Wigdortz ('81).

Secretary: Gilberto Melendez, Hall of Records, Freehold, N.J. 07728.

MORRIS COUNTY BOARD OF TAXATION

President: ('77) Douglas Romaine ('80), ('76) J. Raymond Manahan ('78), ('76) Mrs. Helen Lori ('79).

Secretary: Fred McCoy, Court House, Morristown, N.J. 07960.

OCEAN COUNTY BOARD OF TAXATION

President: ('62) Mrs. Georgian Kolber ('79), ('78) James J. DeBow ('81), ('77) Joseph F. Flynn ('80).

Secretary: John Fox, Court House, Room 204, Toms River, N.J. 08753.

PASSAIC COUNTY BOARD OF TAXATION

President: ('76) Joseph D. Donato ('79), ('77) Allan Mikola ('80), ('75) Matthew S. Trella ('78).

Secretary: James J. Murner, Jr., District Court House, Paterson, N.J. 07505.

SALEM COUNTY BOARD OF TAXATION

President: ('76) Loren F. Hitchner ('79), ('78) Norman Stout ('81), ('77) Joseph H. Davenport ('80).

Secretary: Barbara L. Collins, Court House, 92 Market Street, Salem, N.J. 08079.

SOMERSET COUNTY BOARD OF TAXATION

President: ('78) Anthony Curcio ('79), ('76) Frank J. Politano ('78), ('74) Jack Penn ('79).

Secretary: Orlando L. Abbruzzese, Administration Building, Somerville, N.J. 08876.

SUSSEX COUNTY BOARD OF TAXATION

President: ('76) Emil S. Sorenson ('79), ('74) Louis DelGrosso ('80), ('78) Richard L. Martin ('81).

Secretary: Benjamin Jager, 16 Church Street, Newton, N.J. 07860.

UNION COUNTY BOARD OF TAXATION

President: ('76) Roberta A. Grayson ('79), ('78) Raleigh Rajoppi ('81), ('78) Abe Rothberg ('80).

Secretary: Maurice A. O'Keefe, 208 Commerce Place, Elizabeth, N.J. 07201.

WARREN COUNTY BOARD OF TAXATION

President: ('76) Frank DeLello ('79), ('78) Gildo Bevilacqua ('81), ('77) Nelson J. Becci ('80).

Secretary: Owen R. Lyons, Court House, Belvidere, N.J. 07823.

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ASSESSORS AND COLLECTORS IN NEW JERSEY
1978

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Absecon City	Harry A. Sutton, Jr., Chm., Absecon, 08201 (609) 641-2762 George F. Gillespie, Absecon Harvey T. Staake, Jr., Absecon	Grace H. Staake, Absecon, 08201 (609) 641-2762
Atlantic City	William G. Ferry, Pres., Atlantic City, 08401 (609) 347-5380 Thomas P. Higgins, Atlantic City Dorothy C. Davisson, Atlantic City	Alberta W. Watkins, Atlantic City, 08401 (609) 344-2121
Brigantine City	Mary Laielli, Brigantine, 08203 (609) 266-7421 Ext. 18	Robert C. Betterton, Brigantine, 08203 (609) 266-7421
Buena Boro	Francis J. Andrews, Minotola, 08341 (609) 697-1780	Barth M. Castellari, Vineland, 08360 (609) 697-1780
Buena Vista Twp.	Joseph A. Perella, Buena, 08310 (609) 691-1289	Peter Micheletti, Richland, 08350 (609) 691-1289
Corbin City	William J. Nunn, Jr., Northfield, 08225. (609) 628-2673	Mary Ann German, Woodbine, 08270 (609) 628-2673
Egg Harbor City	Alberta Scates, Egg Harbor, 08215. (609) 965-4747	Joan J. Woerner, Egg Harbor City, 08215 (609) 965-0123
Egg Harbor Twp.	Edward D. Schmincke, Sec., Linwood, 08221 (609) 927-6655 Richard E. Squires, Linwood	Bernard M. Murphy, Linwood, 08221 (609) 927-3475
Estell Manor City	Cornelius Garrison, Jr., Sec., Pt. Republic 08241 (609) 652-7637	Jeanne Prickitt, Estell Manor, 08319 (609) 476-2384
Folsom Boro.	Joseph D. Ingemi, Folsom, 08037 (609) 561-6826	Frank E. Byrnes, Williamstown, 08094 (609) 561-4374
Galloway Twp.	Dorothy Montag, Cologne, 08213 (609) 965-0547	John P. Dermanoski, Cologne, 08213 (609) 965-1482
Hamilton Twp.	F. William Mitchell, Mays Landing, 08330 (609) 625-1671	Mrs. Irene Weisenstein, Mays Landing, 08330 (609) 625-2151
Hammonton Town	Warren N. Murphy, Sec., Hammonton, 08037. (609) 561-5454 Samuel J. Cappuccio, Pres., Hammonton Paul Pullia, Hammonton	Theodore J. Trauner, Hammonton, 08037 (609) 561-0081
Linwood City	William J. Nunn, Jr., Sec., Northfield, 08225 (609) 927-4109 F. William Mitchell, Northfield Edward D. Schmincke, Absecon	George P. Helfrich, Linwood, 08221 (609) 927-4109
Longport Boro.	Charles R. Braun, Cologne, 08213 (609) 823-2731	William A. Fiore, Longport, 08403 (609) 823-2731
Margate City	Dora DeVine, Sec., Margate, 08402 (609) 822-0424 Ext. 276 Herbert M. Gaskill, Margate	Robert A. Gilchrist, Margate, 08402 (609) 822-0424
Mullica Twp.	Florence Ruffee', Mays Landing, 08330 (609) 561-3177	Martin Decker, Elwood, 08217 (609) 561-4499
Northfield City	William J. Nunn, Jr., Sec., Northfield, 08225 (609) 641-2054 F. William Mitchell, Northfield Edward D. Schmincke, Northfield	Robert E. Vogel, Northfield, 08225 (609) 641-2000
Pleasantville City	Robert White, Pleasantville, 08232. (609) 646-8073	Raymond J. Beckman, Jr., Pleasantville, 08232 (609) 646-2076
Port Republic City.	Harvey T. Staake, Jr., Sec., Absecon, 08201. (609) 641-7951	Sara E. Garrison, Port Republic, 08241 (609) 652-9334
Somers Point City	William S. Hartley, Somers Point, 08244 (609) 927-9285	Thelma Wunder, Somers Point, 08244 (609) 927-9285
Ventnor City	Arthur Amonette, Ventnor, 08406 (609) 823-4174	Maureen Conover, Ventnor, 08406 (609) 823-4101
Weymouth Twp.	Alberta T. Scates, Mays Landing, 08330. (609) 625-2607	Amelia Messina, Belcoville, 08330

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ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Allendale Boro.	Annette Baum, Sec., Allendale, 07401. (201) 825-3700 Robert Cross, Allendale	Katherine Baum, Allendale, 07401 (201) 327-0313
Alpine Boro.	Louis R. Cacace, Sec., Alpine, 07620 (201) 768-6865 Edward L. Berry, Alpine	Alice Parsells, Alpine, 07620 (201) 768-6865
Bergenfield Boro.	Lois J. Weiboldt, Bergenfield, 07621. (201) DU4-6000	Helen Swierczek, Bergenfield, 07621 (201) 384-1100
Bogota Boro.	Wilbur Heinemeyer, Bogota, 07603. (201) 442-1736	Helen Stipo, Bogota, 07603 (201) 342-1737
Carlstadt Boro.	Francis X. Hickey, Sec., Carlstadt, 07072 (201) 939-2850 Paul Barbire, Woodridge	Henry Bade, Carlstadt, 07072 (201) 939-2850
Cliffside Park Boro.	Robert N. Iulo, Cliffside Park, 07010. (201) 945-3481	Vincent T. McKenna, Cliffside Park, 07010 (201) 943-1400
Closter Boro.	Harold Jonassen, Closter, 07624 (201) 768-1400	Norma Gottemoller, Closter, 07624 (201) 768-1401
Cresskill Boro.	Alfred J. Schlegel, Cresskill, 07626. (201) 567-4476	George W. Stanton, Cresskill, 07626 (201) 569-5768
Demarest Boro.	Peter M. Tintle, Demarest, 07627 (201) PO8-3802	Lore Lehmann, Demarest, 07627 (201) 768-3611
Dumont Boro.	John Gillespie, Dumont, 07628 (201) DU5-7000	William Pizzute, Dumont, 07628 (201) 385-7000
East Rutherford Boro.	Lester L. Plosia, Sec., East Rutherford, 07073. (201) 933-3447	Patrick DeVasto, Rutherford, 07073 (201) 933-3446
Edgewater Boro.	Harvey G. Weber, Jr., Edgewater, 07020 (201) 943-1700	Michael M. Monaghan, Edgewater, 07020 (201) 943-2413
Elmwood Park Boro	Foster W. Pericciuoli, Sec., Elmwood Park, 07407 (201) 796-0993 Charles Raia, Jr., Elmwood Park Frank P. Battaglino, Elmwood Park	Salvatore Spinato, Elmwood Park, 07407 (201) 796-3900
Emerson Boro.	William J. Sheehan, Emerson, 07630 (201) 262-2807	Joseph McQueeney, Emerson, 07630 (201) 262-2807
Englewood City	Andrew Muniak, Englewood, 07631 (201) 567-1800	Peter Tierney, Englewood, 07631 (201) 567-1800
Englewood Cliffs Boro.	John P. Campbell, Englewood Cliffs, 07632 (201) 568-8567 Francis A. Deshusses, Englewood Cliffs	William Hoinash, Englewood Cliffs, 07632 (201) 569-5271
Fair Lawn Boro.	Edward A. McKenna, Fair Lawn, 07410 (201) 796-1700	Donald DeBruin, Fair Lawn, 07410 (201) 796-1700
Fairview Boro.	Angelo M. Maffetone, Sec., Fairview, 07022. (201) 943-2543 Patrick DeSena, Pres., Fairview Salvatore Lauricella, Fairview	Anthony M. Orecchio, Fairview, 07022 (201) 945-2931
Fort Lee Boro.	Carmen N. Pentifallo, Fort Lee, 07024 (201) 947-9400	Dorothy Pagano, Fort Lee, 07024 (201) 947-9400
Franklin Lakes Boro.	Otto K. Mutzberg, Franklin Lakes, 07417. (201) 891-1702	Bette Mahoney, Franklin Lakes, 07417 (201) 891-1754
Garfield City	Vacancy, 07026. (201) 478-7040	Louis S. Mallia, Garfield, 07026 (201) 478-7040
Glen Rock Boro.	William J. Sheehan, Glen Rock, 07452. (201) 447-2555	Dorothy Ferry, Glen Rock, 07452 (201) 447-2555
Hackensack City	John J. Johnson, Hackensack, 07601. (201) DI2-3000	James Lacava, Hackensack, 07602 (201) 342-3000
Harrington Park Boro.	Mario G. Bettega, Harrington Park, 07640 (201) 768-2585 Raymond J. Damiano, Garfield	Edith D. Stockman, Harrington Park, 07640 (201) 768-2554

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Hasbrouck Heights Boro.	Joseph C. Cordo, Sec., Hasbrouck Heights, 07604 (201) 288-0195 William F. Mentes, Hasbrouck Heights Kenneth V. Cantoli, Hasbrouck Heights	Edward A. Borghi, Hasbrouck Heights, 07604 (201) 288-1152
Haworth Boro.	Clinton C. Simmons, Haworth, 07641 (201) 384-4785	Christine Teichmann, Haworth, 07641 (201) 384-0450
Hillsdale Boro.	Mrs. Evelyn Z. Sommers, Hillsdale, 07642 (201) 666-4800	Patricia A. Kelley, Hillsdale, 07642 (201) 666-4800
Ho-Ho-Kus Boro.	Mrs. Betsy Barr, Upper Saddle River, 07458 (201) 652-4400	Dorothy E. Templeman, Ho-Ho-Kus, 07423 (201) 652-4400
Leonia Boro.	John C. Gardner, Leonia, 07605. (201) WI4-0740 Frank E. Montmeat, Leonia Max Kerman, Leonia	Anna Theodoracopoulos, Leonia, 07605 (201) 944-0740
Little Ferry Boro.	Harry J. Kohring, Sec., Little Ferry, 07643 (201) 641-0808 David Rovnanik, Little Ferry Jack Smith, Little Ferry	Michael Iacobino, Little Ferry, 07643 (201) 641-4833
Lodi Boro.	John L. Tamborini, Lodi, 07644 (201) 777-5117 Louis R. Montenegro, Acting Sec., Lodi	Andrew L. Pesenti, Lodi, 07644 (201) 473-8290
Lyndhurst Twp.	Dominick Notte, Lyndhurst, 07071 (201) 939-3080	Peter A. Grisafi, Lyndhurst, 07071 (201) 939-3080
Mahwah Twp.	Ernest Ponessa, Mahwah, 07430 (201) 529-3730	Elizabeth Heflin, Mahwah, 07430 (201) 529-2850
Maywood Boro.	Harold J. Shea, Sec., Maywood, 07607 (201) 845-8117 Lawrence DeQuintal, Jr., Maywood	Harold C. Hotaling, Maywood, 07607 (201) 845-6700
Midland Park Boro.	Charles J. Shutt, Midland Park, 07432 (201) 445-0833	Thomas McKim, Midland Park, 07432 (201) 444-1388
Montvale Boro.	Michael R. Carrara, Montvale, 07645 (201) 391-5702	Hazel M. Wermer, Montvale, 07645 (201) 391-5700
Moonachie Boro.	William Nagel, Sec., Moonachie, 07074 (201) 487-1813 Donald L. Coe, Moonachie John J. Baldasti, Moonachie	Kenneth Izzo, Moonachie, 07074 (201) 641-1813
New Milford Boro.	Lawrence A. Hardy, Sec., New Milford, 07646 (201) 262-6100 Walter C. Nelson, New Milford Anthony F. Lama, New Milford	Martha Sims, New Milford, 07646 (201) 262-6100
North Arlington Boro.	Robert Campora, Glen Rock, 07452 (201) 991-6060	Donald H. Perlee, North Arlington, 07032 (201) 991-8150
Northvale Boro.	Earl Gugger, Sec., Northvale, 07647 (201) 768-3330 Anthony Magnani, Northvale Ralph Fauciano, Northvale	Victor DeMartini, Northvale, 07647 (201) 767-3330
Norwood Boro.	John Guercio, Norwood, 07648 (201) 767-7206	Dorothy Heffernan, Norwood, 07648 (201) 767-7206
Oakland Boro.	Frank P. Bosnich, Sec., Oakland, 07436. (201) 337-8111 James Van Delden, Oakland	W. Bruce Knapp, Jr., Oakland, 07436 (201) 337-8111
Old Tappan Boro.	Clifton Demarest, Jr., Old Tappan, 07675 (201) 664-1849	John McKittrick, Old Tappan, 07675 (201) 664-1849
Oradell Boro.	B. Charles Weissinger, Oradell, 07649 (201) 261-2066	Virginia Ferguson, Oradell, 07649 (201) 261-2066
Palisades Park Boro.	Harold F. Wrightington, Palisades Park, 07650 (201) 947-0304	Patricia Albanese, Palisades Park, 07650 (201) 944-2713
Paramus Boro.	Clifford G. Steele, Paramus, 07652 (201) 265-2100	Preston J. O'Toole, Paramus, 07652 (201) 265-2100
Park Ridge Boro.	Joseph Burek, Park Ridge, 07656 (201) 391-6161	Ann Kilmartin, Park Ridge, 07656 (201) 391-6161

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Ramsey Boro.	M. Richard Muti, Ramsey, 07446 (201) 825-3400 Ext. 26	Eleanor Ameye, Ramsey, 07446 (201) 825-3400
Ridgefield Boro.	Irwin Sabin, Ridgefield, 07657 (201) 943-7676	Walter Pellacani, Ridgefield, 07657 (201) 943-7676
Ridgefield Park Twp.	Gerard Garofalow, Ridgefield Park, 07660 (201) 641-4771	Jeanne Spliedt, Ridgefield Park, 07660 (201) 641-4771
Ridgewood Village	Philomena Gan, Ridgewood, 07450 (201) 444-5500	Edward F. Andercheck, Ridgewood, 07450 (201) 444-5500
River Edge Boro.	George McFadden, River Edge, 07661 (201) 262-1778	Howard Dusenberry, River Edge, 07661 (201) 262-1936
River Vale Twp.	Irwin Sabin, Westwood, 07675 (201) 664-2346	Edna F. Garofalow, River Vale, 07675 (201) 664-2346
Rochelle Park Twp.	Willibald Rebhahn, Sec., Rochelle Park, 07662. (201) 843-1519 Vincent Purcell, Rochelle Park Roselyn Schafer, Rochelle Park	Philip J. Galfo, Rochelle Park, 07662 (201) 843-1519
Rockleigh Boro.	Alfred Locarni, Jr., Sec., Rockleigh, 07647 (201) 768-4217 George V. Kershaw, Northvale Bernard Gottlieb, Rockleigh	Alfred J. Locarni, Rockleigh, 07647 (201) 768-4217
Rutherford Boro.	Edward J. McLaughlin, Rutherford, 07070. (201) 438-4942	Frank Blakely, Rutherford, 07070 (201) 438-1033
Saddle Brook Twp.	Raymond F. Flood, Sec., Saddle Brook, 07662. (201) 843-7100 Charles Hofsaes, Saddle Brook	Mrs. Rose Mayo, Saddle Brook, 07662 (201) 843-7100
Saddle River Boro.	Mrs. Betsy Barr, Upper Saddle River, 07458 (201) 327-2644	Frank W. Hanson, Saddle River, 07458 (201) 327-4949
South Hackensack Twp.	Louis R. Montenegro, Sec., S. Hackensack, 07606 (201) 440-1815 John Jannuzzi, South Hackensack Leonard Perrelli, Sr., South Hackensack	Joseph Perone, South Hackensack, 07606 (201) 440-1815
Teaneck Twp.	Joseph B. Krupinski, Teaneck, 07666 (201) 837-1600	Gary A. Saage, Teaneck, 07666 (201) 837-1600
Tenafly Boro.	Claire M. Young, Tenafly, 07670 (201) 568-6100	Gerard V. Leary, Tenafly, 07670 (201) 837-1600
Teterboro Boro.	Leon Sitek, Teterboro, 07608 (201) 288-2850	George Van Wagenen, Teterboro, 07608 (201) 288-1200 or 3103
Upper Saddle River Boro.	Beatrice Barr, Upper Saddle River, 07458 (201) 327-2196	Loretta Rehain, Upper Saddle River, 07458 (201) 327-2196
Waldwick Boro.	Patricia L. Webster, Waldwick, 07463 (201) 652-5300	Adeline Portsmore, Waldwick, 07463 (201) 652-5858
Wallington Boro.	Edward R. Stolarz, Wallington, 07057 (201) 777-0318	Joseph E. Salko, Wallington, 07057 (201) 777-1031
Washington Twp.	Edward L. Berry, Westwood, 07675 (201) 664-1292	Florence Jancek, Westwood, 07675 (201) 666-8797
Westwood Boro.	James G. Sealy, Westwood, 07675. (201) 664-7100	Eugene F. Young, Westwood, 07675 (201) 664-7061
Woodcliff Lake Boro.	Paul Dattoli, Woodcliff Lake, 07675 (201) 391-4977	Dorothy B. Hillabrant, Woodcliff Lake, 07675 (201) 391-4977
Wood-Ridge Boro.	Frank L. Porfido, Wood-Ridge, 07075 (201) 939-0202	Joseph A. Nuziale, Wood-Ridge, 07075 (201) 939-0202
Wyckoff Twp.	Carolyn H. Landi, Wyckoff, 07481. (201) 891-7000	James Ten Kate, Wyckoff, 07481 (201) 891-7000

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ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Bass River Twp.	Robert B. White, Leeds Point, 08220 (609) 296-1666	Barbara J. Kidder, Tuckerton, 08087 (609) 296-1666
Beverly City	John J. Centinaro, Beverly, 08010 (609) 387-0020	Frank Parsons, Beverly, 08010 (609) 387-1610
Bordentown City	Louise C. Bowker, Chm., Bordentown, 08505 (609) 298-0073 Thomas R. Antozzeski, Bordentown William R. Ryan, Bordentown	Elizabeth L. Mackinnon, Bordentown, 08505 (609) 298-0073
Bordentown Twp.	Walter G. Kosul, Chm., Bordentown, 08505 (609) 298-2809 John J. Aloi, Bordentown Patricia A. Mansfield, Bordentown	Elizabeth D. Thompson, Bordentown, 08505 (609) 298-5479
Burlington City	Baird M. Applegate, Jr., Sec., Burlington, 08016 (609) 386-0370 Armando DeFrancesco, Burlington George F. Broadbent, Sr., Burlington	Joseph M. Wallace, Burlington, 08016 (609) 386-0790
Burlington Twp.	Joseph A. Montalto, Burlington, 08016 (609) 386-0505	Mary Denbo, Burlington, 08016 (609) 386-0505
Chesterfield Twp.	James Harvey, Trenton, 08620 (609) 298-2315	Joseph W. Griner, Trenton, 08620 (609) 298-2315
Cinnaminson Twp.	William Sharp, Cinnaminson, 08077 (609) 829-6000	Joan Nold, Cinnaminson, 08077 (609) 829-6000
Delanco Twp.	A. Rowan Bright, Delanco, 08075 (609) 461-0561	Jane Queenan, Delanco, 08075 (609) 461-1589
Delran Twp.	George J. Scimeca, Jr., Sec., Riverside, 08075 (609) 461-7734 August C. Leusner, Riverside	George Barton, Delran, 08075 (609) 461-7734
Easthampton Twp.	Matthew S. Chudoba, Mount Holly, 08060 (609) 267-5723	Albert Pinkus, Mt. Holly, 08060 (609) 267-5723
Edgewater Park Twp.	Roy J. Peck, Beverly, 08010 (609) 877-3838	Louis H. Kite, Beverly, 08010 (609) 877-2062
Evesham Twp.	Edward J. Bligh, Jr., Marlton, 08053 (609) 983-2914 George Atkins, Marlton	Ethel H. Dove, Marlton, 08053 (609) 983-2900
Fieldsboro Boro.	Walter G. Kosul, Trenton, 08610 (609) 298-2809	Evelyn Archer, Fieldsboro, 08505 (609) 298-2809
Florence Twp.	Walter W. McDermott, Sec., Florence, 08518 (609) 499-0667 John Zimmerman, Florence	Harry Fauver, Jr., Florence, 08518 (609) 499-0259
Hainesport Twp.	William E. Birchall, Jr., Hainesport, 08036 (609) 267-2730	Doris M. Platt, Mt. Holly, 08060 (609) 267-2730
Lumberton Twp.	William E. Birchall, Jr., Lumberton, 08048 (609) 267-3217	Harvey M. Sydnor, Lumberton, 08048 (609) 267-5961
Mansfield Twp.	William H. Pigott, Bordentown, 08505 (609) 298-0542	Doris Kepner, Columbus, 08022 (609) 298-4455
Maple Shade Twp.	Charles J. Johnson, Maple Shade, 08052. (609) 779-9610	Joseph C. Sheridan, Jr., Maple Shade, 08052 (609) 779-9610
Medford Twp.	Henry W. Haines, Medford, 08055 (609) 654-2608	Ruth Rodrigo, Medford, 08055 (609) 654-2608
Medford Lakes Boro.	William J. McQuillan, Jr., Medford Lakes, 08055 (609) 654-2155	John A. Weaver, Jr., Medford Lakes, 08055 (609) 654-8898
Moorestown Twp.	Henry L. Franks, Moorestown, 08057 (609) 235-0912	David E. Longacre, Moorestown, 08057 (609) 235-0912
Mount Holly Twp.	George C. Thomulka, Mount Holly, 08060 (609) 267-0170	Robert L. Emmons, Mount Holly, 08060 (609) 267-0170
Mount Laurel Twp.	Edward J. Burek, Moorestown, 08057 (609) 234-0001	Barbara Gnang, Moorestown, 08057 (609) 234-0001

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New Hanover Twp.	Donal B. Malloy, Cookstown, 08511 (609) 758-7172	Mildred I. South, Cookstown, 08511 (609) 758-7172
North Hanover Twp.	Jeannette Bowers, Wrightstown, 08562 (609) 723-2565	Margaret B. Davis, Allentown, 08501 (609) 259-7993
Palmyra Boro.	William H. Evaul, Palmyra, 08065 (609) 829-6100	Marie McCullough, Palmyra, 08065 (609) 829-6100
Pemberton Boro.	James J. Noble, Mt. Holly, 08060 (609) 894-8222	Arthur C. Borden, Pemberton, 08068 (609) 894-8222
Pemberton Twp.	Earl D. Emmons, New Lisbon, 08064 (609) 894-8201	Ambrose Garber, Jr., New Lisbon, 08064 (609) 894-8201
Riverside Twp.	Chester J. Jankowski, Sec., Riverside, 08075 (609) 461-1460 Edward W. Show, Riverside Anthony F. Cicali, Riverside	Michael F. Chiaccio, Riverside, 08075 (609) 461-1460
Riverton Boro.	C. R. Ford, Riverton, 08077 (609) 829-0120	Anna May Whitelock, Riverton, 08077 (609) 829-0120
Shamong Twp.	James J. Noble, Mount Holly, 08060 (609) 267-0413	Robert Hawkins, Vincentown, 08088
Southampton Twp.	John Keller, Vincentown, 08088 (609) 859-3232	Joan Wescott, Vincentown, 08088 (609) 859-3235
Springfield Twp.	F. Remer Shivers, Bordentown, 08505 (609) 267-5987	Frank A. Commercia, Bordentown, 08505 (609) 723-4848
Tabernacle Twp.	James Noble, Mt. Holly, 08060 (609) 268-1220	John R. Cox, Vincentown, 08088 (609) 268-0447
Washington Twp.	Cornelius Garrison, Pt. Republic, 08241 (609) 965-3062	William Walters, Egg Harbor, 08215 (609) 965-3062
Westampton Twp.	James J. Noble, Mt. Holly, 08060 (609) 267-1891	Franklin E. Hoke, Mt. Holly, 08060 (609) 267-1891
Willingboro Twp.	William G. Skelly, Willingboro, 08046 (609) 877-2203	Sadie L. Johnson, Willingboro, 08046 (609) 877-2204 or 2206
Woodland Twp.	Dorothy Yates, Vincentown, 08046 (609) 268-0664	George Fleming, Browns Mills, 08015
Wrightstown Boro.	William Tantum, Wrightstown, 08562 (609) 723-4450	I. Haines Crowshaw, Wrightstown, 08562 (609) 723-4450

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Audubon Boro.	Anthony R. Leone, Audubon, 08106 (609) 547-0710	Rudolph K. Creyaufmiller, Jr., Audubon, 08106 (609) 547-0710
Audubon Park Boro.	Thomas F. Beal, Audubon Park, 08107 (609) 547-5236	Ann M. Moran, Audubon Park, 08106 (609) 547-5236
Barrington Boro.	Robert Hall, Barrington, 08007 (609) 547-0706	Thomas M. Redanauer, Barrington, 08007 (609) 547-0706
Bellmawr Boro.	Carmen R. Caprice, Sec., Bellmawr, 08030 (609) 933-1313 Joseph Piduch, Bellmawr Richard C. Christ, Bellmawr	Joseph F. Murray, Bellmawr, 08031 (609) 933-1313
Berlin Boro.	Richard H. Kelleher, Berlin, 08009 (609) 767-2999 or 0022	Frances T. Cartwright, Berlin, 08009 (609) 767-0022
Berlin Twp.	Albert C. Stack, Jr., West Berlin, 08091 (609) 767-4380	Richard F. McCarthy, West Berlin, 08091 (609) 767-4380
Brooklawn Boro.	William M. Hunt, Sec., Brooklawn, 08030 (609) 456-0750 Herman J. vander Straeten, Brooklawn	Joseph J. Cerrone, Brooklawn, 08030 (609) 456-0750
Camden City	Patrick T. Corbett, Camden, 08101 (609) 757-7000	Thomas A. Quattrochi, Camden, 08101 (609) 757-7000

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Cherry Hill Twp.	Joseph Zerbo, Cherry Hill, 08034 (609) 665-6500	John J. Zarrolli, Cherry Hill, 08034 (609) 665-2800
Chesilhurst Boro.	William T. Lamb, Lawnside, 08045 (609) 767-4153	Ulysses S. Yarber, Waterford, 08089 (609) 767-4153
Clementon Boro.	Charles A. Warrington, Sec., Clementon, 08021 (609) 783-0284 Roy Pratt, Clementon	Kathryn Stiles, Clementon, 08021 (609) 783-0284
Collingswood Boro.	Walter Young, Collingswood, 08108 (609) 854-0720	F. Adelaide Spear, Collingswood, 08108 (609) 854-0720
Gibbsboro Boro.	Willis S. Tinney, Jr., Gibbsboro, 08026 (609) 783-6655	Marge Stoll, Gibbsboro, 08026 (609) 783-6655
Gloucester City	Michael J. Sheridan, Sec., Gloucester City, 08030 (609) 456-1250	Francis J. Gorman, Gloucester City, 08030 (609) 456-1250
Gloucester Twp.	Edward J. Tuszl, Blackwood, 08012 (609) 228-4000 Frank F. Simiriglia, Blackwood John McPeak, Jr., Blackwood	Robert E. Richards, Blackwood, 08012 (609) 228-4000
Haddon Twp.	Raymond E. Hawk, Sec., Westmont, 08108. (609) 854-2727 Michael R. Scian, Westmont	Clara Milsted, Collingswood, 08108 (609) 854-2727
Haddonfield Boro.	Wallace L. Root, Sec., Haddonfield, 08033 (609) 429-4700 Charles H. Fisher, Haddonfield	John Nusbaumer, Haddonfield, 08033 (609) 429-4700
Haddon Heights Boro.	William Hunt, Acting Assessor, Haddon, 08035. (609) 547-7164	Kathryn M. Jones, Haddon Heights, 08035 (609) 547-7164
Hi-Nella Boro.	Albert C. Stack, Jr., Laurel Springs, 08044 (609) 783-9530	Earl W. Schilling, Hi-Nella, 08083 (609) 783-7068
Laurel Springs Boro.	Albert C. Stack, Jr., Laurel Springs, 08044 (609) 784-1026	Barbara Shaw, Laurel Springs, 08044 (609) 784-1026
Lawnside Boro.	Walter A. Baxter, Jr., Somerdale, 08083 (609) 547-4045	Dorothy P. Moody, Lawnside, 08045 (609) 547-4045
Lindenwold Boro.	Charles Librizzi, Lindenwold, 08021 (609) 783-2582	Kathleen Borek, Lindenwold, 08021 (609) 783-2582
Magnolia Boro.	Ronald G. Aaronson, Runnemede, 08078 (609) 783-1520 James L. Nack, Magnolia	Barbara B. Gorman, Magnolia, 08049 (609) 783-1520
Merchantville Boro.	A. Hobart Grant, Merchantville, 08109. (609) 662-2474	Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474
Mt. Ephraim Boro.	John J. McGraw, Sec., Haddonfield, 08033 (609) 931-1546 Joseph A. Beach, Mt. Ephraim	Catherine Pepe, Mt. Ephraim, 08059 (609) 931-1546
Oaklyn Boro.	William E. Lovett, Sec., Oaklyn, 08107 (609) 858-2457 Peter V. Mancine, Oaklyn Howard D. Summerfield, Oaklyn	Margaret Busch, Oaklyn, 08107 (609) 858-2457
Pennsauken Twp.	William R. Buffington, Sec., Pennsauken, 08110. (609) 665-1000	Harold Roesler, Pennsauken, 08110 (609) 665-1000
Pine Hill Boro.	Daniel E. Hughes, Pine Hill, 08021 (609) 783-0374	Mildred Mayer, Pine Hill, 08021 (609) 783-9020
Pine Valley Boro.	Edward F. Magee, Jr., Clementon, 08021 (609) 783-3000	Robert W. Mather, Clementon, 08021 (609) 783-0374
Runnemede Boro.	Ronald Aaronson, Runnemede, 08078. (609) 939-4437	David J. Watson, Runnemede, 08078 (609) 939-5161
Somerdale Boro.	Walter A. Baxter, Jr., Somerdale, 08083 (609) 783-6320	Elizabeth J. Caswell, Somerdale, 08083 (609) 783-6320
Stratford Boro.	Harvey E. Duus, Stratford, 08084 (609) 783-0600	Donald Carlson, Stratford, 08084 (609) 783-0600
Tavistock Boro.	Thomas M. Redanauer, Barrington, 08007 (609) 429-1878	Thomas M. Redanauer, Barrington, 08007 (609) 429-1878
Voorhees Twp.	Michael C. Kane, Kirkwood, 08043 (609) 429-7757	Florence E. Brady, Voorhees, 08043 (609) 429-7762

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Waterford Twp.	Albert Stack, Sec., Atco, 08004 (609) 767-0360 Harry Kass, Atco	Mrs. Leah Wilhelm, Atco, 08004 (609) 767-0295
Winslow Twp.	Stephen Kessler, Sec., Hammonton, 08037 (609) 567-0700 Neil N. Pastore, Elm	Charles A. Mauriello, Braddock, 08037 (609) 567-0700
Woodlynne Boro.	Bruce Coyle, Woodlynne, 08107 (609) 962-8300	Curtis Meyers, Woodlynne, 08107 (609) 962-8300

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Avalon Boro.	Frank J. Dunn, Avalon, 08202 (609) 967-8200	Betty E. Crews, Avalon, 08202 (609) 967-8200
Cape May City	John T. Dollinger, Cape May, 08204 (609) 884-8411	J. Hope Taylor, Cape May, 08204 (609) 884-8411
Cape May Point Boro.	Franklin C. Nelson, Jr., Cape May Pt., 08212 (609) 884-8468	Evelyn Marcotte, Cape May Point, 08212 (609) 884-5603
Dennis Twp.	W. Walter Robinson, Dennisville, 08214 (609) 861-3021	J. Loren Swagler, Dennisville, 08214 (609) 861-3021 or 5122
Lower Twp.	Andrew F. Knopp, Cape May, 08204 (609) 886-2005 Sandra J. Sharkley, Cape May	Joan Douglass, Cape May, 08204 (609) 886-2005
Middle Twp.	Robert P. Hand, Cape May Court House, 08210 (609) 465-4434	Anne Watson, Cape May Court House, 08210 (609) 465-7191
North Wildwood City	Frank Nelson, North Wildwood, 08260 (609) 522-2049	Albert E. Tarbotton, Jr., North Wildwood, 08260 (609) 522-2049
Ocean City	James E. Andrea, Ocean City, 08226. (609) 399-6111	James Locuson, Ocean City, 08226 (609) 399-6111
Sea Isle City.	Harry W. Tracey, Jr., Sea Isle, 08230 (609) 263-4461	Verna Lynch, Sea Isle City, 08243 (609) 263-4461
Stone Harbor Boro	Edwin F. Pain, Stone Harbor, 08247 (609) 368-5102	Joan Hutchinson, Stone Harbor, 08247 (609) 368-5102
Upper Twp.	William E. Pfander, Ocean City, 08226 (609) 399-0250	Eugene Fiaccone, Tuckahoe, 08250 (609) 628-2384
West Cape May Boro.	Andre' P. Souchak, West Cape May, 08204. (609) 884-2727	Clinton Van Berry, West Cape May, 08204 (609) 884-2726
West Wildwood Boro.	Robert E. Merkel, West Wildwood, 08260 (609) 522-4845	Dorothy Tomlin, West Wildwood, 08260 (609) 522-4845
Wildwood City	Andre' P. Souchak, Wildwood, 08260 (609) 522-2444	Dominick Longobardi, Wildwood, 08260 (609) 522-2444
Wildwood Crest Boro.	Franklin C. Nelson, Jr., Wildwood Crest, 08260. (609) 522-7729	Janette B. Miller, Wildwood Crest, 08260 (609) 522-7729
Woodbine Boro.	Harry Tracey, Sea Isle City, 08243 (609) 861-2153 or 2152	Beatrice M. Eisenberg, Woodbine, 08270 (609) 861-2153 or 2152

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Bridgeton City	John E. Corliss, Bridgeton, 08302 (609) 455-3230	Jean S. Whyte, Bridgeton, 08302 (609) 455-3230
Commercial Twp.	David L. Brown, Port Norris, 08349 (609) 785-1484	Jean Wilford, Port Norris, 08349 (609) 785-1111
Deerfield Twp.	Joseph F. Crispo, Bridgeton, 08302. (609) 451-1391	Joseph Pipitone, Rosenhayn, 08352 (609) 451-1391
Downe Twp.	Wayne Mounts, Dividing Creek, 08315 (609) 785-0215	J. Kenneth Wilson, Newport, 08345

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Fairfield Twp.	Harry Hoffman, Fairton, 08320 (609) 451-9284	Mrs. Julia D. Gates, Fairton, 08320 (609) 451-9284
Greenwich Twp.	Seifert Lodge, Greenwich, 08323 (609) 451-3588	Alvin W. Griffith, Bridgeton, 08302
Hopewell Twp.	Franklin Atkinson, Bridgeton, 08302 (609) 455-4330	Bruce Ricards, Bridgeton, 08302 (609) 451-5266
Lawrence Twp.	Meihale S. Lascarides, Millville, 08332 (609) 447-4554	William Patitucci, Cedarville, 08311 (609) 447-3223
Maurice River Twp.	Edward Carlisle, Heislerville, 08324 (609) 785-0422	Edwin F. Tomlin, Dorchester, 08327 (609) 785-1120
Millville City	Lewis F. Clark, Sr., Millville, 08332 (609) 825-7000	Lewis Thompson, Millville, 08332 (609) 825-7000
Shiloh Boro.	Daniel W. Davis, Shiloh, 08353 (609) 451-7724	Ruth Davis, Shiloh, 08353
Stow Creek Twp.	B. Frank Harris, Bridgeton, 08302 (609) 451-8365	Bert B. Sheppard, Bridgeton, 08302
Upper Deerfield Twp.	George Taylor, Jr., Seabrook, 08302 (609) 451-3811	Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811
Vineland City	Marriott G. Haines, Vineland, 08360 (609) 691-3000	Alan Bernardini, Vineland, 08360 (609) 691-3000

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Town	Peter A. Torre, Belleville, 07109 (201) 759-9100	Stephen N. Vogel, Jr., Belleville, 07109 (201) 759-9100
Bloomfield Town	Francis X. Murray, Bloomfield, 07003 (201) 743-4400 Ext. 7 & 8	Victor A. Patti, Bloomfield, 07003 (201) 743-4400 Ext. 7 & 8
Caldwell Boro.	Horace V. Terhune, Caldwell, 07006 (201) 226-6100	Marie A. Nurkowski, Caldwell, 07006 (201) 226-6100
Cedar Grove Twp.	Robert Johnson, Jr., Cedar Grove, 07009 (201) 239-1410	Jean L. Ryan, Cedar Grove, 07009 (201) 239-1410
East Orange City	Victor A. Hartsfield, Sr., E. Orange, 07019 (201) 266-5105	Benjamin Locker, East Orange, 07019 (201) 266-5130
Essex Fells Boro.	Horace V. Terhune, Caldwell, 07006 (201) 226-6100	Marie B. Addis, Essex Fells, 07021 (201) 226-6100
Fairfield Boro.	Charles G. Schmitz, Fairfield, 07006 (201) 227-0580	Victoria Nigro, Fairfield, 07006 (201) 227-0580
Glen Ridge Boro.	Sylvester A. Bonelli, Glen Ridge, 07028 (201) 748-8400	Stephen C. Berry, Glen Ridge, 07028 (201) 748-8400
Irvington Town	James Gibbs, Irvington, 07111 (201) 372-2100	Richard Hildebrand, Irvington, 07111 (201) 372-2100
Livingston Twp.	Peter D. Hoffman, Livingston, 07039 (201) 992-5000	Lawrence R. Traver, Livingston, 07039 (201) 992-5000
Maplewood Twp.	Marie A. Connolly, Maplewood, 07040 (201) 762-8120	Joseph W. Bonin, Maplewood, 07040 (201) 762-8120
Millburn Twp.	John J. Murray, Millburn, 07041 (201) 376-2030 Sargent Dumper, Millburn	Milan H. Hartz, Millburn, 07041 (201) 376-2030
Montclair Town	Herbert M. Morris, Montclair, 07042 (201) 744-1400 Ext. 838	Frank C. DeRosa, Montclair, 07042 (201) 744-1400
Newark City	Joseph Frisina, Newark, 07102 (201) 733-6566	Kenneth A. Joseph, Newark, 07102 (201) 733-3960
North Caldwell Boro.	Charles G. Schmitz, North Caldwell, 07007 (201) 228-4444	Helen Dobosh, North Caldwell, 07006 (201) 228-4444
Nutley Town	Joseph F. Reilley, Nutley, 07110 (201) 667-2800	Eunice P. Drake, Nutley, 07110 (201) 667-2800
Orange City	John J. Cuccolo, Orange, 07050 (201) 266-4000	Mrs. Eleanor Hayes, Orange, 07050 (201) 266-4013

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Roseland Boro.	William J. Varley, Roseland, 07068 (201) 226-8080	Robert D. Bosworth, Roseland, 07068 (201) 226-8080
South Orange Village	Edward T. Coll, South Orange, 07079 (201) 762-6000	Anne K. Smith, South Orange, 07079 (201) 762-6000
Verona Boro.	Sylvester A. Bonelli, Verona, 07044 (201) 239-3805	Claire P. Boyle, Verona, 07044 (201) 239-5291
West Caldwell Boro.	Ralph W. Todd, Sec., West Caldwell, 07007 (201) 226-2300 Henry A. Wefferling, Jr., West Caldwell Franklin P. Walton, West Caldwell	Donald E. West, West Caldwell, 07006 (201) 226-2300
West Orange Town	Joseph Scaturro, Jr., Clerk, W. Orange, 07052 (201) 325-4060 Charles F. Monica, West Orange	Joseph G. Antonucci, West Orange, 07052 (201) 325-4075

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Boro.	Joseph A. Crane, Sec., Clayton, 08312 (609) 881-2882 Robert Checchia, Clayton	Alice Anton, Clayton, 08312 (609) 881-2882
Deptford Twp.	Joseph A. Crane, Deptford, 08096 (609) 845-2411	Richard J. DeVillasanta, Deptford, 08096 (609) 845-3184
East Greenwich Twp.	John F. D'Andrea, Clarksboro, 08020 (609) 423-0654	Esther C. Hammond, Mickleton, 08056 (609) 423-0606
Elk Twp.	Charles Schimp, Sec., Monroeville, 08020 (609) 881-6525 John J. Miller, Monroeville	Louise N. Ziennker, Mullica Hill, 08062 (609) 881-6525
Franklin Twp.	Bernard Borelli, Sec., Franklinville, 08322 (609) 694-1234	Alex Clemick, Franklinville, 08322 (609) 694-1234
Glassboro Boro.	Joseph M. Sivel, Sec., Glassboro, 08028 (609) 881-0292 Paul S. Adams, Pitman Francis M. Flynn, Jr., Glassboro	Florence E. Kline, Glassboro, 08028 (609) 881-0292
Greenwich Twp.	Frank P. Leone, Gibbstown, 08027 (609) 423-6404	Mildred Flagg, Gibbstown, 08027 (609) 423-6404
Harrison Twp.	Kenneth T. Stretch, Mullica Hill, 08062 (609) 478-4669	Harold A. Nichol, Mullica Hill, 08062 (609) 478-4669
Logan Twp.	Horace J. Spoto, Bridgeport, 08014. (609) 467-2323	Patricia C. Shute, Bridgeport, 08014 (609) 467-3606
Mantua Twp.	Donald C. Rannels, Sewell, 08080 (609) 468-1500	Marie Hires, Mantua, 08051 (609) 468-1500
Monroe Twp.	Bruce B. Coyle, Dir. of Assessment, Williamstown, 08094 (609) 629-9251 Walter B. Trout, Williamstown	Catherine Glassmire, Williamstown, 08094 (609) 629-9251
National Park Boro.	Justine Berry, Sec., National Park, 08063. (609) 845-3891 James H. Jones, National Park Edmund Read, National Park	Anna M. Cianci, National Park, 08063 (609) 845-3891
Newfield Boro.	Dominick J. Principe, Sec., Newfield (609) 697-1100 Thomas G. Daily, Newfield	William Hopkins, Newfield, 08344 (609) 697-1100
Paulsboro Boro.	Franklin T. Price, Sec., Paulsboro, 08066 (609) 423-1500 Ezio A. Fiorile, Paulsboro James B. Milliken, Paulsboro	Esther Salvatore, Paulsboro, 08066 (609) 423-1500
Pitman Boro.	E. Chris Kloss, Sec., Pitman, 08071 (609) 589-3522 Alicia Crothers, Pitman Ronald J. Fijalkowski, Pitman	George D. Michael, Pitman, 08071 (609) 589-0535
South Harrison Twp.	W. Kirk Horner, Harrisonville, 08039 (609) 769-2880	William C. Pettit, Harrisonville, 08039 (609) 769-3424

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Swedesboro Boro.	Bruce Gahrs, Swedesboro, 08085 (609) 467-2840	Lura M. Conner, Swedesboro, 08085 (609) 467-2840
Washington Twp.	William E. Keyser, Turnersville, 08012 (609) 589-0535	Franklin G. Atkinson, Blackwood, 08012 (609) 589-0538
Wenonah Boro.	Carl H. Gottschling, Sec., Wenonah, 08090 (609) 468-5228 Philip J. Schuler, Wenonah Daniel T. Bossert, Wenonah	Alberta Sargent, Wenonah, 08090 (609) 468-5228
West Deptford Twp.	H. Adelbert Moore, Jr., Thorofare, 08086 (609) 845-4004	Margaret D. Finan, Thorofare, 08086 (609) 845-4004
Westville Boro.	John A. Barlow, Westville, 08093 (609) 756-0030	Janice Stanley, Westville, 08093 (609) 756-0030
Woodbury City	Richard R. Dann, Woodbury, 08096. (609) 845-1300	David J. Phillips, Woodbury, 08096 (609) 845-1300
Woodbury Heights Boro.	John W. Keuler, Sr., Sec., Woodbury Heights, 08096 (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Hts George Tice, Sr., Woodbury Hts.	Francis J. Gaudet, Woodbury Hts., 08097 (609) 848-2832
Woolwich Twp.	William T. Schoener, Swedesboro, 08085 (609) 467-9808	Janet L. Sarbello, Swedesboro, 08085 (609) 467-1151

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Bayonne City	Myron H. Solonynka, Bayonne, 07002 (201) 823-1000	Francis J. Katusa, Bayonne, 07002 (201) 823-1000
East Newark Boro.	Henry Michaliszyn, East Newark, 07029 (201) 481-2902	Stanley L. Rimgail, East Newark, 07029 (201) 481-2902
Guttenberg Town	James C. Terhune, Secaucus, 07094 (201) 868-2516	Joan Cozze, Guttenberg, 07093 (201) 868-3304
Harrison Town	Gregory J. Castano, Harrison, 07029 (201) 483-7300	Anthony J. Cicchino, Harrison, 07029 483-7300
Hoboken City.	Frank Bucino, Hoboken, 07030 (201) 792-3000 Andrew P. McGuire, Hoboken Woodrow S. Monte, Hoboken	Frank Bartletta, Hoboken, 07030 (201) 792-3000
Jersey City	Margaret Jeffers, Jersey City, 07302 (201) 547-5131	John McLaughlin, Jersey City, 07302 (201) 547-5131
Kearny Town.	Charles B. Hand, Kearny, 07032 (201) 991-2700	John Pettigrew, Kearny, 07032 (201) 991-2700
North Bergen Twp.	Irwin Sabin, North Bergen, 07047. (201) 863-8500	Leonard DeMarsico, North Bergen, 07047 (201) 863-8500
Secaucus Town	James C. Terhune, Secaucus, 07094 (201) 867-8546	Albert G. Bartolozzi, Secaucus, 07094 (201) 867-7994
Union City	Robert J. DiFalco, Union City, 07087 (201) 348-5700 Hugh A. McGuire, Jr., Union City Mario DeLuca, Union City	Rose Greene, Union City, 07087 348-5714
Weehawken Twp.	Mae F. Introcaso, Weehawken, 07087. (201) 865-7394	Ruth Forrest, Weehawken, 07087 (201) 867-2026
West New York Town.	Irwin Sabin, West New York, 07093 (201) 861-7000 John P. Campbell, West New York Wilbur Heinemeyer, West New York	Bernard J. McDonald, West New York, 07093 (201) 861-7000

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ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Alexandria Twp.	Markey Osmun, Milford, 08848 (201) 995-4178	Elsie H. Tigar, Milford, 08848 (201) 996-2702
Bethlehem Twp.	Adolphus L. Busch, Hampton,08827 (201) 735-4107	Irene F. Roginski, Glen Gardner, 08826 (201) 735-4107
Bloomsbury Boro.	Enrico Angelozzi, Phillipsburg, 08865 (201) 454-5500 Ext. 44	Judy Holmberg, Bloomsbury, 08804 (201) 454-5500 Ext. 44
Califon Boro.	Vincent J. Maguire, Annandale, 08801 (201) 832-7850	Joseph L. Inguaggiato, Califon, 07830 (201) 832-7150
Clinton Town	Frederick G. Wille, Clinton, 08809 (201) 735-8616	Ruth K. Cooper, Clinton, 08809 (201) 735-8616
Clinton Twp.	Vincent J. Maguire, Annandale, 08801 (201) 735-5328	Jacqueline Vosselman, Annandale, 08801 (201) 735-5328
Delaware Twp.	Leland P. Harbourt, Jr., Rosemont, 08556 (609) 397-0254	Vincent Abraitys, Sergeantsville, 08557 (609) 397-0254
East Amwell Twp.	C. Gilbert Blatchley, Hopewell, 08525. (201) 782-8536	Beatrice Aten, Ringoes, 08551 (201) 782-5209
Flemington Boro.	Alfred R. Dorf, Flemington, 08822 (201) 782-8840	Jacob Pesakowitz, Flemington, 08822 (201) 782-8840
Franklin Twp.	Robert W. Schmid, Pittstown, 08867 (201) 735-5215	Shirley H. Peterson, Flemington, 08822 (201) 735-5215
Frenchtown Boro.	Charles G. Thorne, Annandale, 08801 (201) 782-2521	Marion Fargo, Frenchtown, 08825 (201) 996-6777
Glen Gardner Boro.	Robert McN. Vance, Somerville, 08876. (201) 526-1226	Barbara Poole, Glen Gardner, 08826 (201) 537-2527
Hampton Boro.	Robert McN. Vance, Somerville, 08876. (201) 526-1226	Robert C. Smith, Hampton, 08827
High Bridge Boro.	Frank Jones, Annandale, 08801. (201) 638-6455	Deborah Giordano, High Bridge, 08829 (201) 658-6455
Holland Twp.	Paul Frank Dzavik, Milford, 08848 (201) 995-4836	William F. Case, Milford, 08848 (201) 995-4836
Kingwood Twp.	Larry Melamed, Trenton, 08609 (201) 996-4276	Margaret Augustine, Frenchtown, 08825 (201) 534-4051
Lambertville City	Eli Serlenga, Lambertville, 08530. (609) 397-0110	Mary E. Sheridan, Lambertville, 08530 (609) 397-0110
Lebanon Boro.	Richard R. Sammis, Lebanon, 08833 (201) 236-2425	Robert F. Hagan, Sr., Lebanon, 08833 (201) 236-2425
Lebanon Twp.	Frank F. Jones, Annandale, 08801 (201) 638-8523	Pauline B. Smith, Glen Gardner, 08826 (201) 638-8525
Milford Boro.	Michael S. Feit, Trenton, 08618. (201) 995-4323	Mrs. William Bailey, Milford, 08848 (201) 995-2760
Raritan Twp.	William A. Brewer, Flemington, 08822. (201) 782-2919	John E. Tine, Jr., Flemington, 08822 (201) 782-2919
Readington Twp.	Norman A. Stevens, White House Station, 08889 (201) 534-4051	Alice Ann Hauck, Readington, 08870 (201) 534-4051
Stockton Boro.	Vincent J. Maguire, Annandale, 08801 (201) 397-3333	Charles J. Soriero, Jr., Stockton, 08559 (201) 397-3333
Tewksbury Twp.	Henry H. Barlow, Califon, 07830 (201) 439-2205	Helen Ballantyne, Lebanon, 08833 (201) 832-2206
Union Twp.	Vincent J. Maguire, Annandale, 08801 (201) 735-5328	Robert J. Gyuro, Pittstown, 08867 (201) 735-7855 or 5328
West Amwell Twp.	Eli Serlenga, Lambertville, 08530. (609) 397-2054	Mildred E. Lambert, Lambertville, 08530 (609) 397-2054

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ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
East Windsor Twp.	Edward C. Noller, East Windsor, 08520 (609) 443-4000	Dolores A. Bell, East Windsor, 08520 (609) 443-4000
Ewing Twp.	John Elder, Prin. Assessing Clerk, Trenton, 08618 (609) 883-2900 Charles Drotar, Jr., Chm., Trenton Sebastain R. Fraulino, Trenton H. Edward Klenk, Trenton	Blacey M. Cammarata, Trenton, 08618 (609) 883-2900
Hamilton Twp.	H. Randolph Brokaw, Trenton, 08609 (609) 586-3500	Mary Cook, Trenton, 08609 (609) 586-3500
Hightstown Boro.	Robert E. Ohle, Hightstown, 08520 (609) 448-6546	Edith V. Erving, Hightstown, 08520 (609) 448-6546
Hopewell Boro.	Christopher Fuges, Hopewell, 08525 (609) 466-0968	Alice M. Lowe, Hopewell, 08525 (609) 466-0968
Hopewell Twp.	William E. Cromwell, Titusville, 08560 (609) 737-0607	Wayne T. Savidge, Titusville, 08560 (609) 737-0607
Lawrence Twp.	Robert B. Immordino, Lawrenceville, 08648. (609) 896-9400 Ext. 13	Thomas R. Kalisch, Lawrenceville, 08648 (609) 896-9400 Ext. 13
Pennington Boro.	William C. Rockel, Pennington, 08534. (609) 737-0276	Sherry L. Little, Pennington, 08534 (609) 737-0276
Princeton Boro.	Stuart Robson, Princeton, 08540 (609) 924-3439	Helen M. Bess, Princeton, 08540 (609) 924-3439
Princeton Twp.	Stuart Robson, Princeton, 08540 (609) 924-1058	Theodore H. Kennedy, Princeton, 08540 (609) 924-1058
Trenton City	Joseph T. Kucinski, Trenton, 08608 (609) 989-3083	Louis Guadalupe, Trenton, 08608 (609) 989-3070
Washington Twp.	E. Lee Jones, Trenton, 08620. (609) 259-7082	Marjorie M. Tindall, Windsor, 08561 (609) 259-7082
West Windsor Twp.	Joseph H. Martin, Princeton Junction, 08550 (609) 799-2400	Margaret Northrop, Princeton, 08550 (609) 799-2400

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTIRCT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Carteret Boro.	Thomas C. Milik, Carteret, 07008 (201) 541-7822	John Florentino, Carteret, 07008 (201) 541-7814
Cranbury Twp.	Robert S. Barlow, Jr., Sec., Cranbury, 08512 (609) 395-0544 Asa Mowery, Cranbury Richard M. Scott, Cranbury	Kathryn M. Hansen, Cranbury, 08512 (609) 395-0760
Dunellen Boro.	Henry J. Hodulik, Dunellen, 08812 (201) 968-3033	Mrs. K. A. Gangemi, Dunellen, 08812 (201) 968-1226
East Brunswick Twp.	William T. Bailey, East Brunswick, 08816 (201) 254-4600	Irene Wolff, East Brunswick, 08816 (201) 254-4600
Edison Twp.	John W. Mooney, Nixon, 08817 (201) 287-0900	Gary M. Farinich, Edison, 08817 (201) 287-0900
Helmetta Boro.	Edward Heindel, Helmetta, 08828 (201) 521-0386	Margaret J. Wilson, Helmetta, 08828 (201) 521-0386
Highland Park Boro.	John Rizzo, Sec., Highland Park, 08904. (201) 572-3400	George J. Katz, Highland Park, 08904 (201) 572-3400
Jamesburg Boro.	Carmen C. Pirre, Jamesburg, 08831 (201) 521-2222	Frank J. Jawidzik, Jamesburg, 08831 (201) 521-2222
Metuchen Boro.	Thomas J. Patten, Sec., Metuchen, 08840 (201) 549-3600 Walter K. Timpson, Metuchen	Eleanor Brennan, Metuchen, 08840 (201) 549-3600

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Middlesex Boro.	Francis T. Zupko, Middlesex, 08846 (201) 356-7400	John Ross, Middlesex, 08846 (201) 356-7400
Milltown Boro.	James C. Wickers, Milltown, 08850 (201) 828-2100	William E. Duncan, Milltown, 08850 (201) 828-2100
Monroe Twp.	Thomas R. Lawrence, Cranbury, 08512 (609) 655-0464	Josephine Rosnick, Cranbury, 08512 (609) 655-0464
New Brunswick City	Louis Schick, New Brunswick, 08901 (201) 745-5011	Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5030
North Brunswick Twp.	Joan R. Dambach, North Brunswick, 08902 (201) 247-0922	Bernice M. Echert, North Brunswick, 08902 (201) 247-0922
Old Bridge Twp.	Courtney Powell, Old Bridge, 08857 (201) 721-5500	William E. Trotter, Old Bridge, 08857 (201) 721-5600
Perth Amboy City	James G. Goumas, Perth Amboy, 08861 (201) 826-0290	Marian La Pira, Perth Amboy 08861 (201) 826-2067
Piscataway Twp.	Edward R. Fitzgerald, Sec., Piscataway, 08854 (201) 981-0800 Anthony Frazzano, Piscataway John Redmond, Piscataway	Mabel D. Huffman, Piscataway, 08854 (201) 981-0800
Plainsboro Twp.	Robert Barlow, Plainsboro, 08512 (609) 499-0909	Philip Rodefeld, Plainsboro, 08536 (609) 499-0909
Sayreville Boro.	John H. Kolb, Sayreville, 08872. (201) 257-3200	James P. Dolan, Sayreville, 08872 (201) 257-3200
South Amboy City	Charles Monica, South Amboy, 08879 (201) 721-0064	Kathleen Prusakowski, South Amboy, 08879 (201) 721-0106
South Brunswick Twp.	Edgar V. Renk, Monmouth Junction, 08852 (201) 329-4000	Joseph E. Rauch, Monmouth Junction, 08852 (201) 329-8122
South Plainfield Boro.	J. James Puha, Sec., South Plainfield, 07080 (201) 754-9000 Catherine C. Santaniello, South Plainfield John J. Boyland, Jr., South Plainfield	Charles O. Haus, South Plainfield, 07080 (201) 754-9000
South River Boro.	Carl J. Alongi, Jr., South River, 08882 (201) 257-1209	John J. Wornowicz, South River, 08882 (201) 238-3930
Spotswood Boro.	Matthew W. Costello, Spotswood, 08884 (201) 251-2068	Jean Gretch, Spotswood, 08884 (201) 251-2346
Woodbridge Twp.	John Redmond, Woodbridge, 07095 (201) 634-4500	Harold F. Mullin, Woodbridge, 07095 (201) 634-4500

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Aberdeen Twp.	Allen V. Trauben, Aberdeen, 07747 (201) 583-4200	Pauline K. Behr, Aberdeen, 07747 (201) 583-4200
Allenhurst Boro.	Benjamin P. Lissner, Jr., Deal 07711 (201) 531-2757	Donald E. Haight, Allenhurst, 07711 (201) 531-2757
Allentown Boro.	James W. Martin, Allentown, 08501 (609) 259-3151	H. Marie Mika, Allentown, 08501 (609) 259-3151
Asbury Park City	Samuel Befarah, Jr., Asbury Park, 07712 (201) 775-2100	Helen Pride, Asbury Park, 07712 (201) 775-2100
Atlantic Highlands Boro.	William J. Griffin, Atlantic Highlands, 07716 (201) 291-1445	Joan A. Smith, Atlantic Highlands, 07716 (201) 291-3297
Avon-by-the-Sea Boro.	Charles Bramhall, Avon, 07717 (201) 774-0871	Judith A. Bramhall, Avon, 07717 (201) 774-0871
Belmar Boro.	Stephen Marron, Belmar, 07719 (201) 681-3893	Donald F. Matthews, Belmar, 07719 (201) 681-1176
Bradley Beach Boro.	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 774-3904	Frances J. Rott, Bradley Beach, 07720 (201) 774-3904
Brielle Boro.	William A. Burkhardt, Brielle, 08730 (201) 528-6262	Ruth Zimmer, Brielle, 08730 (201) 528-6262
Colts Neck Twp.	Bernard J. Marx, Colts Neck, 07722 (201) 462-5470	Ann R. Bobzin, Colts Neck, 07722 (201) 462-5470

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Deal Boro.	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-1454 Robert M. Drazin, Chm., Deal Harry Alikas, Deal	Margaret Mazza, Deal, 07723 (201) 531-0319
Eatontown Boro.	Myron Kozicky, Eatontown, 07724 (201) 542-2811	Martha LaBrecque, Eatontown, 07724 542-0096
Englishtown Boro.	Bruce R. Farrow, Englishtown, 07726. (201) 446-9235	Katherine Burke, Englishtown, 07726 (201) 446-9235
Fair Haven Boro.	Bernard J. Marx, Fair Haven, 07701 (201) 747-0992	Melvin Stout, Fair Haven, 07701 (201) 741-0891
Farmingdale Boro.	Gladys P. Ascough, Farmingdale, 07727 (201) 938-4077	Marguerite Cusson, Farmingdale, 07727 (201) 938-5561
Freehold Boro.	Fred Quinn, Freehold, 07728 (201) 462-1410	Edward M. Lewis, Freehold, 07728 (201) 462-1410
Freehold Twp.	Nancy A. Queeney, Freehold, 07728 (201) 462-7902	Robert N. Ferrell, Freehold, 07728 (201) 462-7902
Hazlet Twp.	Robert E. Smith, Hazlet, 07730 (201) 264-2131	James T. White, Jr., Hazlet, 07730 (201) 264-2131
Highlands Boro.	Albert Emery, Highlands, 07732. (201) 872-1519	Herbert W. Hartsgrove, Highlands, 07732 (201) 872-1516
Holmdel Twp.	Vincent M. Pomarico, Holmdel, 07733. (201) 946-8197	Shirely S. Cox, Holmdel, 07733 (201) 946-4455
Howell Twp.	Gladys P. Ascough, Howell, 07731 (201) 938-4500	Hedda Barkalow, Howell, 07731 (201) 938-4500
Interlaken Boro.	F. Leroy Garrabrant, Jr., Interlaken, 07712 (201) 531-3688	Anne F. Navin, Interlaken, 07712 (201) 531-3688
Keansburg Boro.	Allen V. Trauben, Keansburg, 07734 (201) 787-0215	Annette Morrison, Keansburg, 07734 (201) 787-0215
Keyport Boro.	Courtney Powell, Sec., Keyport, 07735. (201) 264-4055 Allen V. Trauben, Chm., Keyport James Mulroy, Hazlet	Dorothy H. Walker, Keyport, 07735 (201) 264-0773
Little Silver Boro.	Bernard J. Marx, Little Silver, 07739 (201) 842-2400	Carl V. Giersch, Little Silver, 07739 (201) 842-2400
Loch Arbour Village	Charles Bramhall, Avon, 07717 (201) 531-4740	Helen Pines, Loch Arbour, 07711 (201) 531-4740
Long Branch City	Vacancy, 07740. (201) 222-7000 Ext. 26	Frank Quirk, Long Branch, 07740 (201) 222-7000 Ext. 26
Manalapan Twp.	Anthony J. Arbach, Englishtown, 07726. (201) 446-3200	Nicholas Padalino, Tennent, 07753 (201) 446-3200
Manasquan Boro.	Henry Kupiec, Sec., Manasquan, 08736. (201) 223-0544	Charles E. Patterson, Manasquan, 08736 (201) 223-0544
Marlboro Twp.	Joseph LaMura, Jr., Marlboro, 07746 (201) 591-9700	Shirley Graquinto, Marlboro, 07746 (201) 591-9700
Matawan Boro.	Allen V. Trauben, Matawan, 07747 (201) 566-3898	Mary M. Geran, Matawan, 07747 (201) 566-3899
Middletown Twp.	Edwin S. Stark, Middletown, 07748 (201) 671-3100	Herbert E. Bradshaw, Middletown, 07748 (201) 671-1919
Millstone Twp.	Lawrence Marzocca, Clarksburg, 08510 (609) 259-2650	David H. Baird, Englishtown, 07726 (609) 259-2650
Monmouth Beach Boro.	Roy H. Olsen, Monmouth Beach, 07750 (201) 229-2204	F. Brent Neale, Monmouth Beach, 07750 (201) 229-2204
Neptune Twp.	William C. Hogan, Neptune, 07753 (201) 988-5200	James T. Burke, Neptune, 07753 (201) 988-5200
Neptune City Boro.	F. Leroy Garrabrant, Jr., Neptune, 07753 (201) 776-7224	Robert R. Swannack, Neptune, 07753 (201) 776-7224
Ocean Twp.	Alba Dello, Oakhurst, 07755 (201) 531-5000	Martin L. Bailey, Oakhurst, 07755 (201) 531-5000
Oceanport Boro	Ernest G. Hoffman, Sec., Oceanport, 07757 (201) 222-8221 Frank A. Anfuso, Oceanport	Ida M. Lancaster, Oceanport, 07757 (201) 222-8221

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Red Bank Boro.	A. Fred Maffeo, Red Bank, 07701 (201) 747-5200	Albert T. MacDonald, Red Bank, 07701 (201) 747-5200
Roosevelt Boro.	Michael L. Ticktin, Roosevelt, 08555. (609) 448-0539	Louise Prezant, Roosevelt, 08555 (609) 448-0539
Rumson Boro.	John W. Carton, Jr., Rumson, 07760 (201) 842-3302	Barbara A. Horn, Rumson, 07760 (201) 842-1170
Sea Bright Boro.	Sheila O'Keefe, Tinton Falls, 07724. (201) 842-0043	Mary Larson, Sea Bright, 07760 (201) 842-0043
Sea Girt Boro.	Henry J. Kupiec, Sec., Sea Girt, 08750 (201) 449-9433	Helen B. Brash, Sea Girt, 08750 (201) 449-9433
Shrewsbury Boro.	Bernard J. Marx, Little Silver, 07739 (201) 741-3322	Jane A. Longo, Shrewsbury, 07701 (201) 741-3322
Shrewsbury Twp.	Anne C. Switek, Eatontown, 07724 (201) 542-0675	Anne C. Switek, Eatontown, 07724 (201) 542-0675
South Belmar Boro.	Rose Tomkiel, South Belmar, 07719 (201) 681-3232	Claire Haggerty, South Belmar, 07719 (201) 681-3232
Spring Lake Boro.	Henry J. Kupiec, Spring Lake, 07762 (201) 449-6944	Mary Jane Sylvester, Spring Lake, 07762 (201) 449-6326
Spring Lake Heights Boro.	Leon G. Robbins, Spring Lake Hts., 07762 (201) 449-3500	Ida C. Chetkin, Spring Lake Hts., 07762 (201) 449-3501
Tinton Falls Boro.	Sheila C. O'Keefe, Tinton Falls, 07724 (201) 542-2324	Ann C. Ervin, Tinton Falls, 07724 (201) 542-0797
Union Beach Boro.	Robert Smith, Acting Assessor, 07735 (201) 739-1022	Eileen Schlemm, Union Beach, 07735 (201) 739-1022
Upper Freehold Twp.	Thomas Seiler, Cream Ridge, 08514 (609)758-7738	Charles T. Faber, Jr., Cream Ridge, 08514 (609) 758-7738
Wall Twp.	Joseph A. Montana, Wall, 07719 (201) 681-6300	Bertha Doey, Wall, 07719 (201) 681-6300
West Long Branch Boro.	Leo C. Bizzarro, Chm., West Long Branch, 07764 (201) 229-1756 F. Donald Squillante, Sec., West Long Branch	Frances L. Townsend, West Long Branch, 07765 (201) 222-3649

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Boonton Town	Louis C. Pisacane, Sec., Boonton, 07005 (201) 335-2400 Arthur J. Higgins, Boonton Ralph T. Meloro, IV, Morris Plains	Albert J. Aquino, Boonton, 07005 (201) 335-2400
Boonton Twp.	Gloria Cross, Denville, 07834. (201) 334-6891	Mary Rusnack, Boonton, 07005 (201) 334-6891
Butler Boro	Clayton D. Brown, Sec., Butler, 07405. (201) 838-5158 Floyd V. Decker, Butler.	Janice R. Siek, Butler, 07405 (201) 838-5158
Chatham Boro.	Kenneth J. Hume, Sec., Chatham, 07928. (201) 635-0674 Robert G. Huntington, Jr., Chatham William B. Lerf, Chatham	Robert R. Dowds, Chatham, 07926 (201) 635-0674
Chatham Twp.	Bertrand C. Johnson, Chatham, 07928 (201) 822-1648	E. A. Alpaugh, Chatham, 07928 (201) 377-0590
Chester Boro.	Nelson T. Walters, Chester, 07930 (201) 876-5361	Julia A. Robinson, Chester, 07930 (201) 876-5361
Chester Twp.	Peyton W. Rochelle, Chester, 07930 (201) 879-5894	Edward Small, Chester, 07930 (201) 879-5274
Denville Twp.	John A. Dyksen, Denville, 07834 (201) 627-8900	Elizabeth Herrmann, Denville, 07834 (201) 627-8900
Dover Town	Lena DiYanni, Dover, 07801 (201) 366-2200 Ext. 27	Dorothy Delorenzo, Dover, 07801 (201) 366-2200

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East Hanover Twp.	Mary Q. Hill, Sec., East Hanover, 07936 (201) 887-5454 Donald J. Sherman, East Hanover Roswell N. Hait, Hanover	Amelia V. Ferris, Hanover, 07936 (201) 887-5454
Florham Park Boro.	Hugh E. McKenna, Sec., Florham Park, 07932 (201) 377-5800	Fannie A. Appio, Florham Park, 07932 (201) 377-5800
Hanover Twp.	Louis Dombroski, Sec., Whippany, 07981 (201) 887-1000 Ralph T. Meloro, IV, Whippany	Louis B. Dombroski, Whippany, 07981 (201) 887-1000
Harding Twp.	Robert J. Edgar, Madison, 07940 (201) 267-8614	Florence V. Young, New Vernon, 07976 (201) 267-8614
Jefferson Twp.	Arthur E. Mitchko, Lake Hopatcong, 07849 (201) 697-1500	Margaret B. Knuth, Lake Hopatcong, 07849 (201) 697-1500
Kinnelon Boro.	Charles J. Femminella, Sec., Kinnelon, 07405. (201) 838-5402 Richard F. Lummer, Kinnelon	Lois T. Charles, Kinnelon, 07405 (201) 838-5405
Lincoln Park Boro.	Philip Schneider, Sec., Lincoln Park, 07035 (201) 694-6102	Joseph Guistino, Lincoln Park, 07035 (201) 694-6102
Madison Boro.	John E. Meyers, Sec., Madison, 07940. (201) 377-8000 Kenneth J. Hume, Chatham	Mary Bednarik, Madison, 07940 (201) 377-8000
Mendham Boro	Ernest DelGuercio, Mendham, 07945 (201) 543-7152	Margaret Williams, Mendham, 07945 (201) 543-7152
Mendham Twp.	Ernest F. DelGuercio, Brookside, 07926 (201) 543-4555	Sanford C. Fleury, Brookside, 07926 (201) 543-4570
Mine Hill Twp.	John F. Gaynor, Dover, 07801 (201) 366-9002	Marcella Gallo, Dover, 07801 (201) 366-9002
Montville Twp.	Philip V. Schneider, Montville, 07045 (201) 334-2470	Marjorie Witty, Montville, 07045 (201) 335-2590
Morris Twp.	Robert J. Edgar, Sec., Convent Station 07961 (201) 539-4880	Roland F. Meslar, Convent Station, 07961 (201) 539-4880
Morris Plains Boro.	Allan W. Adams, Morris Plains, 07950 (201) 538-2224	Jean D. Osborne, Morris Plains, 07950 (201) 538-2444
Morristown Town	Sidney E. Margolin, Morristown, 07960 (201) 538-4300	John M. Watson, Jr., Morristown, 07960 (201) 538-4300
Mountain Lakes Boro.	James Jones, Mt. Tabor, 07878 (201) 334-3131	Mrs. Mary Ellen Babyak, Mountain Lakes, 07046 (201) 334-3131
Mt. Arlington Boro.	Dorothy S. McCarthy, Sec., to the Bd (201) 398-4100, Mt. Arlington, 07856 Morris M. Perugini, Mt. Arlingon	Catherine D. Reilly, Budd Lake, 07828 (201) 398-4100
Mount Olive Twp.	Gloria A. Cross, Budd Lake, 07828 (201) 691-0900	Valentine Bandini, Budd Lake, 07828 (201) 691-0900
Netcong Boro.	Augustine A. Amendola, Netcong, 07857 (201) 347-0252	Alice Henderson, Netcong, 07857 (201) 347-0252
Parsippany-Troy Hills Twp.	Charles W. Fouquet, Parsippany, 07054 (201) 334-3600	Charles M. Kennedy, Jr., Parsippany, 07054 (201) 334-3600
Passaic Twp.	Henry J. Payne, Sec., Gillette, 07933 (201) 647-0550 Lester G. Pyle, Gillette John A. Gausz, Watchung	Armando Rossi, Millington, 07946 (201) 647-0550
Pequannock Twp.	John R. Wilson, Sec., Pompton Plains, 07444 (201) 835-5700 Edward P. Godfrey, Chm., Pompton Plains David R. Ramsey, Pompton Plains	Irene Nestor, Pompton Plains, 07444 (201) 835-5700
Randolph Twp.	John R. Staley, Mount Freedom, 07970. (201) 361-8200 Ext. 19	Steven P. Arthur, Randolph, 07801 (201) 361-8200
Riverdale Boro.	Frank Dalton, Sec., Riverdale, 07457 (201) 835-4060 Emil Barszcz, Riverdale Doris Car, Riverdale	Mary E. Harding, Riverdale, 07457 (201) 835-4060
Rockaway Boro.	Dorothy S. McCarthy, Landing, 07850 (201) 627-2000	Charles T. Nichols, Rockaway, 07866 (201) 627-2000

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Rockaway Twp.	Harold Baumwoll, Sec., Rockaway, 07866 (201) 366-7994 Robert S. Halprin, Rockaway Haakon Ostevik, Rockaway	Mary L. Hocking, Rockaway, 07866 (201) 627-7200
Roxbury Twp.	William A. Egbert, Succasunna, 07876 (201) 584-7400 Morris Perugini, Sec., Succasunna Douglas Haugk, Convent Station	Harold J. Davis, Succasunna, 07876 (201) 584-7400
Victory Gardens Boro.	Edward S. DiYanni, Dover, 07801 (201) 366-5312	Lena DiYanni, Dover, 07801 (201) 366-5312
Washington Twp.	Nelson T. Walters, Long Valley, 07853 (201) 876-3315	Ruth M. McCloskey, Long Valley, 07853 (201) 876-3845
Wharton Boro.	Francis W. Duplissis, Sec., Wharton, 07885 (201) 361-0849	Eleanor Williams, Wharton, 07885 (201) 366-2466

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Barnegat Twp.	Debbie Spettel, Barnegat, 08005 (609) 698-7832	Joseph Regatts, Barnegat, 08005 (609) 698-7832
Barnegat Light Boro.	H. Elvin Smith, Surf City, 08008 (609) 494-2343	Ruth Blinsinger, Barnegat Light, 08006 (609) 494-2343
Bay Head Boro.	Martin J. Burns, Jr., Sec., Bay Head, 08742 (201) 892-0633	Patricia Wojcik, Bay Head, 08742 (201) 892-8920
Beach Haven Boro.	H. Richard Shupeltz, Ship Bottom, 08008 (609) 492-0111	Arlinda Crossley, Beach Haven, 08008 (609) 492-0111
Beachwood Boro.	Carlton S. Hamilton, Beachwood, 08722 (201) 349-0245	Maude L. Voight, Beachwood, 08722 (201) 349-0245
Berkeley Twp.	Lorraine A. Andren, Sec., Bayville, 08721 (201) 269-1332 Ruth A. Hardie, Bayville Arlene M. Oliver, Bayville	Nellie Harrigfeld, Bayville, 08721 (201) 269-1210
Brick Twp.	Robert T. Cantrell, Brick Town, 08723 (201) 477-3000	Ann Lepore, Brick Town, 08723 (201) 477-3000
Dover Twp.	Kenneth H. Beck, Sec., Toms River, 08753 (201) 341-1000 Victoria Mickiewicz, Toms River Lawrence Henbest, Toms River	Richard Burr, Toms River, 08753 (201) 341-1000
Eagleswood Twp.	Douglas O. Downs, Staffordville, 08092 (609) 296-3501	Blanch C. Pharo, West Creek, 08092 (609) 296-3501
Harvey Cedars Boro.	Richard H. Schupeltz, Harvey Cedars, 08008 (609) 494-2843	Faneen Murray-Cieslinski, Harvey Cedars, 08008 (609) 494-2843
Island Heights Boro.	Kenneth H. Beck, Acting Assessor, Island Hts. 08732 (201) 244-1836	Jacqueline Bodine, Island Heights, 08732 (201) 244-1836
Jackson Twp.	Ivan Mickle, Jackson, 08527 (201) 928-1202 Frank Viafora, Jackson Rose C. Emener, Prin. Assessing Clerk, Jackson	Marguerite Flemming, Jackson, 08527 (201) 928-1200
Lacey Twp.	John A. Coan, Sec., Forked River, 08731 (609) 693-5408 Joseph Canning, Toms River	Frederick P. Dessoir, Jr., Forked River, 08731 (609) 693-5282
Lakehurst Boro.	John E. Currie, Lakehurst, 08733 (201) 657-8310	Kathleen A. Saunderson, Lakehurst, 08733 (201) 657-4161
Lakewood Twp.	Leonard F. Turtora, Sec., Lakewood, 08701 (201) 364-2500 Ext. 47 John A. Turtora, Lakewood Sol Kramer, Lakewood	Dorothy O'Neill, Lakewood, 08701 (201) 364-2500
Lavallette Boro.	Ruth Ruban, Sec., Bricktown, 08723 (201) 793-7477 Doris Card, Riverdale Michael M. Sturko, Toms River	Flora Shady, Lavallette, 08735 (201) 793-7474

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Little Egg Harbor Twp.	Calvin L. Nealy, Sec., Tuckerton, 08087 (609) 296-7241 Ralph H. Cummings, Tuckerton	Carolyn J. Rider, Tuckerton, 08087 (609) 296-7241
Long Beach Twp.	A. James Reeves, Brant Beach, 08008. (609) 494-2153 or 56	Florence Gorman, Brant Beach, 08008 (609) 494-2153
Manchester Twp.	Joyce A. Jones, Sec., Lakehurst, 08733. (201) 657-8121 John Novak, Jr., Lakehurst	Ruth B. Britton, Whiting, 08759 (201) 657-8121
Mantoloking Boro.	August G. St. John, Sec., Mantoloking, 08738. (201) 899-3434 Harold D. Morgan, Mantoloking	William R. Wesson, Mantoloking, 08738 (201) 899-3434
Ocean Twp.	Joseph Horner, Sec., Waretown, 08758. (609) 698-2561 William C. Sattler, Waretown	Margaret Gale, Waretown, 08758 (609) 693-3179
Ocean Gate Boro.	Carl L. Bach, Ocean Gate, 08740 (201) 269-3166	Laura B. Hawkins, Ocean Gate, 08740 (201) 269-3166
Pine Beach Boro.	Robert K. Mancke, Pine Beach, 08741. (201) 349-6425	Patrick Vellucci, Pine Beach, 08741 (201) 349-6425
Plumsted Twp.	William H. Gollnick, Jr., New Egypt, 08533 (609) 758-2241	Mildred Cramer, New Egypt, 08533 (609) 758-2266
Point Pleasant Boro.	James L. Anderson, Sec., Pt. Pleasant, 08743. (201) 892-3434	Harry E. O'Dell, Pt. Pleasant, 08742 (201) 892-3434
Pt. Pleasant Beach Boro.	James L. Anderson, Sec., Pt. Pleasant Beach, 08742 (201) 892-0435 Julie Ward, Pt. Pleasant Beach	Ester Wincklhofer, Pt. Pleasant Beach, 08742 (201) 892-0435
Seaside Heights Boro.	William C. Dooner, Jr., Seaside Heights, 08751. (201) 793-9100	John J. Jennings, Seaside Heights, 08751 (201) 793-9100
Seaside Park Boro.	Walter Sturko, Sec., Seaside Park, 08752 (201) 793-0234	Joan McClister, Seaside Park, 08752 (201) 793-6787
Ship Bottom Boro.	Virginia E. May, Sec., Ship Bottom, 08008 (609) 494-2171 H. Richard Shupeltz, Ship Bottom	Lillian Douglass, Ship Bottom, 08008 (609) 494-2171
South Toms River Boro.	Arlene M. Oliver, South Toms River, 08753. (201) 349-0403	Rosemary Swenson, South Toms River, 08753 (201) 349-0339
Stafford Twp.	Melvin C. Cranmer, Manahawkin, 08050 (609) 597-1069	Jean Reese, Manahawkin, 08050 (609) 597-1067
Surf City Boro.	H. Elvin Smith, Sec., Surf City, 08008 (609) 494-2400 Richard M. Warren, Surf City	Helen Mathews, Surf City, 08008 (609) 494-2400
Tuckerton Boro.	Robert White, Tuckerton, 08087 (609) 296-4900	Anna B. Jacobi, Tuckerton, 08087 (609) 296-2701

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – .P.O. ADDRESS
Bloomingdale Boro.	Laurence W. Bennett, Sec., Bloomingdale, 07403 (201) 838-0330 Clayton F. Schulster, Bloomingdale Kenneth Mathews, Bloomingdale	Josephine Bennett, Bloomingdale, 07403 (201) 838-0330
Clifton City	Alfred J. Greene, Jr., Clifton, 07011. (201) 473-2600	John T. Murphy, Clifton, 07011 (201) 473-2600
Haledon Boro.	Robert G. Gillespie, Haledon, 07508. (201) 279-2383	Marie Cerino, Haledon, 07508 (201) 684-7095
Hawthorne Boro.	Christine C. Collins, Hawthorne, 07506 (201) 427-1167	Albert J. Crowley, Hawthorne, 07500 (201) 427-1167
Little Falls Twp.	Margaret G. Poster, Sec., Little Falls, 07424. (201) 256-0272 James Morano, Jr., Little Falls	Jane Wright, LIttle Falls, 07424 (201) 256-0994
North Haledon Boro.	Cornelius LaFleur, North Haledon, 07508 (201) 427-7520	Renate I. Lampe, North Haledon, 07508 (201) 427-5810

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Passaic City	Albert R. Galik, Passaic, 07055. (201) 471-3300	William Giaconia, Jr., Passaic, 07055 (201) 471-3300
Paterson City	George J. Sokalski, Pres., Paterson, 07505 (201) 881-3484 Elmo G. Valle, Paterson John B. Hall, Pateroson Charles S. Parmelli, Paterson	Kathleen Gibson, Revenue Collection Director, 07505 (201) 881-3450
Pompton Lakes Boro.	John A. Steinhauser, Sec., Pompton Lakes, 07442 (201) 835-0143 Frank Giovatto, Pompton Lakes James McGrath, Pompton Lakes	William F. Schneider, Pompton Lakes, 07442 (201) 835-0143
Prospect Park Boro.	Bert Nawyn, Prospect Park, 07508 (201) 742-2625	Marion DeVries, Prospect Park, 07508 (201) 742-2625
Ringwood Boro.	Olaf H. Fostvedt, Ringwood, 07456 (201) 962-7020	Charles E. DeDeyn, Ringwood, 07456 (201) 962-7078
Totowa Boro.	John W. Masklee, Totowa, 07512 (201) 345-1000	Angela Mecca, Totowa, 07512 (201) 345-1000
Wanaque Boro.	Joseph R. Gilabert, Jr., Sec., Wanaque, 07420 (201) 835-6684 Olaf H. Fostvedt, Midvale	Margaret Cisco, Wanaque, 07465 (201) 839-3000
Wayne Twp.	Thomas S. Harraka, Chief Assessor, Wayne, 07473 (201) 694-1800	Vincent R. Rinaldo, Wayne, 07470 (201) 694-1800
West Milford Twp.	Leslie D. Freeland, West Milford, 07480 (201) 728-7000	Joyce A. Wendelken, West Milford, 07480 (201) 728-7000
West Paterson Boro.	Andrew L. Allu, West Paterson, 07424 (201) 345-8101	Andrew J. Carioti, West Paterson, 07424 (201) 345-8101

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Alloway Twp.	Jack D. Finlaw, Salem, 08079 (609) 935-4080	John Zarin, Alloway, 08001 (609) 935-4080
Carney's Pt. Twp.	T. Ralph Smith, Carney's Point, 08069 (609) 299-9008	Phyllis Press, Carney's Point, 08069 (609) 299-1025
Elmer Boro.	Harold H. Hofmann, Elmer, 08318 (609) 358-4010	Earl W. Buzby, Elmer, 08318 (609) 358-4010
Elsinboro Twp.	James Lane, Salem, 08079 (609) 935-5423	Douglas J. Marts, Salem, 08079
Lower Alloways Crk. Twp.	Joseph M. Harasta, Salem, 08079 (609) 935-7510	Mary Ann Chapman, Hancocks Bridge, 08038 (609) 935-0355
Mannington Twp.	Robert J. Buechler, III, Salem, 08079. (609) 935-2359	Donald A. Stiles, Salem, 08079 (609) 935-0421
Oldmans Twp.	Henry G. Newman, Jr., Pedricktown, 08067 (609) 299-0780	Douglass M. Vass, Sr., Pedricktown, 08067 (609) 935-2359
Penns Grove Boro.	Leon Mattioli, Penns Grove, 08069. (609) 299-3220	Emma D. Mallett, Penns Grove, 08069 (609) 299-3220
Pennsville Twp.	James T. Shidner, Pennsville, 08070 (609) 678-6262	Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041
Pilesgrove Twp.	Kirk Horner, Harrisonville, 08039 (609) 769-3222	Elmer C. Brown, Woodstown, 08098 (609) 769-3222
Pittsgrove Twp.	Arthur P. Schalick, Elmer, 08318 (609) 358-3722	Anna Reider, Elmer, 08318 (609) 358-3722
Quinton Twp.	Lee A. Harris, Salem, 08079 (609) 845-5421	Henry R. Howell, Quinton, 08072 (609) 935-2325
Salem City	Henry N. Nelson, Salem, 08079 (609) 935-2024	David A. Cawman, Salem, 08079 (609) 935-2024
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer, 08318. (609) 358-8500	Harold Smith, Elmer, 08318 (609) 358-8500
Woodstown Boro.	Bruce Gahrs, Swedesboro, 08085 (609) 769-220	Harold K. Urion, Woodstown, 08098 (609) 769-2200

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ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Bedminster Twp.	R. Earl Smith, Bedminster, 07921 (201) 658-3199	John Jastrzemski, Pluckemin, 07978 (201) 658-3199
Bernards Twp.	H. William Amundson, Basking Ridge, 07920 (201) 766-2510	Warren M. Craft, Jr., Basking Ridge, 07920 (201) 766-2510
Bernardsville Boro.	Richard B. Curtis, Bernardsville, 07924 (201) 766-3000	Mary Alice Pierson, Bernardsville, 07924 (201) 766-3002
Bound Brook Boro.	Alfonso C. Coccorese, Bound Brook, 08805 (201) 356-0833	William Woldin, Bound Brook, 08805 (201) 356-0802
Branchburg Twp.	Alice A. Hauck, Somerville, 08876 (201) 526-1300	Blanche D. Mathers, Somerville, 08876 (201) 526-1300
Bridgewater Twp.	Norman A. Stevens, Bridgewater, 08807 (201) 725-6300	Mae E. Batistoni, Bridgewater, 08807 (201) 725-6300
Far Hills Boro.	Hubert W. Amundsen, Jr., Basking Ridge (201) 234-0171	Shirley Potts, Far Hills, 07931 (201) 234-0171
Franklin Twp.	Roger S. Payne, Somerset, 08873 (201) 873-2500	Marion J. Kelly, Somerset, 08873 (201) 873-2500
Green Brook Twp.	Henry Brain, Green Brook, 08812 (201) 968-1023	Samuel Romano, Green Brook, 08812 (201) 968-1023
Hillsborough Twp.	Donald J. Crum, Neshanic, 08853 (201) 369-4313	Ernest A. Snyder, Neshanic, 08853 (201) 369-3534
Manville Boro.	George L. Sopko, Sec., Somerville, 08876. (201) 725-9478 Frank J. Gnatek, Manville Dominic M. Rock, Manville	Stephen Balint, Manville, 08835 (201) 725-9478
Millstone Boro.	Henry Wittman, Somerville, 08876 (201) 359-5253	Portcia Orton, Somerville, 08876
Montgomery Twp.	Charles W. Grayson, Belle Mead, 08502 (201) 359-8211	Reuben K. Musselman, Blawenburg, 08504 (201) 359-8211
North Plainfield Boro.	August Church, North Plainfield, 07060 (201) 756-5601	Irene W. Bohr, North Plainfield, 07060 (201) 756-5601
Peapack-Gladstone Boro.	John J. Butler, Peapack, 07977 (201) 234-2254	Rebecca P. Hess, Peapack, 07977 (201) 234-2251
Raritan Boro.	N. R. Cantore, Raritan, 08869 (201) 725-5502	Anthony J. Sanora, Raritan, 08869 (201) 725-5502
Rocky Hill Boro.	Wilbur Lowe, Rocky Hill, 08853 (201) 359-3413	Leonore Danielson, Rocky Hill, 08553
Somerville Boro.	John M. Conover, Somerville, 08876 (201) 725-2300	Walter P. Michaels, Somerville, 08876 (201) 725-2300
South Bound Brook Boro.	John J. Ford, Sr., Bound Brook, 08880 (201) 356-0258	William E. Hartpence, South Bound Brook, 08880 (201) 356-0258
Warren Twp.	Pearl Kerwin, Warren, 07060 (201) 753-8000 Ext. 41	Morrison O. Schuster, Jr., Warren, 07060 (201) 753-8000
Watchung Boro.	Roy Taylor, Jr., Watchung, 07060 (201) 756-3366	Dorothy P. Eaton, Watchung, 07060 (201) 756-8333

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Andover Boro.	Malcolm G. Smith, Tranquility, 07879 (201) 786-5222	Rita Wildrick, Andover, 07821 (201) 786-5222
Andover Twp.	Donald J. Sherman, Newton, 07860 (201) 383-6611	Dora Sanders, Newton, 07860 (201) 383-6611
Branchville Boro.	Glen Lantz, Jr., Branchville, 07826. (201) 948-3000	Ralph Headley, Branchville, 07826
Byram Twp.	Vacancy, 07848 (201) 347-4729	George Micklesavage, Stanhope, 07848 (201) 347-4729

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Frankford Twp.	John A. Dyksen, Augusta, 07822 (201) 948-4621	Frances P. Ayers, Augusta, 07822 (201) 948-4621
Franklin Boro.	Neil Cates, Jr., Franklin, 07416 (201) 872-9280	Louise Koellhoffer, Franklin, 07416 (201) 827-6585
Fredon Twp.	Arthur L. Sears, Newton, 07860 (201) 383-7025	Alfred M. Snook, Newton, 07860 (201) 383-4241
Greene Twp.	Malcolm G. Smith, Tranquility, 07879 (201) 852-4997	Valorie Muron, Andover, 07821 (201) 852-4997
Hamburg Boro.	Peter E. Scovern, Hamburg, 07419 (201) 827-9230	Nettie Cox, Hamburg, 07419 (201) 827-9230
Hampton Twp.	Irwin Sabin, Sec., Newton, 07860 (201) 383-3812 John A. Dyksen, Newton John Butler, Newton	Paul Cummins, Newton, 07860 (201) 383-3812
Hardyston Twp.	Neil C. Cates, Jr., Franklin, 07416 (201) 697-4895	Harold D. Lewis, Sr., Hamburg, 07419 (201) 697-4895
Hopatcong Boro.	Leo M. Morris, Sec., W. Milford, 07480 (201) 398-8861 Virginia B. Gonzalez, Hopatcong Charles G. Snively, Hopatcong	Dorothy Valli, Hopatcong, 07843 (201) 398-5100
Lafayette Twp.	John A. Dyksen, Lafayette, 07826 (201) 383-5972	Linda V. Pettenger, Lafayette, 07848 (201) 383-1817
Montague Twp.	David L. Kerr, Port Jervis, N.Y., 12771 (201) 293-3958	Pamela Jerger, Pt. Jervis, N.Y., 12771
Newton Town	William Bene, Newton, 07860 (201) 383-3524	Stanford Tidaback, Newton, 07860 (201) 383-3524
Ogdensburg Boro.	John J. Butler, Gladstone, 07934 (201) 827-3444	Margaret Alfano, Ogdensburg, 07439 (201) 827-3444
Sandyston Twp.	Robert W. Pastor, Layton, 07851 (201) 948-3520	Benjamin Jager, Branchville, 07826 (201) 948-3520
Sparta Twp.	John W. Wyckoff, Sparta, 07871 (201) 729-6174	Harry McDowell, Sparta, 07671 (201) 729-6174
Stanhope Boro.	John F. Gaynor, Mine Hill, 07801 (201) 347-0159	Nancy Hoyt, Stanhope, 07874 (201) 347-0174
Stillwater Twp.	Arthur L. Sears, Newton, 07860 (201) 383-9484	Eleanor Lytle, Newton, 07860 (201) 383-9837
Sussex Boro.	William N. Hunt, Sussex, 07461 (201) 875-3299	Margaret Little, Sussex, 07461 (201) 875-3225
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon, 07462 (201) 827-3848	Anna E. Edsall, Vernon, 07462 (201) 827-3848
Walpack Twp.	Paul E. Darrone, Walpack, 07881 (201) 948-3176	Delores Rosenkrans, Columbia, 07832
Wantage Twp.	Donald J. DeKorte, Sussex, 07461 (201) 875-7192	Florence Lockburner, Sussex, 07461 (201) 875-7192

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp.	John Pasiecznik, Berkeley Hts., 07922 (201) 464-2700 Ext. 34	Thomas J. Geraghty, Berkeley Hts., 07922 (201) 464-2700
Clark Twp.	Frank W. Naples, Clark, 07066 (201) 388-6974	Steve LaMont, Clark, 07066 (201) 388-6974
Cranford Twp.	John M. Duryee, Sec., Cranford, 07016 (201) 276-8900 Ralph S. Boyd, Jr., Cranford	Harold Seymour, Jr., Cranford, 07016 (201) 276-8900
Elizabeth City	John F. Mottley, Elizabeth, 07201 (201) 353-6000	Anthony R. Chiodo, Elizabeth, 07201 (201) 353-6000
Fanwood Boro.	Donald J. Sherman, Fanwood, 07023 (201) 322-8236	John H. Campbell, Jr., Fanwood, 07023 (201) 322-8236

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Garwood Boro.	John Accardi, Sec., Garwood, 07027 (201) 789-0710 Leonard J. DiStefano, Garwood I. George Casabona, Garwood	Rose A. Stoj, Garwood, 07027 (201) 789-0475
Hillside Twp.	Samuel Katz, Hillside, 07205 (201) 926-2222	Kathleen Kernusz, Hillside, 07205 (201) 926-5502
Kenilworth Boro.	Harold Frolich, Kenilworth, 07033 (201) 276-5801	Adolpha A. Rein, Kenilworth, 07033 (201) 276-5800
Linden City	Emanuel Frangella, Jr., Sec., Linden, 07036 (201) 486-3800 Patrick J. Rocks, Linden John A. Zaleski, Linden	Dorothy T. Margavitz, Linden, 07036 (201) 486-3800
Mountainside Boro.	Robert Koser, Sec., Mountainside, 07092 (201) 232-2400 Matthew V. Powers, Mountainside Frank Torma, Mountainside	William Tyndall, Mountainside, 07092 (201) 232-2400
New Providence Boro.	John S. O'Brien, New Providence, 07974 (201) 665-1400 Stanwood C. Slack, New Providence Leonard J. DiStefano, New Providence	Jane K. Parcells, New Providence, 07974 (201) 665-1400
Plainfield City	Frank J. Betts, Plainfield, 07061 (201) 753-3203	Lorraine Stopinski, Plainfield, 07060 (201) 753-3215
Rahway City	Thomas Luby, Rahway, 07065 (201) 381-8000	Roger Pribush, Rahway, 07065 (201) 381-8000
Roselle Boro.	Sangston O. Sullivan, Roselle, 07203 (201) 245-5601	Louis R. Bass, Roselle, 07203 (201) 245-9000
Roselle Park Boro.	Paul J. Endler, Roselle Park, 07204 (201) 245-2540	Eugenia Perry, Roselle Park, 07204 (201) 245-0819
Scotch Plains Twp.	Mary Pearson, Scotch Plains, 07076 (201) 322-6700	Thomas Douress, Scotch Plains, 07076 (201) 322-6700
Springfield Twp.	Thomas McCullum, Sec., Springfield, 07081 (201) 376-5800	Marie Smith, Springfield, 07081 (201) 376-5800
Summit City	George C. Harraka, Summit, 07901 (201) 273-6405	Ethel V. Martin, Summit, 07901 (201) 273-6403
Union Twp.	S. Arthur Gaylord, Union, 07083 (201) 688-2800 Charles Casey, Union James Lembo, Union	Joseph J. Kmet, Union, 07083 (201) 688-2800
Westfield Town	Robert W. Brennan, Westfield, 07090 (201) 232-8000	Stephen W. Bogart, Westfield, 07090 (201) 232-8000
Winfield Twp.	Lawrence F. Watkins, Winfield, 07036 (201) 925-3850	Margaret Gallagher, Winfield, 07036 (201) 925-3850

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Twp.	William H. Mohrhoff, Hackettstown, 07840 (201) 852-6796	Betty C. Drake, Great Meadows, 07838
Alpha Boro.	Joseph L. Dyrek, Alpha, 08865 (201) 454-0088	Klara Tarsi, Alpha, 08865 (201) 454-0088
Belvidere Town	Russell A. Parsons, Belvidere, 07823 (201) 475-2368	Lester P. Stout, Jr., Belvidere, 07823
Blairstown Twp.	Donald D. Rowe, Blairstown, 07825 (201) 362-6643	Anna Fodera, Blairstown, 07825 (201) 362-6895
Franklin Twp.	Wilbur E. Oberly, Washington, 07882 (201) 689-3994	Frank H. Convey, Washington, 07882 (201) 689-3994
Frelinghuysen Twp.	Henry Natyzak, Johnsonburg, 07846 (201) 852-4305	Gloria Molnar, Blairstown, 07825
Greenwich Twp.	Charles D. Apgar, Stewartsville, 08886 (201) 454-6154	Gordon Kobler, Stewartsville, 08886 (201) 859-4016

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Hackettstown Town	J. Stanley Smith, Hackettstown, 07840 (201) 852-6767	Wilbur C. Willis, Hackettstown, 07840 (201) 852-6767
Hardwick Twp.	Joseph L. Anconetani, Blairstown, 07825 (201) 362-6019	Ms. Irene Brockman, Blairstown, 07825
Harmony Twp.	Donald D. Rowe, Buttzville, 07829 (201) 859-7525	LeRoy V. Smith, Phillipsburg, 08865
Hope Twp.	Leroy F. Ruether, Andover, 07821 (201) 347-2456	Howard T. Malon, Hope, 07844
Independence Twp.	Joseph M. Dzurek, Great Meadows, 07838 (201) 637-4044	Earl S. Harris, Vienna, 07880 (201) 637-4044
Knowlton Twp.	Martin N. Frey, Columbia, 07832 (201) 496-4330	Betty Masten, Columbia, 07832 (201) 496-4330
Liberty Twp.	George M. DeMaria, Great Meadows, 07838. (201) 637-4925	Howard Gruver, Great Meadows, 07838 (201) 637-4925
Lopatcong Twp.	Robert A. Merritt, Phillipsburg, 08865. (201) 859-3355	Carl R. Meixsell, Phillipsburg, 08865 (201) 859-3355
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford, 07863 (201) 689-6151 George H. Messerly, Port Murray Thomas J. Hemeleski, Hackettstown	Frederick Perry, Port Murray, 07865 (201) 689-6151
Oxford Twp.	Donald D. Rowe, Buttzville, 07829 (201) 453-3098	Joan Rowe, Oxford, 07863 (201) 453-3098
Pahaquarry Twp.	Sadie Van Campen, Columbia, 07832. (201) 841-9503	Marc Cottone, Columbia, 07832 (201) 841-9503
Phillipsburg Town	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 454-5500	Joseph Ritz, Phillipsburg, 08865 (201) 454-5500
Pohatcong Twp.	Joseph A. Dyrek, Alpha, 08865 (201) 454-6121	Reno Minardi, Phillipsburg, 08865 (201) 454-6121
Washington Boro.	Walter G. Gross, Washington, 07882 (201) 689-3799	Burnadette Tuttle, Washington, 07882 (201) 689-3601
Washington Twp.	Walter G. Gross, Washington, 07882 (201) 689-7200	Marie E. Mueller, Washington, 07882 (201) 689-7200
White Twp.	Donald D. Rowe, Buttzville, 07829 (201) 475-2093	Helen Smith, Buttzville, 07829 (201) 475-2093

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APPENDIX III

page

TAXES COLLECTED FOR DISTRIBUTION TO COUNTIES AND MUNICIPALITIES AND TAXES APPORTIONED FOR COUNTY AND MUNICIPAL COLLECTION 239-266

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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

1978

The attached Tables reflect State aid to municipalities and counties totaling $586,016,009 in 1978. This includes $7,187,777 of State tax collections for distribution to counties, and $172,354,514 to municipalities. It also includes $406,473,718 of taxes apportioned by the State for collection; by counties $1,549,320 and municipalities $404,924,398.

FINANCIAL BUSINESS TAX

(N.J.S.A. 54: 10B—1 et seq.)
(N.J.S.A. 54: 10A—1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks.

¼ to Counties $477,377, ¼ to Municipalities $477,377.

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 $158,703,834. Excess was $51,868,646.

Legislation was passed which provides an annual appropriation of not less than $158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P. L. 1977).

RAILROAD PROPERTY TAX

(N. J. S. A. 54: 29A—7)

The railroad property tax law was amended in 1966 (P. L. 1966, c. 139) when a state imposed tax of $4.75 per $100 of true value was substituted for the former tax on Class II property. Replacement tax

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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 $6,462,903.

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 ($125,008).

To Municipalities $394,079,158.

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 taxpaper is located. The Division of Taxation apportions the tax to counties and municipalities for collection.

To Counties $1,549,320. To Municipalities $10,845,240.

CORPORATION BUSINESS TAX
BANKING CORPORATIONS

(N. J. S. A. 54: 10A — 1 et seq.)

Banking Corporations are subject to Corporation Business Tax at the rate of 7½% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% counties and 25% municipalities.

To Counties $6,710,400. To Municipalities $6,710,400.

Note: First distribution — June 1, 1976.

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TABLE 38
TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO COUNTIES AND TAXES APPORTIONED BY THE STATE FOR COUNTY COLLECTION—1978

County	COLLECTION FOR DISTRIBUTION TO COUNTIES		APPORTIONED FOR COUNTY COLLECTION	*Total*
	C.B.T. Banking Corporations	**Financial Business Tax*	*Insurance Tax*	
1. Atlantic	$ 178,098	$ 11,947	$ 1,582	$ 191,627
2. Bergen	1,032,170	114,812	7,608	1,154,590
3. Burlington	205,937	49,517	—	255,454
4. Camden	353,333	42,692	9,969	405,994
5. Cape May	96,956	4,431	—	101,387
6. Cumberland	101,611	10,368	—	111,979
7. Essex	1,097,493	32,071	1,146,970	2,276,534
8. Gloucester	137,611	4,878	—	142,489
9. Hudson	362,020	15,513	3,028	380,561
10. Hunterdon	100,160	3,378	6	103,544
11. Mercer	346,128	10,896	58,968	415,992
12. Middlesex	329,274	36,865	—	366,139
13. Monmouth	416,089	10,850	90,610	517,549
14. Morris	311,361	15,861	194,416	521,638
15. Ocean	253,877	5,415	—	259,292
16. Passaic	502,507	37,811	50	540,368
17. Salem	63,502	7,229	—	70,731
18. Somerset	180,635	2,750	3,597	186,982
19. Sussex	86,932	1,948	32,150	121,030
20. Union	480,327	57,639	366	538,332
21. Warren	74,379	504	—	74,883
Total	$6,710,400	$477,377	$1,549,320	$8,737,097

Difference in totals due to rounding.

* Unincorporated Financial Businesses remain subject to Financial Business Tax. Financial corporations are now subject to the Corporation Business Tax. Distribution is 50% State; 25% Counties and 25% Municipalities. Amount of distribution is certified November 1, 1976 and is therefore not included in above table.

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TABLE 39
TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES AND TAXES APPORTIONED BY THE STATE FOR LOCAL COLLECTION – 1978

County	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Franchise	Insurance Tax	
1. Atlantic	$ 178,098	$ 11,947	$ 3,052,142	$ 7,881	$ 5,716,555	$ 4,761,505	$ 11,074	$ 13,739,202
2. Bergen	1,032,170	114,812	15,294,316	40,081	21,062,268	20,661,608	53,258	58,250,513
3. Burlington	205,937	49,517	3,926,242	–	13,879,076	7,731,966	–	25,792,738
4. Camden	353,333	42,692	7,819,824	111,347	9,882,905	10,041,087	69,780	28,320,968
5. Cape May	96,956	4,431	1,196,084	–	5,487,729	2,354,300	–	9,139,500
6. Cumberland	101,611	10,368	2,325,375	6,221	2,322,264	2,242,076	–	7,007,915
7. Essex	1,097,493	32,072	28,506,680	1,182,326	16,858,061	18,508,914	8,028,789	74,214,335
8. Gloucester	137,611	4,878	2,456,932	1,031	4,673,310	3,813,754	–	11,087,516
9. Hudson	362,020	15,513	19,918,991	4,194,704	30,484,608	8,894,146	21,198	63,891,180
10. Hunterdon	100,160	3,378	1,715,408	–	6,685,910	1,589,795	45	10,094,696
11. Mercer	346,128	10,896	7,483,643	151,863	11,126,237	7,408,276	412,779	26,939,822
12. Middlesex	329,274	36,865	14,796,561	284,535	30,175,966	12,708,507	–	58,331,708
13. Monmouth	416,089	10,850	5,444,365	11,213	11,230,803	9,356,680	634,268	27,104,268
14. Morris	311,361	15,861	6,868,224	26,795	8,097,328	7,278,347	1,360,912	23,958,828
15. Ocean	253,877	5,415	2,003,799	9,130	10,058,053	6,764,033	–	19,094,307
16. Passaic	502,507	37,811	10,756,997	39,343	7,089,270	8,999,945	351	27,426,224
17. Salem	63,502	7,229	2,935,797	–	11,273,110	1,312,638	–	15,592,276
18. Somerset	180,635	2,750	4,996,777	20,368	4,838,743	5,842,830	25,179	15,907,282
19. Sussex	86,932	1,948	1,302,404	–	1,681,933	1,636,592	225,047	4,934,856
20. Union	480,327	57,639	14,244,444	356,946	21,693,731	11,665,157	2,559	48,500,803
21. Warren	74,379	504	1,658,829	19,120	4,662,645	1,526,495	.....	7,941,972
Total	$6,710,400	$477,377	$158,703,834	$6,462,903	$238,980,507	$155,098,651	$10,845,240	$577,278,912

Difference in totals due to rounding.

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ATLANTIC COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Franchise	Insurance Tax	
1. Absecon City	$ 6,971	—	$ 31,079	—	$ 119,128	$ 131,382	—	$ 228,560
2. Atlantic City	69,237	$ 3,306	1,699,035	$4,312	1,514,287	1,408,028	$ 9,721	4,707,926
3. Brigantine City	3,919	—	28,362	—	106,390	133,340	—	272,011
4. Buena Bor.	8,555	—	45,562	—	60,415	89,511	—	204,043
5. Buena Vista Twp.	2,651	—	45,571	—	164,246	150,391	—	362,859
6. Corbin City	—	—	2,005	—	5,335	11,209	—	18,549
7. Egg Harbor City	3,885	—	62,001	—	62,098	83,763	—	211,747
8. Egg Harbor Twp.	7,648	—	115,564	—	1,090,630	477,423	—	2,510,265
9. Estell Manor City	—	—	7,679	—	45,388	60,407	—	113,474
10. Folsom Bor.	—	—	22,273	—	21,337	55,453	—	99,063
11. Galloway Twp.	2,304	—	114,459	—	182,045	304,820	—	603,628
12. Hamilton Twp.	2,972	—	149,577	—	239,941	316,688	—	709,178
13. Hammonton Town.	10,260	2,798	197,737	1,988	150,466	233,232	—	596,481
14. Linwood City	9,504	—	40,940	—	91,749	125,273	—	267,466
15. Longport Bor.	1,080	—	6,337	—	34,431	44,768	—	86,616
16. Margate City	13,830	—	55,561	—	271,811	162,798	—	504,000
17. Mullica Twp.	655	—	33,505	—	44,535	106,498	—	185,193
18. Northfield City	9,891	—	93,913	—	115,138	134,182	—	353,124
19. Pleasantville City	6,975	5,843	138,443	1,580	226,365	278,578	1,353	659,137
20. Port Republic City	—	—	5,963	—	26,009	67,043	—	99,015
21. Somers Point City	6,753	—	82,199	—	140,599	178,667	—	408,218
22. Ventnor City	9,036	—	65,845	—	145,474	177,361	—	397,716
23. Weymouth Twp.	1,974	—	8,531	—	39,738	30,693	—	80,936
Total	$178,098	$11,947	$3,052,142	$7,881	$5,716,555	$4,761,505	$11,074	$13,739,202

Difference in totals due to rounding.

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Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Allendale Bor.	$ 5,173	.....	$ 46,442	.....	$ 383,904	$ 175,262	.....	$ 610,781
2. Alpine Bor.	—	.....	14,813	.....	82,965	87,863	.....	185,641
3. Bergenfield Bor.	22,429	$ 611	227,290	.....	227,109	436,115	.....	913,554
4. Bogota Bor.	12,615	.....	261,020	.....	69,751	145,026	.....	488,412
5. Carlstadt Bor.	16,595	.....	349,044	.....	207,316	360,606	.....	933,561
6. Cliffside Park Bor.	17,567	.....	150,927	.....	154,036	239,124	.....	561,654
7. Closter Bor.	9,110	.....	94,024	.....	358,033	286,135	.....	747,302
8. Cresskill Bor.	4,345	.....	67,867	.....	193,480	199,392	.....	465,084
9. Demarest Bor.	3,285	.....	14,453	.....	91,539	135,838	.....	245,115
10. Dumont Bor.	5,882	.....	68,051	.....	205,885	337,569	.....	617,387
11. Rutherford Bor.	6,492	.....	406,957	.....	421,958	409,188	.....	1,244,595
12. Edgewater Bor.	4,711	.....	767,547	$14,124	58,938	99,985	.....	945,305
13. Elmwood Park Bor.	16,614	.....	422,264	.....	170,967	338,548	.....	948,393
14. Emerson Bor.	2,613	.....	71,941	.....	90,194	188,830	.....	353,578
15. Englewood City	36,467	1,248	648,291	.....	399,953	803,868	.....	1,889,827
16. Englewood Cliffs Bor.	13,818	403	296,197	.....	135,544	204,181	.....	650,143
17. Fairlawn Bor.	37,983	.....	758,667	2,257	593,832	944,583	.....	2,337,322
18. Fairview Bor.	8,298	.....	212,947	.....	140,905	182,185	.....	544,335
19. Fort Lee Bor.	37,257	.....	147,976	.....	238,326	464,728	.....	888,287
20. Franklin Lakes Bor.	6,733	.....	74,212	.....	221,391	308,302	.....	610,638
21. Garfield City	39,953	.....	479,103	.....	179,399	441,221	.....	1,139,676
22. Glen Rock Bor.	13,036	.....	103,794	.....	132,017	296,943	.....	545,790
23. Hackensack City	145,463	.....	1,404,865	1,442	477,895	968,898	.....	2,998,563
24. Harrington Park Bor.	2,343	.....	11,710	.....	89,315	129,165	.....	232,533
25. Hasbrouck Heights Bor.	10,104	.....	103,308	.....	202,613	293,122	.....	609,147
26. Haworth Bor.	2,067	.....	19,974	.....	158,127	149,188	.....	329,356
27. Hillsdale Bor.	15,163	.....	83,861	.....	248,839	347,031	.....	694,894
28. Hohokus Bor.	5,234	.....	33,545	.....	56,886	127,237	.....	222,902
29. Leonia Bor.	7,802	.....	50,899	.....	314,095	234,069	.....	606,865
30. Little Ferry Bor.	6,496	.....	109,757	.....	125,220	215,445	.....	456,918
31. Lodi Bor.	15,526	.....	363,125	.....	158,264	414,003	.....	950,918
32. Lyndhurst Twp.	18,496	.....	471,525	1,655	203,026	306,015	.....	1,000,717
33. Mahwah Twp.	7,253	9	416,433	7,233	936,294	343,313	.....	1,710,535
34. Maywood Bor.	7,512	.....	158,801	.....	126,471	209,823	.....	502,607
35. Midland Park Bor.	9,470	.....	138,366	.....	60,928	160,253	.....	369,017

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Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
36. Montvale Bor.	10,131	.....	149,682	.....	402,705	233,434	.....	795,952
37. Moonachie Bor.	6,060	.....	146,717	.....	94,939	171,093	.....	418,809
38. New Milford Bor.	6,781	.....	73,146	.....	517,024	332,616	.....	929,567
39. North Arlington Bor.	10,342	.....	151,182	.....	211,934	241,384	.....	614,842
40. Northvale Bor.	3,599	.....	205,393	.....	90,897	125,813	.....	425,702
41. Norwood Bor.	3,993	.....	61,563	.....	146,459	154,611	.....	366,626
42. Oakland Bor.	7,093	.....	139,196	.....	168,416	285,565	.....	600,270
43. Old Tappan Bor.	1,748	.....	38,691	.....	517,050	122,972	.....	680,461
44. Oradell Bor.	10,435	.....	64,817	.....	330,644	264,677	.....	670,573
45. Palisades Park Bor.	4,717	.....	145,260	.....	130,001	219,339	.....	499,317
46. Paramus Bor.	54,288	110,124	1,237,719	.....	624,685	963,765	$14,298	3,004,879
47. Park Ridge Bor.	7,840	.....	84,359	.....	69,889	111,680	.....	273,768
48. Ramsey Bor.	12,203	1,077	232,052	.....	245,114	343,272	.....	833,718
49. Ridgefield Bor.	21,751	.....	218,106	12,120	5,596,922	353,066	.....	6,201,965
50. Ridgefield Park Twp.	9,767	.....	211,883	.....	125,033	259,575	.....	606,258
51. Ridgewood Village	47,186	.....	256,346	.....	299,838	636,983	.....	1,240,353
52. Riveredge Bor.	5,179	.....	82,811	.....	192,544	295,501	.....	576,035
53. Rivervale Twp.	2,906	.....	62,067	.....	129,981	207,412	.....	402,366
54. Rochelle Park Twp.	9,315	.....	94,642	.....	63,969	177,382	19,137	364,445
55. Rockleigh Bor.	.....	.....	39,203	.....	13,257	21,791	.....	74,251
56. Rutherford Bor.	52,684	1,138	157,260	.....	174,003	384,568	.....	769,653
57. Saddle Brook Twp.	15,065	.....	362,887	1,249	322,207	339,418	19,823	1,060,649
58. Saddle River Bor.	5,561	.....	4,955	.....	59,265	120,076	.....	189,857
59. So. Hackensack Twp.	5,819	.....	297,378	.....	85,794	114,355	.....	503,346
60. Teaneck Twp.	49,123	202	373,333	.....	472,974	892,488	.....	1,788,120
61. Tenafly Bor.	18,381	.....	146,394	.....	198,378	408,044	.....	771,197
62. Teterboro Bor.	4,877	.....	161,254	.....	26,415	85,933	.....	278,479
63. Upper Saddle River Bor.	682	.....	92,976	.....	241,869	239,809	.....	575,336
64. Waldwick Bor.	4,806	.....	88,000	.....	897,925	178,535	.....	1,169,266
65. Wallington Bor.	13,324	.....	120,405	.....	67,080	158,846	.....	359,655
66. Washington Twp.	2,950	.....	24,535	.....	115,260	227,481	.....	370,226
67. Westwood Bor.	15,161	.....	177,692	.....	180,135	304,032	.....	677,020
68. Woodcliff Lake Bor.	4,817	.....	47,801	.....	75,485	185,120	.....	313,223
69. Wood-Ridge Bor.	10,445	.....	403,495	.....	86,749	179,503	.....	680,192
70. Wyckoff Twp.	19,236	.....	91,124	.....	172,017	338,413	.....	620,790
Total	$1,032,170	$114,812	$15,294,316	$40,081	$21,062,268	$20,661,608	$53,258	$58,258,513

Difference in totals due to rounding.

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BURLINGTON COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Bass River Twp.	$ 381	.....	$ 22,270	.....	$ 18,360	$ 42,884	.....	$ 83,895
2. Beverly City	5,468	.....	23,660	.....	31,523	55,090	.....	115,741
3. Bordentown City	7,724	.....	77,709	.....	60,726	97,577	.....	243,736
4. Bordentown Twp.	5,388	.....	125,573	.....	262,544	229,546	.....	623,051
5. Burlington City	14,032	.....	131,447	.....	6,459,012	306,658	.....	6,971,149
6. Burlington Twp.	5,814	$ 158	335,208	.....	2,027,824	359,514	.....	2,728,518
7. Chesterfield Twp.	1,874	.....	35,732	.....	65,498	97,817	.....	200,921
8. Cinnaminson Twp.	8,854	4,150	285,662	.....	375,390	508,339	.....	1,182,395
9. Delanco Twp.	1,268	.....	159,815	.....	65,589	90,641	.....	317,313
10. Delran Twp.	2,969	.....	186,979	.....	179,670	278,743	.....	648,361
11. Eastampton Twp.	1,012	.....	17,259	.....	59,057	88,067	.....	165,395
12. Edgewater Park Twp.	1,792	.....	99,527	.....	82,061	146,247	.....	329,627
13. Evesham Twp.	9,643	2,640	100,223	.....	426,969	481,755	.....	1,021,230
14. Fieldsboro Bor.	—	.....	65,648	.....	6,461	14,986	.....	87,095
15. Florence Twp.	6,274	.....	415,379	.....	113,987	217,145	.....	752,785
16. Hainesport Twp.	929	.....	54,573	.....	41,291	104,426	.....	201,219
17. Lumberton Twp.	1,714	.....	90,982	.....	487,521	155,858	.....	736,075
18. Mansfield Twp.	1,353	.....	30,529	.....	86,211	158,138	.....	276,231
19. Maple Shade Twp.	5,727	.....	114,045	.....	271,094	338,689	.....	729,555
20. Medford Twp.	16,105	.....	87,656	.....	226,522	366,944	.....	697,227
21. Medford Lakes Bor.	1,792	.....	6,493	.....	44,182	77,836	.....	130,303
22. Moorestown Twp.	27,156	30,604	469,750	.....	220,482	503,071	.....	1,251,063
23. Mount Holly Twp.	24,745	.....	157,668	.....	166,179	284,749	.....	633,341
24. Mount Laurel Twp.	10,213	.....	153,216	.....	191,026	428,852	.....	783,307
25. New Hanover Twp.	2,223	.....	3,831	.....	77,891	101,599	.....	185,544
26. No. Hanover Twp.	1,463	.....	21,776	.....	308,828	59,096	.....	391,163
27. Palmyra Bor.	3,225	.....	51,528	.....	73,005	147,379	.....	275,137
28. Pemberton Bor.	2,972	.....	10,292	.....	5,930	19,905	.....	39,099

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Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
29. Pemberton Twp.	5,060	.....	50,811	.....	292,867	480,588	.....	829,326
30. Riverside Twp.	8,088	3,984	177,823	.....	126,877	187,473	.....	504,245
31. Riverton Bor.	3,156	.....	15,292	.....	31,147	62,195	.....	111,790
32. Shamong Twp.	.....	.....	12,908	.....	41,066	68,108	.....	122,082
33. Southampton Twp.	3,439	.....	40,674	.....	198,164	310,673	.....	552,950
34. Springfield Twp.	703	.....	40,111	.....	54,690	107,620	.....	203,124
35. Tabernacle Twp.	405	.....	14,853	.....	25,691	60,846	.....	101,795
36. Washington Twp.	.....	.....	23,295	.....	8,162	22,433	.....	53,890
37. Westampton Twp.	1,470	.....	45,081	.....	82,572	149,578	.....	278,701
38. Willingboro Twp.	11,506	3,302	146,373	.....	562,432	453,509		1,177,122
39. Woodland Twp.	.....	.....	6,643	.....	10,681	40,560	.....	57,884
40. Wrightstown Bor.	.....	4,679	17,947	.....	9,897	26,836	.....	59,359
Total	$205,937	$49,517	$3,926,242	.....	$13,879,076	$7,731,966	.....	$25,792,738

Difference in totals due to rounding.

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CAMDEN COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Audubon Bor.	$ 10,109	$ 2,200	$ 149,537	.....	$ 141,271	$ 203,273	.....	$ 506,390
2. Audubon Park Bor.	—	.....	8,899	.....	2,587	9,176	.....	20,662
3. Barrington Bor.	1,861	.....	241,286	.....	76,058	164,538	.....	483,743
4. Bellmawr Bor.	6,550	.....	104,441	.....	209,200	242,789	.....	562,980
5. Berlin Bor.	5,592	.. 2,607	60,669	.....	79,596	126,509	.....	274,973
6. Berlin Twp.	609	.....	14,137	.....	320,519	76,645	.....	411,910
7. Brooklawn Bor.	3,944	.....	28,529	.....	24,697	55,637	.....	112,807
8. Camden City	79,406	31,485	3,052,370	$108,307	1,574,168	2,039,238	$68,018	6,952,992
9. Cherry Hill Twp.	47,050	607	1,206,985	.....	1,057,744	1,726,501	.....	4,038,887
10. Chesilhurst Bor.	—	.....	5,740	.....	18,870	31,809	.....	56,419
11. Clementon Bor.	3,542	.....	37,522	.....	45,456	87,152	.....	173,672
12. Collingswood Bor.	15,857	.....	115,852	.....	119,637	279,337	.....	530,683
13. Gibbsboro Bor.	2,173	.....	58,587	.....	53,967	55,081	.....	169,808
14. Gloucester City	5,011	.....	392,858	.....	748,592	290,659	.....	1,437,120
15. Gloucester Twp.	13,374	.....	156,115	.....	556,037	662,621	.....	1,388,147
16. Haddon Twp.	22,396	.....	111,168	.....	167,598	319,932	.....	621,094
17. Haddonfield Bor.	31,501	. 2,607	109,678	.....	110,522	332,041	.....	586,349
18. Haddon Heights Bor.	6,702	.....	45,423	.....	143,559	217,322	.....	413,006
19. Hi-Nella Bor.	1,495	.....	4,457	.....	16,066	16,970	.....	38,988
20. Laurel Springs Bor.	2,443	.....	10,871	.....	27,683	64,852	.....	105,849
21. Lawnside Bor.	917	.....	43,644	.....	143,250	96,631	.....	284,442
22. Lindenwold Bor.	3,047	.....	25,768	.....	159,882	193,289	.....	381,986
23. Magnolia Bor.	1,620	.....	34,776	.....	70,851	106,561	.....	213,808
24. Merchantville Bor.	13,035	.....	29,519	.....	45,205	151,055	.....	238,814
25. Mt. Ephraim Bor.	4,277	.....	32,157	.....	49,532	109,017	.....	194,983
26. Oaklyn Bor.	4,070	.....	26,707	.....	45,221	76,729	.....	152,727

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Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
27. Pennsauken Twp.	27,054	.....	1,142,006	3,040	1,301,936	943,232	1,762	3,419,030
28. Pine Hill Bor.	1,398	.....	9,757	.....	156,631	99,633	.....	267,419
29. Pine Valley Bor.	.....	.....	949	.....	493	1,814	.....	3,256
30. Runnemede Bor.	6,155	.....	69,972	.....	167,417	168,764	.....	412,308
31. Somerdale Bor.	3,764	.....	41,002	.....	84,080	117,553	.....	246,399
32. Stratford Bor.	2,965	.....	59,598	.....	140,365	127,362	.....	330,290
33. Tavistock Bor.	.....	.....	2,316	.....	228	172	.....	2,716
34. Voorhees Twp.	9,781	2,050	150,478	.....	164,525	227,612	.....	554,446
35. Waterford Twp.	6,214	.....	28,736	.....	149,726	144,504	.....	329,180
36. Winslow Twp.	5,964	1,136	197,908	.....	1,693,135	436,572	.....	2,334,715
37. Woodlynne Bor.	3,458	.....	9,410	.....	16,602	38,506	.....	67,976
Total	$353,333	$42,692	$7,819,824	$111,347	$9,882,905	$10,041,087	$69,780	$28,320,968

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CAPE MAY COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Franchise	Insurance Tax	
1. Avalon Bor.	$ 1,957	.....	$ 31,033	.....	$ 83,667	$ 135,005	.....	$ 251,662
2. Cape May City	3,661	.....	108,826	.....	68,468	96,088	.....	277,043
3. Cape May Point Bor.	—	.....	236	.....	2,735	8,570	.....	11,541
4. Dennis Twp.	370	.....	16,927	.....	238,605	113,109	.....	369,011
5. Lower Twp.	9,007	.....	149,040	.....	126,937	345,761	.....	630,745
6. Middle Twp.	12,293	$2,521	96,299	.....	1,062,080	305,632	.....	1,478,825
7. North Wildwood City	4,163	.....	98,179	.....	89,010	127,839	.....	319,191
8. Ocean City	18,002	506	223,828	.....	554,782	524,229	.....	1,321,347
9. Sea Isle City	1,584	.....	18,817	.....	49,430	100,231	.....	170,062
10. Stone Harbor Bor.	3,035	.....	20,604	.....	51,558	71,583	.....	146,780
11. Upper Twp.	7,662	.....	9,436	.....	2,746,155	171,154	.....	2,934,407
12. West Cape May Bor.	1,532	.....	4,804	.....	11,994	29,315	.....	47,645
13. West Wildwood Bor.	—	.....	2,567	.....	9,574	14,817	.....	26,958
14. Wildwood City	28,618	1,404	267,082	.....	299,638	176,489	.....	773,231
15. Wildwood Crest Bor.	4,219	.....	124,308	.....	80,048	104,596	.....	313,171
16. Woodbine Bor.	854	.....	24,099	.....	13,049	29,882	.....	67,884
Total	$96,956	$4,431	$1,196,084	.....	$5,487,729	$2,354,300	.....	$9,139,500

Difference in totals due to rounding.

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CUMBERLAND COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Bridgeton City	$ 34,029	$ 1,555	$ 579,481	$1,379	$ 248,574	$ 288,867	.....	$1,153,885
2. Commercial Twp.	1,218	.....	39,468	.....	60,546	112,133	.....	213,365
3. Deerfield Twp.	815	.....	26,042	.....	45,765	76,791	.....	149,413
4. Downe Twp.	—	.....	33,870	.....	48,296	65,542	.....	147,708
5. Fairfield Twp.	1,063	.....	20,645	.....	65,024	97,700	.....	184,432
6. Greenwich Twp.	386	.....	19,910	.....	7,161	23,792	.....	51,249
7. Hopewell Twp.	1,220	.....	36,495	.....	40,539	90,199	.....	168,453
8. Lawrence Twp.	1,909	.....	29,219	.....	26,469	56,472	.....	114,069
9. Maurice River Twp.	—	.....	59,276	.....	75,952	111,294	.....	246,522
10. Millville City	21,640	717	478,330	2,661	378,282	468,688	.....	1,350,318
11. Shiloh Bor.	380	.....	4,598	.....	2,593	11,979	.....	19,550
12. Stow Creek Twp.	—	.....	20,760	.....	24,841	31,707	.....	77,308
13. Upper Deerfield Twp.	2,383	.....	109,659	.....	565,750	162,095	.....	839,887
14. Vineland City	36,568	8,096	867,623	2,181	732,473	644,815	.....	2,291,756
Total	$101,611	$10,368	$2,325,375	$6,221	$2,322,264	$2,242,076	.....	$7,007,915

Difference in totals due to rounding.

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Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Franchise	Insurance Tax	
1. Belleville Town	$ 22,924	$ 63	$ 910,854	$ 2,090	$ 466,686	$ 763,958	.....	$ 2,166,575
2. Bloomfield Town	29,909	5,346	1,039,063	9,594	481,107	922,343	.....	2,487,362
3. Caldwell Bor.	12,643	.....	123,074	.....	97,816	215,365	.....	448,898
4. Cedar Grove Twp.	15,087	.....	169,251	.....	220,137	250,533	.....	655,008
5. East Orange City	45,205	6,339	1,418,777	19,938	565,101	1,321,619	$ 319,432	3,696,411
6. Essex Fells Bor.	.....	.....	6,004	.....	38,473	89,030	.....	133,507
7. Fairfield Bor.	11,596	.....	507,852	.....	111,027	350,389	.....	980,864
8. Glen Ridge Bor.	5,594	.....	42,030	1,238	62,242	120,810	.....	231,914
9. Irvington Town	38,005	2,821	724,901	4,224	428,699	846,095	.....	2,044,745
10. Livingston Twp.	35,646	2,836	406,901	.....	550,774	753,026	.....	1,749,183
11. Maplewood Twp.	26,529	.....	296,572	1,202	231,586	503,472	.....	1,059,361
12. Millburn Twp.	27,765	.....	437,625	.....	539,380	683,536	1,261,757	2,950,063
13. Montclair Town	45,356	1,835	393,966	19,430	401,493	875,066	.....	1,737,146
14. Newark City	667,944	5,279	19,172,987	1,105,731	10,077,497	6,866,338	6,447,600	44,343,376
15. North Caldwell Bor.	.....	.....	26,802	.....	69,694	148,625	.....	245,121
16. Nutley Town	19,624	.....	600,199	.....	458,582	555,265	.....	1,633,670
17. Orange City	24,780	3,386	799,989	10,998	373,264	848,128	.....	2,060,545
18. Roseland Bor.	.....	.....	162,787	.....	196,626	121,530	.....	480,943
19. So. Orange Village	12,927	1,929	164,009	7,882	250,486	510,443	.....	947,676
20. Verona Bor.	9,979	.....	174,455	.....	120,101	322,470	.....	627,005
21. West Caldwell Bor.	15,831	.....	242,160	.....	336,481	305,768	.....	900,240
22. West Orange Town	30,148	2,237	686,421	.....	780,808	1,135,104	.....	2,034,718
Total	$1,097,493	$32,072	$28,506,680	$1,182,326	$16,858,061	$18,508,914	$8,028,789	$74,214,335

Difference in totals due to rounding.

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Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Clayton Bor.	$ 3,932	.....	$ 45,148	.....	$ 101,218	$ 94,265	.....	$ 244,563
2. Deptford Twp.	7,715	$ 416	169,201	.....	353,240	468,554	.....	999,126
3. East Greenwich Twp.	1,426	.....	33,032	.....	602,484	81,435	.....	718,377
4. Elk Twp.	439	.....	19,123	.....	33,343	75,345	.....	128,250
5. Franklin Twp.	3,557	.....	56,009	.....	270,880	254,844	.....	585,290
6. Glassboro Bor.	8,466	.....	245,855	.....	324,547	257,910	.....	836,778
7. Greenwich Twp.	2,666	.....	393,108	.....	209,369	86,366	.....	691,509
8. Harrison Twp.	5,038	.....	38,490	.....	61,049	86,371	.....	190,948
9. Logan Twp.	426	.....	66,548	.....	79,801	93,995	.....	240,770
10. Mantua Twp.	13,325	918	60,696	.....	151,026	183,891	.....	409,856
11. Monroe Twp.	5,408	.....	126,176	.....	1,291,595	425,758	.....	1,848,937
12. National Park Bor.	1,768	.....	6,748	.....	154,154	57,646	.....	220,316
13. Newfield Bor.	6,614	.....	20,446	.....	22,234	27,935	.....	77,229
14. Paulsboro Bor.	6,247	.....	122,362	.....	46,183	77,421	.....	252,213
15. Pitman Bor.	9,207	.....	120,457	.....	87,417	130,160	.....	347,241
16. So. Harrison Twp.	.....	.....	20,757	.....	8,288	27,036	.....	56,081
17. Swedesboro Bor.	6,007	.....	86,783	.....	27,731	38,097	.....	158,618
18. Washington Twp.	10,526	107	106,320	.....	337,206	392,364	.....	846,523
19. Wenonah Bor.	1,428	.....	3,976	.....	23,156	34,917	.....	63,477
20. West Deptford Twp.	12,550	.....	407,630	.....	188,208	376,682	.....	985,070
21. Westville Bor.	5,899	.....	45,409	.....	46,849	95,625	.....	193,782
22. Woodbury City	22,278	3,437	161,160	$1,031	155,663	303,678	.....	647,247
23. Woodbury Heights Bor.	2,690	.....	41,968	.....	46,569	88,164	.....	179,391
24. Woolwich Twp.	.....	.....	59,528	.....	51,100	55,293	.....	165,921
Total	$137,611	$4,878	$2,456,932	$1,031	$4,673,310	$3,813,754	.....	$11,087,516

Difference in totals due to rounding.

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HUDSON COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Bayonne City	$ 36,866	$ 2,858	$ 2,816,890	$ 35,876	$ 983,040	$ 950,320	.....	$ 4,825,850
2. East Newark Bor.	3,363	.....	223,317	.....	16,614	46,020	.....	289,314
3. Guttenberg Town	4,977	.....	104,817	.....	37,725	83,397	.....	230,916
4. Harrison Town	8,758	4	1,109,919	15,874	4,327,911	324,761	.....	5,787,227
5. Hoboken City	19,161	81	1,963,236	828,169	315,362	516,656	.....	3,642,665
6. Jersey City	149,654	8,716	6,978,226	1,814,491	14,569,542	3,696,825	$21,198	27,238,652
7. Kearny Town.	17,862	72	2,268,537	159,095	8,597,084	772,081	.....	11,814,731
8. North Bergen Twp.	9,791	.....	1,176,441	76,185	642,457	860,395	.....	2,765,269
9. Secaucus Town	21,589	.....	646,635	33,713	267,785	431,949	.....	1,401,671
10. Union City	65,753	2,070	1,163,791	1,081	295,476	682,020	.....	2,210,191
11. Weehawken Twp.	4,791	.....	504,136	893,020	106,930	152,158	.....	1,661,035
12. West New York Town.	19,457	1,711	963,046	337,198	324,681	377,565	.....	2,023,658
Total	$362,020	$15,513	$19,918,991	$4,194,704	$30,484,608	$8,894,146	$21,198	$63,891,180

Difference in totals due to rounding.

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Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Alexandria Twp.	$ 814	.....	$ 45,779	.....	$ 72,697	$ 52,933	.....	$ 172,223
2. Bethlehem Twp.	.....	.....	30,934	.....	64,346	34,745	.....	130,025
3. Bloomsbury Bor.	3,990	.....	13,544	.....	3,820	11,084	.....	32,438
4. Califon Bor.	4,470	.....	13,530	.....	9,024	20,735	.....	47,759
5. Clinton Town.	9,494	.....	42,364	.....	10,859	35,773	.....	98,490
6. Clinton Twp.	2,363	.....	100,233	.....	95,779	120,945	.....	319,320
7. Delaware Twp.	604	.....	72,078	.....	49,179	66,471	.....	188,332
8. East Amwell Twp.	728	.....	59,095	.....	52,486	66,514	.....	178,823
9. Flemington Bor.	19,043	$1,823	108,091	.....	44,974	73,313	.....	247,244
10. Franklin Twp.	1,127	.....	53,402	.....	55,131	55,375	.....	165,035
11. Frenchtown Bor.	3,581	.....	45,749	.....	10,814	20,498	.....	80,642
12. Glen Gardner Bor.	1,912	.....	6,240	.....	6,740	12,566	.....	27,458
13. Hampton Bor.	.....	.....	7,717	.....	6,087	14,515	.....	28,319
14. High Bridge Bor.	2,054	.....	84,678	.....	14,481	33,137	.....	134,350
15. Holland Twp.	1,875	.....	51,415	.....	3,655,656	85,078	$45	3,794,069
16. Kingwood Twp.	709	.....	53,838	.....	42,888	72,597	.....	170,032
17. Lambertville City	7,329	1,555	76,856	.....	36,011	55,709	.....	177,460
18. Lebannon Bor.	1,409	.....	11,313	.....	6,947	18,878	.....	38,547
19. Lebanon Twp.	1,101	.....	48,263	.....	1,465,829	87,520	.....	1,602,713
20. Milford Bor.	4,116	.....	192,499	.....	157,242	20,012	.....	373,869
21. Raritan Twp.	21,685	.....	318,031	.....	276,461	223,358	.....	839,535
22. Readington Twp.	7,110	.....	109,472	.....	306,454	193,205	.....	616,241
23. Stockton Bor.	934	.....	5,690	.....	5,776	11,619	.....	24,019
24. Tewksbury Twp.	2,149	.....	84,970	.....	104,839	88,824	.....	280,782
25. Union Twp.	1,561	.....	49,485	.....	38,307	59,906	.....	149,259
26. West Amwell Twp.	.....	.....	30,142	.....	93,084	54,485	.....	177,711
Total	$100,160	$3,378	$1,715,408	.....	$6,685,910	$1,589,795	$45	$10,094,696

Difference in totals due to rounding.

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MERCER COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. East Windsor Twp.	$ 8,291	$ 458	$ 283,940	.....	$ 257,143	$ 307,046	.....	$ 856,878
2. Ewing Twp.	28,055	611	1,268,158	$4,433	406,336	888,005	$375,696	2,971,294
3. Hamilton Twp.	40,685	.....	977,727	6,059	7,246,896	1,855,889	.....	10,127,256
4. Hightstown Bor.	13,755	.....	86,806	.....	65,279	94,644	.....	260,484
5. Hopewell Bor.	3,397	.....	32,916	.....	16,816	41,308	.....	94,437
6. Hopewell Twp.	5,470	.....	277,737	.....	207,798	404,479	.....	895,484
7. Lawrence Twp.	18,314	1,864	596,204	.....	625,504	626,856	37,083	1,905,825
8. Pennington Bor.	5,186	.....	22,639	.....	20,315	56,112	.....	104,252
9. Princeton Bor.	51,776	.....	190,926	1,487	148,877	300,263	.....	693,329
10. Princeton Twp.	6,131	1,971	142,513	.....	214,847	404,597	.....	770,059
11. Trenton City	147,642	5,992	3,282,238	128,985	1,406,237	1,818,477	.....	6,789,571
12. Washington Twp.	4,424	.....	63,682	.....	268,951	173,453	.....	510,510
13. West Windsor Twp.	13,001	.....	258,156	10,899	241,237	437,145	.....	960,438
Total	$346,128	$10,896	$7,483,643	$151,863	$11,126,237	$7,408,276	$412,779	$26,939,822

Difference in totals due to rounding.

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Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Carteret Bor.	$ 12,381	.....	$ 893,876	$ 1,199	$ 363,438	$ 382,350	.....	$ 1,653,244
2. Cranbury Twp.	9,198	.....	140,506	.....	43,625	123,340	.....	316,669
3. Dunellen Bor.	3,283	.....	213,462	2,496	61,368	144,628	.....	425,237
4. East Brunswick Twp.	19,094	$ 696	587,009	.....	526,281	925,589	.....	2,058,669
5. Edison Twp.	29,346	7,087	1,328,231	13,836	6,949,199	1,679,232	.....	10,006,931
6. Helmetta Bor.	.....	.....	68,541	.....	10,761	27,947	.....	107,249
7. Highland Park Bor.	7,428	.....	133,207	.....	90,236	247,228	.....	478,099
8. Jamesburg Bor.	2,443	.....	36,796	.....	40,919	73,086	.....	153,244
9. Metuchen Bor.	14,580	.....	296,771	16,315	190,011	367,579	.....	885,256
10. Middlesex Bor.	2,510	.....	259,445	.....	235,310	369,444	.....	866,709
11. Milltown Bor.	4,282	.....	98,343	.....	55,677	69,913	.....	228,215
12. Monroe Twp.	6,338	.....	157,211	.....	264,242	317,214	.....	745,005
13. New Brunswick City	39,074	2,649	1,138,600	23,728	429,970	891,178	.....	2,525,199
14. North Brunswick Twp.	14,695	11,982	1,104,157	3,612	697,546	525,179	.....	2,357,171
15. Old Bridge Twp.	33,160	874	296,258	3,770	828,066	709,330	.....	1,871,458
16. Perth Amboy City	18,428	6,496	1,672,439	29,035	293,045	653,859	.....	2,673,302
17. Piscataway Twp.	17,169	278	829,027	.....	734,189	1,051,994	.....	2,632,657
18. Plainsboro Twp.	1,536	.....	74,379	.....	179,556	136,160	.....	391,631
19. Sayreville Bor.	10,461	621	1,449,162	1,746	4,821,021	519,676	.....	6,802,687
20. South Amboy City	17,562	.....	57,453	100,605	2,215,784	128,440	.....	2,519,844
21. South Brunswick Twp.	4,887	.....	607,979	13,585	1,708,404	549,847	.....	2,884,702
22. South Plainfield Bor.	6,338	.....	583,461	9,453	380,299	598,997	.....	1,578,548
23. South River Bor.	10,798	.....	126,011	.....	53,887	124,582	.....	315,278
24. Spotswood Bor.	3,713	.....	236,687	4,977	88,492	130,767	.....	464,636
25. Woodbridge Twp.	40,569	6,184	2,407,549	60,179	8,914,641	1,960,947	.....	13,390,069
Total	$329,274	$36,865	$14,796,561	$284,535	$30,175,966	$12,708,507	.....	$58,331,708

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MONMOUTH COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Aberdeen Twp.	$ 3,588	.....	$ 223,552	.....	$ 151,999	$ 210,057	.....	$ 589,196
2. Allenhurst Bor.	9,867	.....	11,771	.....	136,903	19,177	.....	177,718
3. Allentown Bor.	4,081	.....	7,196	.....	12,999	31,914	.....	56,190
4. Asbury Park City	17,869	$ 1,975	466,926	.....	213,564	303,052	.....	1,003,386
5. Atlantic Highlands Bor.	5,493	.....	33,875	.....	62,292	77,304	.....	178,964
6. Avon-By-The-Sea Bor.	2,463	.....	13,967	.....	24,991	36,871	.....	78,292
7. Belmar Borough	7,664	.....	57,040	.....	71,584	105,203	.....	241,491
8. Bradley Beach Bor.	8,396	.....	37,155	.....	76,601	68,486	.....	190,638
9. Brielle Bor.	1,923	.....	35,275	.....	43,833	77,692	.....	158,723
10. Colts Neck Twp.	1,780	.....	62,269	.....	538,901	225,086	.....	828,036
11. Deal Bor.	3,346	.....	7,825	.....	86,686	119,018	.....	216,875
12. Eatontown Bor.	9,295	2,045	250,472	.....	180,855	204,673	.....	647,340
13. Englishtown Bor.	2,159	.....	20,624	.....	7,888	20,504	.....	51,175
14. Fair Haven Bor.	3,304	.....	24,922	.....	98,518	84,045	.....	210,789
15. Farmingdale Bor.	5,813	.....	22,077	.....	9,645	22,664	.....	60,199
16. Freehold Bor.	31,659	.....	187,868	.....	119,871	173,840	.....	513,238
17. Freehold Twp.	13,123	.....	240,291	.....	333,444	470,796	.....	1,057,654
18. Hazlet Twp.	7,432	.....	180,214	.....	219,927	285,999	.....	693,572
19. Highlands Bor.	1,185	.....	27,389	.....	48,110	56,713	.....	133,397
20. Holmdel Twp.	5,387	.....	411,621	.....	282,902	335,645	$617,228	1,652,783
21. Howell Twp.	13,466	.....	240,647	.....	1,525,094	549,786	.....	2,328,993
22. Interlaken Bor.	—	.....	14	.....	19,213	32,964	.....	52,191
23. Keansburg Bor.	7,972	3,131	61,827	.....	96,167	106,000	.....	275,097
24. Keyport Bor.	14,193	.....	100,635	.....	61,983	140,833	.....	317,644
25. Little Silver Bor.	5,540	.....	47,269	.....	86,613	126,784	.....	266,206
26. Loch Arbour Village	—	.....	4,101	.....	4,465	8,150	.....	16,716
27. Long Branch City	32,375	.....	245,226	$ 7,122	749,838	478,270	.....	1,512,831

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MONMOUTH COUNTY (Continued)

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	Total
28. Manalapan Twp.	9,148	.....	110,137	.....	497,668	336,933	.....	953,886
29. Manasquan Bor.	5,469	.....	44,154	.....	80,807	99,079	.....	229,509
30. Marlboro Twp.	5,270	.....	97,438	.....	239,001	314,264	.....	655,973
31. Matawan Bor.	16,525	1,863	50,303	.....	449,667	116,883	.....	635,241
32. Middletown Twp.	32,033	1,835	269,326	.....	964,120	1,130,266	.....	2,397,580
33. Millstone Twp.	793	.....	45,529	.....	65,526	113,600	.....	225,448
34. Monmouth Beach Bor.	2,041	.....	7,947	.....	58,003	62,747	.....	130,738
35. Neptune Twp.	17,565	.....	286,123	.....	773,700	436,785	.....	1,514,173
36. Neptune City Bor.	3,271	.....	70,462	.....	70,110	82,893	.....	226,736
37. Ocean Twp.	6,661	.....	152,846	.....	328,866	428,503	.....	916,876
38. Oceanport Bor.	2,748	.....	80,208	.....	87,727	94,128	.....	264,811
39. Red Bank Bor.	40,962	.....	327,193	4,092	642,436	216,749	17,040	1,248,472
40. Roosevelt Bor.	.....	.....	4,604	.....	11,037	17,193	.....	32,834
41. Rumson Bor.	6,245	.....	28,282	.....	121,785	184,148	.....	340,460
42. Sea Bright Bor.	3,092	.....	34,872	.....	33,155	34,910	.....	106,029
43. Sea Girt Bor.	2,501	.....	9,699	.....	39,343	46,234	.....	97,777
44. Shrewsbury Bor.	10,674	.....	88,330	.....	54,213	77,390	.....	230,607
45. Shrewsbury Twp.	—	.....	749	.....	10,166	2,887	.....	13,802
46. South Belmar Bor.	431	.....	9,068	.....	16,627	30,507	.....	56,633
47. Spring Lake Bor.	6,567	.....	26,137	.....	50,460	109,007	.....	192,171
48. Spring Lake Heights Bor.	6,266	.....	27,561	.....	64,207	85,585	.....	183,619
49. Tinton Falls	2,349	.....	178,047	.....	187,476	194,891	.....	562,763
50. Union Beach Bor.	2,305	.....	86,820	.....	118,043	75,197	.....	282,365
51. Upper Freehold Twp.	308	.....	61,730	.....	62,273	111,350	.....	235,661
52. Wall Twp.	10,404	.....	199,122	.....	811,967	450,012	.....	1,471,505
53. West Long Branch Bor.	3,086	.....	125,631	.....	127,534	133,014	.....	389,265
Total	$416,089	$10,850	$5,444,365	$11,213	$11,230,803	$9,356,680	$634,268	$27,104,268

Difference in totals due to rounding.

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MORRIS COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Boonton Town	$ 11,059	.....	$ 324,739	$ 1,977	$ 99,329	$ 149,895	.....	$ 586,999
2. Boonton Twp.	4,280	.....	45,277	—	24,832	62,598	.....	136,987
3. Butler Bor.	3,857	.....	173,768	—	247,372	141,542	.....	566,539
4. Chatham Bor.	16,206	.....	120,077	—	93,561	166,589	14,071	410,504
5. Chatham Twp.	4,333	.....	32,064	2,470	175,644	209,875	.....	424,386
6. Chester Bor.	3,519	.....	34,838	—	18,277	38,615	.....	95,249
7. Chester Twp.	730	.....	49,410	—	192,083	100,866	.....	343,089
8. Denville Twp.	18,597	.....	226,250	4,941	435,240	202,748	.....	887,776
9. Dover Town	27,883	$ 2,611	299,009	4,188	181,327	176,888	.....	691,906
10. East Hanover Twp.	5,200	.....	279,512	—	997,811	212,237	.....	1,494,760
11. Florham Park Bor.	12,265	.....	229,768	—	148,197	229,735	.....	619,965
12. Hanover Twp.	13,109	.....	907,912	—	267,897	389,519	.....	1,578,437
13. Harding Twp.	1,767	.....	18,701	—	54,606	133,094	.....	208,168
14. Jefferson Twp.	6,061	.....	63,153	—	703,977	214,299	.....	987,490
15. Kinnelon Bor.	4,331	.....	32,556	—	117,613	106,362	.....	260,862
16. Lincoln Park Bor.	3,497	.....	87,068	—	102,714	122,671	.....	315,950
17. Madison Bor.	14,749	.....	169,544	2,919	80,061	198,903	.....	466,176
18. Mendham Bor.	231	.....	47,002	.....	83,314	93,698	.....	224,245
19. Mendham Twp.	1,034	.....	14,448	.....	61,856	130,604	.....	207,942
20. Mine Hill Twp.	1,259	.....	57,790	.....	46,098	36,402	.....	141,549

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MORRIS COUNTY (Continued)

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
21. Montville Twp.	3,112	9,582	184,356	.....	479,962	262,750	.....	939,762
22. Morris Twp.	2,080	.....	441,264	.....	319,712	504,171	607,483	1,874,710
23. Morris Plains Bor.	6,718	.....	244,214	.....	94,587	147,794	.....	493,313
24. Morristown Town	61,989	2,389	510,829	6,758	364,007	462,206	.....	1,408,178
25. Mountain Lakes Bor.	1,905	.....	35,963	.....	94,046	95,544	.....	227,458
26. Mount Arlington Bor.	1,319	.....	18,031	.....	59,278	38,312	.....	116,940
27. Mount Olive Twp.	5,333	.....	89,290	.....	377,870	262,314	.....	734,807
28. Netcong Bor.	4,175	.....	51,878	.....	80,539	50,349	.....	186,941
29. Par-Troy Hills Twp.	19,929	.....	487,670	.....	454,645	626,473	739,358	2,328,075
30. Passaic Twp.	2,605	.....	107,171	.....	402,122	217,188	.....	729,086
31. Pequannock Twp.	8,156	.....	125,831	.....	160,522	225,985	.....	520,494
32. Randolph Twp.	5,914	.....	197,440	.....	260,933	301,528	.....	765,815
33. Riverdale Bor.	3,246	.....	78,425	.....	53,443	85,747	.....	220,861
34. Rockaway Bor.	6,116	.....	182,949	.....	60,689	100,278	.....	350,032
35. Rockaway Twp.	1,852	.....	287,109	.....	183,716	210,342	.....	683,019
36. Roxbury Twp.	15,389	.....	388,507	3,543	255,988	351,729	.....	1,015,156
37. Victory Gardens Bor.	840	.....	4,352	.....	5,407	6,651	.....	17,250
38. Washington Twp.	1,281	.....	107,998	.....	199,911	148,911	.....	458,101
39. Wharton Bor.	5,432	1,279	113,062	.....	58,142	62,936	.....	240,851
Total	$311,361	$15,861	$6,868,224	$26,795	$8,097,328	$7,278,347	$1,360,912	$2,395,828

Difference in totals due to rounding.

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Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Barnegat Twp.	$ 3,370	.....	$ 14,786	.....	$ 80,118	$ 149,353	.....	$ 247,627
2. Barnegat Light Bor.	1,176	.....	5,979	.....	12,810	27,159	.....	47,124
3. Bay Head Bor.	2,553	.....	8,388	$9,130	29,819	46,273	.....	96,163
4. Beach Haven Bor.	10,097	.....	25,667	.....	53,992	69,027	.....	158,783
5. Beachwood Bor.	—	.....	10,926	.....	52,586	107,685	.....	171,197
6. Berkeley Twp.	7,052	.....	94,592	.....	871,356	384,209	.....	1,357,209
7. Brick Twp.	39,620	.....	199,357	.....	591,603	813,903	.....	1,644,483
8. Dover Twp.	61,172	$1,919	714,101	.....	1,233,636	1,358,052	.....	3,368,880
9. Eagleswood Twp.	793	.....	4,649	.....	30,684	45,710	.....	81,836
10. Harvey Cedars Bor.	319	.....	2,974	.....	13,732	38,740	.....	55,765
11. Island Heights Bor.	597	.....	5,715	.....	16,003	28,173	.....	50,488
12. Jackson Twp.	9,773	3,198	128,909	.....	340,126	435,691	.....	917,697
13. Lacey Twp.	9,360	.....	40,864	.....	4,054,373	342,283	.....	4,446,880
14. Lakehurst Bor.	4,444	.....	9,725	.....	15,520	37,610	.....	67,299
15. Lakewood Twp.	28,839	297	247,480	.....	547,028	625,499	.....	1,449,143
16. Lavallette Bor.	2,959	.....	10,780	.....	37,641	48,978	.....	100,358
17. Little Egg Harbor Twp.	2,292	.....	23,648	.....	132,243	211,190	.....	369,373
18. Long Beach Twp.	684	.....	26,800	.....	138,628	265,364	.....	431,476
19. Manchester Twp.	18,220	.....	39,041	.....	309,996	352,113	.....	719,370
20. Mantoloking Bor.	—	.....	1,129	.....	42,513	29,857	.....	73,499
21. Ocean Twp.	2,560	.....	12,629	.....	107,477	119,312	.....	241,978
22. Ocean Gate Bor.	—	.....	2,976	.....	21,668	31,891	.....	56,535
23. Pine Beach Bor.	1,487	.....	3,012	.....	29,268	33,401	.....	67,168
24. Plumsted Twp.	4,451	.....	20,169	.....	52,964	89,840	.....	167,424
25. Pt. Pleasant Bor.	9,579	.....	75,688	.....	188,998	283,954	.....	558,219
26. Pt. Pleasant Beach Bor.	11,241	.....	102,743	.....	150,351	123,927	.....	388,262
27. Seaside Heights Bor.	2,665	.....	47,689	.....	42,300	30,086	.....	122,740
28. Seaside Park Bor.	2,283	.....	19,667	.....	45,690	62,161	.....	129,801
29. Ship Bottom Bor.	3,945	.....	23,692	.....	72,670	67,103	.....	167,410
30. South Toms River Bor.	1,396	.....	19,093	.....	38,565	57,002	.....	116,056
31. Stafford Twp.	4,213	.....	32,873	.....	636,996	294,312	.....	968,394
32. Surf City Bor.	1,375	.....	10,952	.....	29,627	72,353	.....	114,307
33. Tuckerton Bor.	5,361	.....	17,108	.....	37,072	81,824	.....	141,365
Total	$253,877	$5,415	$2,003,799	$9,130	$10,058,053	$6,764,033		$19,094,307

Difference in totals due to rounding.

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PASSAIC COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Bloomingdale Bor.	$ 6,435	.....	$ 66,232	.....	$ 97,397	$ 105,618	.....	$ 275,682
2. Clifton City	75,746	$ 1,270	3,161,018	$ 2,572	1,761,663	1,758,747	.....	6,761,016
3. Haledon Bor.	3,507	.....	76,348	.....	92,667	156,168	.....	328,690
4. Hawthorne Bor.	25,081	.....	278,340	.....	242,129	376,907	.....	922,457
5. Little Falls Twp.	11,995	.....	218,459	.....	197,727	368,455	.....	796,636
6. North Haledon Bor.	1,849	.....	40,458	.....	67,555	166,781	.....	276,643
7. Passaic City	71,629	5,065	2,280,207	8,587	412,991	977,757	$351	3,756,587
8. Paterson City	113,451	6,044	2,698,544	28,183	2,257,047	2,284,483	.....	7,387,752
9. Pompton Lakes Bor.	8,483	.....	268,451	.....	115,825	187,625	.....	580,384
10. Prospect Park Bor.	41,700	.....	52,736	.....	27,840	69,195	.....	191,471
11. Ringwood Bor.	3,358	.....	20,146	.....	331,023	193,110	.....	547,637
12. Totowa Bor.	41,465	.....	275,537	.....	260,558	383,180	.....	960,740
13. Wanaque Bor.	3,926	.....	114,261	.....	98,205	149,050	.....	365,442
14. Wayne Twp.	64,157	25,433	862,875	.....	646,474	1,179,005	.....	2,777,944
15. West Milford Twp.	7,117	.....	126,111	.....	399,532	454,553	.....	987,313
16. West Paterson Bor.	22,607	.....	217,274	.....	80,637	189,312	.....	509,830
Total	$502,507	$37,811	10,756,997	$39,343	$7,089,270	$8,999,945	$351	$27,426,224

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SALEM COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Alloway Twp.	$ 1,559	.....	$ 29,018	.....	$ 102,937	$ 52,432	.....	$ 185,946
2. Carneys Point Twp.	3,265	.....	276,992	.....	125,830	166,398	.....	572,485
3. Elmer Bor.	10,746	.....	17,679	.....	14,069	25,728	.....	68,222
4. Elsinboro Twp.	.....	.....	8,729	.....	30,834	25,767	.....	65,330
5. Lower Alloways Crk Twp.	4,490	.....	14,891	.....	7,969,850	58,264	.....	8,047,495
6. Mannington Twp.	1,625	.....	94,583	.....	75,383	67,652	.....	239,243
7. Oldmans Twp.	1,912	.....	42,074	.....	38,942	64,968	.....	147,896
8. Penns Grove Bor.	9,672	$4,251	64,364	.....	67,360	77,319	.....	222,966
9. Pennsville Twp.	7,881	.....	1,951,243	.....	2,177,591	245,931	.....	4,382,646
10. Pilesgrove Twp.	358	.....	45,058	.....	154,670	96,471	.....	296,557
11. Pittsgrove Twp.	.....	.....	49,139	.....	128,508	136,483	.....	314,130
12. Quinton Twp.	503	.....	30,754	.....	67,260	65,800	.....	164,317
13. Salem City	12,662	2,978	237,465	.....	168,884	88,683	.....	510,672
14. Upper Pittsgrove Twp.	265	.....	52,124	.....	122,614	97,901	.....	272,904
15. Woodstown Bor.	8,563	.....	21,687	.....	28,378	42,843	.....	101,471
Total	$63,502	$7,229	$2,935,797	.....	$11,273,110	$1,312,638	.....	$15,592,276

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SOMERSET COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Bedminster Twp.	$ 1,746	.....	$ 59,577	.....	$ 55,972	$ 132,069	.....	$ 249,364
2. Bernards Twp.	6,724	.....	127,450	.....	245,933	348,576	.....	728,683
3. Bernardsville Bor.	9,195	.....	84,377	$ 2,799	139,937	161,417	.....	397,725
4. Bound Brook Bor.	17,093	$2,338	94,516	5,019	102,330	217,933	.....	439,229
5. Branchburg Twp.	4,964	.....	105,478	.....	1,249,658	215,830	.....	1,575,930
6. Bridgewater Twp.	13,234	.....	2,083,809	.....	916,535	985,682	.....	3,999,260
7. Far Hills Bor.	1,694	.....	10,591	.....	10,718	16,820	.....	39,823
8. Franklin Twp.	20,956	.....	283,131	.....	502,704	968,230	.....	1,775,021
9. Green Brook Twp.	.....	.....	75,136	.....	80,053	139,990	.....	295,179
10. Hillsborough Twp.	9,826	.....	202,536	.....	403,888	592,535	.....	1,208,785
11. Manville Bor.	22,115	.....	608,076	4,803	84,802	200,107	.....	919,903
12. Millstone Bor.	807	.....	2,412	.....	19,774	16,838	.....	39,831
13. Montgomery Twp.	3,073	93	124,742	1,139	158,731	331,643	.....	619,421
14. North Plainfield Bor.	16,760	.....	142,671	.....	170,880	344,065	.....	674,376
15. Peapack-Gladstone Bor.	7,110	.....	28,649	.....	27,339	51,378	.....	114,476
16. Raritan Bor.	5,835	.....	248,034	4,498	81,188	155,992	.....	495,547
17. Rocky Hill Bor.	2,424	.....	26,014	.....	8,936	22,862	.....	60,236
18. Somerville Bor.	24,109	319	252,385	2,110	261,583	335,492	$25,179	901,177
19. South Bound Brk. Bor.	1,635	.....	77,440	.....	40,785	86,207	.....	206,067
20. Warren Twp.	6,435	.....	130,156	.....	165,763	309,294	.....	611,648
21. Watchung Bor.	4,898	.....	229,597	.....	111,235	209,871	.....	555,601
Total	$180,635	$2,750	$4,996,777	$20,368	$4,838,743	$5,842,830	$25,179	$15,907,282

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SUSSEX COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities Gross Receipts	Public Utilities Franchise	Insurance Tax	
1. Andover Bor.	$ 1,615	.....	$ 12,634	.....	$ 17,285	$ 20,640	.....	$ 52,174
2. Andover Twp.	2,547	.....	62,434	.....	57,641	75,065	.....	197,687
3. Branchville Bor.	7,357	.....	32,684	.....	4,293	17,431	$225,047	286,812
4. Byram Twp.	2,440	.....	31,667	.....	72,435	94,710	.....	201,252
5. Frankford Twp.	2,115	.....	61,590	.....	88,222	72,019	.....	223,946
6. Franklin Bor.	10,535	.....	68,316	.....	142,754	65,738	.....	287,343
7. Fredon Twp.	907	.....	35,776	.....	37,981	54,752	.....	129,416
8. Green Twp.	500	.....	25,218	.....	19,881	37,175	.....	82,774
9. Hamburg Bor.	4,119	.....	38,493	.....	22,822	27,206	.....	92,640
10. Hampton Twp.	2,659	.....	46,064	.....	55,651	75,211	.....	179,585
11. Hardyston Twp.	735	.....	43,947	.....	71,571	67,898	.....	184,151
12. Hopatcong Bor.	2,930	.....	21,248	.....	114,586	151,807	.....	290,571
13. Lafayette Twp.	521	.....	43,294	.....	15,749	20,159	.....	79,723
14. Montague Twp.	1,791	.....	12,412	.....	43,821	65,700	.....	123,724
15. Newton Town	23,617	$1,948	246,691	.....	94,400	111,019	.....	477,675
16. Ogdensburg Bor.	674	.....	68,394	.....	11,246	23,039	.....	103,353
17. Sandyston Twp.	.....	.....	14,603	.....	26,582	64,076	.....	105,261
18. Sparta Twp.	6,886	.....	122,245	.....	213,654	171,518	.....	514,303
19. Stanhope Bor.	1,526	.....	40,217	.....	19,003	38,422	.....	99,198
20. Stillwater Twp.	989	.....	21,578	.....	46,120	60,444	.....	129,131
21. Sussex Bor.	7,332	.....	38,013	.....	24,372	37,076	.....	106,793
22. Vernon Twp.	3,666	.....	112,514	.....	353,137	163,892	.....	633,209
23. Walpack Twp.	.....	.....	2,851	.....	12,809	27,710	.....	43,370
24. Wantage Twp.	1,470	.....	99,519	.....	115,887	93,884	.....	310,760
Total	$86,932	$1,948	$1,302,404	.....	$1,681,933	$1,636,592	$225,047	$4,934,856

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UNION COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Franchise	Insurance Tax	
1. Berkeley Heights Twp.	$ 9,732	.....	$ 745,522	.....	$ 179,525	$ 284,645	.....	$ 1,219,424
2. Clark Twp.	18,585	$ 2,036	560,244	.....	271,069	360,757	.....	1,212,691
3. Cranford Twp.	20,017	.....	385,464	$ 12,376	886,139	649,968	$1,765	1,955,729
4. Elizabeth City	113,743	17,437	2,867,349	284,819	3,534,190	2,162,854	.....	8,980,392
5. Fanwood Bor.	5,983	.....	40,123	.....	209,500	180,290	.....	435,896
6. Garwood Bor.	2,434	.....	232,744	.....	58,210	105,611	.....	398,999
7. Hillside Twp.	18,091	.....	974,390	1,956	466,558	457,015	.....	1,918,010
8. Kenilworth Bor.	11,496	.....	451,695	.....	169,595	247,376	.....	880,162
9. Linden City	44,947	2,213	2,739,156	13,316	11,362,727	981,889	.....	15,144,248
10. Mountainside Bor.	6,171	.....	253,331	.....	161,478	219,466	.....	640,446
11. New Providence Bor.	10,774	.....	215,949	.....	236,360	295,357	.....	769,631
12. Plainfield City	55,676	11,191	836,729	10,130	495,618	961,635	.....	2,362,093
13. Rahway City	11,415	2,305	832,774	24,894	298,921	620,296	.....	1,788,300
14. Roselle Bor.	8,110	.....	216,995	.....	252,206	414,621	.....	891,932
15. Roselle Park Bor.	2,821	.....	115,096	1,319	123,831	212,399	.....	455,466
16. Scotch Plains Twp.	8,604	.....	134,130	.....	386,571	509,141	.....	1,038,446
17. Springfield Twp.	19,569	.....	450,546	.....	357,809	342,880	.....	1,170,804
18. Summit City	48,561	.....	429,230	8,136	798,327	585,321	.....	1,889,387
19. Union Twp.	41,238	19,812	1,419,562	.....	1,035,854	1,299,975	794	3,800,067
20. Westfield Town	22,359	2,644	338,766	.....	400,064	757,817	.....	1,519,006
21. Winfield Twp.	.....	.....	4,649	.....	9,180	15,844	.....	29,673
Total	$480,327	$57,639	$14,244,444	$356,946	$21,693,731	$11,665,157	$2,559	$48,500,803

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WARREN COUNTY

Taxing District	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Franchise	Insurance Tax	
1. Allamuchy Twp.	$ 830	.....	$ 39,597	.....	$ 62,833	$ 88,770	.....	$ 192,030
2. Alpha Bor.	2,061	.....	32,495	.....	31,028	37,100	.....	102,684
3. Belvidere Town.	9,887	.....	98,083	.....	186,386	30,249	.....	324,605
4. Blairstown Twp.	4,501	.....	31,835	.....	2,984,553	91,254	.....	3,112,143
5. Franklin Twp.	380	.....	67,476	.....	56,849	53,849	.....	178,554
6. Frelinghuysen Twp.	1,290	.....	32,251	.....	42,141	30,442	.....	106,124
7. Greenwich Twp.	534	.....	29,662	.....	37,787	38,871	.....	106,854
8. Hackettstown Town	11,445	$504	211,689	.....	95,624	122,837	.....	442,099
9. Hardwick Twp.	.....	.....	8,735	.....	31,532	26,551	.....	66,818
10. Harmony Twp.	1,048	.....	60,062	.....	29,027	46,459	.....	136,596
11. Hope Twp.	4,134	.....	20,176	.....	33,088	53,097	.....	110,495
12. Independence Twp.	683	.....	29,052	.....	20,216	35,203	.....	85,154
13. Knowlton Twp.	.....	.....	35,546	.....	56,479	51,842	.....	143,867
14. Liberty Twp.	.....	.....	12,509	.....	30,790	21,260	.....	64,559
15. Lopatcong Twp.	5,042	.....	73,631	.....	185,656	112,692	.....	377,021
16. Mansfield Twp.	887	.....	48,309	.....	305,145	97,566	.....	451,907
17. Oxford Twp.	1,488	.....	36,663	.....	13,070	36,773	.....	87,994
18. Pahaquarry Twp.	.....	.....	450	.....	12,846	5,045	.....	18,341
19. Phillipsburg Town	15,997	.....	484,959	$17,165	193,089	235,341	.....	946,551
20. Pohatcong Twp.	927	.....	55,287	.....	38,858	60,034	.....	155,106
21. Washington Bor.	12,507	.....	121,519	1,955	104,702	91,016	.....	331,699
22. Washington Twp.	740	.....	63,024	.....	55,677	85,908	.....	205,349
23. White Twp.	.....	.....	65,819	.....	55,269	74,335	.....	195,423
Total	$74,379	$504	$1,658,829	$19,120	$4,662,645	$1,526,495	.....	$7,941,972

Difference in totals due to rounding.

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APPENDIX IV

page

ABSTRACT OF RATABLES 268-371
TABLE OF EQUALIZED VALUATIONS 374-397

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1978

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) Exemptions 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	$ 608,368,255	$ 1,459,276,692	$ 2,067,644,947	$ 56,874,485	.....	.....	.....	.....	$ 2,124,519,432
2 Bergen	5,305,090,745	9,089,419,020	14,394,509,765	180,580,663	.....	$ 5,000	$ 71,100	$ 76,100	14,575,014,328
3 Burlington	981,391,210	2,749,412,099	3,730,803,309	69,938,623	$ 556,060	1,000	.....	557,060	3,800,184,872
4 Camden	1,197,670,039	3,336,534,543	4,534,204,582	105,725,967	.....	.....	1,647,226	1,647,226	4,638,283,323
5 Cape May	979,851,687	1,382,309,596	2,362,161,283	28,912,161	.....	1,000	.....	1,000	2,391,072,444
6 Cumberland	272,589,662	896,549,979	1,169,139,641	32,949,173	.....	2,300	1,422,700	1,425,000	1,200,663,814
7 Essex	2,254,893,400	5,121,239,400	7,376,132,800	225,343,800	* 115,800	2,000	344,900	462,700	7,601,013,900
8 Gloucester	527,879,130	1,364,932,975	1,892,812,105	35,117,729	—	.....	8,631,025	8,631,025	1,919,298,809
9 Hudson	1,182,160,224	2,320,808,691	3,502,968,915	82,692,561	* 421,900	**21,933,033	58,000	22,412,933	3,563,248,543
10 Hunterdon	464,661,156	944,275,817	1,408,936,973	35,861,270	.....	1,000	.....	1,000	1,444,797,243
11 Mercer	815,127,815	2,339,735,665	3,154,863,480	76,144,011	.....	.....	* 145,120	145,120	3,230,862,371
12 Middlesex	2,363,261,980	5,672,036,955	8,035,298,935	149,806,325	.....	6,300	3,059,500	3,065,800	8,182,039,460
13 Monmouth	1,728,937,321	3,830,421,759	5,559,359,080	88,649,583	.....	.....	12,300	12,300	5,647,996,363
14 Morris	1,824,406,745	3,642,247,455	5,466,654,200	106,302,404	28,000	5,400	88,400	121,800	5,572,834,804
15 Ocean	2,144,495,782	3,374,050,744	5,518,546,526	81,706,267	.....	.....	.....	.....	5,600,252,793
16 Passaic	1,502,311,615	3,044,224,246	4,546,535,861	78,904,343	.....	.....	.....	.....	4,625,440,204
17 Salem	140,598,305	504,334,730	644,933,035	18,241,382	.....	.....	.....	.....	663,174,417
18 Somerset	921,286,738	2,000,107,893	2,921,394,631	49,157,525	.....	.....	2,877,000	2,877,000	2,967,675,156
19 Sussex	390,484,335	865,933,845	1,256,418,180	26,243,332	54,000	1,000	.....	55,000	1,282,606,512
20 Union	2,610,047,725	4,925,001,711	7,535,049,436	123,389,489	.....	.....	767,900	767,900	7,657,671,025
21 Warren	271,609,051	746,348,324	1,017,957,375	18,638,874	20,000	.....	588,700	* 608,700	1,035,987,549
Totals	$ 28,487,122,920	$ 59,609,202,139	$ 88,096,325,059	$ 1,671,179,967	*$1,195,760	**$21,958,033	*$19,713,871	*$42,867,664	$ 89,724,637,362

*C 104 P.L. 1975-Home Improvement Deductions

Col 5(a) Essex County	$115,800
Col 5(a) Hudson County	421,900
Col 5(c) Mercer County	82,320
Col 5(d) Warren County	31,300

**C 16 PL 1978-Railroad property withdrawn from Net Valuation

Hudson County	$21,933,033

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1978 (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 19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to 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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Atlantic	.....	.....	$ 223,222	$ 10,514,151	$498,685,690	$2,612,914,193	$ 21,406,314.77	.....	.....
2 Bergen	.....	.....	3,326,583	266,897,746	4,023,481,086	18,334,924,251	70,475,559.95	.....	.....
3 Burlington	.....	.....	101,355	65,563,948	739,893,425	4,474,615,704	27,670,686.35	.....	.....
4 Camden	.....	.....	2,755,783	50,309,244	988,224,911	5,578,954,773	61,992,073.20	.....	.....
5 Cape May	.....	.....	45,889	14,080,723	281,484,085	2,658,521,695	12,593,299.20	.....	.....
6 Cumberland	.....	.....	222,732	7,592,628	116,928,408	1,310,222,326	12,853,331.64	.....	.....
7 Essex	.....	.....	21,151,950	41,863,521	1,904,388,438	9,484,690,767	127,088,984.02	.....	.....
8 Gloucester	.....	.....	134,033	28,213,493	780,632,389	2,671,851,738	15,705,209.41	.....	.....
9 Hudson	.....	.....	66,817,325	78,702,678	1,461,125,640	5,012,488,830	58,395,453.76	.....	.....
10 Hunterdon	.....	.....	79,506	12,023,702	316,151,019	1,749,004,066	7,504,133.15	.....	.....
11 Mercer	.....	.....	2,867,798	456,367	1,068,730,572	4,302,004,374	42,034,997.21	.....	.....
12 Middlesex	.....	.....	8,747,803	6,841,992	2,449,811,862	10,633,757,133	66,564,387.66	.....	.....
13 Monmouth	.....	.....	445,825	47,240,897	2,033,330,318	7,634,531,609	48,223,227.62	.....	.....
14 Morris	.....	.....	1,005,362	12,073,643	3,266,555,657	8,828,322,180	37,705,400.98	.....	.....
15 Ocean	.....	.....	430,499	69,350,718	925,701,458	6,457,034,032	27,464,719.10	.....	.....
16 Passaic	.....	.....	1,157,369	.....	1,771,461,122	6,398,058,695	41,219,205.06	$ 181,295.92	$ 181,295.92
17 Salem	.....	.....	63,364	10,247,469	210,438,316	863,428,628	7,270,279.07	.....	.....
18 Somerset	.....	.....	823,467	68,401,058	1,435,312,784	4,335,410,349	21,746,889.70	.....	.....
19 Sussex	.....	.....	5,617	.....	593,614,585	1,876,226,714	10,709,654.74	.....	.....
20 Union	.....	.....	12,137,542	11,845,142	1,597,699,043	9,255,662,468	47,426,097.82	.....	.....
21 Warren	.....	.....	675,012	17,638,133	292,835,555	1,311,859,983	7,059,673.19	.....	.....
Totals	.....	.....	$ 123,218,036	$819,857,253	$ 26,756,486,363	$ 115,784,484,508	$ 773,109,577.60	$ 181,295.92	$ 181,295.92

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES										
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	II – Adjustments Resulting from		III			I District School Purposes			II Local Municipal Purposes	Total Tax Levy on which Tax Rate is Computed
	(b) Appeals and Corrected Errors (R.S. 54:4 – 49; R.S. 54:4 – 53)			(a)	(b)	(a)	(b)	(c)		
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget		(Cols. AIII + BIa), (b) + C1a, b, c, + CII)
1 Atlantic	$ 76,978.58	$ 1,827.42	$21,331,163.61	$ 348,256.00	$ 688,382.00	$24,671,231.59	$ 7,083,003.02	$ 697,040.12	$27,471,243.15	$ 82,290,319.49
2 Bergen	452,349.75	4,757.95	70,027,968.15	.....	.....	243,969,946.62	37,446,883.90	2,195,666.21	120,399,743.65	474,040,208.53
3 Burlington	200,632.49	.....	27,470,053.86	1,144,500.00	.....	60,477,458.73	11,757,787.94	305,305.60	14,331,429.08	115,486,535.21
4 Camden	955,673.20	.....	61,036,400.00	557,000.00	1,237,669.00	80,831,324.28	10,972,891.46	.....	26,421,153.89	181,056,438.63
5 Cape May	19,164.78	10,056.31	12,584,190.73	493,735.13	.....	15,139,315.96	2,881,773.84	332,466.25	18,152,136.12	49,583,618.03
6 Cumberland	100,915.13	.....	12,752,416.51	.....	391,094.00	16,580,640.07	2,099,540.69	1,088,825.90	6,396,529.91	39,309,047.08
7 Essex	3,056,854.33	.....	124,032,129.69	.....	.....	135,662,505.35	26,783,324.12	4,760,317.56	130,147,611.23	421,385,887.95
8 Gloucester	140,478.37	8,149.30	15,572,880.34	154,887.00	.....	34,4[illegible].77	4,950,562.09	17,286.50	7,194,509.05	62,342,350.75
9 Hudson	1,244,424.65	141,753.73	57,292,782.84	.....	.....	75,924,713.38	.....	3,643,487.10	82,184,330.10	219,045,313.42
10 Hunterdon	54,133.15	.....	7,450,000.00	381,500.00	.....	15,856,122.55	13,285,682.01	.....	2,037,299.73	39,010,604.29
11 Mercer	161,093.62	.....	41,853,903.59	772,821.00	.....	42,770,660.08	24,719,492.72	83,987.00	24,583,286.10	134,784,150.49
12 Middlesex	657,833.97	34,756.31	65,941,310.00	.....	.....	171,824,805.84	946,264.50	2,582,446.71	38,974,277.02	280,269,104.07
13 Monmouth	222,766.30	6,863.27	48,007,324.59	1,068,846.00	115,936.00	92,227,955.84	34,497,646.99	244,514.77	47,901,835.05	224,064,059.24
14 Morris	165,758.16	376.03	37,540,018.85	700,000.00	.....	110,706,602.88	29,819,638.52	.....	43,403,562.78	222,169,823.03
15 Ocean	89,063.06	24.71	27,375,680.75	1,511,354.00	1,600,000.00	53,976,448.72	30,472,907.98	.....	25,876,362.72	140,812,754.17
16 Passaic	463,282.79	.....	40,755,922.27	.....	.....	81,357,803.73	8,035,869.72	1,830,455.92	43,183,421.66	175,163,473.30
17 Salem	41,218.43	519.08	7,229,579.72	.....	.....	8,071,898.63	3,384,396.75	65,445.00	1,342,885.51	20,094,205.61
18 Somerset	97,205.70	.....	21,649,684.00	755,000.00	.....	53,878,111.52	19,802,915.71	.....	16,527,409.70	112,613,120.93
19 Sussex	33,303.62	.....	10,676,351.12	542,963.00	.....	24,769,882.98	8,585,860.87	* 966,737.00	7,006,143.45	52,547,938.42
20 Union	117,665.95	.....	47,308,431.87	.....	.....	119,064,670.45	22,753,701.96	4,761,174.32	58,388,099.91	252,276,078.51
21 Warren	22,697.31	.....	7,036,975.88	209,267.00	631,100.00	14,663,412.80	2,848,771.33	* 996,936.00	2,842,852.61	29,229,315.62
Totals	$ 8,393,493.34	$ 209,084.11	$764,925,168.37	$8,640,129.13	$4,664,181.00	$1,476,877,737.77	$303,128,916.12	*$24,572,091.96	$744,766,122.42	$3,327,574,346.77

*Includes County Vocational School Taxes

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)		16
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions	Total Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34
1 Atlantic	$ 596,821,180	$ 7,050,851.15	$ 33,654,684.08	$ 6,509,120.38	$ 47,214,655.61	$ 1,286,080.00	$ 604,350.00	$ 2,502,344,558
2 Bergen	2,326,516,975	24,396,141.04	94,049,962.21	9,638,118.56	128,084,221.81	3,383,570.00	3,336,105.00	17,647,450,037
3 Burlington	1,161,536,794	14,855,495.33	37,032,503.03	4,364,840.12	56,252,838.48	1,114,880.00	1,302,700.00	4,327,317,319
4 Camden	1,058,843,595	10,518,594.45	60,814,255.31	7,611,226.00	78,944,075.76	2,404,840.00	1,638,850.00	5,382,547,405
5 Cape May	286,401,095	6,075,897.94	15,780,389.98	2,555,681.93	24,411,969.85	814,560.00	275,450.00	2,602,632,324
6 Cumberland	282,845,184	3,107,387.09	17,114,458.90	2,321,184.01	22,543,030.00	759,770.00	344,866.50	1,208,668,395
7 Essex	2,481,333,100	25,544,886.57	210,628,061.40	15,835,806.27	252,008,754.24	2,273,280.00	1,685,920.00	8,941,653,494
8 Gloucester	270,527,587	4,843,773.78	18,931,638.99	2,856,954.47	26,632,367.24	861,280.00	700,300.00	2,568,197,601
9 Hudson	1,298,881,195	15,002,162.92	145,643,748.39	10,107,404.81	170,753,316.12	1,702,080.00	762,550.00	4,586,664,064
10 Hunterdon	251,857,308	5,222,052.18	9,245,158.62	2,163,842.52	16,631,053.32	330,400.00	271,550.00	1,671,116,738
11 Mercer	956,725,808	8,128,500.00	56,480,885.82	6,054,188.18	70,663,574.00	1,357,600.00	1,046,955.00	4,104,169,831
12 Middlesex	1,485,648,365	14,519,235.02	87,524,404.07	6,682,381.49	108,726,020.58	2,054,240.00	2,252,300.00	9,289,190,104
13 Monmouth	1,097,817,046	17,075,465.00	52,242,243.59	9,585,727.00	78,903,435.59	1,718,880.00	1,641,150.00	7,460,814,819
14 Morris	922,501,402	15,164,351.25	39,239,567.98	5,767,875.50	60,171,794.73	1,031,200.00	1,405,200.00	8,001,681,978
15 Ocean	717,995,988	15,908,283.70	35,458,055.49	8,232,450.00	59,598,789.19	2,609,504.00	1,210,189.00	6,368,498,846
16 Passaic	947,236,480	8,488,281.41	68,231,955.69	4,759,082.00	81,479,319.10	1,893,440.00	1,186,750.00	6,037,666,939
17 Salem	105,224,185	1,652,942.67	14,751,167.03	1,335,899.36	17,740,009.06	322,666.00	214,500.00	753,542,984
18 Somerset	438,471,370	7,404,306.78	23,159,576.13	2,737,000.00	33,300,882.91	600,054.00	738,600.00	4,155,711,712
19 Sussex	203,084,806	4,696,218.96	8,352,616.91	2,997,886.00	16,046,721.87	405,915.00	376,491.00	1,836,328,341
20 Union	1,764,768,489	19,639,825.48	75,843,123.26	4,762,000.00	100,244,948.74	2,143,200.00	1,780,500.00	8,715,447,950
21 Warren	131,590,705	3,728,675.30	10,497,994.98	1,348,882.83	15,575,553.11	463,962.00	278,050.00	1,257,929,535
Totals	$ 18,786,628,657	$ 233,023,328.02	$ 1,114,676,451.86	$ 118,227,551.43	$ 1,465,927,331.31	$ 29,531,401.00	$ 23,053,326.50	$ 109,429,574,974

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1978

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. Absecon City	$ 16,747,100	$ 37,147,500	$ 53,894,600	$ 733,343	.....	.....	.....	.....	$ 54,627,943
2. Atlantic City	90,505,020	201,174,190	291,679,210	14,670,900	.....	.....	.....	.....	306,350,110
3. Brigantine City	46,893,400	112,508,000	159,401,400	1,371,694	.....	.....	.....	.....	160,773,094
4. Buena Borough	4,934,300	28,283,100	33,217,400	1,245,573	.....	.....	.....	.....	34,462,973
5. Buena Vista Twp.	18,810,005	36,312,450	55,122,455	924,661	.....	.....	.....	.....	56,047,116
6. Corbin City	1,189,100	2,220,600	3,409,700	55,309	.....	.....	.....	.....	3,465,009
7. Egg Harbor City	6,758,900	36,151,100	42,910,000	1,705,352	.....	.....	.....	.....	44,615,352
8. Egg Harbor Twp.	74,839,700	156,168,700	231,008,400	7,241,570	.....	.....	.....	.....	238,249,970
9. Estell Manor City	10,961,430	5,051,087	16,012,517	347,561	.....	.....	.....	.....	16,360,078
10. Folsom Borough	2,819,705	11,859,580	14,679,285	691,068	.....	.....	.....	.....	15,370,353
11. Galloway Twp.	47,101,900	83,492,600	130,594,500	4,063,800	.....	.....	.....	.....	134,658,300
12. Hamilton Twp.	35,802,350	54,067,400	89,869,750	2,680,399	.....	.....	.....	.....	92,550,149
13. Hammonton Town	19,638,795	58,802,055	78,440,850	3,458,927	.....	.....	.....	.....	81,899,777
14. Linwood City	23,125,100	65,677,900	88,803,000	994,284	.....	.....	.....	.....	89,797,284
15. Longport Borough	23,040,600	35,536,000	58,576,600	236,013	.....	.....	.....	.....	58,812,613
16. Margate City	53,530,850	167,546,750	221,007,600	1,055,512	.....	.....	.....	.....	222,133,112
17. Mullica Twp.	21,930,600	27,096,000	49,026,600	1,141,117	.....	.....	.....	.....	50,167,717
18. Northfield City	22,001,100	53,431,400	75,432,500	553,100	.....	.....	.....	.....	75,985,600
19. Pleasantville City	19,132,950	79,872,400	99,005,350	5,895,326	.....	.....	.....	.....	104,900,676
20. Port Republic City	2,279,850	5,147,500	7,427,350	198,720	.....	.....	.....	.....	7,626,070
21. Somers Point City	22,167,800	81,073,500	103,241,300	3,769,337	.....	.....	.....	.....	107,010,637
22. Ventnor City	40,298,900	114,809,400	155,108,300	3,507,355	.....	.....	.....	.....	158,615,655
23. Weymouth Twp.	3,858,800	5,847,480	9,706,280	333,564	.....	.....	.....	.....	10,039,844
Totals	$ 608,368,255	$ 1,459,276,692	$ 2,067,644,947	$ 56,874,485	.....	.....	.....	.....	$ 2,124,519,432

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1. Absecon City	$ 4.32	70.79	$ 12,326	.....	$ 23,203,972	$ 77,844,241	$ 637,739.40	.....	.....
2. Atlantic City	7.13	71.33	110,421	.....	141,234,933	447,695,464	3,667,747.70	.....	.....
3. Brigantine City	2.97	84.73	.....	.....	29,791,415	190,564,509	1,561,200.85	.....	.....
4. Buena Borough	3.36	83.99	741	.....	7,933,188	42,396,902	347,336.87	.....	.....
5. Buena Vista Twp.	3.57	74.28	1,528	.....	20,601,512	76,650,156	627,956.85	.....	.....
6. Corbin City	2.14	108.30	154	$ 174,978	.....	3,290,185	26,954.86	.....	.....
7. Egg Harbor City	2.90	112.68	.....	3,199,017	.....	41,416,335	339,303.57	.....	.....
8. Egg Harbor Twp.	2.41	101.95	5	176,709	.....	238,073,266	1,950,416.62	.....	.....
9. Estell Manor City	2.67	100.98	23	.....	122,253	16,482,354	135,031.78	.....	.....
10. Folsom Borough	4.44	58.98	652	.....	11,068,221	26,439,226	216,603.51	.....	.....
11. Galloway Twp.	2.74	94.77	528	.....	11,287,065	145,945,893	1,195,662.58	.....	.....
12. Hamilton Twp.	3.67	67.97	.....	.....	47,845,558	140,395,707	1,150,192.65	.....	.....
13. Hammonton Town	4.74	62.77	55,459	.....	53,055,164	135,010,400	1,106,073.49	.....	.....
14. Linwood City	3.22	103.85	.....	2,187,284	.....	87,610,000	717,745.44	.....	.....
15. Longport Borough	2.26	81.07	.....	.....	13,999,170	72,811,783	596,510.96	.....	.....
16. Margate City	2.80	90.88	.....	.....	24,207,870	246,340,982	2,018,149.93	.....	.....
17. Mullica Twp.	3.06	94.34	84	.....	4,061,347	54,229,148	444,272.61	.....	.....
18. Northfield City	5.19	72.70	144	.....	30,980,852	106,966,596	876,324.46	.....	.....
19. Pleasantville City	4.17	108.17	41,157	4,776,163	.....	100,165,670	820,607.83	.....	.....
20. Port Republic City	3.70	50.85	.....	.....	7,492,050	15,118,120	123,855.29	.....	.....
21. Somers Point City	3.73	83.28	.....	.....	23,291,121	130,301,758	1,067,497.91	.....	.....
22. Ventnor City	3.89	78.34	.....	.....	45,129,803	203,745,458	1,669,185.85	.....	.....
23. Weymouth Twp.	3.07	76.29	.....	.....	3,380,196	13,420,040	109,943.76	.....	.....
Totals	.....	.....	$ 223,222	$ 10,514,151	$ 498,685,690	$ 2,612,914,193	$ 21,406,314.77	.....	.....

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1978 (Continued)

12 APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	II – Adjustments Resulting from		III	(a)	(b)	I District School Purposes (a)	(b)	(c)	II	Total Tax Levy on Which Tax Rate is Computed
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2 – 19)	As Required By District School Budget	Regional Consolidated and Joint School Budgets	As Required By Local Municipal Budget	Local Municipal Purposes	(Cols. AIII + B + CIa, b, c, – d + CII)
	Deduct Overpayment	Add Underpayment								
1. Absecon City	.....	$ 1,309.83	$ 639,049.23	$ 14,127.91	$ 24,748.81	$ 903,402.00	.....	$ 54,103.50	$ 722,746.18	$ 2,358,177.63
2. Atlantic City	$ 13,812.65	.....	3,653,935.05	.....	.....	4,465,300.00	.....	27,549.20	13,677,680.11	21,824,464.36
3. Brigantine City	423.64	.....	1,560,777.21	34,585.44	60,585.66	1,288,831.00	.....	94,776.98	1,725,559.37	4,765,115.66
4. Buena Borough	517.75	.....	346,819.12	7,694.59	13,479.13	.....	B $ 606,237.89	.....	181,542.30	1,155,773.03
5. Buena Vista Twp.	1,386.40	.....	626,570.45	13,911.19	24,369.17	.....	B 1,314,753.11	.....	19,438.32	1,999,042.24
6. Corbin City	.....	.....	26,954.86	597.13	1,046.04	38,000.00	.....	.....	7,517.46	74,115.49
7. Egg Harbor City	.....	517.59	339,821.16	7,516.63	13,167.38	362,568.00	G 271,634.81	.....	295,506.45	1,290,214.43
8. Egg Harbor Twp.	3,687.56	.....	1,946,729.06	43,207.78	75,689.97	2,564,008.25	G 1,089,478.45	.....	.....	5,719,113.51
9. Estell Manor City	717.89	.....	134,313.89	2,991.37	5,240.19	294,014.51	.....	.....	.....	436,559.96
10. Folsom Borough	4.41	.....	216,599.10	4,798.44	8,405.75	403,433.75	.....	.....	49,203.66	682,440.70
11. Galloway Twp.	3,608.78	.....	1,192,053.80	26,487.63	46,400.17	1,301,289.00	G 834,107.30	.....	286,000.00	3,686,337.90
12. Hamilton Twp.	22,178.99	.....	1,128,013.66	25,480.33	44,635.62	1,140,812.00	G 757,162.60	.....	295,000.00	3,391,104.21
13. Hammonton Town	411.41	.....	1,105,662.08	24,502.96	42,923.48	2,121,848.85	.....	.....	586,434.94	3,881,372.31
14. Linwood City	2,815.88	.....	714,929.56	15,900.29	27,853.60	990,620.00	M 557,594.82	75,120.66	509,359.99	2,891,378.92
15. Longport Borough	1,115.33	.....	595,395.63	13,214.57	23,148.85	127,149.21	.....	.....	564,729.56	1,323,637.82
16. Margate City	1,324.80	.....	2,016,825.13	.....	78,318.51	2,008,961.00	.....	116,270.00	1,996,775.75	6,217,150.39
17. Mullica Twp.	290.60	.....	443,982.01	9,842.02	17,240.92	520,606.50	G 325,468.84	.....	216,068.47	1,533,208.76
18. Northfield City	2,959.54	.....	873,364.92	19,413.30	34,007.59	1,139,751.00	M 705,176.14	38,652.50	1,132,071.75	3,942,437.20
19. Pleasantville City	18,087.30	.....	802,520.53	18,179.01	31,845.39	1,752,715.31	–	.....	1,767,731.61	4,372,991.85
20. Port Republic City	751.40	.....	123,103.89	2,743.78	4,806.46	151,108.00	–	.....	.....	281,762.13
21. Somers Point City	215.12	.....	1,067,282.79	23,648.39	41,426.48	1,153,859.50	M 621,389.06	122,752.53	959,500.61	3,989,859.36
22. Ventnor City	2,564.99	.....	1,666,620.86	36,977.64	64,776.23	1,755,228.71	.....	167,814.75	2,475,405.31	6,166,823.50
23. Weymouth Twp.	104.14	.....	109,839.62	2,435.60	4,266.60	187,725.00	.....	.....	2,971.31	307,238.13
Totals	$ 76,978.58	$ 1,827.42	$21,331,163.61	$ 348,256.00	$ 688,382.00	$ 24,671,231.59	$ 7,083,003.02	$ 697,040.12	$ 27,471,243.15	$ 82,290,319.49

B-Buena Regional High School G – Greater Egg Harbor Regional High School M-Mainland Regional High School

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen Deductions Allowed	(b) Veterans Deductions
1. Absecon City	$ 9,338,800	$ 180,000.00	$ 644,628.42	$ 70,000.00	$ 894,628.42	$ 36,320.00	$ 32,650.00
2. Atlantic City	326,952,710	1,600,000.00	17,921,796.30	3,500,000.00	23,021,796.30	273,760.00	67,000.00
3. Brigantine City	10,506,200	300,000.00	890,447.31	174,500.00	1,364,947.31	62,240.00	33,400.00
4. Buena Borough	4,823,200	100,000.00	305,826.49	125,000.00	530,826.49	32,640.00	11,350.00
5. Buena Vista Twp.	7,339,690	200,000.00	535,500.47	340,000.00	1,075,500.47	40,800.00	16,000.00
6. Corbin City	845,700	26,861.15	27,668.74	3,200.00	57,729.89	5,600.00	1,150.00
7. Egg Harbor City	8,226,000	200,000.00	441,836.72	61,900.00	703,736.72	36,800.00	16,950.00
8. Egg Harbor Twp.	54,395,980	1,565,000.00	2,730,971.18	300,000.00	4,595,971.18	61,920.00	46,550.00
9. Estell Manor City	2,475,080	70,332.50	96,160.38	20,000.00	186,492.88	7,040.00	3,000.00
10. Folsom Borough	400,220	50,000.00	147,027.68	70,000.00	267,027.68	9,600.00	7,500.00
11. Galloway Twp.	50,298,300	330,000.00	949,260.00	240,000.00	1,519,260.00	61,760.00	38,800.00
12. Hamilton Twp.	29,319,250	600,000.00	892,780.60	397,831.94	1,890,612.54	77,600.00	28,000.00
13. Hammonton Town.	11,911,470	216,625.50	1,048,905.28	145,000.00	1,410,530.78	88,640.00	38,950.00
14. Linwood City	12,194,600	225,000.00	934,920.48	30,000.00	1,189,920.48	28,160.00	33,000.00
15. Longport Borough.	3,896,100	175,000.00	195,028.81	55,000.00	425,028.81	14,720.00	6,650.00
16. Margate City	8,385,950	300,000.00	946,516.25	120,000.00	1,366,516.25	73,920.00	46,500.00
17. Mullica Twp.	3,910,000	114,000.00	378,476.18	130,000.00	622,476.18	31,360.00	13,850.00
18. Northfield City	8,930,400	155,000.00	867,729.44	140,000.00	1,162,729.44	40,640.00	47,650.00
19. Pleasantville City	10,981,120	180,000.00	1,245,900.00	220,000.00	1,645,900.00	107,680.00	41,200.00
20. Port Republic City	796,660	43,032.00	101,038.92	14,100.00	158,170.92	7,360.00	3,950.00
21. Somers Point City	18,266,600	190,000.00	839,769.83	160,000.00	1,189,769.83	88,640.00	31,050.00
22. Ventnor City	11,780,100	183,000.00	1,414,996.88	169,588.44	1,767,585.32	88,960.00	34,900.00
23. Weymouth Twp.	847,050	47,000.00	97,497.72	23,000.00	167,497.72	9,920.00	4,300.00
Totals	$ 596,821,180	$ 7,050,851.15	$ 33,654,684.08	$ 6,509,120.38	$ 47,214,655.61	$ 1,286,080.00	$ 604,350.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$17,513,129.08
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	.819250583
Rate per $100 to be applied to Column 11 for apportionment of County Library Taxes	.018148942
Rate per $100 to be applied to Column 11 for apportionment of Local Health Services Taxes	.031792723

Net County Taxes Apportioned (12 A III)	$21,331,163.61
*Adjustments (Net Total 12 A IIb) ±	75,151.16
Total County Taxes Apportioned (Including Adjustments – Total 12 A I)	$21,406,314.77

*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 Bergen, for the Year 1978

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.	$ 33,209,140	$ 68,874,240	$ 102,083,380	$ 646,768	.....	.....	.....	.....	$ 102,730,148
2 Alpine Bor.	36,077,375	32,727,500	68,804,875	366,879	.....	.....	.....	.....	69,171,754
3 Bergenfield Bor.	144,154,300	232,750,600	376,904,900	1,888,741	.....	.....	.....	.....	378,793,641
4 Bogota Bor.	50,802,400	73,955,500	124,757,900	802,671	.....	.....	.....	.....	125,560,571
5 Carlstadt Bor.	95,958,800	150,215,100	246,173,900	2,379,226	.....	.....	.....	.....	248,553,126
6 Cliffside Park Bor.	68,600,400	186,383,200	254,983,600	3,300,233	.....	.....	.....	.....	258,283,833
7 Closter Bor.	58,437,500	90,415,600	148,853,100	3,017,759	.....	.....	.....	.....	151,870,859
8 Cresskill Bor.	57,234,950	83,591,365	140,826,315	553,094	.....	$ 1,000	.....	$ 1,000	141,378,409
9 Demarest Bor.	16,407,850	33,083,500	49,491,350	158,353	.....	.....	.....	.....	49,649,703
10 Dumont Bor.	111,221,650	178,897,800	290,119,450	5,198,922	.....	.....	.....	.....	295,318,372
11 Elmwood Park Bor.	151,474,450	212,344,900	363,819,350	2,104,737	.....	.....	.....	.....	365,924,087
12 East Rutherford Bor.	85,667,700	117,668,600	203,336,300	5,062,500	.....	.....	.....	.....	208,398,800
13 Edgewater Bor.	46,281,445	66,805,978	113,087,423	481,044	.....	.....	$ 35,600	35,600	113,532,867
14 Emerson Bor.	19,257,600	43,931,500	63,189,100	377,966	.....	.....	.....	.....	63,567,066
15 Englewood City	78,493,800	163,980,900	242,474,700	7,910,367	.....	.....	.....	.....	250,385,067
16 Englewood Cliffs Bor.	114,664,900	180,542,700	295,207,600	2,200,182	.....	.....	.....	.....	297,407,782
17 Fairlawn Bor.	65,287,960	214,378,800	279,666,760	4,125,496	.....	.....	.....	.....	283,792,256
18 Fairview Bor.	42,354,100	76,440,800	118,794,900	623,236	.....	.....	.....	.....	119,418,136
19 Fort Lee Bor.	261,434,790	494,283,796	755,718,586	9,702,371	.....	.....	11,500	11,500	765,409,457
20 Franklin Lakes Bor.	44,330,700	118,413,300	162,744,000	1,067,250	.....	.....	.....	.....	163,811,250
21 Garfield City	92,274,650	160,945,050	253,219,700	1,998,800	.....	.....	.....	.....	255,218,500
22 Glen Rock Bor.	100,271,545	160,780,300	261,051,845	1,559,291	.....	.....	.....	.....	262,611,136
23 Hackensack City	187,129,500	434,148,200	621,277,700	22,337,120	.....	.....	.....	.....	643,614,820
24 Harrington Park Bor.	38,692,060	63,025,400	101,717,460	365,995	.....	.....	.....	.....	102,083,455
25 Hasbrouck Heights Bor.	27,732,850	71,638,190	99,371,040	729,393	.....	.....	.....	.....	100,100,433
26 Haworth Bor.	34,578,000	49,580,000	84,158,000	276,627	.....	.....	.....	.....	84,434,627
27 Hillsdale Bor.	77,759,500	113,943,220	191,702,720	4,414,709	.....	.....	.....	.....	196,117,429
28 Hohokus Bor.	51,153,900	76,646,000	127,799,900	830,480	.....	.....	.....	.....	128,630,380
29 Leonia Bor.	53,618,300	91,895,100	145,513,400	1,020,297	.....	.....	.....	.....	146,533,697
30 Little Ferry Bor.	75,096,500	126,963,100	202,059,600	4,323,500	.....	.....	.....	.....	206,383,100
31 Lodi Bor.	70,008,500	116,255,200	186,263,700	1,589,754	.....	.....	.....	.....	187,853,454
32 Lyndhurst Twp.	119,240,950	154,187,400	273,428,350	1,472,304	.....	.....	.....	.....	274,900,654
33 Mahwah Twp.	108,946,620	201,413,200	310,359,820	13,097,500	.....	1,000	.....	1,000	323,456,320
34 Maywood Bor.	77,563,800	117,107,600	194,671,400	1,502,006	.....	.....	.....	.....	196,173,406
35 Midland Park Bor.	66,852,100	92,636,700	159,488,800	1,054,783	.....	.....	.....	.....	160,543,583

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1978 (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.	$ 56,828,950	$ 90,333,750	$ 147,162,700	$ 1,497,957	.....	.....	.....	.....	$ 148,660,657
37 Moonachie Bor.	37,019,200	62,084,500	99,103,700	960,378	.....	.....	.....	.....	100,064,078
38 New Milford Bor.	94,640,000	182,251,700	276,891,700	962,824	.....	.....	.....	.....	277,854,524
39 North Arlington Bor.	55,487,650	98,845,200	154,332,850	761,984	.....	.....	.....	.....	155,094,834
40 Northvale Bor.	40,287,200	90,462,800	130,750,000	649,973	.....	.....	.....	.....	131,399,973
41 Norwood Bor.	46,147,600	67,633,100	113,780,700	834,431	.....	.....	.....	.....	114,615,131
42 Oakland Bor.	86,128,100	145,308,800	231,436,900	2,688,215	.....	.....	.....	.....	234,125,115
43 Old Tappan Bor.	43,072,800	60,952,500	104,025,300	312,492	.....	.....	.....	.....	104,337,792
44 Oradell Bor.	72,607,010	112,089,600	184,696,610	1,741,330	.....	.....	.....	.....	186,437,940
45 Palisades Park Bor.	46,014,270	74,182,400	120,196,670	493,534	.....	.....	.....	.....	120,690,204
46 Paramus Bor.	316,466,400	496,556,000	813,022,400	7,115,808	.....	.....	.....	.....	820,138,208
47 Park Ridge Bor.	57,453,800	130,134,000	187,587,800	1,187,611	.....	.....	.....	.....	188,775,411
48 Ramsey Bor.	74,708,800	120,861,700	195,570,500	3,312,472	.....	.....	.....	.....	198,882,972
49 Ridgefield Bor.	117,922,950	162,115,800	280,038,750	1,359,398	.....	.....	.....	.....	281,398,148
50 Ridgefield Park Twp.	70,186,800	97,945,900	168,132,700	891,117	.....	.....	.....	.....	169,023,817
51 Ridgewood Twp.	155,238,800	201,387,600	356,626,400	5,255,029	.....	$ 2,000	.....	$ 2,000	361,879,429
52 River Edge Bor.	22,199,695	64,908,735	87,108,430	2,576,937	.....	.....	.....	.....	89,685,367
53 Rivervale Twp.	57,367,000	92,803,400	150,170,400	466,254	.....	.....	.....	.....	150,636,654
54 Rochelle Park Twp.	12,180,400	43,578,000	55,758,400	13,253,555	.....	.....	.....	.....	69,011,955
55 Rockleigh Bor.	10,050,300	27,583,624	37,633,924	347,509	.....	.....	.....	.....	37,981,433
56 Rutherford Bor.	111,089,000	177,924,200	289,013,200	7,878,852	.....	.....	.....	.....	296,892,052
57 Saddle Brook Twp.	47,810,570	104,395,800	152,206,370	1,231,775	.....	.....	.....	.....	153,438,145
58 Saddle River Bor.	69,570,050	75,272,000	144,842,050	745,575	.....	.....	.....	.....	145,587,625
59 South Hackensack Twp.	29,249,900	54,925,054	84,174,954	634,256	.....	.....	.....	.....	84,809,210
60 Teaneck Twp.	176,237,300	290,208,200	466,445,500	3,870,163	.....	1,000	.....	1,000	470,314,663
61 Tenafly Bor.	161,055,525	233,201,900	394,257,425	1,496,872	.....	.....	.....	.....	395,754,297
62 Teterboro Bor.	29,636,000	56,084,768	85,720,768	1,629,461	.....	.....	.....	.....	87,350,229
63 Upper Saddle River Bor.	112,601,200	180,908,300	293,509,500	1,408,722	.....	.....	.....	.....	294,918,222
64 Waldwick Bor.	62,143,250	120,560,150	182,703,400	846,398	.....	.....	.....	.....	183,549,798
65 Wallington Bor.	61,979,250	87,464,900	149,444,150	1,044,170	.....	.....	.....	.....	150,488,320
66 Washington Twp.	24,702,890	56,425,400	81,128,290	278,741	.....	.....	.....	.....	81,407,031
67 Westwood Bor.	28,110,450	62,099,150	90,209,600	702,434	.....	.....	.....	.....	90,912,034
68 Woodcliff Lake Bor.	48,223,100	104,418,800	152,641,900	1,142,099	.....	.....	.....	.....	153,783,999
69 Wood-Ridge Bor.	33,918,400	71,437,050	105,355,450	762,365	.....	.....	$ 24,000	24,000	106,093,815
70 Wyckoff Twp.	74,485,550	141,223,900	215,709,450	1,699,618	.....	.....	.....	.....	217,409,068
Totals	$5,305,090,745	$9,089,419,020	$14,394,509,765	$180,580,663	.....	$ 5,000	$ 71,100	$ 76,100	$14,575,014,328

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1978 (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 1, 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 1 Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Allendale Bor.	$ 4.11	78.76	$ 12,378	.....	$ 28,843,102	$ 131,585,628	$ 505,787.24	.....	.....
2 Alpine Bor.	2.24	81.81	.....	.....	16,157,378	85,329,132	327,987.09	.....	.....
3 Bergenfield Bor.	3.25	93.77	3,004	.....	32,169,606	410,966,251	1,579,667.10	.....	.....
4 Bogota Bor.	2.50	110.61	5,675	$ 3,267,760	.....	122,298,486	470,089.44	.....	.....
5 Carlstadt Bor.	1.67	94.70	73,505	.....	37,433,273	286,059,904	1,099,553.60	.....	.....
6 Cliffside Park Bor.	2.93	80.27	.....	.....	68,985,612	327,269,445	1,257,954.33	.....	.....
7 Closter Bor.	3.86	81.56	.....	.....	36,429,029	188,299,888	723,784.83	.....	.....
8 Cresskill Bor.	3.38	86.54	.....	.....	23,997,093	165,375,502	635,668.35	.....	.....
9 Demarest Bor.	7.67	45.92	.....	.....	58,684,537	108,334,240	416,413.84	.....	.....
10 Dumont Bor.	2.97	111.10	397	26,776,120	.....	268,542,649	1,032,220.99	.....	.....
11 Elmwood Park Bor.	1.82	120.20	1,165	42,357,571	.....	323,567,681	1,243,725.54	.....	.....
12 East Rutherford Bor.	1.39	106.08	22,973	.....	16,014,712	224,436,485	862,686.25	.....	.....
13 Edgewater Bor.	2.73	81.22	521,179	.....	57,670,787	171,724,833	660,073.84	.....	.....
14 Emerson Bor.	6.96	43.88	.....	.....	83,051,746	146,618,812	563,571.62	.....	.....
15 Englewood City	6.99	54.47	18,517	.....	219,268,171	469,671,755	1,805,318.61	.....	.....
16 Englewood Cliffs Bor.	1.68	105.17	.....	.....	2,218,020	299,625,802	1,151,698.03	.....	.....
17 Fairlawn Bor.	5.91	44.41	82,215	.....	377,159,598	661,034,069	2,540,874.76	.....	.....
18 Fairview Bor.	3.22	75.50	4,335	.....	47,556,105	166,978,576	641,830.23	.....	.....
19 Fort Lee Bor.	2.24	102.73	.....	14,164,347	.....	751,245,110	2,887,626.86	.....	.....
20 Franklin Lakes Bor.	3.75	59.82	.....	.....	112,492,147	276,303,397	1,062,051.65	.....	.....
21 Garfield City	3.09	72.15	739	.....	118,333,653	373,552,892	1,435,858.09	.....	.....
22 Glen Rock Bor.	3.14	102.76	8,208	3,806,499	.....	258,812,845	994,821.68	.....	.....
23 Hackensack City	3.22	96.07	60,961	.....	71,074,918	714,750,699	2,747,350.09	.....	.....
24 Harrington Park Bor.	2.93	109.85	116	8,763,263	.....	93,320,308	358,703.47	.....	.....
25 Hasbrouck Heights Bor.	5.61	46.73	547	.....	117,102,850	217,203,830	834,885.45	.....	.....
26 Haworth Bor.	3.21	94.81	1,870	.....	5,198,354	89,634,851	344,537.36	.....	.....
27 Hillsdale Bor.	3.59	92.87	1,010	.....	17,193,193	213,311,632	819,924.67	.....	.....
28 Hohokus Bor.	2.39	101.92	9,961	1,082,314	.....	127,558,027	490,306.00	.....	.....
29 Leonia Bor.	3.44	100.31	764	.....	1,002,076	147,536,537	567,099.16	.....	.....
30 Little Ferry Bor.	1.99	122.28	.....	31,964,412	.....	174,418,688	670,428.44	.....	.....
31 Lodi Bor.	4.72	60.31	8,615	.....	135,116,936	322,979,005	1,241,462.79	.....	.....
32 Lyndhurst Twp.	2.84	64.57	80,187	.....	175,738,789	450,719,630	1,732,470.66	.....	.....
33 Mahwah Twp.	2.55	95.12	318,600	.....	32,695,891	356,470,811	1,370,198.19	.....	.....
34 Maywood Bor.	2.53	104.15	1,101	2,200,364	.....	193,974,143	745,595.46	.....	.....
35 Midland Park Bor.	2.69	117.23	194	19,031,448	.....	141,512,329	543,943.38	.....	.....

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
36 Montvale Bor.	$ 3.55	66.44	.....	.....	$ 80,113,980	$ 228,774,637	$ 879,361.18	.....	.....
37 Moonachie Bor.	1.95	76.05	$ 42,393	.....	41,826,722	141,933,193	545,561.09	.....	.....
38 New Milford Bor.	2.63	110.78	.....	$ 24,605,506	.....	253,249,018	973,435.51	.....	.....
39 North Arlington Bor.	3.42	69.42	1,732	.....	74,060,786	229,157,352	880,832.26	.....	.....
40 Northvale Bor.	2.74	103.36	967	.....	2,807,417	134,208,357	515,868.46	.....	.....
41 Norwood Bor.	2.75	103.91	629	2,297,854	.....	112,317,906	431,726.21	.....	.....
42 Oakland Bor.	3.66	91.98	.....	.....	24,026,944	258,152,059	992,281.76	.....	.....
43 Old Tappan Bor.	2.50	98.00	.....	.....	3,631,153	107,968,945	415,009.73	.....	.....
44 Oradell Bor.	3.00	82.69	337	.....	41,164,154	227,602,431	874,855.47	.....	.....
45 Palisades Park Bor.	4.41	58.15	.....	.....	92,039,470	212,729,674	817,687.75	.....	.....
46 Paramus Bor.	2.57	86.99	.....	.....	179,973,641	1,000,111,849	3,844,217.82	.....	.....
47 Park Ridge Bor.	2.81	111.94	540	17,432,811	.....	171,343,140	658,606.69	.....	.....
48 Ramsey Bor.	4.42	66.07	7,058	.....	107,926,627	306,816,657	1,179,338.15	.....	.....
49 Ridgefield Bor.	.67	102.23	1,819,756	.....	22.0%%	305,290,226	1,173,470.88	.....	.....
50 Ridgefield Park Twp.	3.10	94.91	17,057	.....	16,296,617	185,337,491	712,398.00	.....	.....
51 Ridgewood Twp.	5.91	60.49	7,033	.....	239,876,660	601,763,122	2,313,049.81	.....	.....
52 River Edge Bor.	6.98	41.88	2,936	.....	123,569,468	213,257,771	819,717.64	.....	.....
53 Rivervale Twp.	4.14	81.18	.....	.....	36,632,732	187,269,386	719,823.80	.....	.....
54 Rochelle Park Twp.	4.16	41.42	2,431	.....	84,926,100	153,940,486	591,714.58	.....	.....
55 Rockleigh Bor.	1.15	65.73	.....	.....	27,075,121	65,056,554	250,063.59	.....	.....
56 Rutherford Bor.	2.86	95.75	2,992	.....	18,676,587	315,581,631	1,213,028.85	.....	.....
57 Saddle Brook Twp.	4.57	45.37	51,711	.....	200,001,861	353,491,717	1,358,747.18	.....	.....
58 Saddle River Bor.	1.39	109.41	.....	12,154,671	.....	133,432,954	512,887.97	.....	.....
59 South Hackensack Twp.	2.44	78.02	1,990	.....	38,676,541	123,487,741	474,660.68	.....	.....
60 Teaneck Twp.	5.50	74.96	10,073	.....	164,602,871	634,927,607	2,440,527.05	.....	.....
61 Tenafly Bor.	3.17	109.71	.....	31,013,263	.....	364,741,034	1,401,987.17	.....	.....
62 Teterboro Bor.	.73	97.90	52,191	.....	27,067,366	114,469,786	439,997.58	.....	.....
63 Upper Saddle River Bor.	2.19	111.01	.....	25,619,501	.....	269,298,721	1,035,127.16	.....	.....
64 Waldwick Bor.	3.23	97.44	32,918	.....	7,444,633	191,027,349	734,268.61	.....	.....
65 Wallington Bor.	2.13	100.61	583	.....	4,439,922	154,928,825	595,513.54	.....	.....
66 Washington Twp.	7.92	45.82	.....	.....	96,647,780	178,054,811	684,404.93	.....	.....
67 Westwood Bor.	6.24	45.58	.....	.....	113,678,288	204,590,322	786,401.80	.....	.....
68 Woodcliff Lake Bor.	3.27	101.15	5,800	360,042	–	153,429,757	589,751.44	.....	.....
69 Wood-Ridge Bor.	3.47	57.81	17,240	.....	94,929,373	201,040,428	772,756.76	.....	.....
70 Wyckoff Twp.	4.70	56.76	.....	.....	167,708,374	385,117,442	1,480,309.76	.....	.....
Totals	.....	.....	$3,326,583	$266,897,746	$4,023,481,086	$18,334,924,251	$70,475,559.95	.....	.....

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1978 (Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2 19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + CIa, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
1 Allendale Bor.	$ 241.61		$ 505,545.63			$ 1,448,650.60	NH $1,282,744.87		$ 980,584.80	$ 4,217,525.90
2 Alpine Bor.	11,676.68		316,310.41			827,238.00			400,556.79	1,544,105.20
3 Bergenfield Bor.	10,733.03		1,568,934.07			7,780,346.00			2,959,231.59	12,308,511.66
4 Bogota Bor.	1,279.86		468,809.58			1,955,581.00			712,232.36	3,136,622.94
5 Carlstadt Bor.	1,340.25		1,098,213.35			1,462,444.00	CE 976,057.90		595,700.23	4,132,415.48
6 Cliffside Park Bor.	—		1,257,954.33			3,591,239.00			2,711,969.00	7,561,162.33
7 Closter Bor.	304.29		723,480.54			2,185,247.35	N 1,754,659.79		1,194,881.05	5,858,268.73
8 Cresskill Bor.	702.17		634,966.18			3,075,059.00			1,064,314.37	4,774,339.55
9 Demarest Bor.	387.73		416,026.11			1,326,093.00	N 1,102,128.58		960,538.63	3,804,786.32
10 Dumont Bor.	57.51		1,032,163.48			5,288,079.00			2,438,216.93	8,758,459.41
11 Elmwood Park Bor.	788.61		1,242,936.93			3,728,376.50			1,666,615.28	6,637,928.71
12 East Rutherford Bor.	240.91		862,445.34			1,223,249.00	CE 794,345.02		54.25	2,880,093.61
13 Edgewater Bor.	8,470.75		651,603.09			1,258,288.50			1,189,102.62	3,098,994.21
14 Emerson Bor.	119.19		563,452.43			3,096,204.00			764,385.73	4,424,042.16
15 Englewood City	4,173.27		1,801,145.34			7,902,853.50		$ 582,102.96	7,197,270.58	17,483,372.38
16 Englewood Cliffs Bor.		$ 3,237.04	1,154,935.07			2,654,427.00			1,167,900.81	4,977,262.88
17 Fairlawn Bor.	1,592.89		2,539,281.87			11,450,044.50			2,781,534.44	16,770,860.81
18 Fairview Bor.	3,072.44		638,757.79			1,876,845.10			1,329,229.17	3,844,832.06
19 Fort Lee Bor.	148,024.67		2,739,602.19			7,419,444.00			6,920,661.25	17,079,707.44
20 Franklin Lakes Bor.	956.04		1,061,095.61			2,660,812.00	R 1,988,521.90		419,540.15	6,129,969.66
21 Garfield City	790.16		1,435,067.93			4,280,568.50		314,603.75	1,250,024.85	7,880,265.03
22 Glen Rock Bor.	11,722.93		983,098.75			2,709,259.25			4,530,764.62	8,223,122.62
23 Hackensack City	72,022.89		2,675,327.20			9,836,997.50		1,298,959.50	6,853,978.68	20,665,262.88
24 Harrington Park Bor.	2,087.86		356,615.61			1,007,744.50	N 754,974.54		865,939.40	2,985,274.05
25 Hasbrouck Heights Bor.	4,800.41		830,085.04			3,241,678.00			1,538,647.64	5,610,410.68
26 Haworth Bor.	331.02		334,206.34			917,477.00	N 815,751.88		626,782.34	2,704,217.56
27 Hillsdale Bor.	653.26		819,271.41			2,523,312.75	P 1,935,619.19		1,757,324.36	7,035,527.71
28 Hohokus Bor.	692.04		489,613.96			1,653,418.50			921,884.77	3,064,917.23
29 Leonia Bor.	881.93		566,217.23			3,221,755.00			1,241,838.653	5,029,810.88
30 Little Ferry Bor.	3,792.72		666,635.72			2,189,780.00			1,235,404.602	4,091,820.32
31 Lodi Bor.	2,574.12		1,238,888.67			5,299,278.51			2,323,435.655	8,861,602.83
32 Lyndhurst Twp.	27,571.09		1,704,899.57			3,876,890.00			2,207,747.60	7,789,537.17
33 Mahwah Twp.	14,356.58		1,355,841.61			5,847,818.00			1,033,000.00	8,236,659.61
34 Maywood Bor.	95.57		745,499.89			3,009,380.50			1,194,581.02	4,949,461.41
35 Midland Park Bor.	768.79		543,174.59			2,644,450.50			1,115,589.00	4,303,214.09

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1978 (Continued)

12 – APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A County Taxes: II – Adjustments Resulting from (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) Deduct Overpayment	Section A: Add Underpayment	Section A: III Net County Taxes Apportioned	Section B (a) County Library Taxes	Section B (b) Local Health Service Taxes (R.S. 26:3A2-19)	Section C Local Taxes to Be Raised for: I – District School Purposes (a) As Required By District School Budget	Section C: (b) Regional Consolidated and Joint School Budgets	Section C: (c) As Required By Local Municipal Budget	Section C: II Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
36 Montvale Bor.	$ 161.55	.....	$ 879,199.63	.....	.....	$ 2,060,473.00	P $1,817,892.89	.....	$ 512,855.31	$ 5,270,420.83
37 Moonachie Bor.	291.78	.....	545,269.31	.....	.....	1,016,091.38	.....	.....	383,709.39	1,945,070.08
38 New Milford Bor.	875.88	.....	972,559.63	.....	.....	5,105,690.50	.....	.....	1,225,857.36	7,304,107.49
39 North Arlington Bor.	2,255.10	.....	878,577.16	.....	.....	2,714,467.25	.....	.....	1,706,912.91	5,299,957.32
40 Northvale Bor.	221.37	.....	515,647.09	.....	.....	1,337,893.50	N 1,021,657.21	.....	716,708.72	3,591,906.52
41 Norwood Bor.	546.08	.....	431,180.13	.....	.....	1,092,966.50	N 902,399.07	.....	717,703.44	3,144,249.14
42 Oakland Bor.	877.32	.....	991,404.44	.....	.....	3,599,738.00	R 2,412,121.71	.....	1,563,217.99	8,566,482.14
43 Old Tappan Bor.	1,136.10	.....	413,873.63	.....	.....	1,309,095.00	N 878,835.18	.....	–	2,601,803.81
44 Oradell Bor.	82.42	.....	874,773.05	.....	.....	1,175,651.00	RD 2,179,361.81	.....	1,355,877.27	5,585,663.13
45 Palisades Park Bor.	458.85	.....	817,228.90	.....	.....	3,036,533.67	.....	.....	1,462,220.00	5,315,982.57
46 Paramus Bor.	66,001.38	.....	3,778,216.44	.....	.....	13,492,334.66	.....	.....	3,793,055.53	21,063,606.63
47 Park Ridge Bor.	32.70	.....	658,573.99	.....	.....	3,204,387.00	.....	.....	1,440,827.22	5,303,788.21
48 Ramsey Bor.	1,089.42	.....	1,178,248.73	.....	.....	6,113,424.00	.....	.....	1,498.81	8,790,380.54
49 Ridgefield Bor.	1,774.22	.....	1,171,696.66	.....	.....	690,960.00	.....	.....	–	1,862,656.66
50 Ridgefield Park Twp.	3,870.08	.....	708,527.92	.....	.....	3,208,113.75	.....	.....	1,314,243.06	5,230,884.73
51 Ridgewood Twp.	2,359.65	.....	2,310,690.16	.....	.....	14,509,455.00	.....	.....	4,534,369.42	21,354,514.58
52 River Edge Bor.	1,687.22	.....	818,030.42	.....	.....	1,477,603.00	RD 2,162,578.19	.....	1,799,039.88	6,257,251.49
53 Rivervale Twp.	852.17	.....	718,971.63	.....	.....	2,246,946.00	P 1,561,793.19	.....	1,707,965.58	6,235,676.40
54 Rochelle Park Twp.	–	.....	591,714.58	.....	.....	1,413,677.75	.....	.....	860,793.20	2,866,185.53
55 Rockleigh Bor.	1,684.48	.....	248,379.11	.....	.....	19,771.27	.....	.....	167,476.37	435,626.75
56 Rutherford Bor.	7,239.22	.....	1,205,789.63	.....	.....	4,580,015.74	.....	.....	2,688,461.99	8,474,267.36
57 Saddle Brook Twp.	393.09	.....	1,358,354.09	.....	.....	4,164,207.50	.....	.....	1,482,415.13	7,004,976.72
58 Saddle River Bor.	254.34	.....	512,633.63	.....	.....	1,024,551.19	.....	.....	480,496.98	2,017,681.80
59 South Hackensack Twp.	5,573.09	.....	469,087.59	.....	.....	860,304.65	.....	.....	736,695.35	2,066,087.59
60 Teaneck Twp.	1,124.22	.....	2,439,402.83	.....	.....	15,530,270.00	.....	.....	7,887,872.00	25,857,544.83
61 Tenafly Bor.	2,219.60	.....	1,399,767.57	.....	.....	7,557,794.00	.....	.....	3,585,155.74	12,542,717.31
62 Teterboro Bor.	.....	.....	439,997.58	.....	.....	2,004.00	.....	.....	193,205.00	635,206.58
63 Upper Saddle River Bor.	132.60	.....	1,034,994.56	.....	.....	2,686,735.63	NH 2,180,336.15	.....	528,047.23	6,430,113.57
64 Waldwick Bor.	872.84	.....	733,395.77	.....	.....	4,026,863.12	.....	.....	1,165,729.22	5,925,988.11
65 Wallington Bor.	1,540.10	.....	593,973.44	.....	.....	1,727,852.50	.....	.....	877,015.55	3,198,841.49
66 Washington Twp.	127.62	.....	684,277.31	.....	.....	.....	W 3,441,963.57	.....	2,314,393.00	6,440,633.88
67 Westwood Bor.	6,870.21	.....	779,581.59	.....	.....	.....	W 3,435,853.43	.....	1,454,526.44	5,669,911.46
68 Woodcliff Lake Bor.	2,258.19	.....	587,493.25	.....	.....	1,830,311.00	P 1,145,711.94	.....	1,454,205.95	5,017,722.14
69 Wood Ridge Bor.	183.59	.....	772,573.17	.....	.....	2,172,819.50	.....	.....	735,395.10	3,680,787.77
70 Wyckoff Twp.	.....	$1,520.91	1,481,830.67	.....	.....	4,510,616.00	R 2,901,575.89	.....	1,303,125.30	10,197,147.86
Totals	$452,349.75	$4,757.95	$70,027,968.15	.....	.....	$243,969,946.62	$37,446,883.90	$2,195,666.21	$120,399,743.65	$474,040,208.53

P
Pascack Valley Regional High School District
Amount to be Apportioned $6,461,017.21

R
Ramapo Indian Hills Regional High School District
Amount to Apportioned $7,302,219.50

RD
River Dell Regional High School District
Amount to be Apportioned $4,341,940.00

W
Westwood Regional High School District
Amount to be Apportioned $6,877,817.00

CE
Carlstadt-East Rutherford Regional High School District
Amount to be Apportioned $1,770,402.92

NH
Northern Highlands Regional High School District
Amount to be Apportioned $3,463,081.02

N
Northern Valley Regional High School District
Amount to be Apportioned $7,230,406.25

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Allendale Bor.	$ 12,382,000	$ 325,000.00	$ 889,326.44	$ 130,000.00	1,344,326.44	$ 10,400.00	$ 24,200.00
2 Alpine Bor.	131,789,300	100,000.00	203,101.48	93,000.00	396,101.48	3,200.00	4,650.00
3 Bergenfield Bor.	29,019,100	302,162.83	2,111,509.29	103,000.00	2,516,672.12	99,840.00	120,205.00
4 Bogota Bor.	10,878,500	160,000.00	747,022.12	37,000.00	944,022.12	45,120.00	32,100.00
5 Carlstadt Bor.	9,879,200	347,000.00	1,251,683.54	141,000.00	1,739,683.54	39,840.00	21,450.00
6 Cliffside Park Bor.	19,829,900	353,000.00	1,443,294.00	129,000.00	1,925,294.00	94,560.00	50,350.00
7 Closter Bor.	11,125,850	200,000.00	1,067,736.15	95,000.00	1,362,736.15	26,880.00	43,300.00
8 Cresskill Bor.	13,124,300	175,000.00	739,126.34	60,800.00	974,926.34	30,720.00	41,450.00
9 Demarest Bor.	9,642,000	88,181.00	429,032.67	30,000.00	547,213.67	13,120.00	22,800.00
10 Dumont Bor.	26,213,400	.....	1,059,816.10	62,400.00	1,122,216.10	93,120.00	89,050.00
11 Elmwood Park Bor.	23,552,300	.....	1,611,255.51	56,300.00	1,667,555.51	107,520.00	74,450.00
12 East Rutherford Bor.	221,250,300	550,000.00	3,206,356.39	300,000.00	4,056,356.39	47,520.00	22,250.00
13 Edgewater Bor.	12,770,600	210,000.00	1,492,246.07	380,000.00	2,082,246.07	14,240.00	8,900.00
14 Emerson Bor.	7,623,500	193,000.00	560,996.09	120,000.00	873,996.09	22,720.00	42,350.00
15 Englewood City	81,225,000	335,000.00	4,291,432.20	680,000.00	5,306,432.20	81,600.00	50,250.00
16 Englewood Cliffs Bor.	50,178,700	200,000.00	816,965.19	195,000.00	1,211,965.19	11,040.00	22,100.00
17 Fairlawn Bor.	38,752,850	1,715,000.00	3,212,162.96	100,000.00	5,027,162.96	170,770.00	178,650.00
18 Fairview Bor.	13,357,600	30,000.00	1,002,506.83	76,500.00	1,109,006.83	75,680.00	24,850.00
19 Fort Lee Bor.	112,157,216	470,000.00	2,249,073.68	1,160,000.00	3,879,073.68	100,750.00	43,700.00
20 Franklin Lakes Bor.	14,187,900	500,000.00	893,185.96	160,000.00	1,553,185.96	15,360.00	34,100.00
21 Garfield City	31,445,300	200,000.00	2,969,507.03	145,000.00	3,314,507.03	235,680.00	64,600.00
22 Glen Rock Bor.	30,789,800	125,000.00	1,021,421.55	69,000.00	1,215,421.55	29,600.00	63,400.00
23 Hackensack City	131,160,900	1,533,500.00	4,913,775.58	638,000.00	7,085,275.58	136,960.00	55,550.00
24 Harrington Park Bor.	8,903,500	200,000.00	298,251.83	10,000.00	508,251.83	8,480.00	20,150.00
25 Hasbrouck Heights Bor.	5,985,164	30,000.00	950,018.36	185,000.00	1,165,018.36	62,880.00	58,100.00
26 Haworth Bor.	9,191,900	161,000.00	434,386.09	20,000.00	615,386.09	7,680.00	16,650.00
27 Hillsdale Bor.	22,540,800	200,000.00	1,177,339.33	114,793.56	1,492,132.89	28,640.00	57,150.00
28 Hohokus Bor.	11,468,200	71,888.15	329,710.77	40,000.00	441,598.92	4,000.00	23,150.00
29 Leonia Bor.	28,799,400	228,000.00	834,412.33	70,000.00	1,132,412.33	27,520.00	26,250.00
30 Little Ferry Bor.	35,164,950	132,200.00	884,611.12	70,750.00	1,087,561.12	38,880.00	28,450.00
31 Lodi Bor.	31,025,700	600,000.00	2,703,042.95	140,000.00	3,443,042.95	138,080.00	66,750.00
32 Lyndhurst Twp.	35,727,400	.....	1,816,879.59	70,000.00	1,886,879.59	125,760.00	82,300.00
33 Mahwah Twp.	77,492,430	776,437.27	2,169,866.73	450,000.00	3,396,304.00	30,080.00	40,100.00
34 Maywood Bor.	14,561,721	293,500.00	769,813.78	25,000.00	1,088,313.78	45,920.00	48,300.00
35 Midland Park Bor.	16,758,000	250,000.00	604,368.00	43,000.00	897,368.00	36,160.00	34,200.00

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
36 Montvale Bor.	$ 19,887,100	$ 950,000.00	$ 1,018,583.52	$ 150,000.00	$ 2,118,583.52	$ 11,040.00	$ 30,400.00
37 Moonachie Bor.	35,547,200	190,000.00	795,418.43	29,475.00	1,014,893.43	14,400.00	9,900.00
38 New Milford Bor.	21,359,500	450,000.00	1,253,044.26	85,000.00	1,788,044.26	60,320.00	86,500.00
39 North Arlington Bor.	19,214,300	10,855.00	1,278,051.46	92,000.00	1,380,906.46	94,080.00	61,500.00
40 Northvale Bor.	2,733,679	150,000.00	699,661.20	43,000.00	892,661.20	17,440.00	20,800.00
41 Norwood Bor.	12,854,000	407,000.00	406,193.38	40,000.00	853,193.38	18,240.00	18,850.00
42 Oakland Bor.	25,792,300	420,000.00	1,242,289.88	190,000.00	1,852,289.88	20,320.00	63,250.00
43 Old Tappan Bor.	11,445,600	290,000.00	838,722.95	63,000.00	1,191,722.95	6,880.00	17,650.00
44 Oradell Bor.	19,072,800	400,000.00	1,011,432.20	70,000.00	1,481,432.20	25,600.00	44,950.00
45 Palisades Park Bor.	12,066,400	380,000.00	854,311.00	50,000.00	1,284,311.00	56,320.00	33,500.00
46 Paramus Bor.	190,977,300	560,000.00	3,929,248.15	178,000.00	4,667,248.15	63,360.00	153,900.00
47 Park Ridge Bor.	16,431,100	188,000.00	833,403.51	80,000.00	1,101,403.51	25,120.00	36,000.00
48 Ramsey Bor.	24,326,100	322,358.00	1,152,754.05	229,800.00	1,704,912.05	21,920.00	52,900.00
49 Ridgefield Bor.	30,480,850	1,432,352.00	5,577,432.63	20,000.00	7,029,784.63	63,040.00	36,200.00
50 Ridgefield Park Twp.	28,199,400	598,500.00	1,223,492.94	80,000.00	1,901,992.94	48,320.00	41,550.00
51 Ridgewood Twp.	53,913,000	580,706.79	2,489,224.71	450,000.00	3,519,931.50	48,320.00	108,600.00
52 River Edge Bor.	15,179,325	50,000.00	901,296.90	34,000.00	985,296.90	43,680.00	62,850.00
53 Rivervale Twp.	6,737,700	352,500.00	684,212.80	140,000.00	1,176,712.80	13,760.00	42,250.00
54 Rochelle Park Twp.	2,530,400	230,000.00	474,108.20	5,000.00	709,108.20	43,040.00	30,950.00
55 Rockleigh Bor.	6,403,500	40,000.00	85,854.40	–	125,854.40	960.00	800.00
56 Rutherford Bor.	57,550,960	475,000.00	1,711,188.27	79,000.00	2,265,188.27	85,920.00	71,250.00
57 Saddle Brook Twp.	17,194,185	200,000.00	1,516,912.32	130,600.00	1,847,512.32	68,640.00	79,900.00
58 Saddle River Bor.	4,092,000	235,000.00	245,792.98	35,000.00	515,792.98	2,880.00	10,750.00
59 South Hackensack Twp.	4,618,300	150,000.00	577,367.05	15,000.00	742,367.05	14,720.00	8,000.00
60 Teaneck Twp.	84,057,900	1,100,000.00	3,097,396.00	250,000.00	4,447,396.00	144,480.00	154,300.00
61 Tenafly Bor.	71,147,650	435,000.00	1,133,284.50	100,000.00	1,668,284.50	35,200.00	59,550.00
62 Teterboro Bor.	50,254,440	50,000.00	341,176.00	–	391,176.00	–	–
63 Upper Saddle River Bor.	10,511,500	310,000.00	658,726.12	145,000.00	1,113,726.12	6,720.00	33,800.00
64 Waldwick Bor.	23,972,150	289,000.00	1,462,285.85	60,700.00	1,811,985.85	34,880.00	61,350.00
65 Wallington Bor.	14,821,900	70,000.00	868,813.78	45,000.00	983,813.78	77,600.00	31,250.00
66 Washington Twp.	15,275,000	275,000.00	786,584.96	69,000.00	1,130,584.96	16,960.00	50,000.00
67 Westwood Bor.	21,711,800	300,000.00	1,061,762.93	121,000.00	1,482,762.93	34,240.00	43,850.00
68 Woodcliff Lake Bor.	24,211,900	400,000.00	536,160.49	95,000.00	1,031,160.49	8,530.00	24,350.00
69 Wood-Ridge Bor.	7,882,950	100,000.00	1,073,628.31	39,000.00	1,212,628.31	58,400.00	38,950.00
70 Wyckoff Twp.	24,108,105	950,000.00	1,074,912.03	225,000.00	2,249,912.03	37,920.00	79,250.00
Totals	$2,326,516,975	$24,396,141.04	$94,049,962.21	$9,638,118.56	$128,084,221.81	$3,383,570.00	$3,336,105.00

Net County Taxes Apportioned (12A III)	$70,027,968.15
‡Adjustments (Net Total 12A IIb) (+)	447,591.80
Total County Taxes Apportioned	$70,475,559.95
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$78,059,622.03
Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes	3843787898

‡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 Burlington, for the Year 1978

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.	$ 17,291,550	$ 12,192,600	$ 29,484,150	$ 614,189	.....	.....	.....	.....	30,098,339
2 Beverly City	2,237,500	11,987,650	14,225,150	97,283	.....	.....	.....	.....	14,322,433
3 Bordentown City	3,929,385	23,490,125	27,419,510	252,507	.....	.....	.....	.....	27,672,017
4 Bordentown Twp.	22,159,385	62,735,860	84,895,245	2,368,717	.....	.....	$ 148,460	$148,460	87,115,502
5 Burlington City	11,592,950	44,311,475	55,904,425	2,703,794	.....	.....	.....	.....	58,608,219
6 Burlington Twp.	50,490,900	110,438,450	160,929,350	1,747,074	.....	.....	.....	.....	162,676,424
7 Chesterfield Twp.	9,859,200	23,781,800	33,641,000	1,127,282	.....	.....	.....	.....	34,768,282
8 Cinnaminson Twp.	49,408,680	148,283,522	197,692,202	2,656,159	.....	.....	.....	.....	200,348,361
9 Delanco Twp.	8,749,560	30,414,550	39,164,110	361,793	.....	.....	.....	.....	39,525,903
10 Delran Twp.	28,086,700	106,931,800	135,018,500	1,353,593	.....	.....	.....	.....	136,372,093
11 Eastampton Twp.	10.045,490	31,565,600	41,611.090	471,168	.....	.....	.....	.....	42,082,258
12 Edgewater Park Twp.	24,842,405	70,376,140	95,218,545	870,060	.....	.....	.....	.....	96,088,605
13 Evesham Twp.	56,987,700	138,668,350	195,656,050	3,582,406	.....	.....	.....	.....	199,238,456
14 Fieldsboro Bor.	1,078,410	4,492,130	5,570,540	36,299	.....	.....	.....	.....	5,606,839
15 Florence Twp.	28,264,895	98,693,270	126,958,165	1,469,482	.....	.....	407,600	407,600	128,020,047
16 Hainesport Twp.	10.130,040	27,086,800	37,216,840	700,548	.....	.....	.....	.....	37,917,388
17 Lumberton Twp.	13,289,294	44,515,600	57,804,894	652,199	.....	.....	.....	.....	58,457,093
18 Mansfield Twp.	17,301,450	24,928,550	42,230,000	993,713	.....	.....	.....	.....	43,223,713
19 Maple Shade Twp.	25,203,560	97,540,915	122,744,475	1,058,995	.....	.....	.....	.....	123,803,470
20 Medford Twp.	93,472,400	160,581,700	254,054,100	4,691,045	.....	.....	.....	.....	258,745,145
21 Medford Lakes Bor.	11,970,051	43,024,265	54,994,316	217,041	.....	.....	.....	.....	55,211,357
22 Moorestown Twp.	64,027,200	203,830,100	267,857,300	7,819,132	.....	$ 1,000	.....	1,000	275,675,432
23 Mount Holly Twp.	25,006,600	85,119,300	110,125,900	5,476,142	.....	.....	.....	.....	115,602,042
24 Mount Laurel Twp.	89,099,900	215,130,105	304,230,005	3,228,818	.....	.....	.....	.....	307,458,823

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1978 (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))
25 New Hanover Twp.	$ 1,950,300	$ 4,614,250	$ 6,564,550	$ 2,764,543	.....	.....	.....	.....	$ 9,329,093
26 North Hanover Twp.	10,696,180	22,099,640	32,795,820	619,771	.....	.....	.....	.....	33,415,591
27 Palmyra Bor.	16,880,750	55,588,400	72,469,150	658,187	.....	.....	.....	.....	73,127,337
28 Pemberton Bor.	2,979,400	9,069,450	12,048,850	647,020	.....	.....	.....	.....	12,695,870
29 Pemberton Twp.	77,243,018	182,838,627	260,081,645	3,616,759	.....	.....	.....	.....	263,698,404
30 Riverside Twp.	9,743,600	45,446,850	55,190,450	1,717,064	.....	.....	.....	.....	56,907,514
31 Riverton Bor.	4,293,880	16,925,675	21,219,555	204,904	.....	.....	.....	.....	21,424,459
32 Shamong Twp.	20,101,900	28,403,950	48,505,850	947,440	.....	.....	.....	.....	49,453,290
33 Southampton Twp.	39,463,770	90,525,400	129,989,170	3,826,783	.....	.....	.....	.....	133,815,953
34 Springfield Twp.	11,575,950	23,269,350	34,845,300	1,038,894	.....	.....	.....	.....	35,884,194
35 Tabernacle Twp.	26,605,750	32,915,650	59,521,400	591,353	.....	.....	.....	.....	60,112,753
36 Washington Twp.	3,785,745	7,967,250	11,752,995	553,930	.....	.....	.....	.....	12,306,925
37 Westampton Twp.	16,395,550	33,475,850	49,871,400	697,588	.....	.....	.....	.....	50,568,988
38 Willingboro Twp.	42,477,960	361,689,830	406,167,790	4,602,854	.....	.....	.....	.....	410,770,644
39 Woodland Twp.	20,815,265	6,846,025	27,661,290	532,172	.....	.....	.....	.....	28,193,462
40 Wrightstown Bor.	1,856,987	5,615,245	7,472,232	2,369,922	.....	.....	.....	.....	9,842,154
Totals	$981,391,210	$ 2,749,412,099	$ 3,730,803,309	$ 69,938,623	.....	$ 1,000	$ 556,060	$557,060	$ 3,800,184,872

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Bass River Twp.	$ 2.48	93.13	.....	.....	$ 3,155,271	$ 33,223,610	$ 285,432.31	.....	.....
2 Beverly City	4.30	64.96	.....	.....	8,458,954	22,790,587	146,572.82	.....	.....
3 Bordentown City	5.47	56.92	$ 3,774	.....	22,876,306	50,552,097	312,610.36	.....	.....
4 Bordentown Twp.	3.56	79.18	1,992	.....	26,391,329	113,508,823	701,930.00	.....	.....
5 Burlington City	2.67	52.16	41,033	.....	60,363,619	119,012,871	735,966.63	.....	.....
6 Burlington Twp.	2.61	90.79	7,111	.....	29,655,030	192,338,565	1,189,407.19	.....	.....
7 Chesterfield Twp.	2.49	95.50	.....	.....	3,063,796	37,832,078	233,950.72	.....	.....
8 Cinnaminson Twp.	3.68	71.57	.....	.....	89,204,569	289,552,930	1,790,573.49	.....	.....
9 Delanco Twp.	3.81	81.51	7,236	.....	14,625,535	54,158,674	334,913.16	.....	.....
10 Delran Twp.	3.70	68.70	.....	.....	68,322,078	204,694,171	1,265,813.33	.....	.....
11 Eastampton Twp.	3.12	102.63	176	$ 461,189	.....	41,621,245	257,382.65	.....	.....
12 Edgewater Park Twp.	2.74	101.41	1,298	.....	2,150,099	98,240,002	607,508.77	.....	.....
13 Evesham Twp.	4.00	67.10	.....	.....	99,562,740	298,801,196	1,847,764.07	.....	.....
14 Fieldsboro Bor.	2.94	96.03	34	.....	2,267,029	7,873,902	48,691.62	.....	.....
15 Florence Twp.	2.82	90.45	3,447	.....	28,119,415	156,142,909	965,575.98	.....	.....
16 Hainesport Twp.	3.46	81.94	185	.....	10,236,696	48,154,269	297,782.37	.....	.....
17 Lumberton Twp.	2.66	89.13	157	.....	10,818,195	69,275,445	428,394.13	.....	.....
18 Mansfield Twp.	2.14	93.24	16	.....	4,635,453	47,859,182	295,957.58	.....	.....
19 Maple Shade Twp.	4.25	64.82	2,656	.....	70,623,106	194,429,232	1,202,335.72	.....	.....
20 Medford Twp.	2.69	103.20	.....	4,645,223	.....	254,099,922	1,571,334.76	.....	.....
21 Medford Lakes Bor.	3.72	78.12	.....	.....	15,617,739	70,829,096	438,001.80	.....	.....
22 Moorestown Twp.	3.65	79.94	1,790	.....	82,967,622	358,644,844	2,217,832.68	.....	.....
23 Mount Holly Twp.	2.87	110.42	16,654	5,459,724	.....	110,158,972	681,214.78	.....	.....
24 Mount Laurel Twp.	2.40	106.91	52	13,934,010	.....	293,524,865	1,815,135.64	.....	.....

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
25 New Hanover Twp.	$ 1.88	95.23	.....	.....	$ 547,406	$ 9,876,499	$ 61,075.53	.....	.....
26 North Hanover Twp.	1.86	94.74	.....	.....	3,081,574	36,497,165	225,695.72	.....	.....
27 Palmyra Bor.	2.99	91.03	$ 102	.....	9,080,277	82,207,716	508,366.32	.....	.....
28 Pemberton Bor.	2.89	97.64	.....	.....	667,258	13,363,128	82,636.58	.....	.....
29 Pemberton Twp.	2.18	116.68	4,911	$35,175,545	.....	228,527,770	1,413,198.50	.....	.....
30 Riverside Twp.	3.90	70.83	8,375	.....	28,773,018	85,688,907	529,893.75	.....	.....
31 Riverton Bor.	4.39	54.98	.....	.....	17,975,913	39,400,372	243,648.94	.....	.....
32 Shamong Twp.	1.88	105.39	.....	1,876,252	.....	47,577,038	294,212.82	.....	.....
33 Southampton Twp.	1.90	102.65	96	1,402,026	.....	132,414,023	818,838.34	.....	.....
34 Springfield Twp.	2.76	82.26	.....	–	9,214,419	45,098,613	278,886.43	.....	.....
35 Tabernacle Twp.	2.15	104.88	.....	2,133,273	.....	57,979,480	358,540.74	.....	.....
36 Washington Twp.	3.17	70.30	.....	.....	6,077,998	18,384,923	113,690.98	.....	.....
37 Westampton Twp.	2.83	104.12	.....	476,706	.....	50,092,282	309,766.90	.....	.....
38 Willingboro Twp.	3.38	100.45	.....	.....	2,488,869	413,259,513	2,555,565.67	.....	.....
39 Woodland Twp.	2.08	80.72	260	.....	6,988,150	35,181,872	217,562.05	.....	.....
40 Wrightstown Bor.	2.84	86.13	.....	.....	1,914,862	11,757,016	72,704.51	.....	.....
Totals	.....	.....	$ 101,355	$65,563,948	$739,893,425	$ 4,474,615,704	$ 27,670,686.35	.....	.....

1978 FIRE DISTRICTS	Valuations	Budget	Rate
Beverly City District No. 1	$ 14,225,150	$ 26,280.00	$0.19
Chesterfield Township District No. 1	16,761,500	29,156.07	0.18
Chesterfield Township District No. 2	16,879,500	18,900.00	0.12
Delanco Township	39,164,110	33,600.00	0.09
Delran Township	135,018,500	135,968.10	0.10
Edgewater Park Township	95,218,545	38,200.00	0.04
Mansfield Township	6,291,300	1,800.00	0.03
Moorestown Township District No. 1	180,587,036	216,345.00	0.12
Moorestown Township District No. 2	95,088,396	104,624.00	0.11

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + CIa, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
1 Bass River Twp.	$ 150.19		$ 205,302.13	$ 11,236.76		$ 473,427.00	PL $ 46,861.48		$ 7,300.00	$ 744,127.37
2 Beverly City	506.66		140,366.16	7,683.50		323,529.50		$ 16,850.00	127,112.00	615,541.16
3 Bordentown City	57.82		312,552.54	17,106.69		469,634.00	B 402,581.88	23,985.00	286,015.00	1,511,875.11
4 Bordentown Twp.	1,220.67		700,709.33	38,341.76		1,098,924.50	B 854,714.00	18,458.60	383,306.40	3,094,454.59
5 Burlington City	151.63		735,815.00	40,272.96		638,036.00		147,131.00		1,561,254.96
6 Burlington Twp.	4,802.20		1,184,604.99	64,804.79		2,881,467.84		98,881.00		4,229,758.62
7 Chesterfield Twp.	3.90		233,946.82	12,804.68		324,720.00	N 264,969.69		25,838.00	862,279.19
8 Cinnaminson Twp.	6,332.90		1,784,240.59	97,622.69		4,829,432.00			657,981.43	7,369,276.71
9 Delanco Twp.	3,424.32		331,488.84	18,122.14		941,011.00			211,817.00	1,502,438.98
10 Delran Twp.	7,032.05		1,258,781.28	68,868.63		3,028,074.00			683,900.00	5,039,623.91
11 Eastampton Twp.	3,269.87		254,112.78	13,869.47		633,045.00	RV 246,092.94		163,093.00	1,310,213.19
12 Edgewater Park Twp.	10,111.01		597,397.76	32,632.86		1,734,272.69			259,000.00	2,623,303.31
13 Evesham Twp.	8,976.34		1,838,787.73	100,740.80		3,324,163.00	L 1,836,588.33		855,808.50	7,956,088.36
14 Fieldsboro Bor.	197.60		48,494.02	2,655.17		113,304.00				164,453.19
15 Florence Twp.	47,151.66		918,424.32	49,540.37		2,304,330.00			329,073.00	3,601,367.69
16 Hainesport Twp.	35.28		297,747.09	16,296.68		535,120.70	RV 367,448.07		94,793.00	1,311,405.54
17 Lumberton Twp.	2,722.57		425,671.56	23,294.09		658,220.00	RV 417,188.11		29,250.00	1,553,623.76
18 Mansfield Twp.	7,125.00		288,832.58	15,723.76		291,355.00	N 325,720.90			921,632.24
19 Maple Shade Twp.	1,947.31		1,200,388.41	65,684.94		3,079,899.75			912,192.83	5,258,165.93
20 Medford Twp.	25,415.70		1,545,919.06	84,689.90		3,022,452.00	L 1,461,537.63		836,667.70	6,951,266.29
21 Medford Lakes Bor.	668.66		437,333.14	23,930.47		720,486.57	L 537,005.39		334,562.19	2,053,317.76
22 Moorestown Twp.	25,643.87		2,192,188.81			6,270,376.00			1,599,059.00	10,061,623.81
23 Mount Holly Twp.	5,188.88		676,025.90	36,976.96		1,160,227.38	RV 824,695.30		617,922.00	3,315,847.54
24 Mount Laurel Twp.	17,722.09		1,797,413.55	– 2.48		3,152,038.00	L 1,641,283.59		766,646.00	7,357,378.66

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1978 (Continued)

12 – APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
25 New Hanover Twp.	$ 14.49	.....	$ 61,061.04	$ 3,341.95	.....	.....	NHW $110,712.69	.....	.....	$ 175,115.68
26 North Hanover Twp.	280.11	.....	225,415.61	12,339.31	.....	$ 129,298.00	N 253,117.86	.....	.....	620,170.78
27 Palmyra Bor.	338.02	.....	508,028.30	27,804.44	.....	1,342,569.00	.....	.....	$ 301,245.32	2,179,647.06
28 Pemberton Bor.	1,176.70	.....	81,459.88	4,455.74	.....	216,453.00	.....	.....	63,560.00	365,928.62
29 Pemberton Twp.	1,137.12	.....	1,412,061.38	77,283.25	.....	2,880,627.34	.....	.....	1,376,821.99	5,746,793.96
30 Riverside Twp.	2,254.98	.....	527,638.77	28,878.99	.....	1,311,508.00	.....	.....	348,000.00	2,216,025.76
31 Riverton Bor.	14.42	.....	243,634.52	13,334.89	.....	521,707.00	.....	.....	161,784.78	940,461.19
32 Shamong Twp.	720.72	.....	293,492.10	16,059.59	.....	396,569.50	L 222,538.12	.....	.....	928,659.31
33 Southampton Twp.	797.63	.....	818,040.71	44,769.76	.....	939,354.75	L 713,593.23	.....	19,242.62	2,535,001.07
34 Springfield Twp.	524.14	.....	278,362.29	15,235.68	.....	320,852.00	N 325,011.55	.....	47,574.84	987,036.36
35 Tabernacle Twp.	850.02	.....	357,690.72	19,569.31	.....	530,269.50	L 311,397.71	.....	67,818.68	1,286,745.92
36 Washington Twp.	149.96	.....	113,541.02	6,214.54	.....	269,926.00	.....	.....	.....	389,681.56
37 Westampton Twp.	196.02	.....	309,570.88	16,942.72	.....	642,044.50	RV 431,956.16	.....	30,105.40	1,430,619.66
38 Willingboro Twp.	2,212.59	.....	2,553,353.08	.....	.....	8,625,774.86	.....	.....	2,670,249.00	13,849,376.94
39 Woodland Twp.	10,107.39	.....	207,454.66	11,392.88	.....	342,959.35	.....	.....	24,186.11	585,993.00
40 Wrightstown Bor.	.....	.....	72,704.51	3,979.36	.....	.....	NHW 162,773.31	.....	39,503.29	278,960.47
Totals	$ 200,632.49	.....	$27,470,053.86	$1,144,500.00	.....	$60,477,458.73	$ 11,757,787.94	$305,305.60	$14,331,429.08	$115,486,535.21

REGIONAL SCHOOL DISTRICTS

B-Bordentown Regional High School $1,257,295.88
L-Lenape Regional High School 6,723,944.00
N-Northern Burlington County Regional High School 1,168,820.00
NHW-New Hanover-Wrightstown School District $273,486.00
PL-Pinelands Regional High School 46,861.48
RV-Rancocas Valley Regional High School 2,287,380.58

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen Deductions Allowed	(b) Veterans Deductions
1 Bass River Twp.	$ 7,564,200	$ 110,000.00	$ 138,000.00	$ 70,000.00	$ 318,000.00	$ 11,680	$ 5,100
2 Beverly City	2,023,800	107,713.00	268,360.00	50,200.00	426,273.00	20,160	10,450
3 Bordentown City	5,766,450	125,000.00	535,000.00	105,000.00	765,000.00	27,040	13,250
4 Bordentown Twp.	18,370,290	250,000.00	748,235.00	90,000.00	1,088,235.00	20,320	37,700
5 Burlington City	29,107,250	4,336,139.00	6,786,812.00	60,000.00	11,182,951.00	94,720	38,450
6 Burlington Twp.	15,283,100	945,000.00	3,007,828.00	185,000.00	4,137,828.00	33,920	47,050
7 Chesterfield Twp.	40,566,800	103,635.00	267,847.00	40,000.00	411,482.00	8,160	8,950
8 Cinnaminson Twp.	19,041,900	440,000.00	1,670,659.64	145,000.00	2,255,659.64	31,[illegible]	81,800
9 Delanco Twp.	2,550,600	135,000.00	440,429.00	45,000.00	620,429.00	2[illegible],680	18,350
10 Delran Twp.	11,391,100	250,000.00	1,040,600.00	100,000.00	1,390,600.00	34,080	55,300
11 Eastampton Twp.	1,129,750	130,000.00	324,412.00	29,000.00	483,412.00	5,920	9,750
12 Edgewater Park Twp.	5,848,100	293,223.00	531,997.00	160,000.00	985,220.00	12,640	31,450
13 Evesham Twp.	22,375,500	700,000.00	1,889,668.56	240,000.00	2,829,668.56	28,320	61,950
14 Fieldsboro Bor.	265,050	39,166.00	126,752.00	14,000.00	179,918.00	3,840	1,900
15 Florence Twp.	14,151,310	271,898.22	1,035,954.00	141,000.00	1,448,852.22	77,760	40,050
16 Hainesport Twp.	3,539,050	250,000.00	294,757.00	70,000.00	614,757.00	20,160	14,150
17 Lumberton Twp.	4,529,200	450,000.00	610,750.00	50,000.00	1,110,750.00	10,720	16,850
18 Mansfield Twp.	6,618,900	123,278.00	382,493.00	65,000.00	570,771.00	12,000	8,700
19 Maple Shade Twp.	8,669,550	25,000.00	1,479,699.17	170,000.00	1,647,699.17	113,600	72,300
20 Medford Twp.	38,430,400	480,000.00	1,162,473.60	450,000.00	2,092,473.60	24,640	46,550
21 Medford Lakes Bor.	1,412,200	90,500.00	350,861.55	64,000.00	505,361.55	7,680	22,650
22 Moorestown Twp.	32,919,340	629,500.00	1,993,933.00	201,600.00	2,825,033.00	54,080	63,900
23 Mount Holly Twp.	32,108,550	262,012.00	1,118,765.00	137,838.00	1,518,615.00	47,520	43,850
24 Mount Laurel Twp.	18,608,300	781,674.82	1,594,759.54	245,202.12	2,621,636.48	24,480	56,050

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
25 New Hanover Twp.	$ 565,844,126	$ 282,663.06	$ 508,618.27	$ 7,000.00	$ 798,281.33	$ 2,240	$ 2,700
26 North Hanover Twp.	25,554,000	69,254.34	670,364.61	30,000.00	769,618.95	5,120	8,050
27 Palmyra Bor.	13,968,700	165,000.00	563,562.09	70,000.00	798,562.09	47,840	33,900
28 Pemberton Bor.	2,479,900	60,000.00	115,040.00	25,000.00	200,040.00	4,960	3,500
29 Pemberton Twp.	72,518,661	375,000.00	1,662,749.70	450,000.00	2,487,749.70	49,120	131,050
30 Riverside Twp.	14,972,200	251,600.00	723,000.00	100,000.00	1,074,600.00	72,640	33,200
31 Riverton Bor.	5,046,600	50,000.00	241,115.10	20,000.00	311,115.10	11,840	12,750
32 Shamong Twp.	18,375,950	210,320.23	180,621.04	80,000.00	470,941.27	5,120	6,400
33 Southampton Twp.	2,669,950	613,900.00	479,118.09	80,000.00	1,173,018.09	96,960	35,300
34 Springfield Twp.	3,018,000	170,000.00	246,658.79	70,000.00	486,658.79	11,040	9,300
35 Tabernacle Twp.	9,852,800	335,000.00	247,727.40	130,000.00	712,727.40	10,240	9,900
36 Washington Twp.	15,267,300	64,600.00	75,000.00	10,000.00	149,600.00	6,080	2,650
37 Westampton Twp.	15,009,700	188,418.66	573,834.50	60,000.00	822,253.59	5,280	16,050
38 Willingboro Twp.	36,776,550	500,000.00	2,670,345.00	190,000.00	3,360,345.00	29,120	185,700
39 Woodland Twp.	16,682,200	151,000.00	135,081.00	100,000.00	386,081.00	3,840	3,600
40 Wrightstown Bor.	1,229,467	40,000.00	138,620.95	15,000.00	193,620.95	1,440	2,150
Totals	$ 1,161,536,794	$14,855,495.33	$ 37,032,503.03	$ 4,364,840.12	$ 56,252,838.48	$ 1,114,880	$ 1,302,700

Net County Taxes Apportioned (12 A III) $27,470,053.86
‡Adjustments (Net Total 12 A IIb) 200,632.49
Total County Taxes Apportioned (Including Adjustments-Total 12 A I) $27,670,686.35

‡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. $18,763,597.57
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes ..... $ 0.61839246
Rate per $100 to be applied to Col. 11 (Less Moorestown, Mt. Laurel and Willingboro)—for apportionment of County Library Taxes ..... $ .03384673

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Abstract of Ratables and Exemptions in the County of Camden, for the Year 1978

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.	$ 24,539,650	$ 72,766,900	$ 97,306,550	$ 691,391	.....	.....	.....	.....	$ 97,997,941
2 Audubon Park Bor.	499,000	3,299,600	3,798,600	67,027	.....	.....	.....	.....	3,865,627
3 Barrington Bor.	13,881,201	57,613,016	71,494,217	549,765	.....	.....	$1,647,226	$1,647,226	70,396,756
4 Bellmawr Bor.	42,408,350	123,822,150	166,230,500	1,389,236	.....	.....	.....	.....	167,619,736
5 Berlin Bor.	23,616,044	61,723,529	85,339,573	3,441,854	.....	.....	.....	.....	88,781,427
6 Berlin Twp.	16,927,650	34,420,100	51,347,750	409,439	.....	.....	.....	.....	51,757,189
7 Brooklawn Bor.	6,389,040	19,083,600	25,472,640	392,769	.....	.....	.....	.....	25,865,409
8 Camden City	38,661,285	210,020,535	248,681,820	29,027,260	.....	.....	.....	.....	277,709,080
9 Cherry Hill Twp.	321,252,975	750,891,815	1,072,144,790	12,414,816	.....	.....	.....	.....	1,084,559,606
10 Chesilhurst Bor.	4,711,500	10,371,900	15,083,400	178,694	.....	.....	.....	.....	15,262,094
11 Clementon Bor.	14,795,500	43,221,325	58,016,825	824,893	.....	.....	.....	.....	58,841,718
12 Collingswood Bor.	19,148,500	86,281,850	105,430,350	2,962,931	.....	.....	.....	.....	108,393,281
13 Gibbsboro Bor.	9,703,100	20,445,100	30,148,200	478,749	.....	.....	.....	.....	30,626,949
14 Gloucester City	32,875,900	94,379,000	127,254,900	4,147,702	.....	.....	.....	.....	131,402,602
15 Gloucester Twp.	114,384,140	306,476,400	420,860,540	6,149,309	.....	.....	.....	.....	427,009,849
16 Haddon Twp.	18,373,800	73,590,825	91,964,625	604,237	.....	.....	.....	.....	92,568,862
17 Haddonfield Bor.	49,688,400	101,895,400	151,583,800	5,407,105	.....	.....	.....	.....	156,990,905
18 Haddon Heights Bor.	22,482,150	77,335,555	99,817,705	1,041,719	.....	.....	.....	.....	100,859,424
19 Hi-Nella Bor.	835,082	4,819,900	5,654,982	50,910	.....	.....	.....	.....	5,705,892
20 Laurel Springs Bor.	3,927,500	12,926,790	16,854,290	4,178,005	.....	.....	.....	.....	21,032,295
21 Lawnside Bor.	7,340,825	30,573,033	37,913,858	237,560	.....	.....	.....	.....	38,151,418
22 Lindenwold Bor.	12,705,470	80,317,590	93,023,060	949,498	.....	.....	.....	.....	93,972,558
23 Magnolia Bor.	14,251,900	39,621,450	53,873,350	327,865	.....	.....	.....	.....	54,201,215
24 Merchantville Bor.	9,029,550	21,593,700	30,623,250	3,637,006	.....	.....	.....	.....	34,260,256
25 Mt. Ephraim Bor.	9,478,365	31,565,630	41,043,995	435,178	.....	.....	.....	.....	41,479,173
26 Oaklyn Bor.	9,979,430	36,557,200	46,536,630	268,476	.....	.....	.....	.....	46,805,106
27 Pennsauken Twp.	131,235,900	380,809,300	512,045,200	5,598,072	.....	.....	.....	.....	517,643,272
28 Pine Hill Bor.	9,163,370	36,882,475	46,045,845	518,658	.....	.....	.....	.....	46,564,503
29 Pine Valley Bor.	658,000	1,039,700	1,697,700	48,986	.....	.....	.....	.....	1,746,686
30 Runnemede Bor.	21,855,800	68,426,900	90,282,700	1,526,172	.....	.....	.....	.....	91,808,872
31 Somerdale Bor.	6,688,580	32,125,260	38,813,840	329,663	.....	.....	.....	.....	39,143,503
32 Stratford Bor.	28,686,300	69,911,700	98,598,000	1,143,048	.....	.....	.....	.....	99,741,048
33 Tavistock Bor.	357,000	545,100	902,100	4,922	.....	.....	.....	.....	907,022
34 Voorhees Twp.	59,723,652	155,410,225	215,133,877	2,023,454	.....	.....	.....	.....	217,157,331
35 Waterford Bor.	13,966,380	32,848,940	46,815,320	695,705	.....	.....	.....	.....	47,511,025
36 Winslow Twp.	79,598,300	141,053,700	220,652,000	13,394,908	.....	.....	.....	.....	234,046,908
37 Woodlynne Bor.	3,850,450	11,867,350	15,717,800	178,985	.....	.....	.....	.....	15,896,785
Totals	$1,197,670,039	$3,336,534,543	$4,534,204,582	$105,725,967	.....	.....	$1,647,226	$1,647,226	$4,638,283,323

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Abstract of Ratables and Exemptions in the County of Camden, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Audubon Bor.	$4.10	85.60	.....	.....	$ 20,665,275	$ 118,663,216	$ 1,318,558.59	.....	.....
2 Audubon Park Bor.	5.17	100.00	.....	.....	209,397	4,075,024	45,280.74	.....	.....
3 Barrington Bor.	4.79	76.99	$ 4,115	.....	27,720,456	98,121,327	1,090,301.82	.....	.....
4 Bellmawr Bor.	2.95	109.22	29,882	$ 11,038,354	.....	156,611,264	1,740,228.65	.....	.....
5 Berlin Bor.	2.83	111.43	5,479	6,744,863	.....	82,042,043	911,632.33	.....	.....
6 Berlin Twp.	2.81	99.89	.....	.....	538,633	52,295,822	581,099.25	.....	.....
7 Brooklawn Bor.	2.73	105.90	140	467,707	.....	25,397,842	282,215.03	.....	.....
8 Camden City.	7.46	63.16	2,548,624	.....	206,585,399	486,843,103	5,409,689.52	.....	.....
9 Cherry Hill Twp.	3.83	87.54	62	.....	185,308,500	1,269,868,168	14,110,485.53	.....	.....
10 Chesilhurst Bor.	2.53	136.34	.....	3,874,632	.....	11,387,462	126,534.89	.....	.....
11 Clementon Bor.	2.96	109.10	.....	3,686,726	.....	55,154,992	612,869.71	.....	.....
12 Collingswood Bor.	5.16	66.22	.....	.....	57,143,439	165,536,720	1,839,406.28	.....	.....
13 Gibbsboro Bor.	3.18	99.23	.....	.....	1,898,585	32,525,534	361,416.32	.....	.....
14 Gloucester City	2.79	114.73	12,826	4,200,616	.....	127,214,812	1,413,581.98	.....	.....
15 Gloucester Twp.	2.99	103.05	.....	8,014,787	.....	418,995,062	4,655,777.56	.....	.....
16 Haddon Twp.	7.35	43.26	1,270	.....	123,933,800	216,503,932	2,405,742.32	.....	.....
17 Haddonfield Bor.	5.14	64.42	.....	.....	86,934,892	243,925,797	2,710,447.83	.....	.....
18 Haddon Heights Bor.	3.54	92.85	6,580	.....	8,993,494	109,859,498	1,220,733.69	.....	.....
19 Hi-Nella Bor.	5.51	53.62	30	.....	5,014,087	10,720,009	119,118.31	.....	.....
20 Laurel Springs Bor.	4.42	68.84	55	.....	7,964,338	28,996,688	322,204.59	.....	.....
21 Lawnside Bor.	3.30	103.86	.....	254,999	.....	37,896,419	421,096.36	.....	.....
22 Lindenwold Bor.	5.55	57.34	202	.....	70,074,927	164,047,687	1,822,860.49	.....	.....
23 Magnolia Bor.	3.44	100.00	.....	.....	981,832	55,183,047	613,181.44	.....	.....
24 Merchantville Bor.	5.69	68.29	2,113	.....	14,913,789	49,176,158	546,434.26	.....	.....
25 Mt. Ephraim Bor.	4.53	68.51	36	.....	19,900,958	61,380,167	682,042.42	.....	.....
26 Oaklyn Bor.	3.42	97.22	6,214	.....	2,128,555	48,939,875	543,808.74	.....	.....
27 Pennsauken Twp.	3.34	98.89	130,321	.....	39,867,948	557,641,541	6,196,385.64	.....	.....
28 Pine Hill Bor.	4.01	73.10	45	.....	17,262,773	63,827,321	709,234.64	.....	.....
29 Pine Valley Bor.	3.43	118.04	.....	234,644	.....	1,512,042	16,801.47	.....	.....
30 Runnemede Bor.	3.14	96.64	.....	.....	5,359,332	97,168,204	1,079,710.94	.....	.....
31 Somerdale Bor.	5.26	64.48	.....	.....	22,636,301	61,779,804	686,483.11	.....	.....
32 Stratford Bor.	3.26	102.23	660	400,613	.....	99,341,095	1,103,855.61	.....	.....
33 Tavistock Bor.	2.15	102.06	.....	.....	103,164	1,010,186	11,224.97	.....	.....
34 Voorhees Twp.	3.14	90.88	.....	.....	27,000,650	244,157,981	2,713,027.79	.....	.....
35 Waterford Bor.	4.54	60.84	360	.....	31,215,120	78,726,505	874,790.98	.....	.....
36 Winslow Twp.	2.51	108.99	6,769	11,391,303	.....	222,662,374	2,474,173.53	.....	.....
37 Woodlynne Bor.	5.36	81.13	.....	.....	3,869,267	19,766,052	219,635.87	.....	.....
Totals	.....	.....	$2,755,783	$50,309,244	$988,224,911	$5,578,954,773	$61,992,073.20	.....	.....

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Abstract of Ratables and Exemptions in the County of Camden, for the Year 1978 (Continued)

12 - APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A County Taxes 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 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 (a) County Library Taxes	Section B (b) Local Health Service Taxes (R.S. 26:3A2-19)	Section C Local Taxes to Be Raised for I - District School Purposes (a) As Required By District School Budget	Section C (b) Regional Consolidated and Joint School Budgets	Section C (c) As Required By Local Municipal Budget	Section C II Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
1 Audubon Bor.	$ 9,139.22		$ 1,309,419.37		$ 34,082.81	$ 2,038,636.75			$ 632,506.32	$ 4,014,645.25
2 Audubon Park Bor.			45,280.74	$ 1,020.52	1,170.45	75,202.00			77,111.00	199,784.71
3 Barrington Bor.	3,172.39		1,087,129.43	24,572.62	28,182.71	1,586,313.75			647,650.00	3,373,848.51
4 Bellmawr Bor.	1,686.19		1,738,542.46	39,220.30	44,982.37	1,577,227.50	B $ 645,443.48		898,395.11	4,943,811.22
5 Berlin Bor.	5,390.99		906,241.34	20,545.87	23,564.37	840,845.43	E 509,030.26		210,660.44	2,510,887.71
6 Berlin Twp.	4,162.45		576,936.80	13,096.49	15,020.56	460,582.25	L 386,336.02		–	1,451,972.12
7 Brooklawn Bor.	6,424.31		275,790.72	6,360.41	7,294.85	360,025.00			56,140.00	705,610.98
8 Camden City	85,541.14		5,324,148.38		139,832.55	5,998,457.94			9,234,000.00	20,696,438.87
9 Cherry Hill Twp.	492,733.53		13,617,752.00			25,403,907.93			2,445,208.73	41,476,868.66
10 Chesilhurst Bor.	10.03		126,524.86	2,851.78	3,270.75	111,992.50	L 91,582.32		49,464.33	385,686.54
11 Clementon Bor.	4,353.64		608,516.07	13,812.52	15,841.79	376,661.50	L 431,496.85		293,000.00	1,739,328.73
12 Collingswood Bor.	3,660.91		1,835,745.37		47,545.96	2,685,440.29			1,018,534.00	5,587,265.62
13 Gibbsboro Bor.	292.74		361,123.58	8,145.40	9,342.09	300,079.50	E 268,097.77		28,350.00	975,138.34
14 Gloucester City	938.47		1,412,643.51		36,539.02	1,675,861.50			538,750.00	3,663,794.03
15 Gloucester Twp.	42,587.56		4,613,190.00	104,929.31	120,345.02	4,631,843.93	B 1,749,127.11		1,575,079.99	12,794,515.36
16 Haddon Twp.	15,841.92		2,389,900.40	54,219.28	62,184.91	3,741,824.64			555,000.00	6,803,129.23
17 Haddonfield Bor.	550.06		2,709,897.77		70,061.10	4,383,236.00			904,268.00	8,067,462.87
18 Haddon Heights Bor.	3,203.99		1,217,529.70		31,554.18	1,782,512.50			535,300.00	3,566,896.38
19 Hi-Nella Bor.	15,164.33		103,953.98	2,684.63	3,079.04	162,037.15			42,800.00	314,554.80
20 Laurel Springs Bor.	17.55		322,187.04	7,261.67	8,328.52	419,325.00			171,950.00	929,052.23
21 Lawnside Bor.	2,863.22		418,233.14	9,490.44	10,884.73	653,254.00			164,600.00	1,256,462.31
22 Lindenwold Bor.	63,134.70		1,759,725.79	41,082.61	47,118.27	1,054,370.19	L 1,209,247.64		1,106,000.00	5,217,544.50
23 Magnolia Bor.	3,858.30		609,323.14	13,819.54	15,849.85	522,594.50	S 361,343.25		341,492.00	1,864,422.28
24 Merchantville Bor.	2,757.34		543,676.92	12,315.23	14,124.53	932,693.00			446,890.00	1,949,699.68
25 Mt. Ephraim Bor.	3,546.72		678,495.70	15,371.49	17,629.80	750,808.50			415,000.00	1,877,305.49
26 Oaklyn Bor.	750.03		543,058.71	12,256.06	14,056.66	765,660.00			264,000.00	1,599,031.43
27 Pennsauken Twp.	111,274.36		6,085,111.28		160,167.48	9,310,391.50	L		1,701,000.00	17,256,670.26
28 Pine Hill Bor.	7,826.89		701,407.75	15,984.34	18,332.68	465,385.00	L 479,532.56		186,383.47	1,867,025.80
29 Pine Valley Bor.			16,801.47	378.66	434.30	–			42,325.50	59,939.93
30 Runnemede Bor.	5,574.91		1,074,136.03		27,908.95	939,837.18	B 468,295.41		371,826.00	2,882,003.57
31 Somerdale Bor.	352.11		686,131.00	15,471.57	17,744.59	603,344.50	S 441,504.10		293,575.00	2,057,770.76
32 Stratford Bor.	19,149.55		1,084,706.06		28,533.05	1,070,884.25	S 716,635.65		349,107.00	3,249,866.01
33 Tavistock Bor.	–		11,224.97	252.98	290.16	2,500.00	–		5,227.00	19,495.11
34 Voorhees Twp.	28,804.31		2,684,223.48	61,144.71	70,127.80	2,335,200.00	E 1,256,239.11		423,500.00	6,830,435.10
35 Waterford Bor.	2,590.90		872,200.08		22,612.07	624,284.00	L 547,559.97		90,700.00	2,157,356.12
36 Winslow Twp.	8,091.72		2,466,081.81	55,761.54	63,953.76	1,861,675.91	L 1,411,419.96			5,858,892.98
37 Woodlynne Bor.	226.72		219,409.15	4,950.03	5,677.27	326,428.69			295,360.00	851,825.14
Totals	$955,673.20		$61,036,400.00	$557,000.00	$1,237,669.00	$80,831,324.28	$10,972,891.46		$26,421,153.89	$181,056,438.63

B-Black Horse Regional ..... $ 2,862,866.00
E-Eastern Regional 2,033,367.14

L-Lower Camden County 4,567,928.75
Berlin Twp. Less 3 Calendar Years 10,753.43
4,557,175.32

S-Sterling Regional 1,519,483.00
$10,972,891.46

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Abstract of Ratables and Exemptions in the County of Camden, for the Year 1978 (Continued)

TAXING DISTRICT	13	14				15	
		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Audubon Bor.	$ 11,005,700	$ 175,000.00	$ 686,481.21	$ 46,500.00	$ 907,981.21	$ 90,560.00	$ 46,250.00
2 Audubon Park Bor.	993,700	11,000.68	45,139.32	.....	56,140.00	.....	.....
3 Barrington Bor.	22,414,100	51,861.92	668,249.35	40,000.00	760,111.27	40,160.00	37,900.00
4 Bellmawr Bor.	21,941,600	300,000.00	922,186.00	60,000.00	1,282,186.00	56,800.00	64,600.00
5 Berlin Bor.	17,654,140	90,000.00	495,799.83	71,000.00	656,799.83	27,840.00	21,650.00
6 Berlin Twp.	3,426,700	150,000.00	598,901.00	100,000.00	848,901.00	27,200.00	17,050.00
7 Brooklawn Bor.	5,929,400	68,000.00	253,178.00	20,000.00	341,178.00	20,400.00	10,350.00
8 Camden City	127,318,403	397,000.00	27,855,824.53	1,593,930.00	29,846,754.53	602,020.00	131,150.00
9 Cherry Hill Twp.	270,828,670	3,000,000.00	6,347,844.61	1,500,000.00	10,847,844.61	155,870.00	290,850.00
10 Chesilhurst Bor.	2,073,400	50,000.00	109,049.39	75,000.00	234,049.39	6,880.00	2,700.00
11 Clementon Bor.	5,651,850	235,000.00	268,000.00	65,000.00	568,000.00	35,520.00	18,250.00
12 Collingswood Bor.	15,130,950	410,000.00	856,428.00	175,000.00	1,441,428.00	97,280.00	55,650.00
13 Gibbsboro Bor.	1,924,900	70,000.00	208,675.00	30,000.00	308,675.00	8,480.00	11,800.00
14 Gloucester City	19,590,800	301,843.48	1,788,734.93	265,000.00	2,355,578.41	124,000.00	45,450.00
15 Gloucester Twp.	107,166,675	593,000.00	2,929,296.01	881,296.00	4,403,592.01	105,650.00	137,100.00
16 Haddon Twp.	10,684,775	400,000.00	920,000.00	175,000.00	1,495,000.00	118,240.00	75,350.00
17 Haddonfield Bor.	57,739,300	576,500.00	959,580.00	125,000.00	1,661,080.00	56,640.00	55,350.00
18 Haddon Heights Bor.	19,123,030	159,200.00	620,500.00	22,000.00	801,700.00	63,680.00	43,200.00
19 Hi-Nella Bor.	2,113,590	60,000.00	107,000.00	5,000.00	172,000.00	1,760.00	2,900.00
20 Laurel Springs Bor.	1,876,550	62,000.00	151,050.00	7,500.00	220,550.00	13,440.00	10,100.00
21 Lawnside Bor.	3,439,350	290,000.00	382,000.00	70,000.00	742,000.00	19,040.00	8,450.00
22 Lindenwold Bor.	13,803,680	26,000.00	795,000.00	188,000.00	1,009,000.00	46,240.00	45,800.00
23 Magnolia Bor.	6,909,834	50,000.00	386,940.00	35,000.00	471,940.00	24,960.00	21,450.00
24 Merchantville Bor.	6,015,900	141,850.00	454,789.00	25,000.00	621,639.00	22,240.00	14,400.00
25 Mt. Ephraim Bor.	3,099,400	102,000.00	318,000.00	15,000.00	435,000.00	55,360.00	27,400.00
26 Oaklyn Bor.	4,666,100	34,500.00	351,300.00	26,300.00	412,100.00	42,080.00	19,750.00
27 Pennsauken Twp.	49,870,800	382,300.00	4,588,100.00	824,600.00	5,795,000.00	257,860.00	163,300.00
28 Pine Hill Bor.	9,973,785	364,340.00	538,134.53	80,000.00	982,474.53	34,080.00	22,900.00
29 Pine Valley Bor.	.....	1,946.91	3,067.59	.....	5,014.50	.....	.....
30 Runnemede Bor.	13,583,750	105,000.00	614,774.00	100,000.00	819,774.00	54,080.00	47,900.00
31 Somerdale Bor.	5,199,959	99,900.00	410,000.00	55,100.00	565,000.00	22,240.00	28,250.00
32 Stratford Bor.	19,544,900	159,289.00	488,091.00	65,000.00	712,380.00	24,320.00	44,750.00
33 Tavistock Bor.	312,500	1,112.46	2,984.54	.....	4,097.00	.....	.....
34 Voorhees Twp.	32,154,950	435,950.00	904,625.00	225,000.00	1,565,575.00	19,520.00	29,700.00
35 Waterford Bor.	33,662,204	219,000.00	634,956.47	100,000.00	953,956.47	35,360.00	24,500.00
36 Winslow Twp.	130,320,700	900,000.00	2,989,806.00	520,000.00	4,409,806.00	65,600.00	51,500.00
37 Woodlynne Bor.	1,697,550	45,000.00	159,770.00	25,000.00	229,770.00	29,440.00	11,150.00
Totals	$1,058,843,595	$10,518,594.45	$60,814,255.31	$7,611,226.00	$78,944,075.76	$2,404,840.00	$1,638,850.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $30,413,600
Rate per $100 to be applied to Col. II for apportionment of County Taxes $1.11117719

Net County Taxes Apportioned (12 A III) $61,036,400.00
‡Adjustments (Net Total 12 A IIb) 955,673.20
Total County Taxes Apportioned (Including Adjustments-Total 12 A I) 61,992,073.20

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1978

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.	$128,657,700	$ 114,674,450	$ 243,332,150	$ 2,759,163	.....	.....	.....	.....	$ 246,091,313
2 Cape May City	40,145,000	67,042,300	107,187,300	1,558,337	.....	.....	.....	.....	108,745,637
3 Cape May Point Bor.	10,395,000	8,764,900	19,159,900	49,376	.....	.....	.....	.....	19,209,276
4 Dennis Twp.	20,237,820	22,575,520	42,813,340	930,855	.....	$1,000	.....	$1,000	43,743,195
5 Lower Twp.	88,052,185	169,649,240	257,701,425	4,050,148	.....	.....	.....	.....	261,751,573
6 Middle Twp.	36,430,350	80,154,175	116,584,525	2,720,081	.....	.....	.....	.....	119,304,606
7 North Wildwood City	63,304,670	101,440,650	164,745,320	701,147	.....	.....	.....	.....	165,446,467
8 Ocean City	236,913,012	342,767,776	579,680,788	4,689,908	.....	.....	.....	.....	584,370,696
9 Sea Isle City	62,222,600	72,578,390	134,800,990	998,455	.....	.....	.....	.....	135,799,445
10 Stone Harbor Bor.	90,744,960	83,950,020	174,694,980	472,616	.....	.....	.....	.....	175,167,596
11 Upper Twp.	46,394,100	75,876,250	122,270,350	2,763,310	.....	.....	.....	.....	125,033,660
12 West Cape May Bor.	5,106,440	7,504,500	12,610,940	224,193	.....	.....	.....	.....	12,835,133
13 West Wildwood Bor.	4,399,700	6,798,635	11,198,335	58,877	.....	.....	.....	.....	11,257,212
14 Wildwood City	74,267,000	103,339,440	177,606,440	5,317,746	.....	.....	.....	.....	182,924,186
15 Wildwood Crest Bor.	69,875,900	114,883,800	184,759,700	827,760	.....	.....	.....	.....	185,587,460
16 Woodbine Bor.	2,705,250	10,309,550	13,014,800	790,189	.....	.....	.....	.....	13,804,989
Totals	$979,851,687	$1,382,309,596	$2,362,161,283	$28,912,161	.....	$1,000	.....	$1,000	$2,391,072,444

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1978 (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 APORTIONMENT OF TAXES Section A County Taxes I Total County Taxes Apportioned (Including Total Net Adjustments)	12 APORTIONMENT OF TAXES Section A County Taxes II — Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 APORTIONMENT OF TAXES Section A County Taxes II — Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Avalon Bor.	$ 1.413	97.32	.....	.....	$ 8,868,708	$ 254,960,021	$ 1,207,734.30	.....	.....
2 Cape May City	2.760	99.01	$ 11,473	.....	5,039,945	113,797,055	539,051.60	.....	.....
3 Cape May Point Bor.	1.258	110.72	.....	$ 1,839,249	.....	17,370,027	82,281.05	.....	.....
4 Dennis Twp.	2.135	87.24	37	.....	7,148,345	50,891,577	241,071.14	.....	.....
5 Lower Twp.	2.345	101.48	211	.....	2,126,328	263,878,112	1,249,978.90	.....	.....
6 Middle Twp.	3.298	72.66	9,448	.....	48,655,163	167,969,217	795,662.72	.....	.....
7 North Wildwood City	2.409	88.23	.....	.....	26,760,871	192,207,338	910,477.62	.....	.....
8 Ocean City	2.134	86.96	16,972	.....	98,126,652	682,514,320	3,233,040.02	.....	.....
9 Sea Isle City	1.629	86.42	.....	.....	22,458,749	158,258,194	749,662.03	.....	.....
10 Stone Harbor Bor.	1.220	105.52	.....	7,475,560	.....	167,692,036	794,349.73	.....	.....
11 Upper Twp.	.583	104.37	2,381	3,596,990	.....	121,439,051	575,251.39	.....	.....
12 West Cape May Bor.	2.989	86.59	5,274	.....	2,120,157	14,960,564	70,867.53	.....	.....
13 West Wildwood Bor.	3.044	80.96	.....	.....	2,738,582	13,995,794	66,297.45	.....	.....
14 Wildwood City	2.914	92.29	.....	.....	24,756,526	207,680,712	983,774.31	.....	.....
15 Wildwood Crest Bor.	2.098	87.46	.....	.....	32,684,059	218,271,519	1,033,942.49	.....	.....
16 Woodbine Bor.	2.723	117.77	93	1,168,924	.....	12,636,158	59,856.92	.....	.....
Totals	.....	.....	$45,889	$14,080,723	$281,484,085	$2,658,521,695	$12,593,299.20	.....	.....

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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)	(a)	(b)	(c)		
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, B, C, + CII)
1 Avalon Bor.	.....	$ 102.11	$ 1,207,836.41	$ 63,745.04	.....	$ 626,419.00	.....	.....	$ 1,579,905.00	$ 3,477,905.45
2 Cape May City	$ 3,905.16	.....	535,146.44	28,255.11	.....	460,732.00	$ 780,372.05	.....	1,196,784.17	3,001,289.77
3 Cape May Point Bor.	.....	224.57	82,505.62	4,353.26	.....	14,808.00	.....	.....	139,913.43	241,580.31
4 Dennis Twp.	.....	230.99	241,302.13	12,734.18	.....	679,651.50	.....	.....	.....	933,687.81
5 Lower Twp.	2,328.21	.....	1,247,650.69	65,859.84	.....	1,931,679.62	1,953,308.09	.....	939,678.53	6,138,176.77
6 Middle Twp.	1,894.23	.....	793,768.49	41,897.78	.....	3,062,725.50	.....	.....	35,775.00	3,934,166.77
7 North Wildwood City	235.96	.....	910,241.66	48,040.23	.....	1,078,828.00	.....	.....	1,947,673.38	3,984,783.27
8 Ocean City	3,900.22	.....	3,229,139.80	.....	.....	3,550,017.75	.....	$ 157,000.00	5,532,674.30	12,468,831.85
9 Sea Isle City	751.95	.....	748,910.08	39,527.38	.....	485,289.00	.....	64,625.00	873,860.76	2,212,212.22
10 Stone Harbor Bor.	694.17	.....	793,655.56	41,889.67	.....	334,319.00	.....	.....	966,646.99	2,136,511.22
11 Upper Twp.	1,510.96	.....	573,740.43	30,287.04	.....	124,845.25	.....	.....	.....	728,872.72
12 West Cape May Bor.	.....	40.69	70,908.22	3,742.11	.....	92,829.00	148,093.70	.....	68,020.19	383,593.22
13 West Wildwood Bor.	.....	92.41	66,389.86	3,503.41	.....	90,628.50	.....	.....	182,100.00	342,621.77
14 Wildwood City	.....	9,365.54	993,139.85	52,369.33	.....	1,066,747.50	.....	110,841.25	3,106,985.86	5,330,083.79
15 Wildwood Crest Bor.	1,203.54	.....	1,032,738.95	54,505.09	.....	1,273,698.09	.....	.....	1,532,551.05	3,893,493.18
16 Woodbine Bor.	2,740.38	.....	57,116.54	3,025.66	.....	266,098.25	.....	.....	49,567.46	375,807.91
Totals	$19,164.78	$10,056.31	$12,584,190.73	$493,735.13	.....	$15,139,315.96	$2,881,773.84	$332,466.25	$18,152,136.12	$49,583,618.03

SPECIAL TAXING DISTRICT TAX RATES PER $100.00 ASSESSED VALUE

DENNIS TOWNSHIP

Light District No. 1 048
Light District No. 2 091
Fire District No. 1 050
Fire District No. 2 051
Fire District No. 3 053

MIDDLE TOWNSHIP

Fire District No. 1 100
Fire District No. 2 110
Fire District No. 3 157

LOWER TOWNSHIP

Fire District No. 1 051
Fire District No. 2 034
Fire District No. 3 103

UPPER TOWNSHIP

Fire District No. 1 065
Fire District No. 2 057
Fire District No. 3 076
Fire District No. 4 064

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen Deductions Allowed	(b) Veterans Deductions
1 Avalon Bor.	$ 31,816,950	$ 718,450.00	$ 636,905.00	$ 40,000.00	$ 1,395,355.00	$ 15,680	$ 7,950
2 Cape May City	39,176,600	310,000.00	1,117,169.61	270,000.00	1,697,169.61	36,800	14,400
3 Cape May Point Bor.	960,600	.....	47,986.12	10,000.00	57,986.12	8,160	1,550
4 Dennis Twp.	9,738,760	279,340.01	311,574.60	110,000.00	700,914.61	28,960	11,000
5 Lower Twp.	24,594,000	500,000.00	1,144,203.06	466,000.00	2,110,203.06	259,680	61,800
6 Middle Twp.	25,882,600	700,000.00	1,874,134.25	220,000.00	2,794,134.25	106,240	34,150
7 North Wildwood City	9,779,850	350,000.00	1,030,081.34	219,000.00	1,599,081.34	64,640	17,500
8 Ocean City	32,012,760	850,000.00	3,032,978.43	340,000.00	4,222,978.43	108,000	48,900
9 Sea Isle City	19,767,350	350,000.00	713,239.42	70,000.00	1,133,239.42	26,560	9,900
10 Stone Harbor Bor.	35,395,600	85,500.00	464,558.98	10,700.00	560,758.98	12,960	6,100
11 Upper Twp.	6,786,300	966,000.00	1,903,099.22	23,620.43	2,892,719.65	39,200	24,150
12 West Cape May Bor.	503,200	32,000.00	68,990.37	33,000.02	133,990.39	12,800	2,800
13 West Wildwood Bor.	161,650	25,000.00	52,000.00	16,000.00	93,000.00	7,680	1,150
14 Wildwood City	25,619,900	599,607.93	2,250,123.92	525,000.00	3,374,731.85	40,960	10,600
15 Wildwood Crest Bor.	14,481,100	290,000.00	824,891.64	156,000.00	1,270,891.64	35,520	18,850
16 Woodbine Bor.	9,723,875	20,000.00	308,454.02	46,361.48	374,815.50	10,720	4,650
Totals	$286,401,095	$6,075,897.94	$15,780,389.98	$2,555,681.93	$24,411,969.85	$814,560	$275,450

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget. $7,928,885.99

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes. . . . . $.4736955588

Net County Taxes Apportioned (12 A III). $12,584,190.73

‡Adjustments (Net Total 12 A IIb) . . . . . + 9,108.47

Total County Taxes Apportioned (Including Adjustments-Total 12 A I) $12,593,299.20

‡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 Cumberland, for the Year 1978

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))
1 Bridgeton City	$ 14,044,050	$ 86,296,850	$ 100,340,900	$ 4,153,749	.....	.....	.....	.....	$ 104,494,649
2 Commercial Twp.	9,120,350	12,997,450	22,117,800	1,344,969	.....	.....	.....	.....	23,462,769
3 Deerfield Twp.	5,857,500	18,552,500	24,410,000	980,370	.....	.....	.....	.....	25,390,370
4 Downe Twp.	8,314,500	10,807,700	19,122,200	697,529	.....	.....	.....	.....	19,819,729
5 Fairfield Twp.	6,620,800	22,775,700	29,396,500	579,928	.....	.....	.....	.....	29,976,428
6 Greenwich Twp.	3,194,800	7,451,500	10,646,300	267,993	.....	.....	.....	.....	10,914,293
7 Hopewell Twp.	11,717,200	37,155,000	48,872,200	1,042,777	.....	.....	.....	.....	49,914,977
8 Lawrence Twp.	9,102,940	11,702,950	20,805,890	942,500	.....	.....	.....	.....	21,748,390
9 Maurice River Twp.	8,937,432	14,000,269	22,937,701	649,211	.....	.....	.....	.....	23,586,912
10 Millville City	46,230,000	185,490,650	231,720,650	5,422,596	.....	.....	.....	.....	237,143,246
11 Shiloh Bor.	589,090	3,675,110	4,264,200	159,340	.....	.....	.....	.....	4,423,540
12 Stow Creek Twp.	2,970,900	7,896,600	10,867,500	413,307	.....	.....	.....	.....	11,280,807
13 Upper Deerfield Twp.	15,220,400	55,300,000	70,520,400	1,082,434	.....	.....	.....	.....	71,602,834
14 Vineland City	130,669,700	422,447,700	553,117,400	15,212,470	.....	$2,300	$1,422,700	$1,425,000	566,904,870
Totals	$272,589,662	$896,549,979	$1,169,139,641	$32,949,173	.....	$2,300	$1,422,700	$1,425,000	$1,200,663,814

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Bridgeton City	$4.59	88.71	$ 38,656	.....	$ 26,530,360	$ 131,063,665	$ 1,285,739.62	.....	.....
2 Commercial Twp.	3.45	84.13	117	.....	5,558,272	29,021,158	284,698.68	.....	.....
3 Deerfield Twp.	2.95	101.97	.....	.....	310,325	25,700,695	252,124.81	.....	.....
4 Downe Twp.	2.60	108.88	164	$ 386,497	.....	19,433,396	190,642.37	.....	.....
5 Fairfield Twp.	3.84	78.15	1,312	.....	8,721,350	38,699,090	379,639.57	.....	.....
6 Greenwich Twp.	3.77	85.63	.....	.....	2,350,103	13,264,396	130,124.24	.....	.....
7 Hopewell Twp.	2.65	117.88	.....	6,368,213	–	43,546,764	427,195.44	.....	.....
8 Lawrence Twp.	3.11	105.97	3,164	173,838	–	21,577,716	211,678.23	.....	.....
9 Maurice River Twp.	4.24	65.82	8,680	.....	13,877,687	37,473,279	367,614.31	.....	.....
10 Millville City	3.06	106.19	83,015	.....	335,154	237,561,415	2,330,486.66	.....	.....
11 Shiloh Bor.	2.81	122.32	.....	664,080	.....	3,759,460	36,880.45	.....	.....
12 Stow Creek Twp.	3.41	80.23	.....	.....	3,297,989	14,578,796	143,018.55	.....	.....
13 Upper Deerfield Twp.	3.77	79.54	3,369	.....	21,797,513	93,403,716	916,294.06	.....	.....
14 Vineland City	3.08	98.77	84,255	.....	34,149,655	601,138,780	5,897,194.65	.....	.....
Totals	.....	.....	$222,732	$7,592,628	$116,928,408	$1,310,222,326	$12,853,331.64	.....	.....

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2 19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
1 Bridgeton City	$ 9,576.25	.....	$ 1,276,163.37	.....	$ 72,287.97	$ 1,880,770.47	.....	.....	$1,557,238.47	$ 4,786,460.28
2 Commercial Twp.	609.98	.....	284,088.70	.....	16,006.58	508,124.00	.....	.....	.....	808,219.28
3 Deerfield Twp.	3,161.48	.....	248,963.33	.....	14,175.18	259,183.00	225,811.83	.....	.....	748,133.34
4 Downe Twp.	691.34	.....	189,951.03	.....	10,718.46	312,927.25	—	.....	.....	513,596.74
5 Fairfield Twp.	4,066.92	.....	375,572.65	.....	21,344.43	292,923.00	444,601.83	.....	14,710.56	1,149,152.47
6 Greenwich Twp.	42.70	.....	130,081.54	.....	7,315.96	168,554.00	104,532.71	.....	.....	410,484.21
7 Hopewell Twp.	921.06	.....	426,274.38	.....	24,018.16	473,890.00	394,349.32	.....	.....	1,318,531.86
8 Lawrence Twp.	12,792.36	.....	198,885.87	.....	11,901.16	346,817.00	.....	.....	118,075.00	675,679.03
9 Maurice River Twp.	5,031.50	.....	362,582.81	.....	20,668.33	530,282.00	.....	.....	84,904.36	998,437.50
10 Millville City	27,713.48	.....	2,302,773.18	.....	131,026.65	2,907,130.83	.....	$ 333,945.00	1,580,165.38	7,255,041.04
11 Shiloh Bor.	.....	.....	36,880.45	.....	2,073.53	43,666.00	41,533.36	.....	.....	124,153.34
12 Stow Creek Twp.	.....	.....	143,018.55	.....	8,040.91	113,537.00	119,786.31	.....	.....	384,382.77
13 Upper Deerfield Twp.	10,361.94	.....	905,932.12	.....	51,516.68	963,136.52	768,925.33	.....	7,160.28	2,696,670.93
14 Vineland City	25,946.12	.....	5,871,248.53	.....	.....	7,779,699.00	.....	754,880.90	3,034,275.86	17,440,104.29
Totals	$100,915.13	.....	$12,752,416.51	.....	$391,094.00	$16,580,640.07	$2,099,540.69	$1,088,825.90	$6,396,529.91	$39,309,047.08

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate
Commercial Fire #1	$ 7,046,693.60	$ 34,721.86	$ .50
Commercial Fire #2	4,077,399.92	17,148.75	.43
Commercial Fire #3	12,338,675.32	10,500.00	.09
Commercial Light #1	7,046,693.60	18,000.00	.26
Commercial Light #2	4,077,399.92	7,000.00	.18
Commercial Light #3	12,338,675.32	9,000.00	.08
Downe Fire #1	7,547,961.00	10,000.00	.14
Downe Fire #2	7,102,710.00	16,417.50	.24
Downe Fire #3	5,169,058.00	14,000.00	.28
Maurice River Fire #1	4,855,920.00	3,000.00	.07
Vineland Garbage & Trash #1	203,848,900.00	155,000.00	.08

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Bridgeton City	$ 41,245,850	$ 437,796.54	$ 2,826,223.48	$ 250,000.00	3,514,020.02	$106,080.00	$ 46,300.00
2 Commercial Twp.	5,033,100	134,500.47	371,692.40	90,000.00	596,192.87	50,290.00	12,700.00
3 Deerfield Twp.	4,684,800	153,000.00	202,800.00	60,000.00	415,800.00	19,200.00	5,800.00
4 Downe Twp.	4,595,100	93,997.05	176,696.42	51,118.02	321,811.49	20,000.00	5,750.00
5 Fairfield Twp.	1,909,700	34,996.64	432,287.69	348,000.00	815,284.33	26,240.00	11,600.00
6 Greenwich Twp.	1,115,000	39,371.18	73,298.21	40,000.00	152,669.39	7,040.00	2,750.00
7 Hopewell Twp.	16,521,900	160,000.00	195,000.00	90,000.00	445,000.00	19,520.00	12,700.00
8 Lawrence Twp.	2,984,275	90,000.00	241,545.00	85,000.00	416,545.00	15,520.00	4,800.00
9 Maurice River Twp.	20,165,709	98,008.95	382,814.66	110,000.00	590,823.61	31,720.00	10,316.50
10 Millville City	39,767,650	237,189.64	3,315,049.98	394,000.00	3,946,239.62	152,000.00	80,700.00
11 Shiloh Bor.	294,700	14,334.99	26,169.00	12,000.00	52,503.99	4,160.00	1,600.00
12 Stow Creek Twp.	615,800	17,445.17	84,044.83	15,000.00	116,490.00	9,440.00	3,050.00
13 Upper Deerfield Twp.	10,316,400	281,746.46	1,125,556.00	176,065.99	1,583,368.45	34,880.00	19,800.00
14 Vineland City	133,595,200	1,315,000.00	7,661,281.23	600,000.00	9,576,281.23	263,680.00	127,000.00
Totals	$282,845,184	$3,107,387.09	$17,114,458.90	$2,321,184.01	$22,543,030.00	$759,770.00	$344,866.50

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $14,563,736.43
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes ..... $ .981,003,863

Net County Taxes Apportioned (12 A III) $12,752,416.51
**Adjustments (Net Total 12 A IIb) 100,915.13
Total County Taxes Apportioned (Including Adjustments-Total 12 A I) 12,853,331.64

Total amount to be raised by Taxation for County Board of Health purposes $391,094.00
Rate per $100 to be applied to Col. 11 for apportionment of Local Health Service Taxes ..... $.0551548547

**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 Couny of Essex, for the Year 1978

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 ..... R	$ 145,491,500	$ 290,441,400	$ 435,932,900	$ 6,086,200	.....	.....	.....	.....	$ 442,019,100
2 Bloomfield Town.....	150,589,400	287,262,600	437,852,000	5,639,300	.....	.....	.....	.....	443,491,300
3 Caldwell Bor.	37,728,700	68,183,300	105,912,000	3,757,400	.....	.....	.....	.....	109,669,400
4 Cedar Grove Twp.	85,311,800	142,102,800	227,414,600	1,375,900	.....	.....	.....	.....	228,790,500
5 East Orange City	104,825,000	293,150,700	397,975,700	20,520,800	.....	.....	.....	.....	418,496,500
6 Essex Fells, Bor.....	24,481,700	40,803,100	65,284,800	243,100	.....	.....	.....	.....	65,527,900
7 Fairfield Bor.	110,907,600	199,489,300	310,396,900	6,933,400	.....	.....	.....	.....	317,330,300
8 Glen Ridge Bor.	29,383,600	50,167,100	79,550,700	721,100	.....	.....	.....	.....	80,271,800
9 Irvington Twp.	84,004,200	226,567,100	310,571,300	15,275,000	.....	.....	.....	.....	325,846,300
10 Livingston Twp.....	279,865,600	427,210,500	707,076,100	10,174,200	.....	.....	.....	.....	717,250,300
11 Maplewood Twp.	63,657,700	145,542,100	209,199,800	1,757,800	.....	.....	.....	.....	210,957,600
12 Millburn Twp.....	266,895,900	425,314,000	692,209,900	8,308,000	.....	.....	.....	.....	700,517,900
13 Montclair Town	2,973,800	455,794,900	458,768,700	8,984,300	.....	.....	.....	.....	467,753,000
14 Newark City	263,700,400	746,785,600	1,010,486,000	105,948,800	$115,800	.....	$344,900	$460,700	1,115,974,100
15 North Caldwell Bor.....	29,771,700	58,629,700	88,401,400	396,700	.....	.....	.....	.....	88,798,100
16 Nutley Town.....	139,288,100	340,278,300	479,566,400	9,133,200	.....	.....	.....	.....	488,699,600
17 Orange City	28,595,500	100,405,200	129,000,700	2,202,200	.....	.....	.....	.....	131,202,900
18 Roseland Bor.....	43,425,600	81,298,400	124,724,000	744,500	.....	.....	.....	.....	125,468,500
19 South Orange Vil.....	83,187,900	160,888,100	244,076,000	7,199,300	.....	.....	.....	.....	251,275,300
20 Verona Bor.....	47,342,100	114,727,300	162,069,400	1,259,700	.....	$2,000	.....	2,000	163,327,100
21 West Caldwell Bor.....	93,512,800	179,696,000	273,208,800	1,683,700	.....	.....	.....	.....	274,892,500
22 West Orange Town.....	139,952,800	286,501,900	426,454,700	6,999,200	.....	.....	.....	.....	433,453,900
Totals	$2,254,893,400	$5,121,239,400	$7,376,132,800	$225,343,800	$115,800	$2,000	$344,900	$462,700	$7,601,013,900

R — Revaluation & Reflected

*Chapter 104

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Belleville Town ..... R	$3.94	106.08	$ 59,684	$ 3,802,910	.....	$ 438,275,874	$ 5,944,063.37	.....	.....
2 Bloomfield Town.	6.08	68.98	259,188	.....	$ 219,719,386	663,469,874	8,998,229.68	.....	.....
3 Caldwell Bor.	4.52	95.49	.....	.....	7,579,587	117,248,987	1,590,175.16	.....	.....
4 Cedar Grove Twp.	2.97	102.77	1,343	810,617	.....	227,981,226	3,091,967.72	.....	.....
5 East Orange City	8.14	95.78	431,977	.....	35,704,878	454,633,355	6,165,909.72	.....	.....
6 Essex Fells, Bor.	3.87	85.53	6,729	.....	11,224,981	76,759,610	1,041,042.90	.....	.....
7 Fairfield Bor.	2.84	106.74	.....	3,538,425	.....	313,791,875	4,255,764.23	.....	.....
8 Glen Ridge Bor.	8.00	67.19	30,197	.....	39,661,619	119,963,616	1,626,991.98	.....	.....
9 Irvington Twp.	6.79	74.19	116,944	.....	122,395,288	448,358,532	6,080,808.20	.....	.....
10 Livingston Twp.	3.31	96.30	.....	.....	39,061,592	756,311,892	10,257,388.29	.....	.....
11 Maplewood Twp.	8.02	58.97	27,325	.....	151,988,008	362,972,933	4,922,776.37	.....	.....
12 Millburn Twp.	3.02	107.19	31,589	33,636,311	.....	666,913,178	9,044,929.07	.....	.....
13 Montclair Town	5.71	86.27	113,663	.....	80,755,638	548,622,301	7,440,623.40	.....	.....
					* 29,716,912				
14 Newark City	8.99	67.02	19,709,089	.....	799,689,611	1,965,089,712	26,651,290.85	.....	.....
15 North Caldwell Bor.	5.31	74.04	.....	.....	31,636,649	120,434,749	1,633,381.67	.....	.....
16 Nutley Town.	3.72	102.98	11,585	.....	1,758,371	490,469,556	6,651,933.85	.....	.....
17 Orange City	9.77	70.79	227,270	.....	64,472,642	195,902,812	2,656,908.12	.....	.....
18 Roseland Bor.	3.73	97.11	1,825	.....	8,065,829	133,536,154	1,811,067.88	.....	.....
19 South Orange Vil.	5.61	94.97	123,542	.....	16,103,087	267,501,929	3,627,962.46	.....	.....
20 Verona Bor.	5.94	69.00	.....	.....	77,010,538	240,337,638	3,259,550.05	.....	.....
21 West Caldwell Bor.	3.73	102.16	.....	75,258	.....	274,817,242	3,727,175.50	.....	.....
22 West Orange Town.	6.50	73.49	.....	.....	167,843,822	601,297,722	8,155,027.41	.....	.....
Totals	.....	.....	$21,151,950	$41,863,521	$1,904,388,438	$9,484,690,767	$128,634,967.88	.....	.....
						*– 113,990,613	– 1,545,983.86		
						$9,730,700,154	$127,088,984.02		

*FOX LANCE

*CEDAR GROVE
½ 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 1978 (Continued)

12 -- APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A County Taxes			Section B		Section C Local Taxes To Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2 19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
1 Belleville Town ..... R	$ 40,375.80	.....	$ 5,903,687.57	.....	.....	$ 6,811,332.50	.....	.....	$ 4,695,880.04	$ 17,410,900.11
2 Bloomfield Town	4,950.34	.....	8,993,279.34	.....	.....	10,798,179.95	.....	$ 352,865.06	6,817,047.02	26,961,371.37
3 Caldwell Bor.	22,493.94	.....	1,567,681.22	.....	.....	.....	C $ 2,285,960.09	.....	1,103,407.16	4,957,048.47
4 Cedar Grove Twp.	16,087.98	.....	1,529,895.88	.....	.....	4,084,574.50	.....	.....	1,162,362.32	6,776,832.70
5 East Orange City	422,947.78	.....	5,742,961.94	N	N	8,670,769.00	.....	464,926.50	19,181,852.42	34,060,509.86
6 Essex Fells, Bor.	14.76	.....	1,041,028.14	.....	.....	527,516.48	R 623,230.38	.....	339,387.57	2,531,162.57
7 Fairfield Bor.	3,332.29	.....	4,252,431.94	.....	.....	1,471,437.00	R 2,444,585.77	.....	829,435.49	8,997,890.20
8 Glen Ridge Bor.	127.77	.....	1,626,864.21	.....	.....	3,169,722.50	.....	.....	1,620,039.38	6,416,626.09
9 Irvington Twp.	330,343.93	.....	5,750,464.27	.....	.....	6,713,610.50	.....	32,795.34	9,607,450.65	22,104,320.76
10 Livingston Twp.	4,318.80	.....	10,253,069.49	O	O	12,151,160.00	.....	.....	1,271,849.66	23,676,079.15
11 Maplewood Twp.	8,576.15	.....	4,914,200.22	.....	.....	.....	J 8,028,149.12	.....	3,968,612.10	16,910,961.44
12 Millburn Twp.	23,727.40	.....	9,021,201.67	.....	.....	8,436,759.75	.....	.....	3,653,480.82	21,111,442.24
13 Montclair Town	17,467.39	.....	7,423,156.01	.....	.....	12,214,075.00	.....	489,944.00	6,562,603.99	26,689,779.00
14 Newark City	1,683,342.10	.....	24,967,948.75	.....	.....	29,123,837.00	.....	3,237,373.12	42,913,551.78	100,242,710.65
15 North Caldwell Bor.	1,884.96	.....	1,631,496.71	N	N	1,171,828.50	R 1,169,752.91	.....	741,953.27	4,715,031.39
16 Nutley Town.	65,734.05	.....	6,586,199.80	.....	.....	7,812,136.50	.....	.....	3,777,719.62	18,176,055.92
17 Orange City	51,364.66	.....	2,605,543.46	.....	.....	3,787,224.50	.....	182,413.54	6,239,623.76	12,814,805.26
18 Roseland Bor.	37,770.02	.....	1,773,297.86	.....	.....	1,012,543.50	R 1,087,701.06	.....	796,179.08	4,669,721.50
19 South Orange Vil.	13,669.02	.....	3,614,293.44	.....	.....	.....	J 5,906,647.38	.....	4,561,541.26	14,082,482.08
20 Verona Bor.	8,884.25	.....	3,250,665.80	E	E	4,834,284.00	.....	.....	1,609,241.72	9,694,191.52
21 West Caldwell Bor.	2,685.31	.....	3,724,490.19	.....	.....	.....	C 5,237,297.41	.....	1,274,290.80	10,236,078.40
22 West Orange Town.	296,755.63	.....	7,858,271.78	.....	.....	12,871,514.17	.....	.....	7,420,101.32	28,149,887.27
Totals	$3,056,854.33	.....	$124,032,129.69	.....	.....	$135,662,505.35	$26,783,324.12	$4,760,317.56	$130,147,611.23	$421,385,887.95

R -- Regional :Fairfield, Essex Fells, North Caldwell, Roseland
J -- Joint :Maplewood, South Orange
C -- Consolidated :Caldwell, West Caldwell

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Belleville Town . . . . . R	$ 64,878,100	$ 960,000.00	$ 3,228,011.23	$ 445,000.00	$ 4,633,011.23	$ 176,000	$ 101,800
2 Bloomfield Town.	69,898,000	1,515,900.00	4,683,763.94	510,600.00	6,710,263.94	239,680	160,670
3 Caldwell Bor.	49,252,300	278,500.00	780,569.40	102,000.00	1,161,069.40	22,400	22,500
4 Cedar Grove Twp.	72,305,100	459,500.00	1,312,697.51	75,000.00	1,847,197.51	31,040	55,650
5 East Orange City	151,620,900	–	12,869,175.20	2,300,000.00	15,169,175.20	142,560	72,750
6 Essex Fells, Bor.	9,614,400	275,500.00	279,438.46	29,683.00	584,621.46	1,600	9,000
7 Fairfield Bor.	20,896,800	220,000.00	1,509,291.63	200,000.00	1,929,291.63	19,520	33,000
8 Glen Ridge Bor.	32,226,300	180,000.00	547,428.44	55,000.00	782,428.44	17,440	32,000
9 Irvington Twp.	45,524,700	550,000.00	5,727,482.38	700,000.00	6,977,482.38	224,800	83,850
10 Livingston Twp.	119,323,600	1,071,118.72	3,017,438.96	405,000.00	4,493,557.68	55,520	140,000
11 Maplewood Twp.	31,824,300	600,000.00	1,853,707.93	295,000.00	2,748,707.93	104,160	91,200
12 Millburn Twp.	79,281,500	1,543,000.00	3,660,729.35	235,000.00	5,438,729.35	31,040	77,550
13 Montclair Town	89,888,700	1,776,000.00	4,349,612.66	400,000.00	6,525,612.66	107,520	98,650
14 Newark City	1,343,551,200	12,000,000.00	150,347,088.61	7,543,623.27	169,890,711.88	627,840	206,750
15 North Caldwell Bor.	26,619,300	308,000.00	442,555.74	61,900.00	812,455.74	6,240	22,400
16 Nutley Town.	36,692,300	970,000.00	2,571,323.88	191,000.00	3,732,323.88	148,800	117,500
17 Orange City	45,707,900	158,167.85	5,510,085.72	1,050,000.00	6,718,253.57	76,480	30,300
18 Roseland Bor.	16,759,000	230,000.00	631,384.61	85,000.00	946,384.61	11,360	20,050
19 South Orange Vil.	61,229,100	766,000.00	1,373,117.29	210,000.00	2,349,117.29	31,040	51,000
20 Verona Bor.	26,202,600	350,000.00	1,012,768.17	122,000.00	1,484,768.17	46,400	61,250
21 West Caldwell Bor.	26,524,000	800,000.00	1,100,496.79	270,000.00	2,170,496.79	28,480	48,950
22 West Orange Town.	61,513,000	533,200.00	3,819,893.50	550,000.00	4,903,093.50	123,360	149,100
Totals	$ 2,481,333,100	$25,544,886.57	$210,628,061.40	$15,833,806.27	$252,008,754.24	$2,273,280	$1,685,920

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget $64,943,794.09

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes . . . . . $ 1.356237870

Net County Taxes Apportioned (12 A III) $124,032,129.69

‡Adjustments (Net Total 12 A IIb) . . . . . $ 3,056,854.33

Total County Taxes Apportioned (including Adjustments – Total 12 A I) $127,088,984.02

†Net Overpayments are added Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1978

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.	$ 17,719,600	$ 40,515,325	$ 58,234,925	$ 1,082,762	.....	.....	$ 114,125	$ 114,125	$ 59,203,562
2 Deptford Twp.	75,478,600	153,584,000	229,062,600	2,392,724	.....	.....	.....	.....	231,455,324
3 East Greenwich Twp.	10,762,900	27,944,400	38,707,300	802,990	.....	.....	.....	.....	39,510,290
4 Elk Twp.	8,345,700	22,787,800	31,133,500	913,115	.....	.....	.....	.....	32,046,615
5 Franklin Twp.	43,752,600	74,779,500	118,532,100	2,890,180	.....	.....	.....	.....	121,422,280
6 Glassboro Bor.	17,614,900	63,383,000	80,997,900	2,830,124	.....	.....	.....	.....	83,828,024
7 Greenwich Twp.	7,876,900	92,744,800	100,621,700	341,090	.....	.....	.....	.....	100,962,790
8 Harrison Twp.	13,891,850	25,618,900	39,510,750	945,838	.....	.....	.....	.....	40,456,588
9 Logan Twp.	19,869,400	25,613,000	45,482,400	602,364	.....	.....	.....	.....	46,084,764
10 Mantua Twp.	31,462,100	75,089,400	106,551,500	2,499,545	.....	.....	.....	.....	109,051,045
11 Monroe Twp.	70,729,800	125,012,600	195,742,400	6,631,111	.....	.....	.....	.....	202,373,511
12 National Park Bor.	6,812,200	20,906,900	27,719,100	173,616	.....	.....	.....	.....	27,892,716
13 Newfield Bor.	1,389,650	8,681,600	10,071,250	193,014	.....	.....	.....	.....	10,264,264
14 Paulsboro Bor.	19,138,800	72,666,600	91,805,400	1,877,411	.....	.....	.....	.....	93,682,811
15 Pitman Bor.	13,294,500	57,443,800	70,738,300	713,905	.....	.....	.....	.....	71,452,205
16 South Harrison Twp.	4,879,900	9,604,200	14,484,100	258,974	.....	.....	.....	.....	14,743,074
17 Swedesboro Bor.	1,252,000	8,383,350	9,635,350	519,670	.....	.....	.....	.....	10,155,020
18 Washington Twp.	37,312,475	125,969,150	163,281,625	1,562,242	.....	.....	.....	.....	164,843,867
19 Wenonah Bor.	5,067,700	17,428,550	22,496,250	216,139	.....	.....	.....	.....	22,712,389
20 West Deptford Twp.	67,168,350	182,656,900	249,825,250	1,381,006	.....	.....	8,516,900	8,516,900	242,689,356
21 Westville Bor.	12,366,700	41,899,200	54,265,900	576,295	.....	.....	.....	.....	54,842,195
22 Woodbury City	26,483,100	57,731,800	84,214,900	4,461,181	.....	.....	.....	.....	88,676,081
23 Woodbury Heights Bor.	4,023,505	19,179,100	23,202,605	381,879	.....	.....	.....	.....	23,584,484
24 Woolwich Twp.	11,185,900	15,309,100	26,495,000	870,554	.....	.....	.....	.....	27,365,554
Totals	$527,879,130	$1,364,932,975	$1,892,812,105	$35,117,729			$8,631,025	$8,631,025	$1,919,298,809

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Clayton Bor.	$2.88	100.61	$ 924	.....	$ 1,332,648	$ 60,537,134	$ 355,838.75	.....	.....
2 Deptford Twp.	3.27	79.84	165	.....	64,392,551	295,848,040	1,739,001.97	.....	.....
3 East Greenwich Twp.	3.01	73.42	206	.....	15,433,815	54,944,311	322,963.99	.....	.....
4 Elk Twp.	2.22	92.11	119	.....	3,582,455	35,629,189	209,429.24	.....	.....
5 Franklin Twp.	2.46	89.18	.....	.....	16,511,245	137,933,525	810,776.61	.....	.....
6 Glassboro Bor.	5.12	56.78	27,360	.....	69,369,031	153,224,415	900,656.83	.....	.....
7 Greenwich Twp.	3.58	45.20	29,994	.....	147,455,173	248,447,957	1,460,383.13	.....	.....
8 Harrison Twp.	2.38	90.07	.....	.....	6,020,893	46,477,481	273,195.76	.....	.....
9 Logan Twp.	2.06	81.39	55	.....	13,987,697	60,072,516	353,107.71	.....	.....
10 Mantua Twp.	2.85	94.80	441	.....	8,025,497	117,076,983	688,181.35	.....	.....
11 Monroe Twp.	2.43	88.33	.....	.....	31,551,287	233,924,798	1,375,015.64	.....	.....
12 National Park Bor.	2.54	111.79	.....	$ 2,675,648	.....	25,217,068	148,226.54	.....	.....
13 Newfield Bor.	4.55	57.07	218	.....	8,250,329	18,514,811	108,830.51	.....	.....
14 Paulsboro Bor.	2.01	146.02	1,008	24,923,363	.....	68,760,456	404,175.63	.....	.....
15 Pitman Bor.	4.23	67.65	362	.....	37,653,852	109,106,419	641,330.18	.....	.....
16 South Harrison Twp.	3.31	70.44	12	.....	6,900,842	21,643,928	127,223.53	.....	.....
17 Swedesboro Bor.	5.83	54.15	7,047	.....	10,636,804	20,798,871	[illegible]	.....	.....
18 Washington Twp.	4.49	52.87	.....	.....	149,668,471	314,512,338	1,848,711.16	.....	.....
19 Wenonah Bor.	3.84	69.86	50	.....	9,845,826	32,558,265	191,378.27	.....	.....
20 West Deptford Twp.	3.23	72.32	9,658	.....	113,043,705	355,742,719	2,091,064.34	.....	.....
21 Westville Bor.	2.52	100.67	20,090	.....	1,346,217	56,208,502	330,394.94	.....	.....
22 Woodbury City	4.47	72.73	35,879	.....	36,300,076	125,012,036	734,823.78	.....	.....
23 Woodbury Heights Bor.	5.00	45.65	.....	.....	29,323,975	52,908,459	310,997.21	.....	.....
24 Woolwich Twp.	2.29	112.25	445	614,482	.....	26,751,517	157,246.07	.....	.....
								.....	.....
Totals	.....	.....	$134,033	$28,213,493	$780,632,389	$2,671,851,738	$15,705,209.41		

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1978 (Continued)

12 APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	II Adjustments Resulting from		III	(a)	(b)	I—District School Purposes			II	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
	(b) Appeals and Corrected Errors (R.S. 54:4 49; R.S. 54:4 53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2 19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	
	Deduct Overpayment	Add Underpayment								
1 Clayton Bor.	$ 3,329.30	.....	$ 352,509.45	$ 5,942.33	.....	$ 922,711.00	.....	.....	$ 420,963.06	$ 1,701,225.84
2 Deptford Twp.	4,345.44	.....	1,734,656.53	.....	.....	4,954,733.25	.....	.....	874,023.21	7,563,412.99
3 East Greenwich Twp.	1,508.57	.....	321,455.42	4,576.49	.....	468,611.50	K $ 390,814.88	.....	.....	1,185,458.29
4 Elk Twp.	1,816.70	.....	207,612.54	2,967.67	.....	246,212.00	S 251,536.02	.....	.....	708,328.23
5 Franklin Twp.	6,755.83	$8,149.30	812,170.08	11,488.92	.....	894,779.00	S 940,262.49	.....	321,226.69	2,979,927.18
6 Glassboro Bor.	10,722.84	.....	889,933.99	12,762.55	.....	2,709,970.00	.....	.....	679,065.09	4,291,731.63
7 Greenwich Twp.	1,518.25	.....	1,458,864.88	20,694.03	.....	1,817,895.06	.....	.....	310,965.39	3,608,419.36
8 Harrison Twp.	1,273.04	.....	271,922.72	3,871.26	.....	322,854.50	C 363,655.92	.....	.....	962,304.40
9 Logan Twp.	1,112.01	.....	351,995.70	5,003.63	.....	545,490.50	.....	.....	46,000.00	948,489.83
10 Mantua Twp.	2,869.64	.....	685,311.71	9,751.72	.....	855,409.00	C 1,079,927.08	.....	470,657.27	3,101,056.78
11 Monroe Twp.	8,741.20	.....	1,366,274.44	.....	.....	3,460,368.00	.....	.....	80,949.40	4,907,591.84
12 National Park Bor.	125.11	.....	148,101.43	2,100.41	.....	264,189.00	G 275,633.37	.....	16,500.00	706,524.21
13 Newfield Bor.	78.86	.....	108,751.65	1,542.16	.....	251,152.64	.....	.....	104,695.49	466,141.94
14 Paulsboro Bor.	3,558.96	.....	400,616.67	.....	.....	925,766.69	.....	.....	552,728.58	1,879,111.94
15 Pitman Bor.	4,561.32	.....	636,768.86	9,087.82	.....	1,759,436.25	.....	.....	614,000.00	3,019,292.93
16 South Harrison Twp.	247.93	.....	126,975.60	1,802.79	.....	189,703.00	K 169,220.71	.....	.....	487,702.10
17 Swedesboro Bor.	208.84	.....	122,047.43	1,732.40	.....	182,800.84	K 198,462.19	.....	86,317.67	591,360.53
18 Washington Twp.	32,042.49	.....	1,816,668.67	26,196.74	.....	4,845,937.50	.....	.....	708,828.63	7,397,631.54
19 Wenonah Bor.	.....	.....	191,378.27	.....	.....	215,415.94	G 298,007.31	.....	165,800.00	870,601.52
20 West Deptford Twp.	23,455.93	.....	2,067,608.41	29,630.95	.....	5,363,624.00	.....	.....	362,944.47	7,823,807.83
21 Westville Bor.	681.88	.....	329,713.06	.....	.....	343,211.00	.....	.....	301,600.00	1,379,288.86
22 Woodbury City	26,547.84	.....	708,275.94	.....	.....	2,300,435.00	G 404,764.80	.....	933,873.50	3,959,870.94
23 Woodbury Heights Bor.	4,702.94	.....	306,294.27	4,406.91	.....	369,216.35	.....	$17,286.50	91,370.60	1,177,780.74
24 Woolwich Twp.	273.45	.....	156,972.62	2,228.22	.....	242,303.75	G 406,492.61 K 171,784.71	.....	52,000.00	625,289.30
Totals	$140,478.37	$8,149.30	$15,572,880.34	$154,887.00	.....	$34,452,225.77	$4,950,562.09	$17,286.50	$7,194,509.05	$62,342,350.75

ADDITIONAL FIRE TAX RATES PER $100. ASSESSED VALUATION IN THE FOLLOWING DISTRICTS

District	Valuation	Appropriation	Rate
Deptford Township	$231,455,324	$231,454.00	$.10
Franklin Township:			
Franklinville	35,271,700	28,210.00	.08
Malaga	27,224,080	18,560.00	.07
Janvier	17,224,300	22,182.50	.13
Grove	30,325,400	32,900.00	.11
Star Cross	11,376,800	14,600.00	.13
Harrison Township	40,456,588	70,000.00	.18
Washington Township	164,843,867	262,888.00	.16

C = Clearview Regional High School	$1,443,583.00
G = Gateway Regional High School	1,384,898.09
K = Kingsway Regional High School	930,282.49
S = Southern Regional High School	1,191,798.51
	$4,950,562.09

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Clayton Bor.	$ 13,539,300	$ 31,006.82	$ 469,004.22	$ 132,800.00	$ 632,811.04	$ 28,640	$ 17,600
2 Deptford Twp.	40,173,800	450,000.00	1,909,923.82	380,000.00	2,739,923.82	84,160	99,450
3 East Greenwich Twp.	3,683,990	206,992.03	778,927.97	50,000.00	1,035,920.00	17,280	13,950
4 Elk Twp.	1,991,900	151,378.40	199,157.40	70,000.00	420,535.80	20,160	9,450
5 Franklin Twp.	10,793,500	30,000.00	1,015,708.91	375,000.00	1,420,708.91	76,960	34,350
6 Glassboro Bor.	43,[illegible]315	380,577.10	1,593,859.15	155,000.00	2,129,436.25	43,680	40,400
7 Greenwich Twp.	5,9[illegible]800	347,000.00	1,027,555.48	35,000.00	1,409,555.48	36,960	29,050
8 Harrison Twp.	6,855,500	135,271.40	360,389.74	63,100.00	566,761.14	13,600	9,700
9 Logan Twp.	2,406,800	135,973.86	357,973.86	20,000.00	513,322.00	11,680	6,250
10 Mantua Twp.	7,039,800	31,587.07	725,041.84	159,054.47	915,683.38	38,720	44,950
11 Monroe Twp.	17,553,600	743[illegible]17.83	2,673,680.96	345,000.00	3,762,398.79	100,640	64,100
12 National Park Bor.	6,818,600	80[illegible]01.57	272,256.16	42,000.00	395,057.73	20,480	17,550
13 Newfield Bor.	895,542	51[illegible]9.48	171,238.76	30,000.00	252,838.24	12,320	3,800
14 Paulsboro Bor.	10,951,400	200,000.00	654,132.98	72,000.00	926,132.98	56,000	25,600
15 Pitman Bor.	15,297,200	167,952.05	758,770.33	40,000.00	966,722.38	49,920	36,000
16 South Harrison Twp.	505,200	64,491.46	107,548.70	28,000.00	200,040.16	5,440	3,200
17 Swedesboro Bor.	1,614,400	60,000.00	260,426.90	45,000.00	365,426.90	14,240	4,900
18 Washington Twp.	16,120,580	584,964.73	1,569,273.09	350,000.00	2,504,237.82	44,000	82,250
19 Wenonah Bor.	1,994,250	40,458.47	132,518.31	8,000.00	180,976.78	9,600	10,500
20 West Deptford Twp.	21,020,700	675,000.00	1,639,130.78	175,000.00	2,489,130.78	55,040	68,700
21 Westville Bor.	3,755,200	49,486.26	683,264.73	35,000.00	767,750.99	44,160	20,250
22 Woodbury City	25,689,900	68,519.31	1,103,139.62	210,000.00	1,381,658.93	60,800	41,150
23 Woodbury Heights Bor.	4,203,310	101,800.00	287,136.94	23,000.00	411,936.94	11,520	15,200
24 Woolwich Twp.	7,719,000	55,195.94	174,204.06	14,000.00	243,400.00	5,280	1,950
Totals	$270,527,587	$4,843,773.78	$18,931,638.99	$2,856,954.47	$26,632,367.24	$861,280	$700,300

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget ..... $$13,460,996.12

Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes ..... $ .587802429

Rate per $100 to be applied to Col. 11 for Apportionment of County Library Taxes ..... $ .008329320

Net County Taxes Apportioned (12AIII) $15,572,880.34

Adjustments (Net Total 12AIIb) ..... + 140,478.37
– 8,149.30

Total County Taxes Apportioned (Including Adjustments – Total 12AI) $15,705,209.41

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 Hudson, for the Year 1978

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))
1 Bayonne City	$ 132,553,040	$ 265,696,960	$ 398,250,000	$ 7,809,870	.....	**$ 815,600	.....	$ 815,600	$ 405,244,270
2 East Newark Bor.	5,766,600	10,608,000	16,374,600	191,790	.....	.....	.....	.....	16,566,390
3 Guttenberg Town	8,685,900	33,252,200	41,938,100	372,880	.....	.....	.....	.....	42,310,980
4 Harrison Town	27,334,600	59,564,245	86,898,845	791,404	.....	.....	.....	.....	87,690,249
5 Hoboken City	25,661,100	82,382,050	108,043,150	2,092,827	* $189,600	**2,596,400	.....	2,786,000	107,349,977
6 Jersey City City	311,960,125	467,587,400	779,547,525	33,652,041	*232,300	**10,543,800	$58,000	10,834,100	802,365,466
7 Kearny Town	90,895,100	243,253,550	334,148,650	6,148,294	.....	**2,148,600	.....	2,148,600	338,148,344
8 North Bergen Twp.	220,517,409	453,089,386	673,606,795	8,445,666	.....	**145,200	.....	145,200	681,907,261
9 Secaucus Town	196,947,900	284,492,100	481,440,000	4,976,567	.....	**1,998,500	.....	1,998,500	484,418,067
10 Union City City	77,269,400	201,259,700	278,529,100	15,042,336	.....	.....	.....	.....	293,571,436
11 Weehawken Twp.	36,225,800	82,319,100	118,544,900	1,358,893	.....	.....	.....	.....	119,903,793
12 West New York Town	48,343,250	137,304,000	185,647,250	1,809,993	.....	**3,684,933	.....	3,684,933	183,772,310
Totals	$1,182,160,224	$2,320,808,691	$3,502,968,915	$82,692,561	$421,900	$21,933,033	$58,000	$22,412,933	$3,563,248,543

*Home Improvement Deductions (R.S. 54:4-3.75)
**Pursuant to Chapter 16, Laws of 1978

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Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1978 (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 — I Total County Taxes Apportioned (Including Total Net Adjustments)	12 — II — Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) — Deduct Overpayment	12 — II — Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) — Add Underpayment
1 Bayonne City	$ 7.170	61.18	$ 912,337	**$ 1,333,115	$ 314,212,738	$ 719,036,230	$ 8,053,652.31 ****11,780.71	.....	.....
2 East Newark Bor.	4.895	90.55	.....	.....	5,888,970	22,455,360	251,513.98 ****35,848.94	.....	.....
3 Guttenberg Town	5.525	64.64	.....	.....	26,021,119	68,332,099	765,361.95 ****84,247.18	.....	.....
4 Harrison Town	4.950	68.78	730,834	.....	72,163,476	160,584,559	1,798,646.79 ****107,626.88	.....	.....
5 Hoboken City	10.729	62.54	9,868,533	**4,151,582	92,081,966 ***8,183,588	205,148,894	2,297,795.01 ****700,334.40	.....	.....
6 Jersey City City	10.095	65.24	36,655,505	**16,161,557	503,872,843	1,334,915,845	14,951,886.47 ****350,647.81	.....	.....
7 Kearny Town	5.014	57.08	6,840,067	**3,764,190 **131,748	327,149,799	668,374,020	7,486,204.10 ****342,224.31	.....	.....
8 North Bergen Twp.	3.641	110.21	2,010,106	31,467,741 **1,854,928	.....	652,317,878	7,306,365.34 ****245,863.92	.....	.....
9 Secaucus Town	2.521	107.74	1,349,820	15,268,775	.....	468,644,184	5,249,105.90 ****171,485.18	.....	.....
10 Union City City	5.659	96.11	18,760	.....	***1,603,992 31,675,779	326,869,967	3,661,146.62 ****73,021.78	.....	.....
11 Weehawken Twp.	5.396	93.97	2,010,193	.....	17,273,706	139,187,692	1,558,988.59 ****129,384.89	.....	.....
12 West New York Town	7.031	80.65	6,421,170	**4,569,042	60,997,664	246,622,102	2,762,320.70	.....	.....
Totals	.....	.....	$66,817,325	$78,702,678	$ 1,461,125,640	$5,012,488,830	$58,395,453.76	.....	.....

***Fox Lance
****County Vocational School Taxes

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Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1978 (Continued)

12 – APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
1 Bayonne City	$ 145,886.65		$ 7,907,785.66			$11,314,701.00			$ 9,829,487.25	$ 29,051,973.91
2 East Newark Bor.	2,390.63		260,904.06			278,927.00			271,041.68	810,872.74
3 Guttenberg Town	3,725.87		797,485.02			800,469.00		$ 13,868.75	725,676.83	2,337,499.60
4 Harrison Town	18,420.71		1,864,473.26			2,475,967.00				4,340,440.26
5 Hoboken City	26,497.75		2,378,924.14			4,072,027.13		*****4,543.30 56,782.43	5,004,667.65	11,516,944.65
6 Jersey City City	148,783.26		15,503,437.61			21,207,908.00		2,359,547.00	41,922,972.66	80,993,865.27
7 Kearny Town	106,486.91		7,730,365.00			9,130,088.50		93,808.48		16,954,261.98
8 North Bergen Twp.	664,811.10		6,983,778.55			9,675,809.75		624,580.50	7,541,037.78	24,825,206.58
9 Secaucus Town	9,336.11	$45,180.00	5,530,813.71			4,964,145.50		92,675.00	1,622,872.31	12,210,506.52
10 Union City City	67,313.61		3,765,318.19			5,437,389.00		187,724.14	7,222,413.04	16,612,844.37
11 Weehawken Twp.		96,573.73	1,728,584.10			2,341,442.00		65,600.00	2,334,312.97	6,469,939.07
12 West New York Town	50,792.05		2,840,913.54			4,225,809.50		144,357.50	5,709,847.93	12,920,958.47
Totals	$1,244,424.65	$141,753.73	$57,292,782.84			$75,924,713.38		$ 3,643,487.10	$82,184,330.10	$219,045,313.42

*****To Honor writ of execution in the matter of Pisani & DeBari Construction Co. V. Hoboken Board of Education.

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Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Bayonne City	$ 348,770,740	$ 3,361,162.92	$ 9,930,676.38	$ 400,000.00	$ 13,691,839.30	$ 244,160.00	$154,050.00
2 East Newark Bor.	834,100	.....	387,841.62	5,000.00	392,841.62	10,080.00	3,050.00
3 Guttenberg Town	3,514,400	210,000.00	464,623.80	30,000.00	704,623.80	28,320.00	6,850.00
4 Harrison Town	10,984,125	1,100,000.00	6,336,272.11	66,095.81	7,502,367.92	41,120.00	20,300.00
5 Hoboken City	133,145,200	1,250,000.00	10,815,275.43	1,000,000.00	13,065,275.43	52,640.00	18,400.00
6 Jersey City City	411,808,579	3,290,000.00	76,774,196.47	4,969,309.00	85,033,505.47	672,960.00	265,350.00
7 Kearny Town	65,066,365	2,100,000.00	13,311,895.35	862,000.00	16,273,895.35	160,800.00	86,800.00
8 North Bergen Twp.	126,620,330	.....	5,595,067.62	970,000.00	6,565,067.62	202,080.00	86,150.00
9 Secaucus Town	55,843,200	716,000.00	2,095,204.91	325,000.00	3,136,204.91	62,400.00	45,200.00
10 Union City City	53,878,050	975,000.00	11,873,668.96	850,000.00	13,698,668.96	116,480.00	35,450.00
11 Weehawken Twp.	12,453,300	500,000.00	1,743,689.91	130,000.00	2,373,689.91	29,120.00	16,850.00
12 West New York Town	75,962,806	1,500,000.00	6,315,335.83	500,000.00	8,315,335.83	81,920.00	24,100.00
Totals	$1,298,881,195	$15,002,162.92	$145,643,748.39	$ 10,107,404.81	$ 170,753,316.12	$ 1,702,080.00	$ 762,550.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget **$69,573,685.98**
Rate Per $100 to be applied to Col. 11 for Apportionment of County Taxes ..... **$ 1.120062102**
Rate Per $100 to be applied to Col. 11 for Apportionment of County Vocational School Taxes ..... **$ .0524628127**

Net County Taxes Apportioned (12 A III) $57,292,782.84
‡Adjustments (Net Total 12 A II b) + ... $ 1,102,670.92
Total County Taxes Apportioned (Including Adjustments - Total 12 A I) $58,395,453.76

‡Net overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducte

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1978

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))
1 Alexandria Twp.	$ 10,098,830	$ 22,339,550	$ 32,438,380	$ 339,432	.....	.....	.....	.....	$ 32,777,812
2 Bethlehem Twp.	19,125,786	22,569,608	41,695,394	320,314	.....	.....	.....	.....	42,015,708
3 Bloomsbury Bor.	2,596,475	9,173,150	11,769,625	354,124	.....	.....	.....	.....	12,123,749
4 Califon Bor.	3,061,800	9,477,635	12,539,435	358,162	.....	.....	.....	.....	12,897,597
5 Clinton Town	11,804,200	24,343,950	36,148,150	953,339	.....	.....	.....	.....	37,101,489
6 Clinton Twp.	36,829,570	69,381,359	106,210,929	2,922,655	.....	.....	.....	.....	109,133,584
7 Delaware Twp.	21,518,392	32,094,872	53,613,264	964,405	.....	.....	.....	.....	54,577,669
8 East Amwell Twp.	22,706,647	46,269,992	68,976,639	797,510	.....	$1,000	.....	$1,000	69,773,149
9 Flemington Bor.	23,201,020	56,089,550	79,290,570	2,765,755	.....	.....	.....	.....	82,056,325
10 Franklin Twp.	14,467,600	31,710,537	46,178,137	13,065,702	.....	.....	.....	.....	59,243,839
11 Frenchtown Bor.	4,989,800	17,170,850	22,160,650	510,595	.....	.....	.....	.....	22,671,245
12 Glen Gardner Bor.	2,400,150	5,614,990	8,015,140	152,480	.....	.....	.....	.....	8,167,620
13 Hampton Bor.	4,730,881	13,765,850	18,496,731	316,822	.....	.....	.....	.....	18,813,553
14 High Bridge Bor.	12,585,500	25,966,390	38,551,890	408,195	.....	.....	.....	.....	38,960,085
15 Holland Twp.	28,785,813	65,924,125	94,709,938	621,831	.....	.....	.....	.....	95,331,769
16 Kingwood Twp.	15,569,430	24,703,238	40,272,668	818,521	.....	.....	.....	.....	41,091,189
17 Lambertville City	13,354,150	39,342,500	52,696,650	969,413	.....	.....	.....	.....	53,666,063
18 Lebanon Bor.	4,754,215	9,516,100	14,270,315	504,372	.....	.....	.....	.....	14,774,687
19 Lebanon Twp.	23,841,021	44,576,224	68,417,245	672,432	.....	.....	.....	.....	69,089,677
20 Milford Bor.	1,917,650	15,146,865	17,064,515	450,564	.....	.....	.....	.....	17,515,079
21 Raritan Twp.	71,328,700	149,354,100	220,682,800	3,630,500	.....	.....	.....	.....	224,313,300
22 Readington Twp.	45,493,345	97,989,928	143,483,273	1,980,957	.....	.....	.....	.....	145,464,230
23 Stockton Bor.	1,117,800	5,726,450	6,844,250	87,543	.....	.....	.....	.....	6,931,793
24 Tewksbury Twp.	43,312,100	58,058,150	101,370,250	912,204	.....	.....	.....	.....	102,282,454
25 Union Twp.	16,177,795	24,955,093	41,132,888	430,874	.....	.....	.....	.....	41,563,762
26 West Amwell Twp.	8,892,486	23,014,761	31,907,247	552,569	.....	.....	.....	.....	32,459,816
Totals	$464,661,156	$944,275,817	$1,408,936,973	$35,861,270	.....	$1,000	.....	$1,000	$1,444,797,243

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Alexandria Twp.	$3.68	69.63	.....	.....	$ 15,887,107	$ 48,664,919	$ 208,797.71	.....	.....
2 Bethlehem Twp.	2.75	87.48	$ 4,920	.....	7,217,923	49,238,551	211,258.88	.....	.....
3 Bloomsbury Bor.	2.64	97.22	1,814	.....	904,628	13,030,191	55,906.27	.....	.....
4 Califon Bor.	3.87	74.66	.....	.....	4,709,786	17,607,383	75,544.79	.....	.....
5 Clinton Town	2.70	99.44	1,725	.....	1,790,918	38,894,132	166,875.97	.....	.....
6 Clinton Twp.	3.59	70.35	2,285	.....	48,705,599	157,841,468	677,221.63	.....	.....
7 Delaware Twp.	3.72	67.27	.....	.....	28,778,667	83,356,336	357,641.85	.....	.....
8 East Amwell Twp.	2.02	109.41	1,419	$ 3,268,808	.....	66,505,760	285,344.15	.....	.....
9 Flemington Bor.	2.49	105.23	724	.....	479,574	82,536,623	354,124.85	.....	.....
10 Franklin Twp.	2.54	88.99	3,756	.....	8,008,830	67,256,425	288,564.89	.....	.....
11 Frenchtown Bor.	2.84	107.29	.....	.....	49,592	22,720,837	97,484.16	.....	.....
12 Glen Gardner Bor.	3.66	88.72	327	.....	1,183,823	9,351,770	40,123.94	.....	.....
13 Hampton Bor.	2.20	23.29	7,130	3,265,428	.....	15,555,255	66,740.10	.....	.....
14 High Bridge Bor.	3.35	86.99	12,686	.....	8,660,083	47,632,854	204,369.61	.....	.....
15 Holland Twp.	.54	105.04	13,420	.....	1,911,642	97,256,831	417,282.17	.....	.....
16 Kingwood Twp.	3.05	77.45	.....	.....	14,072,795	55,163,984	236,682.06	.....	.....
17 Lambertville City	2.26	118.48	16,085	5,489,466	.....	48,192,682	206,771.56	.....	.....
18 Lebanon Bor.	3.05	86.34	108	.....	2,667,203	17,441,998	74,835.21	.....	.....
19 Lebanon Twp.	2.74	71.71	77	.....	29,293,362	98,383,116	422,114.51	.....	.....
20 Milford Bor.	3.72	60.88	1,779	.....	18,475,079	35,991,937	154,424.05	.....	.....
21 Raritan Twp.	2.27	105.36	381	.....	1,373,745	225,687,426	968,315.92	.....	.....
22 Readington Twp.	3.31	70.24	9,079	.....	65,251,933	210,725,242	904,120.41	.....	.....
23 Stockton Bor.	3.37	66.24	.....	.....	3,744,219	10,676,012	45,805.62	.....	.....
24 Tewksbury Twp.	2.83	81.57	.....	.....	26,414,644	128,697,098	552,177.19	.....	.....
25 Union Twp.	3.05	77.07	1,791	.....	14,152,391	55,717,944	239,058.83	.....	.....
26 West Amwell Twp.	3.28	74.03	.....	.....	12,417,476	44,877,292	192,546.82	.....	.....
Totals	.....	.....	$79,506	$12,023,702	$316,151,019	$1,749,004,066	$7,504,133.15	.....	.....

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1978 (Continued)

12 – APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	II – Adjustments Resulting from		III			I – District School Purposes			II	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + Cla, b, c, + CII)
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	
	Deduct Overpayment	Add Underpayment								
1 Alexandria Twp.	$ 133.50		$ 208,664.21	$ 11,815.84		$ 636,768.00	DV $348,338.75			$ 1,205,586.80
2 Bethlehem Twp.	651.66		210,607.22	11,926.20		500,844.50	NH 393,085.13		$ 38,000.00	1,154,463.05
3 Bloomsbury Bor.	16.36		55,889.91	3,164.81		219,205.00			40,978.86	319,238.58
4 Califon Bor.	314.07		75,230.72	4,260.50		204,887.87	NH 151,241.49		63,000.00	498,620.58
5 Clinton Town	98.89		166,777.08	9,444.31		389,562.00	NH 285,228.78		147,888.60	998,900.77
6 Clinton Twp.	2,688.05		674,533.58	38,198.05		1,682,895.00	NH 1,512,765.49			3,908,392.12
7 Delaware Twp.	1,579.66		356,062.19	20,165.77		890,087.50	HC 561,869.26		199,096.22	2,027,280.94
8 East Amwell Twp.	589.71		284,754.44	16,126.33		617,296.50	HC 490,549.26		56.09	1,408,782.62
9 Flemington Bor.	1,217.98		352,906.87			F-R 797,607.46	HC 501,331.40		385,097.59	2,036,943.32
10 Franklin Twp.	363.27		288,201.62	16,319.85		552,307.80	NH 609,967.42		34,274.70	1,501,071.39
11 Frenchtown Bor.	631.70		96,852.46	5,484.76		251,181.00	DV 187,725.64		100,874.42	642,118.28
12 Glen Gardner Bor.			40,123.94	2,272.05		105,547.00	NH 85,947.12		64,577.79	298,467.90
13 Hampton Bor.	526.39		66,213.71	3,749.75		184,557.00	NH 141,650.35		17,400.00	413,570.81
14 High Bridge Bor.	408.84		203,960.77	11,549.78		532,122.00	NH 390,608.61		164,803.88	1,303,045.04
15 Holland Twp.	33,047.88		384,234.29	21,800.22		1	DV[2] 104,927.91			510,962.42
16 Kingwood Twp.	536.15		236,145.91	13,372.27		493,396.00	DV 412,698.96			1,250,870.99
17 Lambertville City	150.20		206,621.36			317,759.50	SH 534,625.55		95,257.85	1,208,505.95
18 Lebanon Bor.	156.75		74,678.46	4,230.36		215,154.00	NH 126,696.29		149,499.54	449,652.20
19 Lebanon Twp.	28.97		422,085.54	23,900.90		3 561,536.00	NH 880,816.75		28,893.09	1,888,339.19
20 Milford Bor.	28.70		154,395.35			317,538.00	DV 179,043.74			650,977.09
21 Raritan Twp.	884.49		967,431.43	54,782.03		F-R 2,294,634.42	HC 1,582,167.46			5,079,573.04
22 Readington Twp.	538.80		903,581.61	51,166.27		2,001,623.00	HC 1,584,224.78		180,557.70	4,802,609.86
23 Stockton Bor.	51.04		45,754.58	2,590.92		72,234.00	SH 97,653.58		262,014.20	233,431.21
24 Tewksbury Twp.	8,909.80		543,267.39	30,769.63		1,136,471.00	NH 1,167,046.85		15,198.13	2,890,060.79
25 Union Twp.	440.93		238,617.90	13,514.01		484,424.00	NH 529,918.07		12,505.92	1,266,473.98
26 West Amwell Twp.	139.36		192,407.46	10,895.39		396,484.00	SH 425,553.37		37,325.15	1,062,665.37
Totals	$54,133.15		$7,450,000.00	$381,500.00		$15,856,122.55	$13,285,682.01		$2,037,299.73	$39,010,604.29

REGIONAL SCHOOLS BUDGETS FOR 78-79 AND TAX LEVY FOR 1978

North Hunterdon Regional High School	Budget for 78-79	$6,371,944.00
	Tax Levy for 1978	$6,274,972.35
Delaware Valley Regional High School	Budget for 78-79	$1,764,313.00
	Tax Levy for 1978	$1,232,735.00
South Hunterdon Regional High School	Budget for 78-79	$1,106,138.00
	Tax Levy for 1978	$1,057,832.50
Hunterdon Central Regional High School	Budget for 78-79	$4,839,439.85
	Tax Levy for 1978	$4,720,142.16

1 Holland Twp. - Appropriated $1,168,422.00 to Local School Budget.
2 Holland Twp. - Appropriated $ 531,578.00 to DVRHS.
3 Lebanon Twp. - Appropriated $ 525,000.00 to Local School Budget.

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1978 (Continued)

TAXING DISTRICT	13 Total Amount of Exempt Property	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	15 Deductions Allowed (C. 73, L. 1976) (a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Alexandria Twp.	$ 3,163,200	$ 218,635.80	$ 227,404.63	$ 90,000.00	$ 536,040.43	$ 13,440.00	$ 8,150.00
2 Bethlehem Twp.	886,700	169,389.68	189,635.23	125,000.00	484,024.91	7,200.00	7,300.00
3 Bloomsbury Bor.	346,700	29,700.00	44,010.07	8,600.00	82,310.07	6,880.00	3,600.00
4 Califon Bor.	1,050,700	54,715.92	79,699.55	22,000.00	156,415.47	6,080.00	4,200.00
5 Clinton Town	7,025,400	100,000.00	168,462.31	38,000.00	306,462.31	5,920.00	7,200.00
6 Clinton Twp.	60,856,748	611,772.22	477,191.99	157,800.00	1,246,764.21	17,280.00	23,000.00
7 Delaware Twp.	7,095,100	140,557.62	276,544.82	140,000.00	557,102.44	15,840.00	11,950.00
8 East Amwell Twp.	2,420,400	233,500.00	282,465.45	120,000.00	635,965.45	11,040.00	9,750.00
9 Flemington Bor.	12,911,200	205,000.00	501,764.32	90,000.00	796,764.32	14,560.00	7,950.00
10 Franklin Twp.	2,555,800	75,000.00	221,958.02	75,000.00	371,958.02	11,840.00	8,900.00
11 Frenchtown Bor.	1,731,000	56,120.00	129,757.58	45,000.00	230,877.58	8,800.00	4,400.00
12 Glen Gardner Bor.	416,200	20,000.00	51,288.72	40,000.00	111,288.72	4,000.00	1,950.00
13 Hampton Bor.	1,151,000	34,000.00	90,448.09	55,660.00	180,108.09	4,000.00	3,550.00
14 High Bridge Bor.	4,246,500	130,000.00	242,653.27	58,750.00	431,403.27	15,520.00	11,500.00
15 Holland Twp.	5,778,640	1,270,000.00	366,809.87	14,677.92	2,651,487.79	24,640.00	18,150.00
16 Kingwood Twp.	2,268,050	110,000.00	231,588.24	95,000.00	436,588.24	12,480.00	8,350.00
17 Lambertville City	7,606,900	60,000.00	330,852.66	108,500.00	499,352.66	32,960.00	12,700.00
18 Lebanon Bor.	1,070,900	25,000.00	58,959.85	6,000.00	89,959.85	4,160.00	2,450.00
19 Lebanon Twp.	37,786,300	375,000.00	259,659.75	143,611.70	1,778,271.45	20,800.00	14,950.00
20 Milford Bor.	1,405,000	114,500.00	380,664.73	14,242.90	509,407.63	11,040.00	4,500.00
21 Raritan Twp.	50,451,900	320,000.00	937,547.79	130,000.00	1,387,547.79	25,440.00	29,600.00
22 Readington Twp.	6,572,290	225,000.00	838,496.47	250,000.00	1,313,496.47	28,640.00	33,650.00
23 Stockton Bor.	1,901,200	.....	107,839.59	16,000.00	123,839.59	4,000.00	2,850.00
24 Tewksbury Twp.	3,761,400	400,000.00	325,281.20	125,000.00	850,281.20	7,840.00	13,300.00
25 Union Twp.	24,916,700	99,160.94	214,174.42	100,000.00	413,335.36	7,840.00	8,300.00
26 West Amwell Twp.	2,481,380	145,000.00	210,000.00	95,000.00	450,000.00	8,160.00	9,350.00
Totals	$251,857,308	$5,222,052.18	$9,245,158.62	$2,163,842.52	$16,631,053.32	$330,400.00	$271,550.00

Total County Budget $10,299,000.00
Total Amount of Miscellaneous Revenue (including Surplus Revenues Appropriated) for the Support of the County Budget ..... $ 2,849,000.00
Amount to be Raised by Taxation (12AIII) ..... $ 7,450,000.00
**Adjustments (Net Total 12AIIB) ..... $ 54,133.15

**Net Overpayments are added to the Net Taxes apportioned and Net Underpayments are deducted.

Total County Taxes Apportioned (12AI) ..... $ 7,504,133.15
Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes ..... $ .42905178
County Library Tax Levy (12B) ..... $ 381,500.00
**Adjustments ..... $ 2,921.09
Rate per $100 to be applied to Col. 11 (less Flem., Milford and Lambertville) for apportionment of County Library Taxes ..... $ .02429534

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Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1978

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.	$ 69,190,670	$ 197,961,200	$ 267,151,870	$ 2,375,668	.....	.....	.....	.....	$ 269,527,538
2 Ewing Twp.	34,523,820	175,801,190	210,325,010	4,394,236	.....	.....	.....	.....	214,719,246
3 Hamilton Twp.	251,147,950	783,862,300	1,035,010,250	26,517,439	.....	.....	.....	.....	1,061,527,689
4 Hightstown Bor.	11,683,900	30,813,600	42,497,500	2,543,408	.....	.....	.....	.....	45,040,908
5 Hopewell Bor.	5,559,650	21,249,600	26,809,250	863,168	.....	.....	.....	.....	27,672,418
6 Hopewell Twp.	98,732,500	184,193,900	282,926,400	2,792,061	.....	.....	.....	.....	285,718,461
7 Lawrence Twp.	92,441,950	286,166,850	378,608,800	3,883,500	.....	.....	.....	.....	382,492,300
8 Pennington Bor.	7,158,175	21,051,550	28,209,725	755,487	.....	.....	.....	.....	28,965,212
9 Princeton Bor.	31,418,200	64,341,375	95,759,575	3,035,461	.....	.....	.....	.....	98,795,036
10 Princeton Twp.	93,052,000	180,979,100	274,031,100	1,870,098	.....	.....	.....	.....	275,901,198
11 Trenton City	69,824,050	256,970,950	326,795,000	21,621,911	.....	.....	*$ 82,320	*$ 82,320	348,334,591
12 Washington Twp.	18,325,950	34,722,350	53,048,300	1,176,291	.....	.....	.....	.....	54,224,591
13 West Windsor Twp.	32,069,000	101,621,700	133,690,700	4,315,283	.....	.....	62,800	62,800	137,943,183
Totals	$815,127,815	$2,339,735,665	$3,154,863,480	$76,144,011	.....	.....	$145,120	$145,120	3,230,862,371

*Chapter 104, P.L. 1975 Tax Abatement on Added Assessments.

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Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 East Windsor Twp.	$4.26	81.56	$ 28	.....	$ 67,979,011	$ 337,506,577	$ 3,297,785.59	.....	.....
2 Ewing Twp.	7.02	44.12	173,248	.....	307,442,611	522,335,105	5,103,749.97	.....	.....
3 Hamilton Twp.	2.63	103.49	230,331	$456,367	—	1,061,301,653	10,370,006.20	.....	.....
4 Hightstown Bor.	4.88	77.44	16,545	.....	14,576,919	59,634,372	582,689.01	.....	.....
5 Hopewell Bor.	3.66	82.52	25,673	.....	6,715,831	34,413,922	336,259.33	.....	.....
6 Hopewell Twp.	2.72	98.40	2,428	.....	15,021,494	300,742,383	2,938,561.68	.....	.....
7 Lawrence Twp.	3.55	81.82	17,255	.....	102,952,974	485,462,529	4,743,467.06	.....	.....
8 Pennington Bor.	4.17	67.81	1,328	.....	14,144,677	43,111,217	421,240.83	.....	.....
9 Princeton Bor.	5.27	50.70	64,931	.....	100,268,870	199,128,837	1,945,693.07	.....	.....
10 Princeton Twp.	3.89	72.91	17,527	.....	106,693,851	382,612,576	3,738,517.48	.....	.....
11 Trenton City	8.48	67.42	1,805,603	.....	213,897,386	564,037,580	5,511,225.94	.....	.....
12 Washington Twp.	3.12	84.21	6,224	.....	12,411,522	66,642,337	651,164.02	.....	.....
13 West Windsor Twp.	5.35	57.60	506,677	.....	106,625,426	245,075,286	2,394,637.03	.....	.....
Totals	.....	.....	$2,867,798	$456,367	$1,068,730,572	$4,302,004,374	$42,034,997.21	.....	.....

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Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2 19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
1 East Windsor Twp.	$ 5,495.91		$ 3,292,289.68	$152,035.09			*$ 6,120,186.14		$ 1,908,000.00	$ 11,472,510.91
2 Ewing Twp.	9,070.45		5,094,679.52	235,331.42		$ 8,843,570.25			901,640.00	15,075,221.19
3 Hamilton Twp.	105,303.66		10,264,702.54			16,875,161.95			793,189.01	27,933,053.50
4 Hightstown Bor.	329.65		582,359.36	26,896.32			*1,105,973.86		483,654.00	2,198,883.54
5 Hopewell Bor.	913.07		335,346.26				**595,144.20		81,712.93	1,012,203.39
6 Hopewell Twp.	3,219.83		2,935,341.85				*4,175,424.71		656,605.41	7,767,371.97
7 Lawrence Twp.	25,316.38		4,718,150.68	217,970.73		6,608,527.50			2,041,773.00	13,586,421.91
8 Pennington Bor.	216.62		421,024.21				**638,766.09		148,441.00	1,208,231.30
9 Princeton Bor.	1,107.29		1,944,585.78				***2,408,984.96		850,691.99	5,204,262.73
10 Princeton Twp.	24.85		3,738,492.63				***5,332,336.04		1,657,757.00	10,728,585.67
11 Trenton City	28,296.20		5,482,929.74			9,435,355.00		$83,987.00	14,526,476.76	29,528,748.50
12 Washington Twp.	312.02		650,852.00	30,058.91		1,008,045.38				1,688,956.29
13 West Windsor Twp.	1,487.69		2,393,149.34	110,528.53			****4,342,676.72		533,345.00	7,379,699.59
Totals	$181,093.62		$41,853,903.59	$772,821.00		$42,770,660.08	$24,719,492.72	$83,987.00	$24,583,286.10	$134,784,150.49

*East Windsor-Hightstown Regional 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 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 East Windsor Twp.	$ 24,164,900	$ 423,000.00	$ 1,248,258.00	$ 350,000.00	$ 2,021,258.00	$ 11,840	$ 34,330
2 Ewing Twp.	126,899,030	914,000.00	5,287,211.38	375,000.00	6,576,211.38	145,920	160,110
3 Hamilton Twp.	104,855,320	3,100,000.00	13,042,000.00	694,000.00	16,836,000.00	410,880	415,160
4 Hightstown Bor.	30,328,938	90,000.00	391,598.00	82,000.00	563,598.00	16,480	12,200
5 Hopewell Bor.	3,798,000	80,000.00	122,349.82	18,000.00	220,349.82	10,240	5,850
6 Hopewell Twp.	19,536,700	300,000.00	1,200,954.45	194,619.32	1,695,573.77	31,040	46,910
7 Lawrence Twp.	95,292,400	480,000.00	3,320,559.00	844,900.00	4,645,459.00	65,120	69,950
8 Pennington Bor.	5,922,700	103,000.00	191,379.00	35,250.00	329,629.00	6,560	8,650
9 Princeton Bor.	167,145,900	365,000.00	2,464,272.46	119,000.00	2,948,272.46	21,920	15,200
10 Princeton Twp.	127,456,400	400,000.00	1,947,042.00	444,860.00	2,791,902.00	21,440	37,800
11 Trenton City	232,220,380	1,300,000.00	25,376,603.57	2,609,000.00	29,285,603.57	588,640	201,895
12 Washington Twp.	4,286,090	148,500.00	604,966.14	122,558.86	876,025.00	9,600	12,150
13 West Windsor Twp.	14,819,050	425,000.00	1,283,692.00	165,000.00	1,873,692.00	17,920	26,750
Totals	$956,725,808	$8,128,500.00	$56,480,885.82	$6,054,188.18	$70,663,574.00	$1,357,600	$1,046,955

Net County Taxes Apportioned (12 A III) $41,853,903.59
‡Adjustments (Net Total 12 A IIb) ..... + 181,093.62

Total County Taxes Apportioned (Including Adjustments – Total 12 A I) $42,034,997.21

County Library Budget
Amount To Raise $772,821.00
Total Adjustments 1,813.56

Total $774,634.56
County Library Rate: $.045124618

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget $13,918,566.04
Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes ..... $.9771026144

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Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1978

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.	$ 94,858,800	$ 238,773,900	$ 333,632,700	$ 3,462,274	.....	.....	.....	.....	$ 337,094,974
2 Cranbury Twp.	20,376,100	66,243,600	86,619,700	987,263	.....	.....	.....	.....	87,606,963
3 Dunellen Bor.	29,037,700	64,022,400	93,060,100	3,027,000	.....	.....	.....	.....	96,087,100
4 East Brunswick Twp.	174,851,600	386,023,300	560,874,900	8,173,590	.....	.....	.....	.....	569,048,490
5 Edison Twp.	286,895,500	716,545,700	1,003,441,200	11,061,732	.....	.....	.....	.....	1,014,502,932
6 Helmetta Bor.	2,765,200	10,241,900	13,007,100	158,800	.....	.....	.....	.....	13,165,900
7 Highland Park Bor.	37,724,000	84,993,200	122,717,200	1,248,546	.....	.....	.....	.....	123,965,746
8 Jamesburg Bor.	11,859,600	31,744,400	43,604,000	1,433,561	.....	.....	.....	.....	45,037,561
9 Metuchen Bor.	62,560,500	129,806,200	192,366,700	7,139,900	.....	.....	.....	.....	199,506,600
10 Middlesex Bor.	66,056,100	124,862,100	190,918,200	1,751,646	.....	.....	.....	.....	192,669,846
11 Milltown Bor.	23,052,800	53,815,200	76,868,000	485,306	.....	.....	.....	.....	77,353,306
12 Monroe Twp.	50,425,700	157,863,300	208,289,000	2,909,200	.....	.....	.....	.....	211,198,200
13 New Brunswick City	73,230,700	230,891,100	304,121,800	41,857,100	.....	.....	.....	.....	345,978,900
14 North Brunswick Twp.	100,117,100	231,882,300	331,779,400	3,433,000	.....	.....	.....	.....	335,212,400
15 Old Bridge Twp.	138,616,500	316,444,800	455,061,300	4,739,205	.....	.....	.....	.....	459,800,505
16 Perth Amboy City	86,913,400	234,580,700	321,494,100	6,658,112	.....	$6,300	.....	$ 6,300	328,145,912
17 Piscataway Twp.	200,402,600	460,647,600	661,050,200	13,454,660	.....	.....	.....	.....	674,504,860
18 Plainsboro Twp.	21,594,200	65,029,800	86,624,000	1,711,150	.....	.....	$2,016,000	2,016,000	86,319,150
19 Sayreville Bor.	169,217,400	468,439,900	637,657,300	5,625,821	.....	.....	1,043,500	1,043,500	642,239,621
20 South Amboy City	28,930,600	69,779,300	98,709,900	1,680,650	.....	.....	.....	.....	100,390,550
21 South Brunswick Twp.	91,365,500	210,310,500	301,676,000	6,921,600	.....	.....	.....	.....	308,597,600
22 South Plainfield Bor.	162,809,600	358,469,200	521,278,800	5,123,591	.....	.....	.....	.....	526,402,391
23 South River Bor.	40,883,850	120,265,500	161,149,350	1,163,857	.....	.....	.....	.....	162,313,207
24 Spotswood Bor.	24,100,330	59,950,855	84,051,185	1,522,061	.....	.....	.....	.....	85,573,246
25 Woodbridge Twp.	364,616,600	780,630,200	1,145,246,800	14,076,700	.....	.....	.....	.....	1,159,323,500
Totals	$2,363,261,980	$5,672,036,955	$8,035,298,935	$149,806,325	.....	$6,300	$3,059,500	$3,065,800	$8,182,039,460

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Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Carteret Bor.	$ 2.65	98.84	$ 33,355	.....	$ 37,084,728	$ 374,213,057	$ 2,342,470.27	.....	.....
2 Cranbury Twp.	2.21	96.67	942	.....	9,290,061	96,897,966	606,552.67	.....	.....
3 Dunellen Bor.	2.91	102.67	89,654	.....	4,157,291	100,334,045	628,061.60	.....	.....
4 East Brunswick Twp.	3.84	80.99	1,067	.....	150,358,502	719,408,059	4,503,297.77	.....	.....
5 Edison Twp.	3.67	70.06	610,101	.....	479,264,650	1,494,377,683	9,354,398.37	.....	.....
6 Helmetta Bor.	3.21	100.34	.....	.....	2,372,700	15,538,600	97,265.01	.....	.....
7 Highland Park Bor.	5.36	71.85	8,071	.....	51,643,166	175,616,983	1,099,312.47	.....	.....
8 Jamesburg Bor.	3.89	98.98	9,871	.....	1,574,163	46,621,595	291,836.17	.....	.....
9 Metuchen Bor.	4.00	79.39	540,712	.....	59,057,577	259,104,889	1,621,924.22	.....	.....
10 Middlesex Bor.	3.58	85.17	9,582	.....	41,780,712	234,460,140	1,467,654.74	.....	.....
11 Milltown Bor.	3.78	64.81	6,378	.....	46,245,012	123,604,696	773,729.59	.....	.....
12 Monroe Twp.	3.09	77.91	1,125	.....	65,519,714	276,719,039	1,732,184.04	.....	.....
13 New Brunswick City	4.18	90.77	771,592	.....	59,379,877	406,130,369	2,542,264.01	.....	.....
14 North Brunswick Twp.	3.74	69.67	218,912	.....	187,860,996	523,292,308	3,275,666.12	.....	.....
15 Old Bridge Twp.	4.25	75.93	118,369	.....	153,204,405	613,123,279	3,837,983.74	.....	.....
16 Perth Amboy City	4.45	76.02	612,661	.....	150,496,048	479,254,621	3,000,002.09	.....	.....
17 Piscataway Twp.	3.27	90.22	708	.....	98,604,355	773,109,923	4,839,456.94	.....	.....
18 Plainsboro Twp.	1.78	98.75	3,656	.....	5,210,379	91,533,185	572,970.59	.....	.....
19 Sayreville Bor.	2.02	101.98	88,163	.....	57,834,923	700,162,707	4,382,827.06	.....	.....
20 South Amboy City	2.51	91.08	1,981,615	.....	12,173,928	114,546,093	717,025.18	.....	.....
21 South Brunswick Twp.	3.64	82.06	486,776	.....	84,932,637	394,017,013	2,466,437.68	.....	.....
22 South Plainfield Bor.	2.63	105.62	328,418	$6,841,992	.....	519,888,817	3,254,361.18	.....	.....
23 South River Bor.	3.35	94.01	1,695	.....	14,350,132	176,665,034	1,105,872.98	.....	.....
24 Spotswood Bor.	4.35	90.06	195,367	.....	15,839,071	101,607,684	636,034.24	.....	.....
25 Woodbridge Twp.	3.47	67.00	2,629,013	.....	661,576,835	1,823,529,348	11,414,798.93	.....	.....
Totals	.....	.....	$8,747,803	$6,841,992	$2,449,811,862	$10,633,757,133	$66,564,387.66		

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Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1978 (Continued)

12 -- APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
1 Carteret Bor.	$ 44,535.01	.....	$ 2,297,935.26	.....	.....	$ 4,550,525.95	.....	.....	$ 8,927,021.96	$ 2,078,560.75
2 Cranbury Twp.	663.73	.....	605,888.94	.....	.....	1,053,660.50	.....	.....	1,930,605.44	271,056.00
3 Dunellen Bor.	4,818.85	.....	623,242.75	.....	.....	1,749,502.02	.....	.....	2,786,739.64	413,994.87
4 East Brunswick Twp.	.....	$ 2,121.62	4,505,419.39	.....	.....	12,449,079.00	.....	.....	21,814,694.77	4,860,196.38
5 Edison Twp.	90,775.92	.....	9,263,622.45	.....	.....	24,222,967.50	.....	$2,033,815.06	37,176,061.53	1,655,656.52
6 Helmetta Bor.	.77	.....	97,264.24	.....	.....	281,182.00	.....	.....	421,896.63	43,450.39
7 Highland Park Bor.	41,961.05	.....	1,057,351.42	.....	.....	4,326,693.95	.....	.....	6,636,244.02	1,252,198.65
8 Jamesburg Bor.	1,657.42	.....	290,178.75	.....	.....	1,120,798.00	.....	.....	1,751,201.10	340,224.35
9 Metuchen Bor.	6,718.92	.....	1,615,205.30	.....	.....	2,272,025.38	.....	.....	7,968,848.88	4,081,618.20
10 Middlesex Bor.	1,428.87	.....	1,466,225.87	.....	.....	3,833,837.00	.....	.....	6,894,765.47	1,594,702.60
11 Milltown Bor.	291.25	.....	773,438.34	.....	.....	1,934,688.00	.....	.....	2,918,712.31	210,585.97
12 Monroe Twp.	944.29	.....	1,731,239.75	.....	.....	4,339,545.00	.....	.....	6,516,802.37	446,017.62
13 New Brunswick City	27,367.82	.....	2,514,896.19	.....	.....	8,210,046.50	.....	156,700.15	14,460,879.90	3,579,237.06
14 North Brunswick Twp.	2,300.52	.....	3,273,365.60	.....	.....	8,001,785.00	.....	.....	12,515,044.70	1,239,894.10
15 Old Bridge Twp.	28,282.58	.....	3,809,701.16	.....	.....	12,017,435.88	.....	.....	19,534,855.34	3,707,718.30
16 Perth Amboy City	73,863.95	.....	2,926,138.14	.....	.....	6,590,418.50	.....	366,523.50	14,573,806.01	4,690,725.87
17 Piscataway Twp.	210,946.95	.....	1,078,509.99	.....	.....	14,527,965.00	.....	.....	22,052,479.69	2,896,004.70
18 Plainsboro Twp.	.....	16,147.87	589,118.46	.....	.....	.....	$946,264.50	.....	1,535,382.96	.....
19 Sayreville Bor.	46,638.48	.....	4,336,188.58	.....	.....	8,627,133.00	.....	.....	12,963,321.58	.....
20 South Amboy City	.....	853.63	717,878.81	.....	.....	1,708,683.50	.....	25,408.00	2,511,970.31	60,000.00
21 South Brunswick Twp.	.....	15,633.19	2,482,070.87	.....	.....	8,678,828.75	.....	.....	11,226,842.76	65,943.14
22 South Plainfield Bor.	52,114.51	.....	3,202,246.67	.....	.....	8,558,671.00	.....	.....	13,801,414.53	2,040,496.86
23 South River Bor.	486.11	.....	1,105,386.87	.....	.....	2,914,882.00	.....	.....	5,421,931.90	1,401,663.03
24 Spotswood Bor.	329.86	.....	635,704.38	.....	.....	* 2,149,066.13	.....	.....	3,716,469.51	931,699.00
25 Woodbridge Twp.	21,707.11	.....	11,393,091.82	.....	.....	27,705,386.28	.....	.....	40,211,110.76	1,112,632.66
Totals	$657,833.97	$34,756.31	$65,941,310.00	.....	.....	$171,824,805.84	$946,264.50	$2,582,446.71	$280,269,104.07	$38,974,277.02

*Spotswood includes $5,000 added 1977-78 Budget

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Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Carteret Bor.	$ 47,167,500	$ 600,000.00	$ 2,428,886.00	$ 150,000.00	$ 3,178,886.00	$ 104,800.00	$ 98,700.00
2 Cranbury Twp.	7,412,700	138,000.00	403,088.45	35,000.00	576,088.45	6,720.00	6,950.00
3 Dunellen Bor.	9,131,900	120,000.00	601,911.41	85,000.00	806,911.41	41,920.00	28,850.00
4 East Brunswick Twp.	82,790,200	395,820.00	3,804,912.24	567,000.00	4,767,732.24	65,120.00	164,750.00
5 Edison Twp.	160,621,900	2,500,000.00	14,429,663.86	645,000.00	17,574,663.86	167,520.00	271,200.00
6 Helmetta Bor.	1,092,700	29,700.00	133,141.61	24,500.00	187,341.61	4,160.00	2,850.00
7 Highland Park Bor.	20,501,300	359,000.00	810,511.35	102,870.00	1,272,381.35	46,400.00	34,000.00
8 Jamesburg Bor.	6,644,100	57,424.85	372,178.38	69,693.00	499,296.23	17,280.00	12,450.00
9 Metuchen Bor.	24,318,300	175,000.00	1,358,424.80	110,000.00	1,643,424.80	52,320.00	66,400.00
10 Middlesex Bor.	17,359,300	156,600.00	1,249,476.08	240,000.00	1,646,076.08	50,560.00	65,950.00
11 Milltown Bor.	4,912,500	75,900.00	739,361.31	59,000.00	874,261.31	38,400.00	33,250.00
12 Monroe Twp.	40,435,300	423,481.51	1,187,956.22	385,418.49	1,996,456.22	34,720.00	53,700.00
13 New Brunswick City	166,366,975	1,141,000.00	6,397,939.53	455,000.00	7,993,939.53	153,280.00	53,600.00
14 North Brunswick Twp.	35,701,000	871,000.00	3,037,339.90	287,000.00	4,195,339.90	75,680.00	64,600.00
15 Old Bridge Twp.	59,849,300	605,000.00	3,519,658.00	562,000.00	4,686,658.00	131,360.00	186,550.00
16 Perth Amboy City	62,734,300	350,000.00	5,428,957.00	400,000.00	6,178,957.00	200,640.00	74,900.00
17 Piscataway Twp.	177,091,000	425,000.00	4,492,435.75	475,000.00	5,392,435.75	76,160.00	119,500.00
18 Plainsboro Twp.	18,118,000	430,808.00	488,486.00	7,900.00	927,194.00	5,280.00	2,750.00
19 Sayreville Bor.	195,473,700	1,100,000.00	7,010,388.32	375,000.00	8,485,388.32	115,840.00	161,350.00
20 South Amboy City	25,373,000	388,500.66	2,409,097.23	85,000.00	2,882,597.89	70,560.00	32,900.00
21 South Brunswick Twp.	41,998,000	850,000.00	3,205,635.67	270,000.00	4,325,635.67	37,600.00	55,800.00
22 South Plainfield Bor.	58,958,300	650,000.00	2,129,659.03	200,000.00	2,979,659.03	74,080.00	114,350.00
23 South River Bor.	17,207,390	177,000.00	1,089,605.93	112,000.00	1,378,605.93	122,240.00	59,800.00
24 Spotswood Bor.	11,157,900	.....	686,876.00	100,000.00	786,876.00	19,680.00	37,600.00
25 Woodbridge Twp.	193,231,800	2,500,000.00	20,109,214.00	880,000.00	23,489,214.00	341,920.00	449,550.00
Totals	$1,485,648,365	$14,519,235.02	$87,524,404.07	$6,682,381.49	$108,726,020.58	$2,054,240.00	$2,252,300.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget $51,876,859.00

Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes ..... $ .625973

Net County Taxes Apportioned (12 A III) $65,941,310.00

‡Adjustments (Net Total 12 A IIb) + ... $ 623,077.66

Total County Taxes Apportioned (Including Adjustments — Total 12 A I). $66,564,387.66

‡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 Monmouth, for the Year 1978

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 Aberdeen Twp.	$ 34,211,350	$ 98,918,715	$ 133,130,065	$ 1,209,244	.....	.....	.....	.....	$ 134,339,309
2 Allenhurst Bor.	5,048,275	10,360,950	15,409,225	221,407	.....	.....	.....	.....	15,630,632
3 Allentown Bor.	3,799,100	18,089,500	21,888,600	559,510	.....	.....	.....	.....	22,448,110
4 Asbury Park City	19,816,300	56,826,630	76,642,930	8,349,941	.....	.....	.....	.....	84,992,871
5 Atlantic Highlands Bor.	21,172,700	44,370,700	65,543,400	1,388,523	.....	.....	.....	.....	66,931,923
6 Avon-By-The-Sea Bor.	10,121,825	14,924,175	25,046,000	158,121	.....	.....	.....	.....	25,204,121
7 Belmar Bor.	20,162,700	44,835,100	64,997,800	546,545	.....	.....	.....	.....	65,544,345
8 Bradley Beach Bor.	7,855,137	25,193,160	33,048,297	323,668	.....	.....	.....	.....	33,371,965
9 Brielle Bor.	25,816,750	38,909,000	64,725,750	399,885	.....	.....	.....	.....	65,125,635
10 Colts Neck Twp.	37,805,740	78,955,102	116,760,842	1,376,910	.....	.....	.....	.....	118,137,752
11 Deal Bor.	21,672,970	31,113,920	52,786,890	443,636	.....	.....	.....	.....	53,230,526
12 Eatontown Bor.	69,818,700	142,617,800	212,436,500	4,127,771	.....	.....	.....	.....	216,564,271
13 Englishtown Bor.	1,773,452	6,061,700	7,835,152	863,312	.....	.....	.....	.....	8,698,464
14 Fair Haven Bor.	19,612,100	38,602,100	58,214,200	204,725	.....	.....	.....	.....	58,418,925
15 Farmingdale Bor.	1,750,200	7,047,100	8,797,300	862,538	.....	.....	.....	.....	9,659,838
16 Freehold Bor.	15,190,775	67,561,850	82,752,625	5,985,745	.....	.....	.....	.....	88,738,370
17 Freehold Twp.	58,015,450	161,749,775	219,765,225	2,845,775	.....	.....	.....	.....	222,611,000
18 Hazlet Twp.	86,531,800	160,284,150	246,815,950	1,582,129	.....	.....	.....	.....	248,398,079
19 Highlands Bor.	19,246,340	36,988,550	56,234,890	349,841	.....	.....	.....	.....	56,584,731
20 Holmdel Twp.	77,585,300	254,205,980	331,791,280	5,137,524	.....	.....	.....	.....	336,928,804
21 Howell Twp.	37,749,710	126,630,000	164,379,710	2,184,276	.....	.....	.....	.....	166,563,986
22 Interlaken Bor.	4,583,200	8,527,700	13,110,900	60,313	.....	.....	.....	.....	13,171,213
23 Keansburg Bor.	9,628,400	36,705,625	46,334,025	411,427	.....	.....	.....	.....	46,745,452
24 Keyport Bor.	24,312,500	47,215,600	71,528,100	4,183,234	.....	.....	.....	.....	75,711,334
25 Little Silver Bor.	27,151,400	53,031,100	80,182,500	602,121	.....	.....	.....	.....	80,784,621
26 Loch Arbour Vil.	1,204,650	2,450,400	3,655,050	46,836	.....	.....	.....	.....	3,701,886
27 Long Branch City	83,641,650	223,713,100	307,354,750	6,058,775	.....	.....	.....	.....	313,413,525
28 Manalapan Twp.	46,136,430	120,218,820	166,355,250	1,450,929	.....	.....	.....	.....	167,806,179
29 Manasquan Bor.	26,616,450	42,702,200	69,318,650	539,213	.....	.....	.....	.....	69,857,863
30 Marlboro Twp.	44,219,554	109,137,067	153,356,621	2,506,321	.....	.....	.....	.....	155,862,942

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1978 (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 Bor.	$ 28,566,450	$ 48,904,050	$ 77,470,500	$ 772,610	.....	.....	.....	.....	$ 78,243,110
32 Middletown Twp.	226,213,900	385,584,100	611,798,000	6,815,210	.....	.....	$ 5,000	$ 5,000	618,608,210
33 Millstone Twp.	14,275,400	20,876,800	35,152,200	412,006	.....	.....	.....	.....	35,564,206
34 Monmouth Beach Bor.	15,908,000	45,119,300	61,027,300	275,677	.....	.....	.....	.....	61,302,977
35 Neptune Twp.	52,158,000	151,511,800	203,669,800	3,326,671	.....	.....	.....	.....	206,996,471
36 Neptune City Bor.	10,859,000	30,609,750	41,468,750	349,275	.....	.....	7,300	7,300	41,810,725
37 Ocean Twp.	123,257,150	243,531,100	366,788,250	2,794,717	.....	.....	.....	.....	369,582,967
38 Oceanport Bor.	23,760,400	58,728,600	82,489,000	717,435	.....	.....	.....	.....	83,206,435
39 Red Bank Bor.	49,258,000	108,189,650	157,447,650	6,426,898	.....	.....	.....	.....	163,874,548
40 Roosevelt Bor.	2,939,785	7,502,060	10,441,845	87,172	.....	.....	.....	.....	10,529,017
41 Rumson Bor.	53,860,700	109,755,100	163,615,800	1,271,065	.....	.....	.....	.....	164,886,865
42 Sea Bright Bor.	9,310,620	19,791,350	29,101,970	207,083	.....	.....	.....	.....	29,309,053
43 Sea Girt Bor.	30,381,000	31,073,500	61,454,500	490,287	.....	.....	.....	.....	61,944,787
44 Shrewsbury Bor.	22,578,700	41,253,400	63,832,100	985,057	.....	.....	.....	.....	64,817,157
45 Shrewsbury Twp.	695,000	1,400,000	2,095,000	45,883	.....	.....	.....	.....	2,140,883
46 South Belmar Bor.	4,182,200	9,805,050	13,987,250	180,325	.....	.....	.....	.....	14,167,575
47 Spring Lake Bor.	38,088,500	43,710,250	81,798,750	2,456,454	.....	.....	.....	.....	84,255,204
48 Spring Lake Hts. Bor.	24,733,900	44,484,950	69,218,850	580,733	.....	.....	.....	.....	69,799,583
49 Tinton Falls Bor.	21,459,650	72,934,150	94,393,800	983,145	.....	.....	.....	.....	95,376,945
50 Union Beach Bor.	5,913,350	26,451,800	32,365,150	295,855	.....	.....	.....	.....	32,661,005
51 Upper Freehold Twp.	11,174,438	19,641,650	30,816,088	1,230,843	.....	.....	.....	.....	32,046,931
52 Wall Twp.	66,955,500	127,603,800	194,559,300	2,069,834	.....	.....	.....	.....	196,629,134
53 West Long Branch Bor.	30,156,770	74,011,980	104,168,750	895,153	.....	.....	.....	.....	105,063,903
Totals	$1,728,937,321	$3,830,421,759	$5,559,359,080	$88,649,5[illegible]	.....	.....	$12,300	$12,300	$5,647,996,363

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Aberdeen Twp.	$5.062	63.32	$ 8,984	.....	$ 83,605,961	$ 217,954,254	$ 1,376,699.73	.....	.....
2 Allenhurst Bor.	2.851	66.17	2,100	.....	8,510,538	24,143,270	152,500.04	.....	.....
3 Allentown Bor.	3.765	91.99	.....	.....	2,139,547	24,587,657	155,307.00	.....	.....
4 Asbury Park City	8.481	72.51	.....	.....	36,244,379	121,237,250	765,790.46	.....	.....
5 Atlantic Highlands Bor.	3.555	92.14	.....	.....	6,448,720	73,380,643	463,506.03	.....	.....
6 Avon-By-The-Sea Bor.	4.275	54.77	.....	.....	21,226,109	46,430,230	293,274.78	.....	.....
7 Belmar Bor.	4.332	62.94	500	.....	40,297,839	105,842,684	668,551.28	.....	.....
8 Bradley Beach Bor.	6.259	60.26	20,216	.....	22,736,699	56,128,880	354,535.93	.....	.....
9 Brielle Bor.	4.033	67.65	421	.....	32,195,233	97,321,289	614,726.21	.....	.....
10 Colts Neck Twp.	3.551	65.25	.....	.....	64,962,883	183,100,635	1,156,548.17	.....	.....
11 Deal Bor.	3.044	60.93	.....	.....	3[illegible]7	87,452,783	552,392.17	.....	.....
12 Eatontown Bor.	3.138	94.55	3,794	.....	22,083,383	238,651,448	1,507,432.77	.....	.....
13 Englishtown Bor.	4.668	63.61	60	.....	5,126,974	13,825,498	87,328.23	.....	.....
14 Fair Haven Bor.	5.969	56.21	.....	.....	46,049,739	104,468,664	659,872.33	.....	.....
15 Farmingdale Bor.	5.145	51.16	9,608	.....	9,277,150	18,946,596	119,675.45	.....	.....
16 Freehold Bor.	4.896	68.83	14,715	.....	43,376,654	132,129,739	834,592.46	.....	.....
17 Freehold Twp.	4.262	67.56	7,772	.....	113,722,796	336,341,568	2,124,488.68	.....	.....
18 Hazlet Twp.	2.869	101.13	528	.....	2,820,518	251,219,125	1,586,816.02	.....	.....
19 Highlands Bor.	3.107	100.20	.....	.....	713,269	57,298,000	361,920.63	.....	.....
20 Holmdel Twp.	2.147	123.47	.....	$47,240,897	.....	289,687,907	1,829,802.61	.....	.....
21 Howell Twp.	5.465	52.35	4,828	.....	157,447,395	324,016,209	2,046,636.02	.....	.....
22 Interlaken Bor.	3.273	58.98	.....	.....	9,119,192	22,290,405	140,796.49	.....	.....
23 Keansburg Bor.	5.662	59.13	.....	.....	33,804,399	80,549,851	508,790.06	.....	.....
24 Keyport Bor.	3.757	89.45	1,104	.....	11,080,104	86,792,542	548,221.78	.....	.....
25 Little Silver Bor.	4.842	70.12	438	.....	35,551,983	116,337,042	734,838.49	.....	.....
26 Loch Arbour Vil.	7.230	53.84	.....	.....	3,236,427	6,938,313	43,825.59	.....	.....
27 Long Branch City	3.324	97.82	194,715	.....	13,175,638	326,783,878	2,064,117.90	.....	.....
28 Manalapan Twp.	4.769	66.41	26	.....	87,841,751	255,647,956	1,614,790.56	.....	.....
29 Manasquan Bor.	4.785	58.64	7,160	.....	50,564,483	120,429,506	760,688.38	.....	.....
30 Marlboro Twp.	4.755	67.08	.....	.....	78,269,258	234,132,200	1,478,887.11	.....	.....

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
31 Matawan Bor.	$ 4.376	70.75	$ 14,824	.....	$ 33,615,139	$ 111,873,073	$ 706,642.00	.....	.....
32 Middletown Twp.	3.931	68.39	1,033	.....	292,720,765	911,330,008	5,756,381.22	.....	.....
33 Millstone Twp.	4.657	49.21	.....	.....	38,241,770	73,805,976	466,192.63	.....	.....
34 Monmouth Beach Bor.	3.402	87.77	.....	.....	8,764,811	70,067,788	442,580.51	.....	.....
35 Neptune Twp.	4.892	63.29	10,922	.....	127,110,019	334,117,412	2,110,439.88	.....	.....
36 Neptune City Bor.	4.922	65.47	.....	.....	24,007,895	65,818,620	415,740.80	.....	.....
37 Ocean Twp.	3.323	96.81	.....	.....	16,749,619	386,332,586	2,440,255.04	.....	.....
38 Oceanport Bor.	3.560	78.02	5,159	.....	26,130,742	109,342,336	690,656.69	.....	.....
39 Red Bank Bor.	4.111	94.35	131,812	.....	18,100,462	182,106,822	1,150,270.79	.....	.....
40 Roosevelt Bor.	4.227	99.22	.....	.....	194,787	10,723,804	67,736.50	.....	.....
41 Rumson Bor.	3.501	89.61	.....	.....	19,844,199	184,731,064	1,166,846.72	.....	.....
42 Sea Bright Bor.	4.274	72.67	.....	.....	12,249,425	41,558,478	262,502.54	.....	.....
43 Sea Girt Bor.	2.864	66.80	176	.....	31,034,739	92,979,702	587,302.74	.....	.....
44 Shrewsbury Bor.	3.901	84.96	.....	.....	13,981,550	78,798,707	497,729.03	.....	.....
45 Shrewsbury Twp.	4.808	100.00	.....	.....	*617,431	2,758,314	17,422.79	.....	.....
46 South Belmar Bor.	5.761	64.54	.....	.....	7,922,548	22,090,123	139,531.42	.....	.....
47 Spring Lake Bor.	2.921	70.26	3,500	.....	35,830,596	120,089,300	758,539.48	.....	.....
48 Spring Lake Hts. Bor.	3.024	90.06	1,418	.....	8,634,203	78,435,204	495,432.97	.....	.....
49 Tinton Falls Bor.	4.536	76.59	.....	.....	34,189,575	129,566,520	818,401.98	.....	.....
50 Union Beach Bor.	5.666	55.70	12	.....	28,371,248	61,032,265	385,507.97	.....	.....
51 Upper Freehold Twp.	4.481	54.31	.....	.....	28,754,432	60,801,363	384,049.49	.....	.....
52 Wall Twp.	4.335	60.63	.....	.....	133,532,796	330,161,930	2,085,455.23	.....	.....
53 West Long Branch Bor.	3.185	89.13	.....	.....	16,880,289	121,944,192	770,255.84	.....	.....
Totals	.....	.....	$445,825	$47,240,897	$2,033,330,318	$7,634,531,609	$48,223,227.62	.....	.....

*Includes the amount of $603,885 added pursuant to N.J.S.A. 40:55C-40, et. seq. (Col. 10b No. 45)

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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)	(a)	(b)	(c)		
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2 19)	As Required By District School Budget	Regional Consolidated and Joint School Budgets	As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + CIa, b, c, + CII)
1 Aberdeen Twp.	$ 2,085.62	$ 124.10	$ 1,374,738.21	.....	.....	.....	R $ 4,124,017.04	.....	$ 1,302,001.72	$ 6,800,756.97
2 Allenhurst Bor.	89.65	.....	152,410.39	$ 5,305.47	.....	$ 84,374.00	.....	.....	203,620.03	445,709.89
3 Allentown Bor.	90.53	.....	155,216.47	5,403.21	$ 2,673.18	.....	R 646,038.50	.....	36,000.00	845,331.36
4 Asbury Park City	15,137.71	.....	750,652.75	.....	.....	2,606,345.50	.....	$ 69,127.02	3,782,613.85	7,208,739.12
5 Atlantic Highlands Bor.	150.93	.....	463,355.10	16,129.55	7,977.97	568,813.00	R 745,138.86	.....	578,509.69	2,379,924.17
6 Avon-By-The-Sea Bor.	1,335.52	.....	291,939.26	.....	5,047.91	440,807.00	.....	.....	339,693.00	1,077,487.17
7 Belmar Bor.	62.65	441.32	668,929.95	.....	11,507.25	1,137,341.00	.....	.....	1,021,700.00	2,839,478.20
8 Bradley Beach Bor.	605.57	173.64	354,104.00	.....	.....	965,426.00	.....	.....	769,402.29	2,088,932.29
9 Brielle Bor.	221.75	.....	614,504.46	21,391.19	.....	1,311,516.07	.....	.....	679,581.00	2,626,992.72
10 Colts Neck Twp.	1,160.60	14.62	1,155,402.19	40,220.71	.....	2,010,317.00	R 990,176.93	.....	.....	4,196,116.83
11 Deal Bor.	563.90	.....	551,828.27	19,209.17	.....	633,023.00	.....	.....	416,774.32	1,620,834.76
12 Eatontown Bor.	20,690.62	2,594.69	1,489,336.84	51,849.90	.....	2,518,189.70	R 1,446,742.94	.....	1,291,642.53	6,797,761.91
13 Englishtown Bor.	79.29	.....	87,248.94	3,037.20	1,503.11	R 150,676.12	R 94,708.92	.....	68,896.47	406,070.76
14 Fair Haven Bor.	.....	.....	659,872.33	22,970.23	.....	1,167,481.00	R 1,057,568.51	.....	579,560.00	3,487,452.07
15 Farmingdale Bor.	.....	.....	119,675.45	4,165.92	2,059.88	227,585.00	R 120,131.70	.....	23,435.14	497,053.09
16 Freehold Bor.	.....	.....	834,592.46	.....	.....	1,432,696.94	R 923,650.54	.....	1,154,079.00	4,345,018.94
17 Freehold Twp.	5,222.88	.....	2,119,265.80	73,771.32	.....	4,246,411.00	R 2,113,766.02	.....	935,000.00	9,488,214.14
18 Hazlet Twp.	2,544.98	360.73	1,584,631.77	55,161.09	.....	4,165,952.88	.....	.....	1,321,223.00	7,126,968.74
19 Highlands Bor.	752.79	.....	361,167.84	12,572.31	.....	406,804.00	R 567,999.89	.....	409,660.90	1,758,204.94
20 Holmdel Twp.	495.44	326.81	1,829,633.98	63,689.38	.....	5,054,013.00	.....	.....	289,534.00	7,236,870.36
21 Howell Twp.	2,622.57	22.25	2,044,035.70	71,154.80	.....	4,043,899.00	R 2,396,574.09	.....	548,324.36	9,103,987.95
22 Interlaken Bor.	.....	.....	140,796.49	4,901.14	.....	42,541.00	.....	.....	242,912.09	431,150.72
23 Keansburg Bor.	680.27	.....	508,109.79	17,687.42	.....	1,192,209.83	.....	.....	928,862.14	2,646,869.18
24 Keyport Bor.	11,761.40	103.87	536,564.25	.....	.....	1,305,675.00	.....	.....	1,002,593.34	2,844,832.59
25 Little Silver Bor.	22.26	.....	734,816.23	25,579.06	.....	1,436,995.00	R 1,155,383.24	.....	559,030.00	3,911,803.53
26 Loch Arbour Vil.	.....	.....	43,825.59	1,525.57	.....	–	J 133,644.14	.....	88,660.00	267,655.30
27 Long Branch City	26,851.48	520.67	2,037,787.09	.....	.....	5,460,240.50	.....	175,387.75	2,744,612.25	10,418,027.59
28 Manalapan Twp.	1,119.96	.....	1,613,670.60	56,171.99	.....	R 1,723,735.31	R 1,795,828.93	.....	2,813,830.90	8,003,237.73
29 Manasquan Bor.	522.04	.....	760,166.34	26,461.36	13,093.13	1,901,811.72	.....	.....	641,485.66	3,343,018.21
30 Marlboro Twp.	685.66	.....	1,478,201.45	51,456.63	25,454.92	3,424,270.50	R 1,289,554.37	.....	1,143,095.26	7,412,033.13

R – Denotes Regional School
J – Denotes Joint School

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
31 Matawan Bor.	$ 418.05	.....	$ 706,223.95	.....	.....	.....	R $ 1,965,240.55	.....	$ 752,686.19	$ 3,424,150.69
32 Middletown Twp.	29,596.37	$1,080.46	5,727,865.31	.....	.....	$14,687,951.95	.....	.....	3,902,960.50	24,318,777.76
33 Millstone Twp.	12.36	.....	466,180.27	$ 16,227.79	.....	1,173,871.00	.....	.....	.....	1,656,279.06
34 Monmouth Beach Bor.	61.57	.....	442,518.94	15,404.14	.....	611,973.00	R 481,104.39	.....	534,724.00	2,085,724.47
35 Neptune Twp.	108.79	.....	2,110,331.09	.....	.....	5,968,294.90	.....	.....	2,048,456.39	10,127,082.38
36 Neptune City Bor.	440.55	.....	415,300.25	14,456.58	$ 7,155.82	1,058,630.00	.....	.....	562,601.72	2,058,144.37
37 Ocean Twp.	21,254.70	.....	2,419,000.34	84,197.61	.....	.....	J 3,744,479.45	.....	6,035,095.10	12,282,772.50
38 Oceanport Bor.	230.23	.....	690,426.46	24,034.06	.....	974,038.00	R 783,364.13	.....	491,000.00	2,962,862.65
39 Red Bank Bor.	1,805.94	542.87	1,149,007.72	.....	.....	2,502,540.75	R 1,883,055.25	.....	1,203,724.88	6,738,328.60
40 Roosevelt Bor.	4.38	.....	67,732.12	2,357.77	1,165.89	335,016.00	.....	.....	38,819.40	445,091.18
41 Rumson Bor.	286.07	.....	1,166,560.65	40,608.12	.....	1,849,160.00	R 1,848,266.51	.....	869,335.43	5,773,930.71
42 Sea Bright Bor.	941.87	.....	261,560.67	9,105.70	.....	275,663.00	R 242,441.75	.....	463,938.00	1,252,709.12
43 Sea Girt Bor.	197.90	.....	587,104.84	20,437.23	.....	737,763.00	.....	.....	429,037.00	1,774,342.07
44 Shrewsbury Bor.	1,417.13	171.06	496,482.96	17,282.54	.....	767,992.00	R 724,839.51	.....	522,403.00	2,529,000.01
45 Shrewsbury Twp.	–	.....	17,422.79	606.49	.....	R 29,337.94	R 5,089.01	.....	50,481.64	102,937.87
46 South Belmar Bor.	–	.....	139,531.42	4,857.10	2,401.64	417,513.00	.....	.....	252,000.00	816,303.16
47 Spring Lake Bor.	284.23	.....	758,255.25	.....	.....	878,621.50	.....	.....	825,000.00	2,461,876.75
48 Spring Lake Hts. Bor.	22.54	.....	495,410.43	17,245.30	.....	1,127,289.00	.....	.....	471,427.53	2,111,372.26
49 Tinton Falls Bor.	67,512.37	.....	750,889.61	26,092.81	.....	R 1,756,247.98	R 1,136,039.05	.....	657,615.57	4,326,885.02
50 Union Beach Bor.	31.59	361.71	385,838.09	13,430.86	.....	1,006,616.00	.....	.....	444,874.45	1,850,759.40
51 Upper Freehold Twp.	1,439.51	.....	382,609.98	13,318.48	.....	.....	R 1,040,235.25	.....	.....	1,436,163.71
52 Wall Twp.	715.88	.....	2,084,739.35	72,570.04	35,895.30	5,286,126.25	.....	.....	1,045,391.42	8,524,722.36
53 West Long Branch Bor.	428.20	24.47	769,852.11	26,798.76	.....	1,124,160.50	R 1,042,567.52	.....	383,929.89	3,347,308.78
Totals	$222,766.30	$6,863.27	$48,007,324.59	$1,068,846.00	$115,936.00	$92,227,955.84	$34,497,646.99	$244,514.77	$47,901,835.05	$224,064,059.24

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J – Denotes Joint School

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1978 (Continued)

TAXING DISTRICT	13	14				15	
		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Aberdeen Twp.	$ 15,710,500	$ 400,000.00	$ 1,236,629.83	$ 260,000.00	$ 1,896,629.83	$ 49,120.00	$ 62,200.00
2 Allenhurst Bor.	932,350	52,000.00	509,350.22	10,000.00	571,350.22	2,400.00	3,150.00
3 Allentown Bor.	4,228,200	231,023.00	88,577.00	18,000.00	337,600.00	5,920.00	6,450.00
4 Asbury Park City	32,299,856	.....	3,563,275.59	756,000.00	4,319,275.59	41,120.00	15,700.00
5 Atlantic Highlands Bor.	6,886,600	276,300.00	506,460.38	90,000.00	872,760.38	21,760.00	18,950.00
6 Avon-By-The-Sea Bor.	1,983,900	215,000.00	290,249.32	46,000.00	551,249.32	13,280.00	8,150.00
7 Belmar Bor.	10,863,850	662,000.00	1,081,413.00	120,000.00	1,863,413.00	39,840.00	17,900.00
8 Bradley Beach Bor.	2,477,032	18,000.00	727,311.58	53,900.00	799,211.58	33,920.00	10,000.00
9 Brielle Bor.	3,572,650	330,000.00	214,625.00	90,000.00	634,625.00	13,600.00	15,300.00
10 Colts Neck Twp.	10,672,300	600,000.00	894,101.00	64,019.00	1,558,120.00	9,280.00	20,550.00
11 Deal Bor.	3,162,900	170,000.00	739,578.55	48,000.00	957,578.55	4,480.00	6,250.00
12 Eatontown Bor.	45,485,700	750,000.00	1,151,875.55	230,000.00	2,131,875.55	20,960.00	31,100.00
13 Englishtown Bor.	1,304,200	16,900.00	106,131.86	15,000.00	138,031.86	4,800.00	2,450.00
14 Fair Haven Bor.	4,804,500	100,000.00	305,783.00	90,000.00	495,783.00	20,320.00	27,550.00
15 Farmingdale Bor.	1,223,000	41,300.00	102,727.19	25,000.00	169,027.19	4,960.00	4,350.00
16 Freehold Bor.	24,309,625	345,000.00	1,388,127.00	79,456.00	1,812,583.00	41,440.00	30,950.00
17 Freehold Twp.	38,235,235	1,443,700.00	1,479,000.00	300,000.00	3,222,700.00	28,000.00	54,950.00
18 Hazlet Twp.	32,143,600	300,000.00	1,312,301.50	150,000.00	1,762,301.50	41,280.00	102,750.00
19 Highlands Bor.	7,660,290	270,000.00	399,713.30	200,000.00	869,713.30	29,600.00	11,950.00
20 Holmdel Twp.	39,212,075	600,000.00	1,340,881.00	175,000.00	2,115,881.00	10,240.00	27,050.00
21 Howell Twp.	25,704,700	500,000.00	3,063,149.68	400,000.00	3,963,149.68	124,480.00	68,850.00
22 Interlaken Bor.	423,700	32,775.00	67,843.01	2,500.00	103,118.01	2,720.00	7,450.00
23 Keansburg Bor.	9,621,900	200,000.00	1,455,352.09	300,000.00	1,955,352.09	52,960.00	23,250.00
24 Keyport Bor.	22,477,300	175,000.00	686,122.31	165,000.00	1,026,122.31	34,400.00	19,700.00
25 Little Silver Bor.	4,558,600	210,000.00	387,399.00	93,852.00	691,251.00	13,280.00	28,200.00
26 Loch Arbour Vil.	122,300	41,500.00	54,011.58	16,000.00	111,511.58	1,600.00	1,000.00
27 Long Branch City	57,007,300	811,667.00	4,468,280.58	700,000.00	5,979,947.58	124,800.00	66,600.00
28 Manalapan Twp.	14,266,650	12,000.00	1,300,721.08	280,000.00	1,592,721.08	37,760.00	57,050.00
29 Manasquan Bor.	10,017,500	138,000.00	516,266.84	165,000.00	819,266.84	45,440.00	23,900.00
30 Marlboro Twp.	39,602,900	260,000.00	1,252,898.26	195,000.00	1,707,898.26	22,560.00	31,950.00

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
31 Matawan Bor.	$ 6,528,869	$ 150,000.00	$ 1,047,581.53	$ 110,000.00	$ 1,307,581.53	$ 22,400.00	$ 28,350.00
32 Middletown Twp.	112,562,486	537,000.00	4,974,280.00	1,285,000.00	6,796,280.00	182,240.00	254,100.00
33 Millstone Twp.	2,072,820	370,000.00	286,992.00	90,000.00	746,992.00	14,720.00	8,050.00
34 Monmouth Beach Bor.	12,742,900	195,000.00	212,011.00	60,000.00	467,011.00	6,880.00	8,950.00
35 Neptune Twp.	52,414,890	1,338,000.00	2,841,169.39	440,000.00	4,619,169.39	132,960.00	105,950.00
36 Neptune City Bor.	3,029,600	103,000.00	402,481.49	45,000.00	550,481.49	33,120.00	18,950.00
37 Ocean Twp.	38,170,900	257,800.00	2,031,454.09	490,000.00	2,779,254.09	51,840.00	84,150.00
38 Oceanport Bor.	64,990,000	240,000.00	461,000.00	45,000.00	746,000.00	13,760.00	26,050.00
39 Red Bank Bor.	31,133,011	650,000.00	2,110,626.74	325,000.00	3,085,626.74	57,600.00	25,550.00
40 Roosevelt Bor.	1,614,390	25,000.00	56,648.09	25,000.00	106,648.09	5,440.00	2,800.00
41 Rumson Bor.	19,076,400	500,000.00	1,067,737.37	267,000.00	1,834,737.37	23,680.00	31,450.00
42 Sea Bright Bor.	1,984,250	170,000.00	254,696.00	98,000.00	522,696.00	8,640.00	4,100.00
43 Sea Girt Bor.	16,771,600	212,000.00	256,025.00	46,000.00	514,025.00	8,160.00	13,200.00
44 Shrewsbury Bor.	5,126,700	110,000.00	298,738.00	100,000.00	508,738.00	8,640.00	16,350.00
45 Shrewsbury Twp.	1,590,800	25,000.00	104,940.33	.....	129,940.33	.....	.....
46 South Belmar Bor.	459,817	44,000.00	122,085.59	45,000.00	211,085.59	21,280.00	5,100.00
47 Spring Lake Bor.	15,818,200	409,000.00	375,950.00	100,000.00	884,950.00	19,040.00	16,300.00
48 Spring Lake Hts. Bor.	2,998,700	100,000.00	321,264.79	60,000.00	481,264.79	22,720.00	17,250.00
49 Tinton Falls Bor.	97,368,800	275,000.00	888,707.48	260,000.00	1,423,707.48	14,080.00	31,400.00
50 Union Beach Bor.	8,239,050	245,000.00	979,326.04	120,000.00	1,344,326.04	45,600.00	25,350.00
51 Upper Freehold Twp.	5,463,850	367,500.00	268,000.00	60,000.00	695,500.00	14,720.00	7,950.00
52 Wall Twp.	89,157,600	1,336,000.00	1,543,783.29	300,000.00	3,179,783.29	96,640.00	71,500.00
53 West Long Branch Bor.	37,530,200	214,000.00	646,589.07	77,000.00	937,589.07	18,400.00	32,650.00
Totals	$1,097,817,046	$17,075,465.00	$52,242,243.59	$9,585,727.00	$78,903,435.59	$1,718,880.00	$1,641,150.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget $31,673,058.97

Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes ..... $ 0.631646184

Net County Taxes Apportioned (12 A III) $48,007,324.59

‡Adjustments (Net Total 12 A IIb) + ... ± 215,903.03

Total County Taxes Apportioned (including Adjustments — Total 12 A I). $48,223,227.62

‡ 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 1978

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	$ 22,105,900	$ 55,534,950	$ 77,640,850	$ 3,493,996	.....	$1,000	.....	$ 1,000	$ 81,133,846
2 Boonton Twp.	12,461,000	27,316,700	39,777,700	391,304	.....	1,000	.....	1,000	40,168,004
3 Butler Bor.	24,844,310	44,245,700	69,090,010	622,612	.....	.....	.....	.....	69,712,622
4 Chatham Bor.	25,633,000	56,700,500	82,333,500	441,874	.....	.....	.....	.....	82,775,374
5 Chatham Twp.	22,495,400	69,628,644	92,124,044	300,732	.....	.....	.....	.....	92,424,776
6 Chester Bor.	13,619,200	25,784,700	39,403,900	1,017,760	.....	.....	.....	.....	40,421,660
7 Chester Twp.	28,772,000	50,127,100	78,899,100	1,325,837	.....	.....	.....	.....	80,224,937
8 Denville Twp.	49,531,000	94,252,400	143,783,400	2,421,966	.....	1,000	.....	1,000	146,204,366
9 Dover Town	19,808,280	60,408,219	80,216,499	3,269,830	.....	.....	.....	.....	83,486,329
10 East Hanover Twp.	63,908,200	128,509,700	192,417,900	1,351,809	.....	.....	.....	.....	193,769,709
11 Florham Park Bor.	130,660,900	192,619,200	323,280,100	2,934,272	.....	.....	.....	.....	326,214,372
12 Hanover Twp.	25,047,800	138,907,400	163,955,200	9,315,641	.....	1,000	$88,400	89,400	173,181,441
13 Harding Twp.	48,266,415	54,127,170	102,393,585	772,531	.....	.....	.....	.....	103,166,116
14 Jefferson Twp.	87,167,590	117,761,200	204,928,790	2,877,552	.....	.....	.....	.....	207,806,342
15 Kinnelon Bor.	51,618,990	80,778,923	132,397,913	896,332	.....	.....	.....	.....	133,294,245
16 Lincoln Park Bor.	37,277,590	65,669,750	102,947,340	430,601	.....	.....	.....	.....	103,377,941
17 Madison Bor.	50,044,570	99,752,980	149,797,550	2,797,113	.....	.....	.....	.....	152,594,663
18 Mendham Bor.	47,712,900	73,093,700	120,806,600	1,262,509	.....	.....	.....	.....	122,069,109
19 Mendham Twp.	51,529,000	77,289,500	128,818,500	1,391,534	.....	.....	.....	.....	130,210,034
20 Mine Hill Twp.	6,961,480	14,915,750	21,877,230	197,480	.....	.....	.....	.....	22,074,710
21 Montville Twp.	67,655,950	124,712,000	192,367,950	1,334,638	.....	.....	.....	.....	193,702,588
22 Morris Twp.	125,511,650	295,484,700	420,996,350	4,790,502	.....	.....	.....	.....	425,786,852
23 Morris Plains Bor.	20,929,100	62,784,200	83,713,300	948,846	.....	.....	.....	.....	84,662,146
24 Morristown Town.	73,872,590	200,934,050	274,806,640	23,167,292	.....	.....	.....	.....	297,973,932
25 Mt. Lakes Bor.	20,165,800	29,275,100	49,440,900	672,470	.....	1,400	.....	1,400	50,111,970
26 Mt. Arlington Bor.	17,045,900	35,841,300	52,887,200	452,355	.....	.....	.....	.....	53,339,555
27 Mt. Olive Twp.	73,357,750	122,021,400	195,379,150	1,884,974	.....	.....	.....	.....	197,264,124
28 Netcong Bor.	10,029,500	30,860,650	40,890,150	938,552	.....	.....	.....	.....	41,828,702
29 Par-Troy Hills Twp.	171,892,250	363,554,500	535,446,750	4,617,612	$28,000	.....	.....	28,000	540,036,362
30 Passaic Twp.	23,981,625	53,062,705	77,044,330	1,122,238	.....	.....	.....	.....	78,166,568

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1978 (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))
31 Pequannock Twp.	$ 49,313,450	$ 100,686,300	$ 149,999,750	$ 836,266	.....	.....	.....	.....	$ 150,836,016
32 Randolph Twp.	88,012,258	168,617,986	256,630,244	3,017,606	.....	.....	.....	.....	259,647,850
33 Riverdale Bor.	21,244,100	30,031,000	51,275,100	4,756,627	.....	.....	.....	.....	56,031,727
34 Rockaway Bor.	28,679,100	63,494,200	92,173,300	891,347	.....	.....	.....	.....	93,064,647
35 Rockaway Twp.	76,476,650	145,692,450	222,169,100	1,704,187	.....	.....	.....	.....	223,873,287
36 Roxbury Twp.	81,532,502	165,200,143	246,732,645	15,860,146	.....	.....	.....	.....	262,592,791
37 Victory Gardens Bor.	2,582,615	4,571,100	7,153,715	42,741	.....	.....	.....	.....	7,196,456
38 Washington Twp.	40,729,730	81,711,285	122,441,015	1,435,474	.....	.....	.....	.....	123,876,489
39 Wharton Bor.	11,928,700	36,288,200	48,216,900	315,246	.....	.....	.....	.....	48,532,146
Totals	$1,824,406,745	$3,642,247,455	$5,466,654,200	$106,302,404	$28,000	$5,400	$88,400	$121,800	$5,572,834,804

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Boonton Town.	$4.69	53.90	$ 67,994	.....	$ 77,580,121	$ 158,781,961	$ 678,151.23	.....	.....
2 Boonton Twp.	4.44	44.16	.....	.....	52,398,658	92,566,662	395,348.41	.....	.....
3 Butler Bor.	4.90	60.86	7,237	.....	50,648,807	120,368,666	514,089.62	.....	.....
4 Chatham Bor.	6.58	39.41	86,600	.....	130,871,793	213,733,767	912,848.13	.....	.....
5 Chatham Twp.	6.76	39.71	.....	.....	140,937,771	233,362,547	996,681.84	.....	.....
6 Chester Bor.	2.69	103.66	.....	$ 269,730	.....	40,151,930	171,487.24	.....	.....
7 Chester Twp.	4.33	70.18	.....	.....	35,062,866	115,287,803	492,389.47	.....	.....
8 Denville Twp.	4.81	50.91	173,188	.....	147,368,210	293,745,764	1,254,576.08	.....	.....
9 Dover Town	6.44	44.11	138,676	.....	111,115,127	194,740,132	831,727.10	.....	.....
10 East Hanover Twp.	3.10	56.68	1,179	.....	161,820,561	355,591,449	1,518,716.46	.....	.....
11 Florham Park Bor.	1.94	106.11	.....	8,252,708	.....	317,961,664	1,358,001.19	.....	.....
12 Hanover Twp.	5.29	38.27	9,367	.....	307,112,840	480,303,648	2,051,357.13	.....	.....
13 Harding Twp.	2.32	68.07	.....	.....	49,124,417	152,290,533	650,426.60	.....	.....
14 Jefferson Twp.	3.53	80.03	116	.....	53,198,313	261,004,771	1,114,740.64	.....	.....
15 Kinnelon Bor.	4.11	66.18	150	.....	68,732,668	202,027,063	862,849.28	.....	.....
16 Lincoln Park Bor.	4.11	76.88	2,177	.....	33,589,144	136,969,262	584,990.09	.....	.....
17 Madison Bor.	5.86	48.31	94,565	.....	165,860,467	318,549,695	1,360,512.65	.....	.....
18 Mendham Bor.	2.45	104.37	.....	3,551,205	.....	118,517,904	506,185.09	.....	.....
19 Mendham Twp.	2.89	92.79	.....	.....	10,488,879	140,698,913	600,919.27	.....	.....
20 Mine Hill Twp.	6.80	46.12	.....	.....	27,381,787	49,456,497	211,226.66	.....	.....
21 Montville Twp.	4.14	57.65	1,941	.....	148,047,712	341,752,241	1,459,609.77	.....	.....
22 Morris Twp.	3.11	78.68	3,147	.....	131,143,618	556,933,617	2,378,640.58	.....	.....
23 Morris Plains Bor.	5.24	48.35	10,279	.....	98,446,976	183,119,401	782,095.43	.....	.....
24 Morristown Town.	3.57	99.33	203,104	.....	14,967,390	313,144,426	1,337,426.97	.....	.....
25 Mt. Lakes Bor.	6.67	49.15	9,778	.....	52,163,764	102,285,512	436,857.21	.....	.....
26 Mt. Arlington Bor.	3.28	97.00	239	.....	2,149,496	55,489,290	236,992.47	.....	.....
27 Mt. Olive Twp.	3.43	75.74	192	.....	65,446,091	262,710,407	1,122,025.34	.....	.....
28 Netcong Bor.	2.91	87.38	35,242	.....	7,596,404	49,460,348	211,243.11	.....	.....
29 Par-Troy Hills Twp.	4.54	58.22	3,758	.....	401,415,210	941,455,330	4,020,917.00	.....	.....
30 Passaic Twp.	5.47	49.87	5,973	.....	81,030,162	159,202,703	679,948.20	.....	.....

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
31 Pequannock Twp.	$ 4.28	62.66	$ 125	.....	$ 93,794,382	$ 244,630,523	$ 1,044,806.90	.....	.....
32 Randolph Twp.	3.85	74.24	7,288	.....	95,145,448	354,800,586	1,515,006.71	.....	.....
33 Riverdale Bor.	2.66	96.44	4,260	.....	4,806,440	60,842,427	259,855.50	.....	.....
34 Rockaway Bor.	3.19	77.99	3,959	.....	32,699,515	125,768,121	537,150.47	.....	.....
35 Rockaway Twp.	4.95	55.33	79	.....	189,070,715	412,944,081	1,763,667.19	.....	.....
36 Roxbury Twp.	3.48	72.68	134,545	.....	105,898,545	368,625,881	1,574,385.98	.....	.....
37 Victory Gardens Bor.	3.80	82.52	.....	.....	1,655,286	8,851,742	37,805.43	.....	.....
38 Washington Twp.	3.69	62.72	.....	.....	76,493,141	200,369,630	855,770.45	.....	.....
39 Wharton Bor.	5.15	56.18	204	.....	41,292,933	89,825,283	383,640.09	.....	.....
Totals	.....	.....	$1,005,362	$12,073,643	$3,266,555,657	$8,828,322,180	$37,705,400.98	.....	.....

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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)	(a)	(b)	(c)		
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	As Required By District School Budget	Regional Consolidated and Joint School Budgets	As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + CIa, b, c, + CII)
1 Boonton Town	$ 4,665.49	.....	$ 673,485.74	$ 24,566.45	.....	$ 2,321,946.50	.....	.....	$ 783,532.27	$ 3,803,530.96
2 Boonton Twp.	554.10	.....	394,804.31	14,450.42	.....	1,144,193.10	.....	.....	226,903.85	1,780,351.68
3 Butler Bor.	3,775.08	.....	510,314.54	18,624.18	.....	2,193,582.00	.....	.....	692,169.44	3,414,690.16
4 Chatham Bor.	.....	$376.03	913,224.16	.....	.....	3,523,063.50	.....	.....	1,009,788.18	5,446,075.84
5 Chatham Twp.	206.66	.....	996,475.18	.....	.....	4,049,875.00	.....	.....	1,193,262.35	6,239,612.53
6 Chester Bor.	5,409.13	.....	166,078.11	.....	.....	488,702.73	$ 188,904.34	.....	242,769.97	1,086,455.15
7 Chester Twp.	1,295.79	.....	491,093.68	.....	.....	1,450,882.71	776,811.39	.....	753,657.70	3,472,445.48
8 Denville Twp.	4,478.67	.....	1,250,097.41	.....	.....	2,736,813.75	1,752,243.73	.....	1,283,692.26	7,022,847.15
9 Dover Town	1,627.44	.....	830,099.66	.....	.....	2,846,699.00	.....	.....	1,696,812.38	5,373,611.04
10 East Hanover Twp.	4,957.87	.....	1,513,758.59	.....	.....	2,596,965.50	1,702,260.70	.....	182,465.20	5,995,449.99
11 Florham Park Bor.	14,551.94	.....	1,343,449.25	.....	.....	2,077,157.50	1,610,234.84	.....	1,284,779.43	6,315,621.02
12 Hanover Twp.	840.39	.....	2,050,516.74	75,099.45	.....	3,993,828.00	2,199,879.09	.....	827,152.58	9,146,475.86
13 Harding Twp.	1,861.68	.....	648,564.92	23,715.45	.....	1,246,200.00	.....	.....	469,777.81	2,388,258.18
14 Jefferson Twp.	885.57	.....	1,113,855.07	40,786.11	.....	4,583,710.82	.....	.....	1,585,775.21	7,324,127.21
15 Kinnelon Bor.	1,872.55	.....	860,976.73	.....	.....	3,695,583.00	.....	.....	920,319.65	5,476,879.38
16 Lincoln Park Bor.	3,037.09	.....	581,953.00	.....	.....	2,563,570.00	.....	.....	1,095,957.00	4,241,480.00
17 Madison Bor.	8,641.30	.....	1,351,871.35	.....	.....	5,463,158.46	.....	.....	2,118,711.25	8,933,741.06
18 Mendham Bor.	26.51	.....	506,158.58	18,541.23	.....	1,162,079.00	713,530.59	.....	585,992.91	2,986,302.31
19 Mendham Twp.	1,430.57	.....	599,488.70	21,933.92	.....	1,504,074.37	854,638.20	.....	774,497.54	3,754,632.73
20 Mine Hill Twp.	732.29	.....	210,494.37	7,692.71	.....	977,682.97	.....	.....	303,561.00	1,499,431.05
21 Montville Twp.	4,721.38	.....	1,454,888.39	53,200.95	.....	5,521,463.60	.....	.....	977,382.83	8,006,935.77
22 Morris Twp.	27,838.15	.....	2,350,802.43	.....	.....	.....	8,498,316.89	.....	2,365,699.60	13,214,818.92
23 Morris Plains Bor.	9,203.61	.....	772,891.82	28,142.25	.....	2,359,928.00	.....	.....	1,267,967.64	4,428,929.71
24 Morristown Town.	33,819.37	.....	1,303,607.60	.....	.....	.....	4,812,362.86	.....	4,505,361.18	10,621,331.64
25 Mt. Lakes Bor.	10.50	.....	436,846.71	16,002.48	.....	2,385,798.25	.....	.....	503,041.19	3,341,688.63
26 Mt. Arlington Bor.	1,497.27	.....	235,495.20	.....	.....	960,871.00	.....	.....	552,085.25	1,748,451.45
27 Mt. Olive Twp.	762.15	.....	1,121,263.19	41,059.56	.....	3,924,295.05	734,308.49	.....	933,324.82	6,754,251.11
28 Netcong Bor.	3,975.16	.....	207,267.95	7,518.98	.....	494,281.50	415,655.10	.....	90,802.66	1,215,526.19
29 Par-Troy Hills Twp.	1,794.66	.....	4,019,122.34	147,192.96	.....	16,378,826.00	.....	.....	3,920,591.18	24,465,732.48
30 Passaic Twp.	2,468.45	.....	677,479.75	.....	.....	1,809,784.00	983,631.04	.....	800,465.18	4,271,359.97

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
31 Pequannock Twp.	$ 1,042.07		$ 1,043,764.83			$ 4,207,796.50			$ 1,195,326.68	$ 6,446,888.01
32 Randolph Twp.	2,832.96		1,512,505.75	$ 55,349.86		6,568,228.00			1,837,713.90	9,973,797.51
33 Riverdale Bor.	1,694.24		258,161.26	9,422.31		956,900.37			263,226.43	1,487,710.37
34 Rockaway Bor.	47.80		537,102.67			1,167,032.00	$ 779,450.97		482,095.25	2,965,680.89
35 Rockaway Twp.	10,692.70		1,752,974.49	64,003.88		4,332,106.25	2,134,107.87		2,807,071.00	11,080,263.49
36 Roxbury Twp.	1,763.33		1,572,622.65			5,932,182.40			1,608,172.68	9,112,977.73
37 Victory Gardens Bor.	98.55		37,706.88	1,379.46		158,797.07			75,298.16	273,181.57
38 Washington Twp.	566.71		855,203.74	31,317.39		1,999,060.70	1,126,707.99		550,899.17	4,563,188.99
39 Wharton Bor.	88.98		383,551.11			939,484.28	536,594.43		635,460.00	2,495,089.82
Totals	$165,758.16	$376.03	$37,540,018.85	$700,000.00		$110,706,602.88	$29,819,638.52		$43,403,562.78	$222,169,823.03

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1978 (Continued)

TAXING DISTRICT	13	14				15	
		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Boonton Town	$ 10,977,900	$ 220,000.00	$ 902,254.34	$ 80,000.00	$ 1,202,254.34	$ 50,080	$ 25,850
2 Boonton Twp.	3,952,100	112,000.00	198,647.37	45,000.00	355,647.37	13,280	13,550
3 Butler Bor.	8,505,550	380,000.00	920,780.40	80,000.00	1,380,780.40	31,360	28,600
4 Chatham Bor.	15,425,100	720,000.00	583,301.16	75,000.00	1,378,301.16	23,840	38,550
5 Chatham Twp.	11,489,400	548,000.00	1,035,535.22	60,000.00	1,643,535.22	13,760	37,550
6 Chester Bor.	3,913,700	91,200.00	169,275.94	25,000.00	285,475.94	4,000	3,950
7 Chester Twp.	12,927,300	218,400.00	494,193.15	120,000.00	832,593.15	5,120	15,650
8 Denville Twp.	18,932,300	358,000.00	1,298,651.61	150,956.76	1,807,608.37	50,720	64,000
9 Dover Town	21,985,450	400,000.00	1,333,566.03	100,000.00	1,833,566.03	68,960	36,700
10 East Hanover Twp.	14,051,690	600,000.00	1,780,758.72	90,000.00	2,470,758.72	22,560	35,700
11 Florham Park Bor.	85,617,200	208,000.00	859,214.15	80,000.00	1,147,214.15	14,080	38,550
12 Hanover Twp.	16,721,600	1,000,000.00	2,049,748.14	110,000.00	3,159,748.14	43,360	57,950
13 Harding Twp.	12,184,375	170,000.00	273,053.70	58,000.00	501,053.70	5,920	12,250
14 Jefferson Twp.	17,597,500	438,000.00	1,378,177.63	315,000.00	2,131,177.63	58,560	61,750
15 Kinnelon Bor.	14,273,300	285,000.00	461,233.51	150,000.00	896,233.51	9,120	31,600
16 Lincoln Park Bor.	8,553,900	260,000.00	677,873.16	180,000.00	1,117,873.16	21,760	31,800
17 Madison Bor.	51,473,544	556,000.00	2,297,166.77	130,000.00	2,983,166.77	62,080	53,450
18 Mendham Bor.	21,199,000	331,250.00	321,421.76	17,000.00	669,671.76	6,240	15,450
19 Mendham Twp.	13,904,181	425,000.00	294,694.03	98,000.00	817,694.03	4,000	14,500
20 Mine Hill Twp.	1,162,000	120,000.00	230,636.33	70,000.00	420,636.33	14,880	17,850
21 Montville Twp.	14,942,600	375,000.00	1,399,581.15	346,770.00	2,121,351.15	33,600	49,250
22 Morris Twp.	71,068,700	775,000.00	2,140,261.45	175,000.00	3,090,261.45	41,760	67,600
23 Morris Plains Bor.	5,171,600	400,000.00	711,701.35	45,000.00	1,156,701.35	14,240	23,100
24 Morristown Town.	87,765,455	825,000.00	2,524,813.41	450,000.00	3,799,813.41	38,080	24,000
25 Mt. Lakes Bor.	12,106,100	227,000.00	412,382.75	85,000.00	724,382.75	1,920	15,650
26 Mt. Arlington Bor.	5,511,500	90,000.00	251,000.44	60,000.00	401,000.44	8,160	11,600
27 Mt. Olive Twp.	23,655,100	650,000.00	1,246,774.03	250,000.00	2,146,774.03	26,720	40,350
28 Netcong Bor.	2,471,100	102,000.00	384,186.01	40,000.00	526,186.01	17,120	10,650
29 Par-Troy Hills Twp.	93,444,250	1,000,000.00	3,378,764.82	350,000.00	4,728,764.82	78,080	142,600
30 Passaic Twp.	7,011,300	178,208.15	1,034,952.71	110,000.00	1,323,160.86	21,920	28,700

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
31 Pequannock Twp.	$ 26,037,600	$ 436,350.00	$ 1,128,534.01	$ 77,100.00	$ 1,641,984.01	$ 43,040	$ 67,400
32 Randolph Twp.	32,691,600	605,000.00	1,420,523.10	267,000.00	2,292,523.10	19,520	52,050
33 Riverdale Bor.	3,415,300	70,900.00	369,377.87	34,048.74	474,326.61	9,600	14,700
34 Rockaway Bor.	12,984,400	175,000.00	568,667.24	60,000.00	803,667.24	26,560	26,150
35 Rockaway Twp.	110,900,250	500,000.00	1,574,879.00	600,000.00	2,674,879.00	45,280	66,950
36 Roxbury Twp.	31,181,400	603,543.10	1,715,863.75	550,000.00	2,869,406.85	42,240	81,100
37 Victory Gardens Bor.	264,800	43,000.00	105,775.82	4,000.00	152,775.82	1,760	2,500
38 Washington Twp.	13,814,800	517,500.00	923,965.03	200,000.00	1,641,465.03	18,240	26,700
39 Wharton Bor.	3,216,457	150,000.00	387,380.92	30,000.00	567,380.92	19,680	18,900
Totals	$922,501,402	$15,164,351.25	$39,239,567.98	$5,767,875.50	$60,171,794.73	$1,031,200	$1,405,200

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget	$25,177,921.15
Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes	.427095888
Rate per $100 to be applied to Col. 11 for Apportionment of County Library	.015645479
County Percentage Level of Taxable Value of Real Property	100%
Total County Taxes Appropriated	$37,540,018.85
Adjustments	165,382.13
Total County Taxes Apportioned (including adjustments – Total 12 A I	$37,705,400.98

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1978

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 Barnegat Twp.	$ 54,037,000	$ 55,525,300	$ 109,562,300	$ 2,068,528	.....	.....	.....	.....	$ 111,630,828
2 Barnegat Light Bor.	28,207,300	19,967,600	48,174,900	192,221	.....	.....	.....	.....	48,367,121
3 Bay Head Bor.	19,807,800	22,632,825	42,440,625	299,270	.....	.....	.....	.....	42,739,895
4 Beach Heaven Bor.	52,657,950	46,845,660	99,503,610	1,184,788	.....	.....	.....	.....	100,688,398
5 Beachwood Bor.	32,487,100	65,246,200	97,733,300	612,490	.....	.....	.....	.....	98,345,790
6 Berkeley Twp.	80,746,900	175,831,500	256,578,400	3,770,307	.....	.....	.....	.....	260,348,707
7 Brick Twp.	188,187,800	391,546,350	579,734,150	7,412,315	.....	.....	.....	.....	587,146,465
8 Dover Twp.	323,014,500	659,374,500	982,389,000	14,352,555	.....	.....	.....	.....	996,741,555
9 Eagleswood Twp.	9,541,300	6,227,000	15,768,300	204,097	.....	.....	.....	.....	15,972,397
10 Harvey Cedars Bor.	34,383,460	24,860,800	59,244,260	547,067	.....	.....	.....	.....	59,791,327
11 Island Heights Bor.	8,976,900	14,723,500	23,700,400	181,393	.....	.....	.....	.....	23,881,793
12 Jackson Twp.	128,787,140	187,866,206	316,653,346	4,226,030	.....	.....	.....	.....	320,919,376
13 Lacey Twp.	96,189,873	149,019,850	245,209,723	4,205,539	.....	.....	.....	.....	249,415,262
14 Lakehurst Bor.	5,443,000	15,320,400	20,763,400	1,508,776	.....	.....	.....	.....	22,272,176
15 Lakewood Twp.	111,308,000	337,821,400	449,129,400	8,553,911	.....	.....	.....	.....	457,683,311
16 Lavallette Bor.	59,939,600	68,424,700	128,364,300	2,101,260	.....	.....	.....	.....	130,465,560
17 Little Egg Harbor Twp.	39,754,400	81,302,800	121,057,200	5,160,355	.....	.....	.....	.....	126,217,555
18 Long Beach Twp.	232,966,930	189,699,540	422,666,470	1,845,883	.....	.....	.....	.....	424,512,353
19 Manchester Twp.	105,296,650	219,836,100	325,132,750	5,117,099	.....	.....	.....	.....	330,249,849
20 Mantoloking Bor.	20,781,900	19,492,200	40,274,100	242,153	.....	.....	.....	.....	40,516,253
21 Ocean Twp.	38,627,900	53,265,700	91,893,600	856,631	.....	.....	.....	.....	92,750,231
22 Ocean Gate Bor.	5,180,714	16,582,574	21,763,288	129,827	.....	.....	.....	.....	21,893,115
23 Pine Beach Bor.	11,422,000	18,956,300	30,378,300	139,619	.....	.....	.....	.....	30,517,919
24 Plumsted Twp.	12,270,800	28,459,600	40,730,400	1,435,387	.....	.....	.....	.....	42,165,787
25 Point Pleasant Bor.	104,434,200	165,209,450	269,643,650	4,491,437	.....	.....	.....	.....	274,135,087
26 Pt. Pleasant Beach Bor.	63,288,050	57,890,050	121,178,100	709,731	.....	.....	.....	.....	121,887,831
27 Seaside Heights Bor.	54,261,700	41,374,400	95,636,100	408,639	.....	.....	.....	.....	96,044,739
28 Seaside Park Bor.	28,075,870	34,585,000	62,660,870	244,353	.....	.....	.....	.....	62,905,223
29 Ship Bottom Bor.	35,284,405	35,920,339	71,204,744	1,065,534	.....	.....	.....	.....	72,270,278
30 So. Toms River Bor.	7,936,900	23,486,400	31,423,300	371,358	.....	.....	.....	.....	31,794,658
31 Stafford Twp.	88,526,390	76,284,250	164,810,640	6,488,839	.....	.....	.....	.....	171,299,479
32 Surf City Bor.	49,435,600	51,369,700	100,805,300	702,255	.....	.....	.....	.....	101,507,555
33 Tuckerton Bor.	13,235,750	19,102,550	32,338,300	836,620	.....	.....	.....	.....	33,174,920
Totals	$2,144,495,782	$3,374,050,744	$5,518,546,526	$81,706,267	.....	.....	.....	.....	$5,600,252,793

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Barnegat Twp.	$2.48	101.75	.....	$ 1,278,870	.....	$ 110,351,958	$ 469,377.35	.....	.....
2 Barnegat Light Bor.	1.61	88.76	.....	.....	$ 6,518,534	54,885,655	233,453.80	.....	.....
3 Bay Head Bor.	2.81	69.49	$412,763	.....	19,117,359	62,270,017	264,862.86	.....	.....
4 Beach Heaven Bor.	1.61	95.58	.....	.....	6,202,922	106,891,320	454,657.68	.....	.....
5 Beachwood Bor.	2.55*	113.09	.....	10,895,707	.....	87,450,083	371,965.20	.....	.....
6 Berkeley Twp.	2.97	70.81	.....	.....	110,003,443	370,352,150	1,575,277.09	.....	.....
7 Brick Twp.	3.37	69.42	.....	.....	263,754,596	850,901,061	3,619,271.40	.....	.....
8 Dover Twp.	3.15	82.18	6,050	.....	242,273,554	1,239,021,159	5,270,123.69	.....	.....
9 Eagleswood Twp.	3.16	78.82	.....	.....	4,414,808	20,387,205	86,716.11	.....	.....
10 Harvey Cedars Bor.	1.70	86.78	.....	.....	2,156,714	61,948,041	263,493.35	.....	.....
11 Island Heights Bor.	2.93	103.35	.....	582,311	.....	23,299,482	99,103.35	.....	.....
12 Jackson Twp.	2.77	103.98	.....	7,774,810	.....	313,144,566	1,331,947.07	.....	.....
13 Lacey Twp.	1.51	78.01	.....	.....	72,550,834	321,966,096	1,369,469.07	.....	.....
14 Lakehurst Bor.	3.18	105.16	422	763,701	–	21,508,897	91,487.18	.....	.....
15 Lakewood Twp.	3.09	97.16	8,183	–	21,218,743	478,910,237	2,037,024.28	.....	.....
16 Lavallette Bor.	1.42	107.39	.....	8,061,936	.....	122,403,624	520,638.60	.....	.....
17 Little Egg Harbor Twp.	3.01	75.77	.....	.....	39,739,896	165,957,451	705,892.95	.....	.....
18 Long Beach Twp.	1.23*	109.83	.....	35,804,779	.....	388,707,574	1,653,351.10	.....	.....
19 Manchester Twp.	1.56	99.80	222	.....	2,662,275	332,912,346	1,416,028.48	.....	.....
20 Mantoloking Bor.	2.06	74.16	.....	.....	14,104,901	54,621,154	232,328.75	.....	.....
21 Ocean Twp.	2.34	100.47	.....	.....	87,817	92,838,048	394,882.68	.....	.....
22 Ocean Gate Bor.	3.30	90.07	.....	.....	2,501,449	24,394,564	103,761.24	.....	.....
23 Pine Beach Bor.	2.57	103.95	.....	1,034,825	.....	29,483,094	125,405.08	.....	.....
24 Plumsted Twp.	2.20	91.79	.....	.....	4,556,262	46,722,049	198,730.25	.....	.....
25 Point Pleasant Bor.	2.67	100.01	.....	.....	2,888,237	277,023,324	1,178,306.90	.....	.....
26 Pt. Pleasant Beach Bor.	2.67	88.87	1,081	.....	19,469,527	141,358,439	601,262.10	.....	.....
27 Seaside Heights Bor.	1.93	99.40	.....	.....	3,221,976	99,266,715	422,226.74	.....	.....
28 Seaside Park Bor.	2.29	70.46	.....	.....	27,512,962	90,418,185	384,589.90	.....	.....
29 Ship Bottom Bor.	1.71	90.18	.....	.....	9,216,895	81,487,173	346,602.22	.....	.....
30 So. Toms River Bor.	2.98	85.66	1,778	.....	6,014,889	37,811,325	160,828.86	.....	.....
31 Stafford Twp.	2.08	81.20	.....	.....	40,120,073	211,419,552	899,264.05	.....	.....
32 Surf City Bor.	1.35**	104.05	.....	3,153,779	.....	98,353,776	418,343.60	.....	.....
33 Tuckerton Bor.	3.35	87.05	.....	.....	5,392,792	38,567,712	164,046.12	.....	.....
Totals	.....	.....	$430,499	$69,350,718	$925,701,458	$6,457,034,032	$27,464,719.10	.....	.....

*Revalued District **Complete Reassessment

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2 19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
1 Barnegat Twp.	$ 2,746.09	.....	$ 466,631.26	$ 28,339.71	$ 27,344.31	L $ 1,848,520.00	.....	.....	$ 392,578.69	$ 2,763,413.97
2 Barnegat Light Bor.	.....	$24.71	233,478.51	14,157.70	13,600.22	97,841.73	S $ 211,182.40	.....	206,000.00	776,260.56
3 Bay Head Bor.	.....	.....	264,862.86	16,061.20	15,430.00	578,297.00	.....	.....	326,100.00	1,200,751.06
4 Beach Heaven Bor.	207.87	.....	454,449.81	.....	26,486.79	263,019.00	S 351,360.53	.....	519,287.00	1,614,603.13
5 Beachwood Bor.	435.89	.....	371,529.31	22,535.32	21,669.41	.....	T 1,507,921.28	.....	578,000.00	2,501,655.32
6 Berkeley Twp.	17,857.58	.....	1,557,419.51	94,679.61	91,770.22	2,908,857.00	C 2,062,866.51	.....	995,711.99	7,711,304.84
7 Brick Twp.	839.33	.....	3,618,432.07	219,433.49	210,846.29	12,673,818.00	.....	.....	3,050,378.60	19,772,908.45
8 Dover Twp.	5,921.82	.....	5,264,201.87	319,335.82	307,019.26	.....	T 20,964,226.94	.....	4,499,592.30	31,354,376.19
9 Eagleswood Twp.	2,653.45	.....	84,062.66	5,139.20	5,051.78	L 342,581.00	P 33,396.75	.....	34,200.00	504,431.39
10 Harvey Cedars Bor.	418.96	.....	263,074.39	15,959.35	15,350.22	110,241.12	S 255,352.47	.....	351,900.00	1,011,877.55
11 Island Heights Bor.	1,538.93	.....	97,564.42	5,940.55	5,773.42	247,707.00	C 166,507.08	.....	174,192.00	697,684.47
12 Jackson Twp.	6,348.38	.....	1,325,598.69	80,474.36	77,594.65	5,366,114.00	.....	.....	2,016,314.70	8,866,096.40
13 Lacey Twp.	4,555.92	.....	1,364,913.15	82,839.66	79,780.55	2,226,512.00	.....	.....	–	3,754,045.36
14 Lakehurst Bor.	795.75	.....	90,691.43	5,512.11	5,329.73	339,831.80	.....	.....	266,429.78	707,794.85
15 Lakewood Twp.	23,064.86	.....	2,013,959.42	.....	118,670.02	8,492,463.50	.....	.....	3,498,540.25	14,123,633.19
16 Lavallette Bor.	285.23	.....	520,353.37	31,558.48	30,330.61	624,620.00	.....	.....	638,000.00	1,844,862.46
17 Little Egg Harbor Twp.	348.66	.....	705,544.29	42,789.35	41,122.89	L 2,121,413.00	P 248,414.36	.....	632,988.44	3,792,272.33
18 Long Beach Twp.	5,996.65	.....	1,647,354.45	99,973.11	96,318.54	689,979.01	S 1,354,824.60	.....	1,315,900.00	5,204,349.71
19 Manchester Twp.	4,889.23	.....	1,411,139.25	85,648.20	82,492.95	3,233,018.00	.....	.....	327,400.00	5,139,698.40
20 Mantoloking Bor.	.....	.....	232,328.75	14,088.34	13,534.68	128,222.00	.....	.....	444,044.96	832,218.73
21 Ocean Twp.	656.58	.....	394,226.10	23,916.10	23,004.51	1,320,034.42	–	.....	401,600.00	2,162,781.13
22 Ocean Gate Bor.	9.28	.....	103,751.96	6,291.63	6,044.77	209,090.50	C 198,444.71	.....	197,900.00	721,523.57
23 Pine Beach Bor.	13.10	.....	125,391.98	7,603.94	7,305.67	.....	T 518,513.35	.....	123,500.00	782,314.94
24 Plumsted Twp.	.....	.....	198,730.25	12,050.94	11,577.34	705,265.50	.....	.....	–	927,624.03
25 Point Pleasant Bor.	1,056.98	.....	1,177,249.92	71,404.55	68,644.10	4,478,482.50	.....	.....	1,500,295.62	7,296,076.69
26 Pt. Pleasant Beach Bor.	5,047.79	.....	596,214.31	36,230.65	35,027.46	1,925,320.50	.....	.....	654,700.00	3,247,492.92
27 Seaside Heights Bor.	16.06	.....	422,210.68	25,602.98	24,597.48	270,242.00	C 430,715.46	.....	671,000.00	1,844,368.60
28 Seaside Park Bor.	110.43	.....	384,479.47	23,316.45	22,404.89	L 301,441.00	C 354,636.69	.....	352,000.00	1,438,278.50
29 Ship Bottom Bor.	214.35	.....	346,387.87	21,007.93	20,191.85	145,149.80	S 240,520.59	.....	462,500.00	1,235,758.24
30 So. Toms River Bor.	.....	.....	160,828.86	9,752.61	9,369.34	.....	T 614,666.44	.....	151,208.39	945,825.64
31 Stafford Twp.	2,164.82	.....	897,099.23	54,433.72	52,388.03	L 1,404,562.75	S 529,375.69	.....	621,000.00	3,558,859.42
32 Surf City Bor.	.....	.....	418,343.60	25,368.22	24,371.26	175,304.59	S 355,873.72	.....	370,000.00	1,369,261.39
33 Tuckerton Bor.	869.07	.....	163,177.05	9,908.72	9,556.76	748,500.00	P 74,108.41	.....	103,100.00	1,108,350.94
Totals	$89,063.06	$24.71	$27,375,680.75	$1,511,354.00	$1,600,000.00	$53,976,448.72	$30,472,907.98	.....	$25,876,362.72	$140,812,754.17

Berkeley Township
Fire District No. 1 ..... $.05

Brick Township
Fire District No. 1 ..... $.08
Fire District No. 2 ..... $.12
Fire District No. 3 ..... $.19

Dover Township
Fire District No. 1 ..... $.07
Fire District No. 2 ..... $.09

Jackson Township
Fire District No. 1 ..... $.12
Fire District No. 2 ..... $.10
Fire District No. 3 ..... $.13
Fire District No. 4 ..... $.14

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Barnegat Twp.	$ 5,285,500	$ 500,000.00	$ 532,977.12	$ 339,000.00	$ 1,371,977.12	$ 30,080.00	$ 28,350.00
2 Barnegat Light Bor.	11,286,100	90,000.00	162,240.00	50,000.00	302,240.00	6,240.00	3,800.00
3 Bay Head Bor.	2,005,000	167,500.00	177,384.00	32,000.00	376,884.00	7,040.00	6,400.00
4 Beach Heaven Bor.	7,740,100	250,000.00	343,800.00	65,000.00	658,800.00	18,080.00	9,400.00
5 Beachwood Bor.	6,458,350	270,000.00	404,000.00	130,000.00	804,000.00	48,320.00	29,890.00
6 Berkeley Twp.	92,352,500	1,250,000.00	2,219,764.09	270,000.00	3,739,764.09	359,040.00	86,250.00
7 Brick Twp.	89,760,550	1,690,000.00	3,471,329.00	1,045,000.00	6,206,329.00	310,560.00	204,600.00
8 Dover Twp.	144,795,600	2,877,000.00	6,551,890.10	1,550,000.00	10,978,890.10	456,000.00	222,850.00
9 Eagleswood Twp.	2,717,500	27,000.00	116,563.34	110,000.00	253,563.34	12,800.00	4,050.00
10 Harvey Cedars Bor.	2,892,700	132,000.00	84,000.00	40,000.00	256,000.00	4,160.00	3,200.00
11 Island Heights Bor.	2,365,100	18,000.00	113,008.23	60,000.00	191,008.23	13,120.00	7,250.00
12 Jackson Twp.	48,106,140	850,000.00	2,285,905.09	900,000.00	4,035,905.09	87,360.00	70,500.00
13 Lacey Twp.	21,974,380	2,090,263.93	3,753,446.35	340,000.00	6,183,710.28	158,240.00	69,530.00
14 Lakehurst Bor.	5,856,200	37,600.00	277,791.80	65,000.00	380,391.80	11,360.00	9,500.00
15 Lakewood Twp.	54,808,900	771,000.00	3,375,316.00	809,000.00	4,955,316.00	350,400.00	96,600.00
16 Lavallette Bor.	16,390,900	195,000.00	600,933.57	43,000.00	838,933.57	24,800.00	12,350.00
17 Little Egg Harbor Twp.	6,204,233	400,000.87	829,940.69	324,450.00	1,554,391.56	87,294.00	36,019.00
18 Long Beach Twp.	4,158,060	473,800.00	906,600.00	200,000.00	1,580,400.00	40,000.00	24,600.00
19 Manchester Twp.	67,577,100	649,908.90	1,676,793.98	194,000.00	2,520,702.88	58,080.00	35,600.00
20 Mantoloking Bor.	647,900	160,000.00	102,620.64	7,000.00	269,620.64	320.00	1,900.00
21 Ocean Twp.	4,599,400	197,700.00	332,900.00	85,000.00	615,600.00	61,600.00	21,250.00
22 Ocean Gate Bor.	1,626,775	11,000.00	154,338.69	50,000.00	215,338.69	22,400.00	6,050.00
23 Pine Beach Bor.	3,935,900	.....	113,365.68	21,000.00	134,365.68	16,800.00	9,500.00
24 Plumsted Twp.	5,336,300	93,300.00	325,908.46	60,000.00	479,208.46	21,600.00	15,000.00
25 Point Pleasant Bor.	33,483,550	551,800.00	1,177,752.24	255,000.00	1,984,552.24	171,360.00	81,050.00
26 Pt. Pleasant Beach Bor.	16,694,600	170,000.00	853,655.09	400,000.00	1,423,655.09	39,360.00	20,600.00
27 Seaside Heights Bor.	11,292,000	260,000.00	1,317,520.70	163,000.00	1,740,520.70	18,560.00	6,400.00
28 Seaside Park Bor.	14,681,850	205,000.00	835,117.62	75,000.00	1,115,117.62	19,010.00	10,300.00
29 Ship Bottom Bor.	5,189,550	295,900.00	300,000.00	62,000.00	657,900.00	21,600.00	7,800.00
30 So. Toms River Bor.	1,810,900	36,000.00	277,993.01	57,000.00	370,993.01	20,800.00	12,200.00
31 Stafford Twp.	18,532,550	634,240.00	1,280,000.00	320,000.00	2,234,240.00	72,960.00	40,200.00
32 Surf City Bor.	4,795,600	395,170.00	232,000.00	21,000.00	648,170.00	17,280.00	8,250.00
33 Tuckerton Bor.	2,634,200	159,100.00	271,200.00	90,000.00	520,300.00	22,880.00	8,950.00
Totals	$717,995,988	$15,908,283.70	$35,458,055.49	$8,232,450.00	$59,598,789.19	$2,609,504.00	$1,210,189.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget $22,322,278.14

Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes ..... $ .425345738

Rate per $100 to be applied to Col. 11 for Apportionment of County Library Taxes ..... $ .025792828

Rate per $100 to be applied to Col. 11 for Apportionment of County Health Taxes ..... $ .024779178

Net County Taxes Apportioned (12AIII) $27,375,680.75

‡Adjustments (Net Total 12AIIb) + ... $ 89,038.35

Total County Taxes Apportioned (including Adjustment – Total 12AI) $27,464,719.10

‡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 1978

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.	$ 33,493,400	$ 72,078,800	$ 105,572,200	$ 743,816	.....	.....	.....	.....	$ 106,316,016
2 Clifton City	412,183,400	658,662,100	1,070,845,500	11,122,000	.....	.....	.....	.....	1,081,967,500
3 Haledon Bor.	16,147,400	33,535,600	49,683,000	458,054	.....	.....	.....	.....	50,141,054
4 Hawthorne Bor.	83,128,500	141,573,900	224,702,400	1,350,828	.....	.....	.....	.....	226,053,228
5 Little Falls Twp.	40,999,300	84,886,956	125,886,256	2,857,191	.....	.....	.....	.....	128,743,447
6 North Haledon Bor.	17,096,088	47,893,300	64,989,388	295,608	.....	.....	.....	.....	65,284,996
7 Passaic City	66,331,900	202,482,300	268,814,200	14,168,672	.....	.....	.....	.....	282,982,872
8 Paterson City	105,422,757	496,996,340	602,419,097	22,732,825	.....	.....	.....	.....	625,151,922
9 Pompton Lakes Bor.	31,735,000	70,606,200	102,341,200	1,139,738	.....	.....	.....	.....	103,480,938
10 Prospect Park Bor.	7,456,850	23,339,050	30,795,900	253,650	.....	.....	.....	.....	31,049,550
11 Ringwood Bor.	46,985,500	70,522,100	117,507,600	1,026,400	.....	.....	.....	.....	118,534,000
12 Totowa Bor.	85,085,300	211,215,700	296,301,000	2,944,776	.....	.....	.....	.....	299,245,776
13 Wanaque Bor.	28,767,400	49,435,800	78,203,200	730,400	.....	.....	.....	.....	78,933,600
14 Wayne Twp.	393,399,700	645,090,400	1,038,490,100	13,768,829	.....	.....	.....	.....	1,052,258,929
15 West Milford Twp.	92,010,320	150,423,500	242,433,820	4,271,433	.....	.....	.....	.....	246,705,253
16 West Paterson Bor.	42,068,800	85,482,200	127,551,000	1,040,123	.....	.....	.....	.....	128,591,123
Totals	$1,502,311,615	$3,044,224,246	$4,546,535,861	$78,904,343	.....	.....	.....	.....	$4,625,440,204

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Bloomingdale Bor.	$3.25	97.86	$ 620	.....	$ 4,278,540	$ 110,595,176	$ 712,504.44	$ 5,962.04	.....
2 Clifton City	2.88	74.61	120,940	.....	507,611,972	1,589,700,412	10,241,573.32	.....	$113,340.22
3 Haledon Bor.	4.77	57.24	.....	.....	39,769,839	89,910,893	579,246.88	5,260.68	.....
4 Hawthorne Bor.	3.73	69.89	33,758	.....	107,361,017	333,448,003	2,148,223.75	.....	14,673.81
5 Little Falls Twp.	3.94	61.23	5,165	.....	89,111,835	217,860,447	1,403,556.12	12,983.35	.....
6 North Haledon Bor.	5.76	46.73	.....	.....	75,573,160	140,858,156	907,472.33	7,518.04	.....
7 Passaic City	5.39	77.15	251,295	.....	134,744,905	417,979,072	2,692,811.35	10,229.58	.....
8 Paterson City	5.16	75.89	741,300	.....	258,784,700	884,677,922	5,699,497.68	.....	53,281.89
9 Pompton Lakes Bor.	5.43	62.79	526	.....	68,087,643	171,569,107	1,105,326.25	9,389.55	.....
10 Prospect Park Bor.	4.32	62.95	.....	.....	20,095,690	51,145,240	329,500.91	2,883.43	.....
11 Ringwood Bor.	5.19	61.63	.....	.....	73,820,209	192,354,209	1,239,233.33	10,754.53	.....
12 Totowa Bor.	2.04	100.19	1,173	.....	11,930,770	311,177,719	2,004,748.44	14,804.32	.....
13 Wanaque Bor.	4.96	61.04	.....	.....	53,499,640	132,433,240	853,195.19	6,758.93	.....
14 Wayne Twp.	3.16	93.29	904	.....	103,114,861	1,155,374,694	7,443,449.44	62,070.97	.....
15 West Milford Twp.	4.88	63.76	1,688	.....	141,938,912	388,645,853	2,503,833.41	21,500.16	.....
16 West Paterson Bor.	4.04	63.49	.....	.....	81,737,429	210,328,552	1,355,032.22	11,180.34	.....
Totals	.....	.....	$1,157,369	.....	$1,771,461,122	$6,398,058,695	$41,219,205.06	$181,295.92	$181,295.92

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
1 Bloomingdale Bor.	$ 857.95	.....	$ 705,684.45	.....	.....	$ 1,869,696.00	.....	.....	$ 869,642.99	$ 3,445,023.44
2 Clifton City	59,821.83	.....	10,295,091.71	.....	.....	12,940,165.00	.....	$ 765,282.00	7,067,639.90	31,068,178.61
3 Haledon Bor.	804.07	.....	573,182.13	.....	.....	954,566.50	$ 528,680.26	.....	332,214.45	2,388,643.34
4 Hawthorne Bor.	474.74	.....	2,162,422.82	.....	.....	5,327,503.07	.....	.....	939,858.00	8,429,783.89
5 Little Falls Twp.	84.92	.....	1,390,487.85	.....	.....	1,791,233.75	1,119,779.58	.....	762,289.83	5,063,791.01
6 North Haledon Bor.	35.84	.....	899,918.45	.....	.....	1,272,438.00	1,106,141.19	.....	476,580.00	3,755,077.64
7 Passaic City	129,250.49	.....	2,553,331.28	.....	.....	6,174,573.00	.....	167,081.50	6,347,244.02	15,242,229.80
8 Paterson City	165,425.21	.....	5,587,354.36	.....	.....	13,638,925.00	.....	898,092.42	12,125,164.95	32,249,536.73
9 Pompton Lakes Bor.	779.73	.....	1,095,156.97	.....	.....	3,681,687.35	.....	.....	834,323.05	5,611,167.37
10 Prospect Park Bor.	190.19	.....	326,427.29	.....	.....	424,375.00	386,966.55	.....	201,242.80	1,339,011.64
11 Ringwood Bor.	2,846.32	.....	1,225,632.48	.....	.....	2,123,273.00	1,111,196.38	.....	1,688,900.71	6,149,002.57
12 Totowa Bor.	10,170.21	.....	1,979,773.91	.....	.....	1,699,836.75	1,801,987.80	.....	616,270.03	6,097,868.49
13 Wanaque Bor.	213.59	.....	846,222.67	.....	.....	1,537,729.00	856,692.59	.....	672,683.91	3,913,328.17
14 Wayne Twp.	39,187.70	.....	7,342,190.77	.....	.....	18,745,258.00	.....	.....	7,113,549.57	33,200,998.34
15 West Milford Twp.	53,067.18	.....	2,429,266.07	.....	.....	7,354,697.71	.....	.....	2,236,052.00	12,020,015.78
16 West Paterson Bor.	72.82	.....	1,343,779.06	.....	.....	1,821,846.60	1,124,425.37	.....	899,765.45	5,189,816.48
Totals	$463,282.79	.....	$40,755,922.27	.....	.....	$81,357,803.73	$8,035,869.72	$1,830,455.92	$43,183,421.66	$175,163,473.30

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Bloomingdale Bor.	$ 10,429,300	$ 165,000.00	$ 493,822.12	$ 160,000.00	$ 818,822.12	$ 29,280	$ 30,250
2 Clifton City	107,730,700	2,700,000.00	9,896,519.75	425,000.00	13,021,519.75	518,880	298,050
3 Haledon Bor.	22,560,100	117,000.00	614,741.74	20,000.00	751,741.74	50,080	17,400
4 Hawthorne Bor.	21,404,000	600,000.00	1,498,567.00	120,000.00	2,218,567.00	126,880	69,750
5 Little Falls Twp.	33,952,900	12,737.26	1,401,817.11	75,000.00	1,489,554.37	56,800	45,000
6 North Haledon Bor.	11,928,800	178,000.00	557,216.00	90,000.00	825,216.00	44,800	33,150
7 Passaic City	98,663,100	—	11,550,623.83	513,857.00	12,064,480.83	152,800	58,050
8 Paterson City	224,778,080	2,132,000.00	29,314,680.86	1,760,000.00	33,206,680.86	462,400	132,050
9 Pompton Lakes Bor.	16,611,300	165,000.00	985,449.95	60,000.00	1,210,449.95	39,200	52,500
10 Prospect Park Bor.	4,078,200	50,000.00	297,730.05	11,925.00	359,655.05	37,120	10,450
11 Ringwood Bor.	21,671,100	38,000.00	1,129,679.49	142,300.00	1,309,979.49	30,720	38,550
12 Totowa Bor.	58,542,200	309,000.00	1,289,575.54	120,000.00	1,718,575.54	78,880	56,050
13 Wanaque Bor.	35,318,700	200,000.00	713,094.87	106,000.00	1,019,094.87	43,840	38,900
14 Wayne Twp.	215,035,500	1,156,644.15	5,303,437.50	460,000.00	6,920,081.65	102,560	190,450
15 West Milford Twp.	45,087,300	439,000.00	2,332,567.00	665,000.00	3,436,567.00	71,520	75,150
16 West Paterson Bor.	19,445,200	225,900.00	852,432.88	30,000.00	1,108,332.88	47,680	41,000
Totals	$947,236,480	$8,488,281.41	$68,231,955.69	$4,759,082.00	$81,479,319.10	$1,893,440	$1,186,750

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget $24,919,168.54
Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes . . . . . $ .644245497

Net County Taxes Apportioned (12 A III) $40,755,922.27
‡Adjustments (Net Total 12 A IIb) . . . . . $ 463,282.79
Total County Taxes Apportioned (Including Adjustments — Total 12 A I) $41,219,205.06

‡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 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Alloway Twp.	$ 2.85	79.92	.....	.....	$ 7,090,752	$ 30,974,620	$ 260,813.73	.....	.....
2 Carneys Point Twp.	3.55	92.53	$19,700	.....	13,182,342	87,647,775	738,015.30	.....	.....
3 Elmer Bor.	3.16	91.74	11,356	.....	1,774,208	15,661,562	131,874.11	.....	.....
4 Elsinboro Twp.	2.93	84.93	.....	.....	2,474,561	14,606,354	122,989.01	.....	.....
5 Lower Alloways Creek Twp.	1.15	76.02	.....	.....	11,199,517	42,008,152	353,718.72	.....	.....
6 Mannington Twp.	2.75	96.68	3,585	.....	4,099,653	29,505,919	248,446.92	.....	.....
7 Oldmans Twp.	3.24	69.94	1,497	.....	12,669,694	38,615,696	325,153.43	.....	.....
8 Penns Grove Bor.	6.56	61.68	113	.....	12,249,566	31,198,179	262,696.15	.....	.....
9 Pennsville Twp.	3.23	77.42	4,456	.....	130,640,161	317,926,454	2,677,019.84	.....	.....
10 Pilesgrove Twp.	2.57	95.14	622	.....	3,885,501	44,004,926	370,532.04	.....	.....
11 Pittsgrove Twp.	2.30	119.61	72	$ 9,584,428	.....	59,984,005	505,079.72	.....	.....
12 Quinton Twp.	2.52	91.48	.....	.....	3,492,513	31,691,296	266,848.32	.....	.....
13 Salem City	3.39	109.30	20,329	.....	2,376,478	51,610,321	434,571.29	.....	.....
14 Upper Pittsgrove Twp.	2.40	107.75	80	663,041	.....	37,182,574	313,086.20	.....	.....
15 Woodstown Bor.	3.53	84.35	1,554	.....	5,303,370	30,810,795	259,434.29	.....	.....
Totals	.....	.....	$63,364	$10,247,469	$210,438,316	$863,428,628	$7,270,279.07	.....	.....

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Abstract of Ratables and Exemptions in the County of Salem, for the Year 1978

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 Twp.	$ 7,027,330	$ 16,438,600	$ 23,465,930	$ 417,938	.....	.....	.....	.....	$ 23,883,868
2 Carneys Point Twp.	14,507,900	58,812,810	73,320,710	1,125,023	.....	.....	.....	.....	74,445,733
3 Elmer Bor.	2,326,050	11,023,100	12,349,150	526,848	.....	.....	.....	.....	13,875,998
4 Elsinboro Twp.	2,474,060	9,488,200	11,962,260	169,533	.....	.....	.....	.....	12,131,793
5 Lower Alloways Creek Twp.	6,374,740	23,857,550	30,232,290	576,345	.....	.....	.....	.....	30,808,635
6 Mannington Twp.	7,640,300	16,649,500	24,289,800	1,112,881	.....	.....	.....	.....	25,402,681
7 Oldmans Twp.	6,991,600	18,627,600	25,619,200	325,305	.....	.....	.....	.....	25,944,505
8 Penns Grove Bor.	2,964,600	14,429,650	17,394,250	1,554,250	.....	.....	.....	.....	18,948,500
9 Pennsville Twp.	24,768,500	159,760,500	184,529,000	2,752,837	.....	.....	.....	.....	187,281,837
10 Pilesgrove Twp.	12,944,100	25,966,800	38,910,900	1,207,903	.....	.....	.....	.....	40,118,803
11 Pittsgrove Twp.	23,902,175	44,491,000	68,393,175	1,175,186	.....	.....	.....	.....	69,568,361
12 Quinton Twp.	8,133,700	16,863,400	24,997,100	3,201,683	.....	.....	.....	.....	28,198,783
13 Salem City	5,219,000	42,010,820	47,229,820	1,983,694	.....	.....	.....	.....	49,213,514
14 Upper Pittsgrove Twp.	11,788,200	24,765,500	36,553,700	1,291,835	.....	.....	.....	.....	37,845,535
15 Woodstown Bor.	3,536,050	21,149,700	24,685,750	820,121	.....	.....	.....	.....	25,505,871
Totals	$140,598,305	$504,334,730	$644,933,035	$18,241,384	.....	.....	.....	.....	$663,174,417

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Abstract of Ratables and Exemptions in the County of Salem, for the Year 1978 (Continued)

12 APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A County Taxes: II Adjustment Resulting from (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-52) Deduct Overpayment	Section A: Add Underpayment	Section A: III Net County Taxes Apportioned	Section B (a) County Library Taxes	Section B (b) Local Health Service Taxes (R.S. 26:3A2-19)	Section C Local Taxes to Be Raised for: I – District School Purposes (a) As Required By District School Budget	Section C: (b) Regional Consolidated and Joint School Budgets	Section C: (c) As Required By Local Municipal Budget	Section C: II Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + CIa, b, c, + CII)
1 Alloway Twp.	$ 221.00	.....	$ 260,592.73	.....	.....	$ 418,522.00	.....	.....	.....	$ 679,114.73
2 Carneys Point Twp.	18,082.14	.....	719,933.16	.....	.....	.....	$1,638,690.95	.....	$ 283,164.22	2,641,788.33
3 Elmer Bor.	48.95	.....	131,825.16	.....	.....	231,304.75	.....	.....	75,000.00	438,129.91
4 Elsinboro Twp.	10.61	.....	122,978.40	.....	.....	227,552.00	.....	.....	4,612.64	355,143.04
5 Lower Alloways Creek Twp.	1,394.51	.....	352,324.21	.....	.....	.....	.....	.....	.....	352,324.21
6 Mannington Twp.	1,445.66	.....	247,001.26	.....	.....	449,638.00	.....	.....	.....	696,639.26
7 Oldmans Twp.	.....	$193.14	325,346.57	.....	.....	512,937.13	.....	.....	.....	838,283.70
8 Penns Grove Bor.	1,187.28	.....	261,508.87	.....	.....	.....	608,552.80	.....	372,455.00	1,242,516.67
9 Pennsville Twp.	289.13	.....	2,676,730.71	.....	.....	3,362,379.75	.....	.....	.....	6,039,110.46
10 Pilesgrove Twp.	.....	325.94	370,857.98	.....	.....	.....	659,935.37	.....	.....	1,030,793.35
11 Pittsgrove Twp.	6,816.90	.....	498,262.82	.....	.....	1,101,230.00	.....	.....	.....	1,599,492.82
12 Quinton Twp.	2,618.85	.....	264,229.47	.....	.....	438,985.00	.....	.....	5,639.76	708,854.23
13 Salem City	7,602.80	.....	426,968.49	.....	.....	735,473.00	.....	$65,445.00	439,013.89	1,666,900.38
14 Upper Pittsgrove Twp.	1,479.00	.....	311,607.20	.....	.....	593,877.00	.....	.....	.....	905,484.20
15 Woodstown Bor.	21.60	.....	259,412.69	.....	.....	.....	477,217.63	.....	163,000.00	899,630.32
Totals	$41,218.43	$519.08	$7,229,579.72	.....	.....	$8,071,898.63	$3,384,396.75	$65,445.00	$1,342,885.51	$20,094,205.61

Special Taxing District Tax Rated Per $100.00 Assessed Value
Pittsgrove Township

Light District No. 1	$0.06
Light District No. 2	0.07
Light District No. 3	0.10
Light District No. 4	0.07

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Abstract of Ratables and Exemptions in the County of Salem, for the Year 1978 (Continued)

TAXING DISTRICT	13	14				15	
		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Alloway Twp.	$ 2,201,100	$ 132,848.51	$ 239,714.49	$ 85,000.00	$ 457,563.00	$ 17,920.00	$ 9,850.00
2 Carneys Point Twp.	11,410,250	250,710.00	741,986.56	230,000.00	1,222,696.56	40,053.00	34,000.00
3 Elmer Bor.	6,751,000	39,435.79	85,713.47	7,000.00	132,149.26	10,360.00	5,050.00
4 Elsinboro Twp.	673,300	60,000.00	66,751.51	16,000.00	142,751.51	12,320.00	6,300.00
5 Lower Alloways Creek Twp.	3,455,625	.....	5,851,019.04	10,000.00	5,861,019.04	12,800.00	4,350.00
6 Mannington Twp.	7,792,600	90,000.00	259,960.28	34,764.72	384,725.00	10,240.00	5,800.00
7 Oldmans Twp.	7,818,500	80,998.18	174,056.87	40,000.00	295,055.05	8,000.00	5,850.00
8 Penns Grove Bor.	7,908,200	166,000.00	349,971.22	100,000.00	615,971.22	29,253.00	12,150.00
9 Pennsville Twp.	20,634,800	413,186.00	4,684,486.26	400,000.00	5,497,672.26	64,320.00	59,650.00
10 Pilesgrove Twp.	1,357,800	12,342.75	257,108.76	40,000.00	309,451.51	11,520.00	9,700.00
11 Pittsgrove Twp.	9,680,600	147,200.90	325,617.10	100,000.00	572,818.00	28,000.00	16,850.00
12 Quinton Twp.	1,967,600	58,113.92	239,094.56	100,000.00	397,208.48	16,640.00	9,600.00
13 Salem City	15,329,310	150,000.00	999,430.28	110,000.00	1,259,430.28	31,800.00	16,400.00
14 Upper Pittsgrove Twp.	3,448,000	1,464.00	310,966.60	35,134.64	347,565.24	13,400.00	7,950.00
15 Woodstown Bor.	4,795,500	50,642.62	165,290.03	28,000.00	243,932.65	16,000.00	11,000.00
Totals	$105,224,185	$1,652,942.67	$14,751,167.03	$1,335,899.36	$17,740,009.06	$322,666.00	$214,500.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the Support of the County Budget $4,528,265.54
Rate per $100 to be Applied to Col. 11 for Apportionment of County Taxes 842024
Net County Taxes Apportioned (12 A III) $7,229,579.72
‡Adjustments (Net Total 12 A IIb) + ... $ 40,699.35
Total County Taxes Apportioned (Including Adjustments - Total 12 AI) . . . $7,270,279.07
‡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 Somerset, for the Year 1978

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.	$ 48,592,900	$ 98,573,400	$ 147,166,300	$ 6,910,671	.....	.....	.....	.....	$ 154,076,971
2 Bernards Twp.	63,635,678	202,579,200	266,214,878	2,355,533	.....	.....	.....	.....	268,570,411
3 Bernardsville Bor.	60,204,650	83,323,450	143,528,100	4,035,777	.....	.....	.....	.....	147,563,877
4 Bound Brook Bor.	23,486,950	44,190,510	67,677,460	2,807,985	.....	.....	.....	.....	70,485,445
5 Branchburg Twp.	63,392,950	126,749,700	190,142,650	2,500,361	.....	.....	.....	.....	192,643,011
6 Bridgewater Twp.	189,192,110	348,259,000	537,451,110	5,365,286	.....	.....	$2,877,000	$2,877,000	539,939,396
7 Far Hills Bor.	14,531,800	15,212,200	29,744,000	295,871	.....	.....	.....	.....	30,039,871
8 Franklin Twp.	107,148,100	230,183,400	337,331,500	5,861,812	.....	.....	.....	.....	343,193,312
9 Green Brook Twp.	24,731,675	41,726,515	66,458,190	322,809	.....	.....	.....	.....	66,780,999
10 Hillsborough Twp.	48,051,000	134,565,738	182,616,738	3,999,927	.....	.....	.....	.....	186,616,665
11 Manville Bor.	9,871,450	55,226,740	65,098,190	377,512	.....	.....	.....	.....	65,475,702
12 Millstone Bor.	1,111,000	4,365,360	5,476,360	9,286	.....	.....	.....	.....	5,485,646
13 Montgomery Twp.	65,539,400	129,587,500	195,126,900	1,257,230	.....	.....	.....	.....	196,384,130
14 North Plainfield Bor.	17,018,600	94,556,000	111,574,600	818,421	.....	.....	.....	.....	112,393,021
15 Peapack-Gladstone Bor.	12,566,900	19,020,750	31,587,650	258,402	.....	.....	.....	.....	31,846,052
16 Raritan Bor.	36,226,625	96,668,100	132,894,725	1,425,300	.....	.....	.....	.....	134,320,025
17 Rocky Hill Bor.	2,261,000	6,320,750	8,581,750	43,884	.....	.....	.....	.....	8,625,634
18 Somerville Bor.	48,695,300	104,599,300	153,294,600	8,538,751	.....	.....	.....	.....	161,833,351
19 South Bound Brook Bor.	7,112,750	18,524,550	25,637,300	468,421	.....	.....	.....	.....	26,105,721
20 Warren Twp.	47,984,800	83,984,500	131,969,300	769,317	.....	.....	.....	.....	132,738,617
21 Watchung Bor.	29,931,100	61,891,230	91,822,330	734,969	.....	.....	.....	.....	92,557,299
Totals	$921,286,738	$2,000,107,893	$2,921,394,631	$49,157,525	.....	.....	$2,877,000	$2,877,000	$2,967,675,156

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1978 (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 – I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) – Deduct Overpayment	12 – II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) – Add Underpayment
1 Bedminster Twp.	$1.29	98.46	.....	.....	$ 6,951,147	$ 161,028,118	$ 807,734.55	.....	.....
2 Bernards Twp.	4.00	60.47	$ 2,974	.....	179,075,820	447,649,205	2,245,457.09	.....	.....
3 Bernardsville Bor.	3.39	73.07	118,614	.....	56,235,459	203,917,950	1,022,874.61	.....	.....
4 Bound Brook Bor.	5.96	51.81	151,769	.....	65,544,890	136,182,104	683,104.24	.....	.....
5 Branchburg Twp.	1.96	112.47	2,683	$16,945,449	.....	175,700,245	881,331.53	.....	.....
6 Bridgewater Twp.	3.55	78.04	47,726	809,571	225,766,699	764,944,250	3,837,043.53	.....	.....
7 Far Hills Bor.	1.86	82.67	9,036	.....	6,890,144	36,939,051	185,290.30	.....	.....
8 Franklin Twp.	4.26	67.87	.....	.....	169,739,910	512,933,222	2,572,928.81	.....	.....
9 Green Brook Twp.	4.42	66.80	.....	.....	35,517,827	102,298,826	513,142.03	.....	.....
10 Hillsborough Twp.	4.61	58.40	4,532	.....	137,655,807	324,277,004	1,626,608.71	.....	.....
11 Manville Bor.	7.02	40.74	196,657	.....	114,842,760	180,515,119	905,483.46	.....	.....
12 Millstone Bor.	3.66	60.82	.....	.....	3,620,086	9,105,732	45,675.34	.....	.....
13 Montgomery Twp.	2.23	119.67	45,329	27,281,662	.....	169,147,797	848,463.74	.....	.....
14 North Plainfield Bor.	6.84	48.82	.....	.....	121,180,755	233,573,776	1,171,631.46	.....	.....
15 Peapack-Gladstone Bor.	3.87	61.74	5,384	.....	20,900,382	52,751,818	264,608.85	.....	.....
16 Raritan Bor.	2.59	130.82	162,444	23,364,376	.....	111,118,093	557,380.44	.....	.....
17 Rocky Hill Bor.	5.17	53.71	.....	.....	8,269,911	16,895,545	84,749.89	.....	.....
18 Somerville Bor.	4.12	86.54	74,965	.....	30,741,934	192,650,250	966,354.60	.....	.....
19 South Bound Brook Bor.	5.67	50.23	1,354	.....	27,885,610	53,992,685	270,833.18	.....	.....
20 Warren Twp.	4.96	54.19	.....	.....	115,996,473	248,735,090	1,247,682.26	.....	.....
21 Watchung Bor.	4.79	48.03	.....	.....	108,497,170	201,054,469	1,008,511.08	.....	.....
Totals	.....	.....	$823,467	$68,401,058	$1,435,312,784	$4,335,410,349	$21,746,889.70	.....	.....

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2 19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
1 Bedminster Twp.	.....	$ 573.91	$ 807,160.64	$ 42,616.32	.....	$ 774,897.00	.....	.....	$ 350,162.56	$ 1,974,836.52
2 Bernards Twp.	.....	11,133.77	2,234,323.32	–	.....	5,519,200.00	.....	.....	2,967,408.62	10,720,931.94
3 Bernardsville Bor.	.....	415.03	1,022,459.58	53,982.78	.....	2,935,589.50	.....	.....	986,539.68	4,998,571.54
4 Bound Brook Bor.	.....	264.22	682,840.02	.....	.....	2,687,604.00	.....	.....	825,348.40	4,195,792.42
5 Branchburg Twp.	.....	1,359.88	879,971.65	46,463.18	.....	*2,848,926.13	.....	.....	.....	3,775,360.96
6 Bridgewater Twp.	.....	8,653.37	3,828,390 16	202,150.57	.....	.....	$14,891,513.53	.....	205,662.55	19,127,716.81
7 Far Hills Bor.	.....	623.58	184,666.72	9,751.82	.....	228,741.66	.....	.....	133,556.95	556,717.15
8 Franklin Twp.	.....	27,116.77	2,545,812.04	(1,326.28	.....	9,873,256.23	.....	.....	2,180,328.34	14,598,070.33
9 Green Brook Twp.	.....	246.68	512,895.35	27,079.32	.....	1,985,837.50	.....	.....	423,453.40	2,949,265.57
10 Hillsborough Twp.	.....	7,029.39	1,619,579.32	85,531.93	.....	6,206,208.50	.....	.....	689,603.77	8,600,923.52
11 Manville Bor.	.....	377.69	905,105.77	.....	.....	2,920,252.00	.....	.....	765,953.54	4,591,211.31
12 Millstone Bor.	.....	.....	45,675.34	2,411.44	.....	150,383.00	.....	.....	1,938.72	200,408.50
13 Montgomery Twp.	.....	608.59	847,855.15	44,764.94	.....	3,280,187.00	.....	.....	190,009.05	4,362,816.14
14 North Plainfield Bor.	.....	27,279.82	1,144,351.64	60,524.27	.....	4,264,459.50	.....	.....	2,210,865.59	7,680,201.00
15 Peapack-Gladstone Bor.	.....	39.12	264,569.73	13,968.16	.....	708,183.00	.....	.....	245,353.12	1,232,074.01
16 Raritan Bor.	.....	1,084.26	556,296.18	29,373.77	.....	.....	2,159,645.72	.....	725,287.99	3,470,603.66
17 Rocky Hill Bor.	.....	.....	84,749.89	4,474.39	.....	301,857.00	.....	.....	54,199.51	445,280.79
18 Somerville Bor.	.....	6,838.85	959,515.75	.....	.....	3,923,129.50	.....	.....	1,769,793.36	6,652,438.61
19 South Bound Brook Bor.	.....	136.00	270,697.18	14,292.02	.....	926,324.00	.....	.....	266,277.62	1,477,590.82
20 Warren Twp.	.....	738.39	1,246,943.87	65,835.39	.....	2,779,281.00	1,624,215.85	.....	854,860.06	6,571,136.17
21 Watchung Bor.	.....	2,686.38	1,005,824.70	53,105.98	.....	1,563,795.00	1,127,540.61	.....	680,906.87	4,431,173.16
Totals	.....	$97,205.70	$21,649,684.00	$755,000.00	.....	$53,878,111.52	$19,802,915.71	.....	$16,527,409.70	$112,613,120.93

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1978 (Continued)

TAXING DISTRICT	13	14				15	
		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Bedminster Twp.	$ 8,466,500	$ 290,000.00	$ 283,160.48	$ 23,000.00	$ 596,160.48	$ 5,920.00	$ 9,850.00
2 Bernards Twp.	47,582,300	250,000.00	1,027,582.58	136,000.00	1,413,582.58	15,894.00	49,650.00
3 Bernardsville Bor.	17,230,000	417,000.00	613,002.41	130,000.00	1,160,002.41	18,720.00	24,850.00
4 Bound Brook Bor.	9,519,400	274,000.00	793,470.55	90,000.00	1,157,470.55	41,760.00	32,150.00
5 Branchburg Twp.	9,875,100	917,700.78	1,509,388.68	90,000.00	2,517,089.46	14,240.00	26,400.00
6 Bridgewater Twp.	58,018,880	1,585,000.00	4,880,207.61	370,000.00	6,835,207.61	67,680.00	126,700.00
7 Far Hills Bor.	1,430,900	50,000.00	48,905.91	14,000.00	112,905.91	1,760.00	2,050.00
8 Franklin Twp.	48,765,550	1,187,000.00	3,000,000.00	325,000.00	4,512,000.00	76,960.00	102,250.00
9 Green Brook Twp.	20,966,650	85,000.00	419,314.72	100,000.00	604,314.72	10,240.00	22,050.00
10 Hillsborough Twp.	46,135,150	368,836.00	2,250,258.65	300,000.00	2,919,094.65	24,800.00	49,100.00
11 Manville Bor.	7,334,300	300,000.00	1,268,355.64	185,000.00	1,753,355.64	70,880.00	53,950.00
12 Millstone Bor.	304,400	10,500.00	40,077.01	1,000.00	51,577.01	1,760.00	2,200.00
13 Montgomery Twp.	49,624,900	350,000.00	964,257.30	165,000.00	1,479,257.30	11,040.00	19,250.00
14 North Plainfield Bor.	15,795,640	150,000.00	1,359,723.77	170,000.00	1,679,723.77	76,000.00	66,650.00
15 Peapack-Gladstone Bor.	5,327,400	175,000.00	151,277.62	22,000.00	348,277.62	9,760.00	6,450.00
16 Raritan Bor.	7,365,050	56,270.00	729,759.40	36,000.00	822,029.40	51,520.00	23,050.00
17 Rocky Hill Bor.	641,100	25,000.00	71,478.52	30,000.00	126,478.52	3,520.00	2,450.00
18 Somerville Bor.	54,648,400	240,000.00	1,543,108.75	200,000.00	1,983,108.75	49,440.00	39,800.00
19 South Bound Brook Bor.	2,649,660	130,000.00	391,016.59	22,000.00	543,016.59	20,480.00	15,100.00
20 Warren Twp.	19,486,500	318,000.00	1,021,901.10	263,000.00	1,602,901.10	18,880.00	40,500.00
21 Watchung Bor.	7,303,590	225,000.00	793,328.84	65,000.00	1,083,328.84	8,800.00	24,150.00
Totals	$438,471,370	$7,404,306.78	$23,159,576.13	$2,737,000.00	$33,300,882.91	$600,054.00	$738,600.00

Total Amount of Miscellaneous Revenues (including Surplus Revenue Appropriated) for the Support of the County Budget $11,822,791.01

Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes ..... .501610873

Rate per $100 to be applied to Col. 11 for Apportionment of County Library Taxes ..... .026482655

Net County Taxes Apportioned (12 A III) $21,649,684.00

‡‡Adjustments (Net Total 12 A IIb) + ... + 97,205.70

Total County Taxes Apportioned (Including Adjustments · Total 12 A I) ... $21,746,889.70

‡‡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 Sussex, for the Year 1978

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.	$ 744,552	$ 3,100,500	$ 3,845,052	$ 94,031	.....	.....	.....	.....	$ 3,939,083
2 Andover Twp.	12,003,851	29,647,690	41,651,541	329,635	.....	.....	.....	.....	41,981,176
3 Branchville Bor.	2,460,250	11,487,650	13,947,900	191,466	.....	.....	.....	.....	14,139,366
4 Byram Twp.	33,778,200	55,553,350	89,331,550	701,525	.....	.....	.....	.....	90,033,075
5 Frankford Twp.	15,101,300	27,937,850	43,039,150	465,789	.....	.....	.....	.....	43,504,939
6 Franklin Bor.	6,707,600	26,097,050	32,804,650	1,023,701	.....	.....	.....	.....	33,828,351
7 Fredon Twp.	6,257,250	16,397,300	22,654,550	152,833	.....	.....	.....	.....	22,807,383
8 Green Twp.	8,051,122	19,928,586	27,979,708	205,841	.....	.....	.....	.....	28,185,549
9 Hamburg Bor.	4,321,150	14,149,655	18,470,805	234,475	.....	.....	.....	.....	18,705,280
10 Hampton Twp.	15,751,797	26,266,500	42,018,297	375,052	.....	.....	.....	.....	42,393,349
11 Hardyston Twp.	19,248,050	33,668,600	52,916,650	435,327	.....	.....	.....	.....	53,351,977
12 Hopatcong Bor.	35,822,400	80,135,900	115,958,300	811,362	.....	.....	.....	.....	116,769,662
13 Lafayette Twp.	5,807,050	12,464,050	18,271,100	142,460	$54,000	.....	.....	$54,000	18,359,560
14 Montague Twp.	12,503,668	21,431,264	33,934,932	538,393	.....	.....	.....	.....	34,473,325
15 Newton Town of	7,399,140	36,249,280	43,648,420	1,680,654	.....	.....	.....	.....	45,329,074
16 Ogdensburg Bor.	12,980,600	26,438,575	39,419,175	149,693	.....	.....	.....	.....	39,568,868
17 Sandyston Twp.	10,649,900	17,977,300	28,627,200	344,557	.....	.....	.....	.....	28,971,757
18 Sparta Twp.	61,547,580	142,028,715	203,576,295	1,377,369	.....	.....	.....	.....	204,953,664
19 Stanhope Bor.	8,900,450	19,239,750	28,140,200	322,459	.....	.....	.....	.....	28,462,659
20 Stillwater Twp.	15,472,685	28,974,950	44,447,635	234,421	.....	$1,000	.....	1,000	44,681,056
21 Sussex Bor.	4,878,875	17,760,050	22,638,925	3,061,734	.....	.....	.....	.....	25,700,659
22 Vernon Twp.	70,128,540	150,081,800	220,210,340	4,979,978	.....	.....	.....	.....	225,190,318
23 Walpack Twp.	317,980	404,660	722,640	34,441	.....	.....	.....	.....	757,081
24 Wantage Twp.	19,650,345	48,512,820	68,163,165	8,356,136	.....	.....	.....	.....	76,519,301
Totals	$390,484,335	$865,933,845	$1,256,418,180	$26,243,332	$54,000	$1,000	.....	$55,000	$1,282,606,512

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Andover Bor.	$6.07	39.85	$ 837	.....	$ 6,205,880	$ 10,145,800	$ 57,913.06	.....	.....
2 Andover Twp.	4.89	54.92	226	.....	36,167,631	78,149,033	446,081.04	.....	.....
3 Branchville Bor.	2.36	86.72	.....	.....	3,333,626	17,472,992	99,737.26	.....	.....
4 Byram Twp.	3.68	79.91	.....	.....	23,395,294	113,428,369	647,458.36	.....	.....
5 Frankford Twp.	4.78	59.22	.....	.....	31,645,468	75,150,407	428,964.64	.....	.....
6 Franklin Bor.	4.55	65.37	1,659	.....	19,449,691	53,279,701	304,124.87	.....	.....
7 Fredon Twp.	5.09	59.05	.....	.....	16,659,799	39,467,182	225,281.89	.....	.....
8 Green Twp.	3.41	82.76	253	.....	6,629,646	34,815,448	198,729.41	.....	.....
9 Hamburg Bor.	3.22	81.14	.....	.....	5,391,393	24,096,673	137,545.77	.....	.....
10 Hampton Twp.	3.93	61.86	.....	.....	27,676,007	70,069,356	399,961.59	.....	.....
11 Hardyston Twp.	4.20	68.08	143	.....	26,229,096	79,581,216	454,256.06	.....	.....
12 Hopatcong Bor.	5.73	56.66	.....	.....	89,400,990	206,170,652	1,176,838.85	.....	.....
13 Lafayette Twp.	3.56	70.70	.....	.....	9,050,673	27,410,233	156,459.84	.....	.....
14 Montague Twp.	2.43	72.25	.....	.....	13,708,907	48,182,232	275,028.10	.....	.....
15 Newton Town of	6.40	50.34	.....	.....	49,702,891	95,031,965	542,450.19	.....	.....
16 Ogdensburg Bor.	2.86	99.26	238	.....	2,456,292	42,025,398	239,884.39	.....	.....
17 Sandyston Twp.	2.39	87.58	.....	.....	4,745,722	33,717,479	192,462.12	.....	.....
18 Sparta Twp.	3.85	79.64	1,423	.....	55,693,024	260,648,111	1,487,800.61	.....	.....
19 Stanhope Bor.	5.10	64.69	.....	.....	16,451,365	44,914,024	256,372.91	.....	.....
20 Stillwater Twp.	3.87	71.26	.....	.....	18,646,844	63,327,900	361,480.81	.....	.....
21 Sussex Bor.	2.94	101.20	.....	.....	859,766	26,560,425	151,609.07	.....	.....
22 Vernon Twp.	3.57	77.46	838	.....	68,016,176	293,207,332	1,673,651.29	.....	.....
23 Walpack Twp.	5.04	80.96	.....	.....	237,146	994,227	5,675.12	.....	.....
24 Wantage Twp.	4.71	53.89	.....	.....	61,861,258	138,380,559	789,887.49	.....	.....
Totals	.....	.....	$5,617	.....	$593,614,585	$1,876,226,714	$10,709,654.74	.....	.....

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	II – Adjustments Resulting from		III			I District School Purposes			II	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B Cla, b, c, + CII)
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget*	Local Municipal Purposes	
	Deduct Overpayment	Add Underpayment								
1 Andover Bor.	$ 98.40	.....	$ 57,814.66	$ 3,414.30	.....	.....	$ 172,548.50	$ 5,156.07	.....	$ 238,933.53
2 Andover Twp.	1,074.68	.....	445,006.36	26,280.45	.....	.....	1,301,582.80	39,463.93	$ 239,641.00	2,051,974.54
3 Branchville Bor.	.....	.....	99,737.26	5,888.35	.....	$ 108,248.00	110,472.80	8,627.71	.....	332,974.12
4 Byram Twp.	9,924.97	.....	637,533.39	37,789.70	.....	1,229,045.09	739,945.05	58,942.76	604,005.83	3,307,261.82
5 Frankford Twp.	2,746.98	.....	426,217.66	25,198.36	.....	894,449.00	539,134.12	38,310.95	156,201.68	2,079,511.77
6 Franklin Bor.	775.25	.....	303,349.62	17,924.18	.....	953,167.00	37,570.81	27,683.67	196,119.92	1,535,815.20
7 Fredon Twp.	195.11	.....	225,086.78	13,291.41	.....	397,502.50	481,767.09	20,500.81	21,393.30	1,159,541.89
8 Green Twp.	627.54	.....	198,101.87	11,701.36	.....	647,962.96	.....	17,645.96	85,253.92	960,666.07
9 Hamburg Bor.	33.06	.....	137,512.71	8,119.00	.....	414,826.00	13,136.26	12,081.08	15,298.48	600,973.53
10 Hampton Twp.	2,752.62	.....	397,208.97	23,474.21	.....	583,722.00	622,956.78	35,639.75	.....	1,663,001.71
11 Hardyston Twp.	.....	.....	454,256.06	26,818.70	.....	1,164,942.72	37,707.24	40,877.78	515,195.29	2,239,797.79
12 Hopatcong Bor.	1,802.87	.....	1,175,035.98	69,397.81	.....	4,091,084.25	.....	109,252.82	1,238,219.97	6,682,990.83
13 Lafayette Twp.	872.55	.....	155,587.29	9,198.40	.....	291,895.00	183,127.74	13,523.65	.....	653,332.08
14 Montague Twp.	646.68	.....	274,381.42	16,207.24	.....	474,827.00	.....	27,469.24	44,697.67	837,582.57
15 Newton Town of	370.19	.....	542,080.00	32,007.81	.....	1,942,278.00	.....	47,199.34	337,000.00	2,900,565.15
16 Ogdensburg Bor.	1,148.86	.....	238,735.53	14,106.89	.....	600,790.76	14,530.69	21,105.67	240,694.76	1,129,964.30
17 Sandyston Twp.	1236.87	.....	191,225.25	11,306.53	.....	.....	472,329.10	17,642.50	.....	692,503.38
18 Sparta Twp.	1,962.56	.....	1,485,838.05	—	.....	4,843,902.00	.....	135,014.75	1,406,708.74	7,871,463.54
19 Stanhope Bor.	68.78	.....	256,304.13	15,132.90	.....	481,114.50	399,656.15	22,907.27	275,489.56	1,450,604.51
20 Stillwater Twp.	1,074.16	.....	360,406.65	21,291.59	.....	558,529.84	639,010.62	33,921.53	113,567.12	1,726,727.35
21 Sussex Bor.	359.45	.....	151,249.62	8,933.41	.....	.....	492,961.06	13,375.73	88,329.63	754,849.45
22 Vernon Twp.	4,147.01	.....	1,669,504.28	98,569.01	.....	5,091,596.36	.....	149,322.20	1,026,813.27	8,035,805.12
23 Walpack Twp.	.....	.....	5,675.12	335.05	.....	.....	31,140.28	956.08	.....	38,106.53
24 Wantage Twp.	1,385.03	.....	788,502.46	46,576.34	.....	.....	2,296,283.78	70,115.75	401,513.31	3,602,991.64
Totals	$33,303.62	.....	$10,676,351.12	$542,963.00	.....	$24,769,882.98	$8,585,860.87	$966,737.00	$7,006,143.45	$52,547,938.42

*Distribution of County Vo-Tech School Tax as Required by Ch. 30 P.L. 1977

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1978 (Continued)

TAXING DISTRICT	13 Total Amount of Exempt Property	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Andover Bor.	$ 127,000	$ 80,000.00	$ 60,166.59	$ 24,000.00	$ 164,166.59	$ 3,840	$ 2,150
2 Andover Twp.	6,178,740	361,000.00	298,590.24	100,000.00	759,590.24	12,000	14,050
3 Branchville Bor.	820,100	250,000.00	230,306.03	17,000.00	497,306.03	4,320	3,750
4 Byram Twp.	5,882,450	250,000.00	515,179.33	225,000.00	990,179.33	13,440	22,350
5 Frankford Twp.	6,907,550	200,000.00	385,954.93	170,000.00	755,954.93	17,760	14,400
6 Franklin Bor.	6,505,600	230,000.00	433,812.33	54,000.00	717,812.33	31,680	13,150
7 Fredon Twp.	2,007,000	150,000.00	132,680.95	75,000.00	357,680.95	8,160	7,150
8 Green Twp.	6,801,052	57,000.00	133,672.50	30,000.00	220,672.50	5,920	7,550
9 Hamburg Bor.	1,321,100	87,880.00	157,209.17	40,000.00	285,089.17	8,850	5,950
10 Hampton Twp.	9,894,526	315,000.00	293,835.16	175,000.00	783,835.16	16,320	12,950
11 Hardyston Twp.	2,836,050	205,000.00	291,595.56	125,000.00	621,595.56	15,520	15,400
12 Hopatcong Bor.	4,347,660	425,000.00	764,522.53	260,000.00	1,449,522.53	54,400	52,400
13 Lafayette Twp.	2,843,300	103,000.00	109,490.19	40,000.00	252,490.19	5,440	4,400
14 Montague Twp.	8,699,201	90,000.00	155,115.51	65,000.00	310,115.51	9,280	6,100
15 Newton Town of	23,940,035	175,000.00	728,129.62	210,000.00	1,113,129.62	33,760	22,000
16 Ogdensburg Bor.	2,484,500	49,000.00	192,008.19	45,000.00	286,008.19	12,160	10,450
17 Sandyston Twp.	31,366,205	95,000.00	138,659.88	60,000.00	293,659.88	13,280	6,325
18 Sparta Twp.	22,755,825	166,507.67	1,207,043.33	435,886.00	1,809,437.00	22,185	51,050
19 Stanhope Bor.	7,302,200	120,000.00	188,803.78	45,000.00	353,803.78	10,400	12,000
20 Stillwater Twp.	6,801,850	180,000.00	282,984.59	145,000.00	607,984.59	23,200	13,916
21 Sussex Bor.	7,647,300	90,000.00	162,093.57	26,000.00	278,093.57	11,040	5,850
22 Vernon Twp.	16,685,100	800,000.00	932,546.19	400,000.00	2,132,546.19	41,280	51,500
23 Walpack Twp.	11,830,922	66,831.29	35,564.87	6,000.00	108,396.16	1,280	350
24 Wantage Twp.	7,099,540	150,000.00	522,651.87	225,000.00	897,651.87	30,400	21,300
Totals	$203,084,806	$4,696,218.96	$8,352,616.91	$2,997,886.00	$16,046,721.87	$405,915	$376,491

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget ..... $ 7,461,475.05
Rate per $100 to be applied to Col. 11 for Apportionment of
County Taxes ..... $ .57080813
County Library Rate ..... $ .03369980

Total County Taxes Appropriated $10,676,351.12
Net County Taxes Apportioned (12 A III) $10,676,351.12
Plus: Adjustments (Net Total 12 A IIb) ..... $ 33,303.62
Total County Taxes Apportioned (Including Adjustments - Total 12 A I) $10,709,654.74

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Abstract of Ratables and Exemptions in the County of Union, for the Year 1978

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.	$ 62,985,550	$ 190,376,311	$ 253,361,861	$ 1,545,189	.....	.....	$377,900	$377,900	$ 254,529,150
2 Clark Twp.	94,668,200	185,559,600	280,227,800	1,449,000	.....	.....	.....	.....	281,676,800
3 Cranford Twp.	147,917,300	274,622,300	422,539,600	6,373,030	.....	.....	.....	.....	428,912,630
4 Elizabeth City	308,835,200	656,526,200	965,361,400	25,551,600	.....	.....	.....	.....	990,913,000
5 Fanwood Bor.	30,374,600	59,767,900	90,142,500	534,873	.....	.....	.....	.....	90,677,373
6 Garwood Bor.	30,397,600	45,806,300	76,203,900	444,000	.....	.....	.....	.....	76,647,900
7 Hillside Twp.	106,277,600	214,960,600	321,238,200	1,925,298	.....	.....	.....	.....	323,163,498
8 Kenilworth Bor.	63,023,100	113,601,900	176,625,000	1,176,765	.....	.....	.....	.....	177,801,765
9 Linden City	337,187,300	679,295,300	1,016,482,600	9,598,500	.....	.....	.....	.....	1,026,081,100
10 Mountainside Bor.	64,164,200	102,749,800	166,914,000	965,600	.....	.....	.....	.....	167,879,600
11 New Providence Bor.	103,355,250	169,378,200	272,733,450	5,931,664	.....	.....	.....	.....	278,665,114
12 Plainfield City	89,723,725	297,874,400	387,598,125	14,879,400	.....	.....	.....	.....	402,477,525
13 Rahway City	109,473,200	231,688,400	341,161,600	10,711,700	.....	.....	.....	.....	351,873,300
14 Roselle Bor.	93,149,300	172,931,800	266,081,100	8,238,593	.....	.....	.....	.....	274,319,693
15 Roselle Park Bor.	58,106,500	83,521,700	141,628,200	851,491	.....	.....	.....	.....	142,479,691
16 Scotch Plains Twp.	102,722,700	184,467,900	287,190,600	1,841,744	.....	.....	.....	.....	289,032,344
17 Springfield Twp.	122,515,700	209,123,300	331,639,000	2,859,961	.....	.....	.....	.....	334,498,961
18 Summit City	142,835,500	223,800,700	366,636,200	5,441,560	.....	.....	390,000	390,000	371,687,760
19 Union Twp.	399,754,700	550,127,800	949,882,500	17,935,787	.....	.....	.....	.....	967,818,287
20 Westfield Town	142,360,300	277,649,800	420,010,100	5,095,812	.....	.....	.....	.....	425,105,912
21 Winfield Twp.	220,200	1,171,500	1,391,700	37,922	.....	.....	.....	.....	1,429,622
Totals	$2,610,047,725	$4,925,001,711	$7,535,049,436	$123,389,489	.....	.....	$767,900	$767,900	$7,657,671,025

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Abstract of Ratables and Exemptions in the County of Union, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Berkeley Heights Twp.	$3.75	63.33	.....	.....	$ 177,249,080	$ 431,778,230	$ 2,212,435.54	.....	.....
2 Clark Twp.	3.43	87.21	$ 4,064	.....	59,251,735	340,932,599	1,746,941.71	.....	.....
3 Cranford Twp.	3.07	96.59	495,054	.....	26,809,432	456,217,116	2,337,660.61	.....	.....
4 Elizabeth City	4.31	96.82	9,042,185	.....	98,891,558	1,098,846,743	5,630,500.60	.....	.....
5 Fanwood Bor.	4.45	69.05	8,681	.....	41,676,497	132,362,551	678,226.90	.....	.....
6 Garwood Bor.	2.94	95.34	15,326	.....	12,192,320	88,855,546	455,296.62	.....	.....
7 Hillside Twp.	3.40	103.40	79,597	.....	18,544,518	341,787,613	1,751,322.80	.....	.....
8 Kenilworth Bor.	2.39	92.66	38,083	.....	34,419,612	212,259,460	1,087,619.38	.....	.....
9 Linden City	1.83	89.46	814,133	.....	276,759,355	1,303,654,588	6,679,937.85	.....	.....
10 Mountainside Bor.	3.33	79.49	.....	.....	53,048,620	220,256,220	1,132,038.19	.....	.....
11 New Providence Bor.	3.21	96.27	2,636	.....	17,324,509	295,992,259	1,516,667.00	.....	.....
12 Plainfield City	4.19	96.55	301,039	.....	33,907,279	436,685,843	2,237,582.19	.....	.....
13 Rahway City	3.63	87.50	888,555	.....	76,030,844	428,792,699	2,197,137.65	.....	.....
14 Roselle Bor.	3.01	107.49	28,591	$11,845,142	.....	262,503,142	1,345,068.46	.....	.....
15 Roselle Park Bor.	3.76	81.48	49,307	.....	35,596,337	178,125,335	912,715.82	.....	.....
16 Scotch Plains Twp.	4.16	72.29	62	.....	114,234,206	403,266,612	2,066,341.75	.....	.....
17 Springfield Twp.	2.75	102.53	757	.....	7,876,210	342,375,928	1,754,337.34	.....	.....
18 Summit City	3.94	68.01	333,781	.....	187,358,664	559,380,205	2,866,269.21	.....	.....
19 Union Twp.	2.61	94.86	32,614	.....	112,965,439	1,080,816,340	5,538,112.66	.....	.....
20 Westfield Town	4.29	67.63	3,077	.....	212,587,377	637,696,366	3,267,561.92	.....	.....
21 Winfield Twp.	14.16	60.00	.....	.....	975,451	2,405,073	12,323.62	.....	.....
Totals	.....	.....	$12,137,542	$11,845,142	$1,597,699,043	$9,255,662,468	$47,426,097.82	.....	.....

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Abstract of Ratables and Exemptions in the County of Union, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + C1a, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
1 Berkeley Heights Twp.	$ 2,901.47	.....	$ 2,209,534.07	.....	.....	$ 3,818,933.00	$ 2,958,221.71	.....	$ 555,500.10	$ 9,542,188.88
2 Clark Twp.	28.80	.....	1,746,912.91	.....	.....	4,096,628.00	2,745,792.14	.....	1,068,489.69	9,657,822.74
3 Cranford Twp.	3,516.24	.....	2,334,144.37	.....	.....	8,475,239.96	.....	.....	2,332,266.52	13,141,650.85
4 Elizabeth City	32,312.42	.....	5,598,188.18	.....	.....	19,552,436.20	.....	$3,128,664.64	14,365,876.19	42,645,165.21
5 Fanwood Bor.	.....	.....	678,226.90	.....	.....	.....	2,650,883.49	.....	697,387.00	4,026,497.39
6 Garwood Bor.	64.12	.....	455,232.50	.....	.....	803,370.50	627,256.39	.....	360,197.60	2,246,056.99
7 Hillside Twp.	2,975.85	.....	1,748,346.95	.....	.....	5,743,963.50	.....	.....	3,466,341.60	10,958,652.05
8 Kenilworth Bor.	151.63	.....	1,087,467.75	.....	.....	1,196,086.50	1,510,032.65	.....	440,747.55	4,234,334.45
9 Linden City	1,393.72	.....	6,678,544.13	.....	.....	11,047,100.56	.....	875,000.00	116,190.24	18,716,834.93
10 Mountainside Bor.	1,338.75	.....	1,130,699.44	.....	.....	1,934,763.50	1,611,616.12	.....	913,246.57	5,590,325.63
11 New Providence Bor.	11,699.15	.....	1,504,967.85	.....	.....	5,838,301.00	.....	.....	1,579,805.30	8,923,074.15
12 Plainfield City	8,082.64	.....	2,229,499.55	.....	.....	7,474,750.00	.....	162,910.50	6,963,956.71	16,831,116.76
13 Rahway City	1,951.20	.....	2,195,186.45	.....	.....	6,498,383.50	.....	70,711.68	4,001,616.67	12,765,898.30
14 Roselle Bor.	22,743.14	.....	1,322,325.32	.....	.....	4,455,841.50	.....	.....	2,471,953.13	8,250,119.95
15 Roselle Park Bor.	5,746.26	.....	906,969.56	.....	.....	2,762,720.98	.....	.....	1,677,569.72	5,347,260.26
16 Scotch Plains Twp.	623.44	.....	2,065,718.31	.....	.....	.....	8,174,421.50	.....	1,780,107.68	12,020,247.49
17 Springfield Twp.	6,203.54	.....	1,748,133.80	.....	.....	2,945,697.75	2,475,477.96	.....	2,022,896.33	9,192,205.84
18 Summit City	421.37	.....	2,865,847.84	.....	.....	7,704,100.00	.....	523,887.50	3,516,223.71	14,610,059.05
19 Union Twp.	13,951.98	.....	5,524,160.68	.....	.....	12,597,259.00	.....	.....	7,042,268.20	25,163,687.88
20 Westfield Town	1,560.23	.....	3,266,001.69	.....	.....	12,036,561.00	.....	.....	2,907,911.40	18,210,474.09
21 Winfield Twp.	.....	.....	12,323.62	.....	.....	82,534.00	.....	.....	107,548.00	202,405.62
Totals	$117,665.95	.....	$47,308,431.87	.....		$119,064,670.45	$22,753,701.96	$4,761,174.32	$58,388,099.91	$252,276,078.51

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Abstract of Ratables and Exemptions in the County of Union, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Berkeley Heights Twp.	$ 35,676,589	$ 900,000.00	$ 2,034,618.76	$ 50,000.00	$ 2,984,618.76	$ 24,480.00	$ 57,250.00
2 Clark Twp.	26,302,200	528,000.00	1,904,268.93	115,000.00	2,547,268.93	48,480.00	101,200.00
3 Cranford Twp.	70,914,300	800,000.00	2,871,281.04	230,000.00	3,901,281.04	94,080.00	123,750.00
4 Elizabeth City	685,521,500	1,391,601.73	19,570,945.48	1,500,000.00	22,462,547.21	364,000.00	139,300.00
5 Fanwood Bor.	3,484,200	600,000.00	591,750.00	52,000.00	1,243,750.00	15,520.00	41,350.00
6 Garwood Bor.	7,229,200	260,000.00	602,879.76	20,000.00	882,879.76	33,440.00	21,800.00
7 Hillside Twp.	37,399,200	250,000.00	3,262,420.70	176,000.00	3,688,420.70	116,640.00	73,800.00
8 Kenilworth Bor.	29,807,000	370,000.00	1,003,311.29	40,000.00	1,413,311.29	43,840.00	42,500.00
9 Linden City	142,760,200	5,400,000.00	14,167,317.85	125,000.00	19,692,317.85	265,280.00	148,100.00
10 Mountainside Bor.	44,592,400	111,500.00	893,389.83	75,000.00	1,079,889.83	17,280.00	38,500.00
11 New Providence Bor.	24,170,100	600,000.00	1,195,506.38	175,000.00	1,970,506.38	21,280.00	60,900.00
12 Plainfield City	82,988,700	306,148.30	8,096,116.63	850,000.00	9,252,264.93	114,080.00	89,050.00
13 Rahway City	59,884,200	420,000.00	3,187,674.24	220,000.00	3,827,674.24	145,920.00	119,500.00
14 Roselle Bor.	71,414,300	375,000.00	1,390,907.95	175,000.00	1,940,907.95	112,640.00	75,200.00
15 Roselle Park Bor.	17,657,800	276,575.45	799,950.33	55,000.00	1,131,525.78	74,400.00	48,850.00
16 Scotch Plains Twp.	59,421,500	1,300,000.00	1,609,331.03	175,000.00	3,084,331.03	56,480.00	95,700.00
17 Springfield Twp.	60,937,600	650,000.00	1,416,865.45	95,000.00	2,161,865.45	57,920.00	66,150.00
18 Summit City	74,407,700	1,975,000.00	2,665,773.81	175,000.00	4,815,773.81	54,560.00	73,300.00
19 Union Twp.	164,175,100	1,650,000.00	5,597,808.80	275,000.00	7,522,808.80	408,320.00	234,050.00
20 Westfield Town	65,530,100	1,476,000.00	2,889,000.00	184,000.00	4,549,000.00	74,560.00	130,250.00
21 Winfield Twp.	494,600	.....	92,005.00	.....	92,005.00	.....	.....
Totals	$1,764,768,489	$19,639,825.48	$75,843,123.26	$4,762,000.00	$100,244,948.74	$2,143,200.00	$1,780,500.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget $30,518,609.59
Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes ..... $ .5124009004

Net County Taxes Apportioned (12 A III) $47,308,431.87
‡Adjustments (Net Total 12 A IIb) + ... $ 117,665.95
Total County Taxes Apportioned (Including Adjustments — Total 12 A I) $47,426,097.82

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1978

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.	$ 18,050,080	$ 32,613,850	$ 50,663,930	$ 698,178	.....	.....	.....	.....	$ 51,362,108
2 Alpha Bor.	2,735,375	15,638,800	18,374,175	139,311	.....	.....	.....	.....	18,513,486
3 Belvidere Town	3,791,736	23,058,894	26,850,630	2,100,977	.....	.....	.....	.....	28,951,607
4 Blairstown Twp.	38,525,118	48,930,544	87,455,662	944,970	.....	.....	.....	.....	88,400,632
5 Franklin Twp.	7,676,960	15,402,215	23,079,175	470,160	.....	.....	.....	.....	23,549,335
6 Frelinghuysen Twp.	13,872,500	19,094,430	32,966,930	286,200	.....	.....	.....	.....	33,253,130
7 Greenwich Twp.	7,290,250	20,621,300	27,911,550	340,088	.....	.....	.....	.....	28,251,638
8 Hackettstown Town	16,140,550	56,980,450	73,121,000	1,800,833	.....	.....	.....	.....	74,921,833
9 Hardwick Twp.	6,856,550	7,007,300	13,863,850	85,330	.....	.....	.....	.....	13,949,180
10 Harmony Twp.	16,319,653	27,259,730	43,579,383	449,425	.....	.....	.....	.....	44,028,808
11 Hope Twp.	10,131,718	18,979,990	29,111,708	895,095	.....	.....	.....	.....	30,006,803
12 Independence Twp.	15,660,720	31,172,600	46,833,320	675,836	.....	.....	.....	.....	47,509,156
13 Knowlton Twp.	8,840,090	15,281,020	24,121,110	415,305	.....	.....	.....	.....	24,536,415
14 Liberty Twp.	9,454,028	18,591,237	28,045,265	292,340	.....	.....	.....	.....	28,337,605
15 Lopatcong Twp.	11,457,575	39,387,060	50,844,635	707,324	$20,000	.....	.....	$ 20,000	51,531,959
16 Mansfield Twp.	6,491,420	74,606,655	81,098,075	950,490	.....	.....	.....	.....	82,048,565
17 Oxford Twp.	2,688,804	7,342,865	10,031,669	286,918	.....	.....	$ 31,300	*31,300	10,287,287
18 Pahaquarry Twp.	67,950	.....	67,950	3,348	.....	.....	.....	.....	71,298
19 Phillipsburg Town	15,284,725	91,790,915	107,075,640	2,875,596	.....	.....	.....	.....	109,951,236
20 Pohatcong Twp.	15,040,500	45,990,236	61,030,736	810,210	.....	.....	57,400	57,400	61,783,546
21 Washington Bor.	13,583,950	40,312,800	53,896,750	2,273,923	.....	.....	.....	.....	56,170,673
22 Washington Twp.	13,856,450	29,924,833	43,781,283	662,703	.....	.....	.....	.....	44,443,986
23 White Twp.	17,792,349	66,360,600	84,152,949	474,314	.....	.....	500,000	500,000	84,127,263
Totals	$271,609,051	$746,348,324	$1,017,957,375	$18,638,874	$20,000	.....	$588,700	$608,700	$1,035,987,549

*Chapter 104 P.L. 1975 Tax Abatement on added assessments.

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1978 (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 I Total County Taxes Apportioned (Including Total Net Adjustments)	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 – APPORTIONMENT OF TAXES Section A County Taxes II – Adjustments Resulting from (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1 Allamuchy Twp.	$1.95	109.35	$ 1,267	$ 2,167,693	.....	$ 49,195,682	$ 264,742.76	.....	.....
2 Alpha Bor.	3.17	64.26	1,977	.....	$11,814,763	30,330,226	163,219.77	.....	.....
3 Belvidere Town	3.88	71.16	11,643	.....	14,711,276	43,674,526	235,031.09	.....	.....
4 Blairstown Twp.	.76	94.71	.....	.....	9,905,999	98,306,631	529,029.54	.....	.....
5 Franklin Twp.	3.27	68.28	166	.....	13,736,084	37,285,585	200,649.50	.....	.....
6 Frelinghuysen Twp.	2.25	105.04	44	221,042	.....	33,032,132	177,759.87	.....	.....
7 Greenwich Twp.	2.19	108.88	1,060	1,032,987	.....	27,219,711	146,480.77	.....	.....
8 Hackettstown Town	5.01	61.08	9,294	.....	53,649,338	128,580,465	691,945.84	.....	.....
9 Hardwick Twp.	3.42	60.05	.....	.....	9,657,536	23,606,716	127,037.72	.....	.....
10 Harmony Twp.	2.28	99.14	5,174	.....	3,087,631	47,121,613	253,581.32	.....	.....
11 Hope Twp.	2.28	105.23	.....	552,076	.....	29,454,727	158,508.34	.....	.....
12 Independence Twp.	2.29	105.62	785	1,208,563	.....	46,301,378	249,167.29	.....	.....
13 Knowlton Twp.	3.63	72.57	262	.....	10,617,269	35,153,946	189,178.25	.....	.....
14 Liberty Twp.	2.30	101.36	152	.....	195,904	28,533,661	153,551.69	.....	.....
15 Lopatcong Twp.	3.47	71.33	4,202	.....	23,481,313	75,017,474	403,700.74	.....	.....
16 Mansfield Twp.	2.21	93.61	652	.....	7,936,846	89,986,063	484,253.05	.....	.....
17 Oxford Twp.	4.98	50.79	.....	.....	11,259,453	21,546,740	115,952.12	.....	.....
18 Pahaquarry Twp.	5.53	13.33	.....	.....	509,439	580,737	3,125.19	.....	.....
19 Phillipsburg Town	4.10	68.27	567,637	.....	66,535,507	177,054,380	952,804.47	.....	.....
20 Pohatcong Twp.	1.97	110.82	5,213	3,495,757	.....	58,293,002	313,699.29	.....	.....
21 Washington Bor.	4.25	68.46	61,346	.....	28,831,253	85,063,272	457,761.43	.....	.....
22 Washington Twp.	3.76	64.29	465	.....	26,905,944	71,350,395	383,966.64	.....	.....
23 White Twp.	1.55	117.19	3,673	8,960,015	.....	75,170,921	404,526.51	.....	.....
Totals	.....	.....	$675,012	$17,638,133	$292,835,555	$1,311,859,983	$7,059,673.19	.....	.....

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1978 (Continued)

TAXING DISTRICT	12 – APPORTIONMENT OF TAXES									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				Section D
	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	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required By District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required By Local Municipal Budget	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B + CIa, b, c, + CII)
	Deduct Overpayment	Add Underpayment								
1 Allamuchy Twp.	$ 717.62	.....	$ 264,025.14	$ 12,152.45	$ 23,666.70	$ 625,342.00	.....	$ 36,544.10	$ 36,764.00	$ 998,494.39
2 Alpha Bor.	38.39	.....	163,181.38	.....	14,591.04	374,507.00	.....	21,724.24	12,605.07	586,608.73
3 Belvidere Town	.....	.....	235,031.09	.....	21,010.62	834,537.25	.....	30,745.36	.....	1,121,324.32
4 Blairstown Twp.	157.21	.....	528,872.33	24,283.97	47,292.63	.....	.....	67,685.24	.....	668,134.17
5 Franklin Twp.	106.01	.....	200,543.49	9,210.38	17,937.08	256,767.00	259,025.74	26,028.15	.....	769,511.84
6 Frelinghuysen Twp.	1,301.60	.....	176,458.27	8,159.68	15,890.86	247,887.00	273,738.79	23,829.81	.....	745,964.41
7 Greenwich Twp.	25.90	.....	146,454.87	6,723.89	13,094.66	417,480.00	.....	19,331.27	15,000.00	618,084.69
8 Hackettstown Town	2,693.14	.....	689,252.70	.....	61,856.55	2,351,123.00	.....	92,379.12	554,540.66	3,749,152.03
9 Hardwick Twp.	.....	.....	127,037.72	5,831.39	11,356.55	117,818.00	197,514.51	17,339.92	.....	476,898.09
10 Harmony Twp.	2,694.83	.....	250,886.49	11,640.11	22,668.92	685,265.00	.....	32,405.56	.....	1,002,866.08
11 Hope Twp.	3,441.99	.....	155,066.35	7,275.98	14,169.86	486,196.06	.....	21,170.56	.....	683,878.81
12 Independence Twp.	2,012.27	.....	247,155.02	11,437.49	22,274.33	748,068.06	.....	34,457.78	23,600.00	1,086,992.68
13 Knowlton Twp.	105.85	.....	189,072.40	8,683.82	16,911.60	318,131.00	331,069.03	25,180.56	.....	889,048.41
14 Liberty Twp.	1,033.65	.....	152,518.04	7,048.46	13,726.76	457,044.00	.....	21,056.10	.....	651,393.36
15 Lopatcong Twp.	6,745.78	.....	396,954.96	18,531.02	36,088.86	1,025,953.00	.....	54,748.48	255,000.00	1,787,276.32
16 Mansfield Twp.	49.68	.....	484,203.37	22,228.60	43,289.84	558,258.65	632,052.45	66,609.70	.....	1,806,642.61
17 Oxford Twp.	197.89	.....	115,754.23	5,322.53	10,365.55	364,525.07	.....	15,767.48	.....	511,734.86
18 Pahaquarry Twp.	.....	.....	3,125.19	143.46	279.38	.....	.....	393.09	.....	3,941.12
19 Phillipsburg Town	871.98	.....	951,932.49	.....	85,176.02	2,187,876.00	.....	178,226.00	1,097,422.66	4,500,433.17
20 Pohatcong Twp.	111.26	.....	313,588.03	14,399.69	28,043.17	677,867.00	.....	42,235.23	140,000.00	1,216,133.12
21 Washington Bor.	13.51	.....	457,747.92	.....	40,921.62	640,566.50	568,703.79	62,017.39	617,247.61	2,387,204.83
22 Washington Twp.	218.25	.....	383,748.39	17,625.16	34,324.72	504,606.50	586,667.02	52,412.97	90,672.61	1,670,057.37
23 White Twp.	160.50	.....	404,366.01	18,568.92	36,162.68	783,794.71	.....	54,647.89	.....	1,297,540.21
Totals	$22,697.31	.....	$7,036,975.88	$209,267.00	$631,100.00	$14,663,412.80	$2,848,771.33	$996,936.00	$2,842,852.61	$29,229,315.62

*Figures in this column are for the Vocational School Tax Levy – except Phillipsburg which contains $57,957 as required by Local Municipal Budget.

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1978 (Continued)

TAXING DISTRICT	13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	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 (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Allamuchy Twp.	$ 5,244,100	$ 150,000.00	$ 186,476.02	$ 15,000.00	$ 351,476.02	$ 3,680	$ 3,250
2 Alpha Bor.	2,092,800	100,000.00	189,832.43	28,000.00	317,832.43	22,080	11,300
3 Belvidere Town	6,336,080	179,370.43	342,691.86	25,000.00	547,062.29	14,080	11,100
4 Blairstown Twp.	15,503,855	.....	2,813,166.60	11,644.90	2,824,811.50	15,360	11,150
5 Franklin Twp.	2,388,800	70,148.00	217,403.42	60,000.00	347,551.42	12,960	6,350
6 Frelinghuysen Twp.	1,519,900	106,000.00	109,531.93	72,000.00	287,531.93	5,280	3,250
7 Greenwich Twp.	1,529,950	70,038.67	140,930.92	30,000.00	240,969.59	10,217	6,200
8 Hackettstown Town	23,864,325	318,500.00	787,318.72	153,800.00	1,259,618.72	25,120	27,050
9 Hardwick Twp.	966,250	59,476.53	88,971.95	32,000.00	180,448.48	4,960	2,950
10 Harmony Twp.	4,201,715	91,387.83	165,997.17	53,000.00	310,385.00	14,665	9,700
11 Hope Twp.	1,482,500	106,283.67	139,352.33	28,000.00	273,636.00	7,840	4,450
12 Independence Twp.	6,664,970	86,524.09	165,434.19	70,324.10	322,282.38	10,720	8,650
13 Knowlton Twp.	2,530,985	144,489.88	183,239.12	58,000.00	385,729.00	12,800	5,600
14 Liberty Twp.	1,991,340	80,000.00	112,064.60	50,000.00	242,064.60	7,840	5,650
15 Lopatcong Twp.	2,851,030	340,000.00	503,178.20	40,782.59	883,960.79	27,080	20,100
16 Mansfield Twp.	7,397,375	409,126.25	544,954.52	75,000.00	1,029,080.77	16,960	12,400
17 Oxford Twp.	1,290,720	100,000.00	202,463.05	46,494.06	348,957.11	15,360	5,400
18 Pahaquarry Twp.	1,461,025	22,300.11	18,186.89	.....	40,487.00	.....	.....
19 Phillipsburg Town	28,149,425	600,000.00	2,175,949.78	204,837.18	2,980,786.96	130,400	59,700
20 Pohatcong Twp.	2,148,800	96,985.97	266,919.95	75,000.00	438,905.92	28,160	19,850
21 Washington Bor.	3,985,960	200,000.00	581,320.98	70,000.00	851,320.98	42,560	17,700
22 Washington Twp.	3,640,200	140,000.00	283,373.22	100,000.00	523,373.22	22,080	17,900
23 White Twp.	4,348,600	258,043.87	279,237.13	50,000.00	587,281.00	13,760	8,350
Totals	$ 131,590,705	$3,728,675.30	$10,497,994.98	$1,348,882.83	$15,575,553.11	$463,962	$278,050

For the Support of the County Library ..... $ $209,267
Rate per $100 to be applied to Col. 11 for Apportionment of County Library Taxes, Less Districts with their own Library ..... $.024702265

For the Support of Local Health Service ..... $ 631,100
Rate per $100 to be applied to Col. 11 for Apportionment of Local Health Service Taxes ..... $.048107268

Total Amount of Miscellaneous Revenue (including Surplus Revenues Appropriated) for the Support of the County Budget $5,732,737.13

Net County Taxes Appropriated (12 A III) $7,036,975.88
Adjustments (Net 12 A IIb) ..... $ 22,697.31
Total County Taxes Apportioned $7,059,673.19

Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes ..... $.538142277

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TABLE 40
DIVISION OF TAXATION
DEPARTMENT OF THE TREASURY — STATE OF NEW JERSEY
STATE EQUALIZATION TABLE FOR THE YEAR 1978
(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	$ 56,874,485	$ 2,067,644,947	18.27%	$ 2,445,470,073
Bergen	180,580,663	14,394,509,765	21.34	17,466,945,474
Burlington	69,938,623	3,730,803,309	14.13	4,257,935,756
Camden	105,725,967	4,534,204,582	16.41	5,278,468,664
Cape May	28,912,161	2,362,161,283	8.96	2,573,721,163
Cumberland	32,949,173	1,169,139,641	0.68	1,177,144,222
Essex	225,343,800	7,376,132,800	18.18	8,716,772,394
Gloucester	35,117,729	1,892,812,105	34.28	2,541,710,897
Hudson	82,692,561	3,502,968,915	29.22	4,526,384,436
Hunterdon	35,861,270	1,408,936,973	16.06	1,635,256,468
Mercer	76,144,011	3,154,863,480	27.68	4,028,170,940
Middlesex	149,806,325	8,035,298,935	13.78	9,142,449,579
Monmouth	88,649,583	5,559,359,080	32.61	7,372,177,536
Morris	106,302,404	5,466,654,200	44.61	7,905,501,374
Ocean	81,706,267	5,518,546,526	13.92	6,286,792,579
Passaic	78,904,343	4,546,535,861	31.06	5,958,762,596
Salem	18,241,382	644,933,035	14.01	735,301,602
Somerset	49,157,525	2,921,394,631	40.67	4,109,431,187
Sussex	26,243,332	1,256,418,180	44.07	1,810,140,009
Union	123,389,489	7,535,049,436	14.04	8,592,826,361
Warren	18,638,874	1,017,957,375	21.80	1,239,899,361
Totals	$1,671,179,967	$88,096,325,059		$107,801,262,671

*Adjustments were made to take into consideration the effect of Revaluation or Reassessment Programs adopted in 1978 by several taxing districts.

SIDNEY GLASER, *Director, Division of Taxation*

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TABLE OF EQUALIZED VALUATIONS
YEAR 1978

Promulgated by the Director, Division of Taxation, as of October 1, 1978, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1—35.1, et seq.)

A Table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Division of Tax Appeals will be published subsequently, and will be available upon request at the Local Property and Public Utility Branch, Division of Taxation Building, Trenton, New Jersey 08646.

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Compilation of Equalized Valuation in the State of New Jersey As of October 1, 1978

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	$ 2,067,644,947	74.05%	$ 2,792,382,630	$ 223,222	$ 56,874,485	$ 2,849,480,337
Bergen	14,394,509,765	76.41	18,838,948,853	3,326,583	180,580,663	19,022,856,099
Burlington	3,730,803,309	82.22	4,537,664,577	101,355	69,938,623	4,607,704,555
Camden	4,534,204,582	82.87	5,471,601,050	2,755,783	105,725,967	5,580,082,800
Cape May	2,362,161,283	84.94	2,781,089,704	45,889	28,912,161	2,810,047,754
Cumberland	1,169,139,641	92.68	1,261,484,794	222,732	32,949,173	1,294,656,699
Essex	7,376,132,800	79.85	9,238,034,648	21,151,950	225,343,800	9,484,530,398
Gloucester	1,892,812,105	71.56	2,645,136,668	134,033	35,117,729	2,680,388,430
Hudson	3,502,945,315	74.20	4,720,887,332	66,817,325	82,692,561	4,870,397,218
Hunterdon	1,408,936,973	79.05	1,782,334,926	79,506	35,861,270	1,818,275,702
Mercer	3,154,863,480	73.12	4,314,390,387	2,867,798	76,144,011	4,393,402,196
Middlesex	8,035,298,935	84.75	9,480,845,509	8,747,803	149,806,325	9,639,399,637
Monmouth	5,559,359,080	70.67	7,866,667,958	445,825	88,649,583	7,955,763,366
Morris	5,466,654,200	63.53	8,604,684,312	1,005,362	106,302,404	8,711,992,078
Ocean	5,517,750,926	82.89	6,656,659,475	430,499	81,706,267	6,738,796,241
Passaic	4,546,535,861	73.43	6,191,734,980	1,157,369	78,904,343	6,271,796,692
Salem	644,933,035	81.37	792,612,938	63,364	18,241,382	810,917,684
Somerset	2,921,394,631	66.16	4,415,968,691	823,467	49,157,525	4,465,949,683
Sussex	1,256,418,180	65.22	1,926,453,869	5,617	26,243,332	1,952,702,818
Union	7,535,049,436	83.02	9,075,952,494	12,137,542	123,389,489	9,211,479,525
Warren	1,017,957,375	77.37	1,315,624,703	675,012	18,638,874	1,334,938,589
Totals	$88,095,505,859	76.80	$114,711,160,498	$123,218,036	$1,671,179,967	$116,505,558,501

*Exclusive of Class II Railroad Property.

**In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone Revaluation or Reassessment programs and chosen new ratios of assessment.

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Atlantic County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	$ 53,894,600	63.63%	$ 84,699,984	$ 12,326	$ 733,343	$ 85,445,653
Atlantic City	291,679,210	60.79	479,814,460	110,421	14,670,900	494,595,781
Brigantine City	159,401,400	71.05	224,351,020	.....	1,371,694	225,722,714
Buena Boro.	33,217,400	76.77	43,268,725	741	1,245,573	44,515,039
Buena Vista Twp.	55,122,455	70.64	78,032,920	1,528	924,661	78,959,109
Corbin City	3,409,700	94.02	3,626,569	154	55,309	3,682,032
Egg Harbor City	42,910,000	110.68	38,769,425	.....	1,705,352	40,474,777
Egg Harbor Twp.	231,008,400	100.51	229,836,235	5	7,241,570	237,077,810
Estelle Manor City.	16,012,517	92.41	17,327,689	23	347,561	17,675,273
Folsom Boro.	14,679,285	55.80	26,306,962	652	691,068	26,998,682
Galloway Twp.	130,594,500	86.54	150,906,517	528	4,063,800	154,970,845
Hamilton Twp.	89,869,750	64.88	138,516,877	.....	2,680,399	141,197,276
Hammonton Town	78,440,850	57.68	135,993,152	55,459	3,458,927	139,507,538
Linwood City	88,803,000	93.83	94,642,438	.....	994,284	95,636,722
Longport Boro.	58,576,600	67.05	87,362,565	.....	236.013	87,598,578
Margate City	221,077,600	76.03	290,776,799	.....	1,055,512	291,832,311
Mullica Twp.	49,026,600	81.00	60,526,667	84	1,141,117	61,667,868
Northfield City.	75,432,500	65.70	114,813,546	144	553,100	115,366,790
Pleasantville City.	99,005,350	98.34	100,676,581	41,157	5,895,326	106,613,064
Port Republic City	7,427,350	51.64	14,382,940	.....	198,720	14,581,660
Somers Point City	103,241,300	76.54	134,885,419	.....	3,769,337	138,654,756
Ventnor City	155,108,300	67.31	230,438,716	.....	3,507,355	233,946,071
Weymouth Twp.	9,706,280	78.11	12,426,424	.....	333,5464	12,759,988
Totals	$2,067,644,947	.....	$2,792,382,630	$223,222	$56,874,485	$2,849,480,337

*Exclusive of Class II Railroad Property.

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Bergen County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Boro.	$ 102,083,380	70.19%	$ 145,438,638	$ 12,378	$ 646,768	$ 146,097,784
Alpine Boro.	68,804,875	73.24	93,944,395	.....	366,879	94,311,274
Bergenfield Boro.	376,904,900	90.45	416,699,724	3,004	1,888,741	418,591,469
Bogota Boro.	124,757,900	97.87	127,473,077	5,675	802,671	128,281,423
Carlstadt Boro.	246,173,900	73.36	335,569,656	73,505	2,379,226	338,022,387
Cliffside Park Boro.	254,983,600	72.94	349,579,929	.....	3,300,233	352,880,162
Closter Boro.	148,853,100	75.65	196,765,499	.....	3,017,759	199,783,258
Cresskill Boro.	140,826,315	81.68	172,412,237	.....	553,094	172,965,331
Demarest Boro.	49,491,350	42.93	115,283,834	.....	158,353	115,442,187
Dumont Boro.	290,119,450	103.38	280,634,020	397	5,198,922	285,833,339
Elmwood Park Boro.	363,819,350	92.18	394,683,608	1,165	2,104,737	396,789,510
East Rutherford Boro.	203,336,300	107.86	188,518,728	22,973	5,062,500	193,604,201
Edgewater Boro.	113,087,423	80.13	141,129,943	521,179	481,044	142,132,166
Emerson Boro.	63,189,100	42.14	149,950,403	.....	377,966	150,328,369
Englewood City	242,474,700	53.22	455,608,230	18,517	7,910,367	463,537,114
Englewood Cliffs Boro.	295,207,600	91.73	321,822,305	.....	2,200,182	324,022,487
Fairlawn Boro.	279,666,760	40.67	687,648,783	82,215	4,125,496	691,856,494
Fairview Boro.	118,794,900	73.30	162,066,712	4,335	623,236	162,694,283
Fort Lee Boro.	755,718,586	104.09	726,024,196	.....	9,702,371	735,726,567
Franklin Lakes Boro.	162,744,000	52.24	311,531,394	.....	1,067,250	312,598,644
Garfield City	253,219,700	68.66	368,802,359	739	1,998,800	370,801,898
Glen Rock Boro.	261,051,845	94.92	275,023,014	8,208	1,559,291	276,590,513
Hackensack City	621,277,700	93.74	662,766,908	60,961	22,337,120	685,164,989
Harrington Park Boro.	101,717,460	95.62	106,321,167	116	365,995	106,687,278
Hasbrouck Heights Boro.	99,371,040	42.71	232,664,575	547	729,393	233,394,515
Haworth Boro.	84,158,000	87.94	95,699,340	1,870	276,627	95,977,837
Hillsdale Boro.	191,702,720	86.98	220,398,620	1,010	4,414,709	224,814,339
Hohokus Boro.	127,799,900	88.93	143,708,422	9,961	830,480	144,548,863
Leonia Boro.	145,513,400	94.27	154,358,120	764	1,020,297	155,379,181
Little Ferry Boro.	202,059,600	105.38	191,743,784	.....	4,323,500	196,067,284
Lodi Boro.	186,263,700	57.70	322,814,038	8,615	1,589,754	324,412,407
Lyndhurst Twp.	273,428,350	60.65	450,829,926	80,187	1,472,304	452,382,417
Mahwah Twp.	310,359,820	83.23	372,894,173	318,600	13,097,500	386,310,273
Maywood Boro.	194,671,400	95.19	204,508,247	1,101	1,502,006	206,011,354
Midland Park Boro.	159,488,800	104.32	152,884,202	194	1,054,783	153,939,179

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Montvale Boro.	147,162,700	59.28	248,250,169	.....	1,497,957	249,748,126
Moonachie Boro.	99,103,700	76.16	130,125,657	42,393	960,378	131,128,428
New Milford Boro.	276,891,700	101.96	271,568,949	.....	962,824	272,531,773
North Arlington Boro.	154,332,850	64.44	239,498,526	1,732	761,984	240,262,242
Northvale Boro.	130,750,000	88.96	146,976,169	967	649,973	147,627,109
Norwood Boro.	113,780,700	97.12	117,154,757	629	834,431	117,989,817
Oakland Boro.	231,436,900	86.01	269,081,386	.....	2,688,215	271,769,601
Old Tappan Boro.	104,025,300	95.18	109,293,234	.....	312,492	109,605,726
Oradell Boro.	184,696,610	78.26	236,003,846	337	1,741,330	237,745,513
Palisales Park Boro.	120,196,670	53.83	223,289,374	.....	493,534	223,782,908
Paramus Boro.	813,022,400	84.99	956,609,483	.....	7,115,808	963,725,291
Park Ridge Boro.	187,587,800	105.34	178,078,413	540	1,187,611	179,266,564
Ramsey Boro.	195,570,500	60.77	321,820,800	7,058	3,312,472	325,140,330
Ridgefield Boro.	280,038,750	95.75	292,468,668	1,819,756	1,359,398	295,647,822
Ridgefield Park Twp.	168,132,700	88.05	190,951,391	17,057	891,117	191,859,565
Ridgewood Village	356,626,400	55.74	639,803,373	7,033	5,255,029	645,065,435
Riveredge Boro.	87,108,430	39.15	222,499,183	2,936	2,576,937	225,079,056
Rivervale Twp.	150,170,400	75.23	199,615,047	.....	466,254	200,081,301
Rochelle Park Twp.	55,758,400	36.79	151,558,576	2,431	13,253,555	164,814,562
Rockleigh Boro.	37,633,924	59.93	62,796,469	.....	347,509	63,143,978
Rutherford Boro.	289,013,200	86.27	335,010,085	12,992	7,878,852	342,901,929
Saddle Brook Twp.	152,206,370	44.94	338,687,962	51,711	1,231,775	339,971,448
Saddle River Boro.	144,842,050	89.53	161,780,465	.....	745,575	162,526,040
South Hackensack Twp.	84,174,954	83.22	101,147,505	1,990	634,256	101,783,751
Teaneck Twp.	466,445,500	71.06	656,410,780	10,073	3,870,163	660,291,016
Tenafly Boro.	394,257,425	98.79	399,086,370	.....	1,496,872	400,583,242
Teterboro Boro.	85,720,768	99.70	85,978,704	52,191	1,629,461	87,660,356
Upper Saddle River Boro.	293,509,500	99.36	295,400,060	.....	1,408,722	296,808,782
Waldwick Boro.	182,703,400	91.86	198,893,316	32,918	846,398	199,772,632
Wallington Boro.	149,444,150	100.03	149,399,330	583	1,044,170	150,444,083
Washington Twp.	81,128,290	42.56	190,620,982	.....	278,741	190,899,723
Westwood Boro.	90,209,600	41.56	217,058,710	.....	702,434	217,761,144
Woodcliff Lake Boro.	152,641,900	88.87	171,758,636	5,800	1,142,099	172,906,535
Wood Ridge Boro.	105,355,450	55.91	188,437,578	17,240	762,365	189,217,183
Wyckoff Twp.	215,709,450	52.15	413,632,694	.....	1,699,618	415,332,312
Totals	$14,394,509,765	.....	$18,838,948,853	$3,326,583	$180,580,663	$19,022,856,099

*Exclusive of Class II Railroad Property.

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Burlington County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	$ 29,484,150	94.29%	$ 31,269,647	.....	$ 614,189	$ 31,883,836
Beverly City	14,225,150	62.94	22,601,128	.....	97,283	22,698,411
Bordentown City	27,419,510	53.48	51,270,587	3,774	252,507	51,526,868
Bordentown Twp.	84,895,245	76.61	110,814,835	1,992	2,368,717	113,185,544
Burlington City	55,904,425	48.18	116,032,430	41,033	2,703,794	118,777,257
Burlington Twp.	160,929,350	81.98	196,303,184	7,111	1,747,074	198,057,369
Chesterfield Twp.	33,641,000	92.35	36,427,721	.....	1,127,282	37,555,003
Cinnaminson Twp.	197,692,202	69.76	283,389,051	.....	2,656,159	286,045,210
Delanco Twp.	39,164,110	70.42	55,615,038	7,236	361,793	55,984,067
Delran Twp.	135,018,500	67.90	198,849,043	.....	1,353,593	200,202,636
Eastampton Twp.	41,611,090	99.10	41,988,991	176	471,168	42,460,335
Edgewater Park Twp.	95,218,545	88.68	107,373,190	1,298	870,060	108,244,548
Evesham Twp.	195,656,050	64.44	303,625,155	.....	3,582,406	307,207,561
Fieldsboro Boro.	5,570,540	95.32	5,844,041	34	36,299	5,880,374
Florence Twp.	126,958,165	92.42	137,370,878	3,447	1,469,482	138,843,807
Hainesport Twp.	37,216,840	73.22	50,828,790	185	700,548	51,529,523
Lumberton Twp.	57,804,894	83.47	69,252,299	157	652,199	69,904,655
Mansfield Twp.	42,230,000	86.22	48,979,355	16	993,713	49,973,084
Maple Shade Twp.	122,744,475	61.06	201,022,724	2,656	1,058,995	202,084,375
Medford Twp.	254,054,100	97.09	261,668,658	.....	4,691,045	266,359,703
Medford Lakes Boro.	54,994,316	72.87	75,469,076	.....	217,041	75,686,117
Moorestown Twp.	267,857,300	72.74	368,239,346	1,790	7,819,132	376,060,268
Mount Holly Twp.	110,125,900	99.61	110,557,073	16,654	5,476,142	116,049,869
Mount Laurel Twp.	304,230,005	95.49	318,598,811	52	3,228,818	321,827,681
New Hanover Twp.	6,564,550	90.33	7,267,298	.....	2,764,543	10,031,841
North Hanover Twp.	32,795,820	96.96	33,824,072	.....	619,771	34,443,843
Palmyra Boro.	72,469,150	86.11	84,158,809	102	658,187	84,817,098
Pemberton Boro.	12,048,850	96.30	12,511,786	.....	647,020	13,158,806
Pemberton Twp.	260,081,645	105.94	245,499,004	4,911	3,616,759	249,120,674
Riverside Twp.	55,190,450	67.55	81,703,109	8,375	1,717,064	83,428,548
Riverton Boro.	21,219,555	51.54	41,171,042	.....	204,904	41,375,946
Shamong Twp.	48,505,850	98.35	49,319,624	.....	947,440	50,267,064
Southampton Twp.	129,989,170	98.39	132,116,241	96	3,826,783	135,943,120
Springfield Twp.	34,845,300	79.33	43,924,493	.....	1,038,894	44,963,387
Tabernacle Twp.	59,521,400	95.35	62,424,122	.....	591,353	63,015,475
Washington Twp.	11,752,995	60.31	19,487,639	.....	553,930	20,041,569
Westampton Twp.	49,871,400	94.69	52,668,075	.....	697,588	53,365,663
Willingboro Twp.	406,167,790	98.33	413,065,992	.....	4,602,854	417,668,846
Woodland Twp.	27,661,290	61.60	44,904,692	260	532,172	45,437,124
Wrightstown Boro.	7,472,232	73.06	10,227,528	.....	2,369,922	12,597,450
Totals	$3,730,803,309	.....	$4,537,664,577	$101,355	$69,938,623	$4,607,704,555

*Exclusive of Class II Railroad Property.

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Camden County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Boro.	$ 97,306,550	83.55%	$ 116,465,051	.....	$ 691,391	$ 117,156,442
Audubon Park Boro.	3,798,600	118.32	3,210,446	.....	67,027	3,277,473
Barrington Boro.	71,494,217	72.86	98,125,469	$ 4,115	549,765	98,679,349
Bellmawr Boro.	166,230,500	104.63	158,874,606	29,882	1,389,236	160,293,724
Berlin Boro.	85,339,573	103.90	82,136,259	5,479	3,441,854	85,583,592
Berlin Twp.	51,347,750	94.43	54,376,522	.....	409,439	54,785,961
Brooklawn Boro.	25,472,640	101.93	24,990,327	140	392,769	25,383,236
Camden City	248,681,820	62.71	396,558,476	2,548,624	29,027,260	428,134,360
Cherry Hill Twp.	1,072,144,790	86.41	1,240,764,715	62	12,414,816	1,253,179,593
Chesilhurst Boro.	15,083,400	117.99	12,783,626	.....	178,694	12,962,320
Clementon Boro.	58,016,825	95.72	60,610,975	.....	824,893	61,435,868
Collingswood Boro.	105,430,350	62.36	169,067,271	.....	2,962,931	172,030,202
Gibbsboro Boro.	30,148,200	94.84	31,788,486	.....	478,749	32,267,235
Gloucester City	127,254,900	105.43	120,700,844	12,826	4,147,702	124,861,372
Gloucester Twp.	420,860,540	94.92	443,384,471	.....	6,149,309	449,533,780
Haddon Twp.	91,964,625	42.51	216,336,450	1,270	604,237	216,941,957
Haddonfield Boro.	151,533,800	60.83	249,192,504	.....	5,407,105	254,599,609
Haddon Heights Boro.	99,817,705	88.26	113,095,066	6,580	1,041,719	114,143,365
Hi Nella Boro.	5,654,982	52.85	10,700,061	30	50,910	10,751,001
Laurel Springs Boro.	16,854,290	64.95	25,949,638	55	4,178,005	30,127,698
Lawnside Boro.	37,913,858	101.41	37,386,705	.....	237,560	37,624,265
Lindenwold Boro.	93,023,060	55.95	166,261,055	202	949,498	167,210,755
Magnolia Boro.	53,873,350	96.77	55,671,541	.....	327,865	55,999,406
Merchantville Boro.	30,623,250	64.04	47,818,941	2,113	3,637,006	51,458,060
Mount Ephraim Boro.	41,043,995	68.32	60,076,105	36	435,178	60,511,319
Oaklyn Boro.	46,536,630	90.10	51,649,978	6,214	268,476	51,924,668
Pennsauken Twp.	512,045,200	93.84	545,657,715	130,321	5,598,072	551,386,108
Pine Hill Boro.	46,045,845	66.39	69,356,597	45	518,658	69,875,300
Pine Valley Boro.	1,697,700	118.04	1,438,241	.....	48,986	1,487,227
Runnemede Boro.	90,282,700	92.01	98,122,704	.....	1,526,172	99,648,876
Somerdale Boro.	38,813,840	60.93	63,702,347	.....	329,663	64,032,010
Stratford Boro.	98,598,000	101.11	97,515,577	660	1,143,048	98,659,285
Tavistock Boro.	902,100	102.06	883,892	.....	4,922	888,814
Voorhees Twp.	215,133,877	94.26	228,234,540	.....	2,023,454	230,257,994
Waterford Twp.	46,815,320	56.06	83,509,311	360	695,705	84,205,376
Winslow Twp.	220,652,000	102.84	214,558,538	6,769	13,394,908	227,960,215
Woodlynne Boro.	15,717,800	76.13	20,646,000	.....	178,985	20,824,985
Totals	$4,534,204,582	.....	$5,471,601,050	$2,755,783	$105,725,967	$5,580,082,800

*Exclusive of Class II Railroad Property.

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Cape May County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Boro.	$ 243,332,150	86.96%	$ 279,820,780	.....	$ 2,759,163	$ 282,579,943
Cape May City	107,187,300	92.99	115,267,556	$11,473	1,558,337	116,837,366
Cape May Point Boro.	19,159,900	95.44	20,075,335	.....	49,376	20,124,711
Dennis Twp.	42,813,340	78.70	54,400,686	37	930,855	55,331,578
Lower Twp.	257,701,425	94.69	272,152,735	211	4,050,148	276,203,094
Middle Twp.	116,584,525	67.26	173,334,114	9,448	2,720,081	176,063,643
North Wildwood City	164,745,320	82.28	200,225,231	.....	701,147	200,926,378
Ocean City	579,680,788	81.23	713,628,940	16,972	4,689,908	718,335,820
Sea Isle City	134,800,990	83.39	161,651,265	.....	998,455	162,649,720
Stone Harbor Boro.	174,694,980	94.77	184,335,739	.....	472,616	184,808,355
Upper Twp.	122,270,350	87.49	139,753,515	2,381	2,763,310	142,519,206
West Cape May Boro.	12,610,940	78.05	16,157,514	5,274	224,193	16,386,981
West Wildwood Boro.	11,198,335	74.01	15,130,840	.....	58,877	15,189,717
Wildwood City	177,606,440	88.55	200,571,925	.....	5,317,746	205,889,671
Wildwood Crest Boro.	184,759,700	82.76	223,247,583	.....	827,760	224,075,343
Woodbine Boro.	13,014,800	114.81	11,335,946	93	790,189	12,126,228
Totals	$2,362,161,283	.....	$2,781,089,704	$45,889	$28,912,161	$2,810,047,754

*Exclusive of Class II Railroad Property.

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Cumberland County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	$ 100,340,900	80.34%	$ 124,895,320	$ 38,656	$ 4,15..,749	$ 129,087,725
Commercial Twp.	22,117,800	77.77	28,440,015	117	1,344,969	29,785,101
Deerfield Twp.	24,410,000	95.34	25,603,105	.....	980,370	26,583,475
Downe Twp.	19,122,200	92.50	20,672,649	164	697,529	21,370,342
Fairfield Twp.	29,396,500	77.68	37,843,074	1,312	579,928	38,424,314
Greenwich Twp.	10,646,300	82.90	12,842,340	.....	267,993	13,110,333
Hopewell Twp.	48,872,200	104.45	46,790,043	.....	1,042,777	47,832,820
Lawrence Twp.	20,805,890	86.26	24,119,974	3,164	942,500	25,065,638
Maurice River Twp.	22,937,701	71.46	32,098,658	8,680	649,211	32,756,549
Millville City	231,720,650	96.48	240,174,803	83,015	5,422,596	245,680,414
Shiloh Boro.	4,264,200	122.32	3,486,102	.....	159,340	3,645,442
Stow Creek Twp.	10,867,500	78.15	13,905,950	.....	413,307	14,319,257
Upper Deerfield Twp.	70,520,400	78.47	89,869,249	3,369	1,082,434	90,955,052
Vineland City	553,117,400	98.64	560,743,512	84,255	15,212,470	576,040,237
Totals	$1,169,139,641	.....	$1,261,484,794	$222,732	$32,949,173	$1,294,656,699

*Exclusive of Class II Railroad Property.

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Essex County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	$ 435,932,900	100.61%	$ 433,289,832	$ 59,684	$ 6,086,200	$ 439,435,716
Bloomfield Town	437,852,000	66.27	660,709,220	259,188	5,639,300	666,607,708
Caldwell Boro.	105,912,000	90.75	116,707,438	.....	3,757,400	120,464,838
Cedar Grove Twp.	227,414,600	95.97	236,964,260	1,343	1,375,900	238,341,503
East Orange City	397,975,700	89.23	446,011,095	431,977	20,520,800	466,963,872
Essex Fells Boro.	65,284,800	78.11	83,580,591	6,729	243,100	83,830,420
Fairfield Boro.	310,396,900	97.62	317,964,454	.....	6,933,400	324,897,854
Glen Ridge Boro.	79,550,700	63.16	125,951,077	30,197	721,100	126,702,374
Irvington Town	310,571,300	71.39	435,034,739	116,944	15,275,000	450,426,683
Livingston Twp.	707,076,100	94.78	746,018,253	.....	10,174,200	756,192,453
Maplewood Twp.	209,199,800	55.18	379,122,508	27,325	1,757,800	380,907,633
Millburn Twp.	692,209,900	95.60	724,068,933	31,589	8,308,000	732,408,522
Montclair Town	458,768,700	79.89	574,250,469	113,663	8,984,300	583,348,432
Newark City	1,010,486,000	65.08	1,552,682,852	19,709,089	105,948,800	1,678,340,741
North Caldwell Boro.	88,401,400	67.17	131,608,456	.....	396,700	132,005,156
Nutley Town	479,566,400	96.59	496,496,946	11,585	9,133,200	505,641,731
Orange City	129,000,700	68.92	187,174,550	227,270	2,202,200	189,604,020
Roseland Boro.	124,724,000	90.04	138,520,657	1,825	744,500	139,266,982
South Orange Village.	244,076,000	89.23	273,535,806	123,542	7,199,300	280,858,648
Verona Boro.	162,069,400	63.34	255,872,119	.....	1,259,700	257,131,819
West Caldwell Boro.	273,208,800	96.70	282,532,368	.....	1,683,700	284,216,068
West Orange Town	426,454,700	66.64	639,938,025	.....	6,999,200	646,937,225
Totals	$7,376,132,800	.....	$9,238,034,648	$21,151,950	$225,343,800	$9,484,530,398

*Exclusive of Class II Railroad Property.

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Gloucester County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Boro.	$ 58,234,925	93.75%	$ 62,117,253	$ 924	$ 1,082,762	$ 63,200,939
Deptford Twp.	229,062,600	79.10	289,586,094	165	2,392,724	291,978,983
East Greenwich Twp.	38,707,300	69.46	55,726,029	206	802,990	56,529,225
Elk Twp.	31,133,500	83.40	37,330,336	119	913,115	38,243,570
Franklin Twp.	118,532,100	86.71	136,699,458	.....	2,890,180	139,589,638
Glassboro Boro.	80,997,900	56.92	142,301,300	27,360	2,830,124	145,158,784
Greenwich Twp.	100,621,700	52.03	193,391,697	29,994	341,090	193,762,781
Harrison Twp.	39,510,750	87.88	44,959,888	.....	945,838	45,905,726
Logan Twp.	45,482,400	82.10	55,398,782	55	602,364	56,001,201
Mantua Twp.	106,551,500	86.59	123,052,893	441	2,499,545	125,552,879
Monroe Twp.	195,742,400	82.29	237,869,000	.....	6,631,111	244,500,111
National Park Boro.	27,719,100	104.42	26,545,777	.....	173,616	26,719,393
Newfield Boro.	10,071,250	54.09	18,619,431	218	193,014	18,812,663
Paulsboro Boro.	91,805,400	109.12	84,132,515	1,008	1,877,411	86,010,934
Pitman Boro.	70,738,300	62.52	113,145,074	362	713,905	113,859,341
South Harrison Twp	14,484,100	65.11	22,245,584	12	258,974	22,504,570
Swedesboro Boro.	9,635,350	51.96	18,543,784	7,047	519,670	19,070,501
Washington Twp.	163,281,625	51.10	319,533,513	.....	1,562,242	321,095,755
Wenonah Boro.	22,496,250	64.29	34,991,834	50	216,139	35,208,023
West Deptford Twp.	249,825,250	67.20	371,763,765	9,658	1,381,006	373,154,429
Westville Boro.	54,265,900	98.02	55,362,069	20,090	576,295	55,958,454
Woodbury City	84,214,900	67.85	124,119,234	35,879	4,461,181	128,616,294
Woodbury Heights Boro.	23,202,605	44.31	52,364,263	.....	381,879	52,746,142
Woolwich Twp.	26,495,000	104.57	25,337,095	445	870,554	26,208,094
Totals	$1,892,812,105	.....	$2,645,136,668	$134,033	$35,117,729	$2,680,388,430

*Exclusive of Class II Railroad Property.

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Hudson County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	$ 398,250,000	61.06%	$ 652,227,317	$ 912,337	$ 7,809,870	$ 660,949,524
East Newark Boro.	16,374,600	82.18	19,925,286	.....	191,790	20,117,076
Guttenberg Town.	41,938,100	65.94	63,600,394	.....	372,880	63,973,274
Harrison Town	86,898,845	57.04	152,347,204	730,834	791,404	153,869,442
Hoboken City	108,043,150	55.02	196,370,683	9,868,533	2,092,827	208,332,043
Jersey City	779,547,525	62.13	1,254,703,887	36,655,505	33,652,041	1,325,011,433
Kearny Town	334,148,650	55.47	602,395,259	6,840,067	6,148,294	615,383,620
North Bergen Twp.	673,606,795	105.51	638,429,338	2,010,106	8,445,666	648,885,110
Secaucus Town.	481,440,000	108.60	443,314,917	1,349,820	4,976,567	449,641,304
Union City	278,505,500	91.97	302,822,116	18,760	15,042,336	317,883,212
Weehawken Twp.	118,544,900	79.88	148,403,731	2,010,193	1,358,893	151,772,817
West New York Town	185,647,250	75.36	246,347,200	6,421,170	1,809,993	254,578,363
Totals	$3,502,945,315	.....	$4,720,887,332	$66,817,325	$82,692,561	$4,870,397,218

*Exclusive of Class II Railroad Property.

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Hunterdon County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp.	$ 32,438,380	62.58%	$ 51,835,059	.....	$ 339,432	$ 52,174,491
Bethlehem Twp.	41,695,394	82.76	50,381,095	$ 4,920	320,314	50,706,329
Bloomsbury Boro.	11,769,625	90.41	13,018,057	1,814	354,124	13,373,995
Califon Boro.	12,539,435	68.01	18,437,634	.....	358,162	18,795,796
Clinton Town	36,148,150	89.58	40,352,925	1,725	953,339	41,307,989
Clinton Twp.	106,210,929	66.07	160,755,152	2,285	2,922,655	163,680,092
Delaware Twp.	53,613,264	63.09	84,979,020	.....	964,405	85,943,425
East Amwell Twp.	68,976,639	101.25	68,125,076	1,419	797,510	68,924,005
Flemington Boro.	79,290,570	96.86	81,861,006	724	2,765,755	84,627,485
Franklin Twp.	46,178,137	79.58	58,027,315	3,756	13,065,702	71,096,773
Frenchtown Boro.	22,160,650	93.44	23,716,449	.....	510,595	24,227,044
Glen Gardner Boro.	8,015,140	89.40	8,965,481	327	152,480	9,118,288
Hampton Boro.	18,496,731	109.18	16,941,501	7,130	316,822	17,265,453
High Bridge Boro.	38,551,890	86.10	44,775,714	12,686	408,195	45,196,595
Holland Twp.	94,709,938	95.13	99,558,434	13,420	621,831	100,193,685
Kingwood Twp.	40,272,668	70.47	57,148,670	.....	818,521	57,967,191
Lambertville City	52,696,650	99.55	52,934,857	16,085	969,413	53,920,355
Lebanon Boro.	14,270,315	85.36	16,717,801	108	504,372	17,222,281
Lebanon Twp.	68,417,245	65.88	103,851,313	77	672,432	104,523,822
Milford Boro.	17,064,515	51.63	33,051,549	1,779	450,564	33,503,892
Raritan Twp.	220,682,800	97.98	225,232,496	381	3,630,500	228,863,377
Readington Twp.	143,483,273	66.11	217,037,170	9,079	1,980,957	219,027,206
Stockton Boro.	6,844,250	61.71	11,090,990	.....	87,543	11,178,533
Tewsbury Twp.	101,370,250	76.12	133,171,637	.....	912,204	134,083,841
Union Twp.	41,132,888	69.77	58,954,978	1,791	430,874	59,387,643
West Amwell Twp.	31,907,247	62.06	51,413,547	.....	552,569	51,966,116
Totals	$1,408,936,973	.....	$1,782,334,926	$79,506	$35,861,270	$1,818,275,702

*Exclusive of Class II Railroad Property.

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Mercer County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	$ 267,151,870	81.41%	$ 328,156,086	$ 28	$ 2,375,668	$ 330,531,782
Ewing Twp.	210,325,010	40.37	520,993,337	173,248	4,394,236	525,560,821
Hamilton Twp.	1,035,010,250	98.37	1,052,160,466	230,331	26,517,439	1,078,908,236
Hightstown Boro.	42,497,500	76.40	55,625,000	16,545	2,543,408	58,184,953
Hopewell Boro.	26,809,250	73.40	36,524,864	25,673	863,168	37,413,705
Hopewell Twp.	282,926,400	93.01	304,189,227	2,428	2,792,061	306,983,716
Lawrence Twp.	378,608,800	77.14	490,807,363	17,255	3,883,500	494,708,118
Pennington Boro.	28,209,725	62.86	44,877,068	1,328	755,487	45,633,883
Princeton Boro.	95,759,575	41.98	228,107,611	64,931	3,035,461	231,208,003
Princeton Twp.	274,031,100	62.81	436,285,783	17,527	1,870,098	438,173,408
Trenton City	326,795,000	65.28	500,605,086	1,805,603	21,621,911	524,032,600
Washington Twp.	53,048,300	77.67	68,299,601	6,224	1,176,291	69,482,116
West Windsor Twp.	133,690,700	53.96	247,758,895	506,677	4,315,283	252,580,855
Totals	$3,154,863,480	.....	$4,314,390,387	$2,867,798	$76,144,011	$4,393,402,196

*Exclusive of Class II Railroad Property.

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Middlesex County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Boro.	$ 333,632,700	104.08%	$ 320,554,093	$ 33,355	$ 3,462,274	$ 324,049,722
Cranbury Twp.	86,619,700	93.93	92,217,289	942	987,263	93,205,494
Dunellen Boro.	93,060,100	101.15	92,002,076	89,654	3,027,000	95,118,730
East Brunswick Twp.	560,874,900	81.69	686,589,423	1,067	8,173,590	694,764,080
Edison Twp.	1,003,441,200	76.63	1,309,462,613	610,101	11,061,732	1,321,134,446
Helmetta Boro.	13,007,100	89.93	14,463,583	.....	158,800	14,622,383
Highland Park Boro.	122,717,200	71.28	172,162,177	8,071	1,248,546	173,418,794
Jamesburg Boro.	43,604,000	97.14	44,887,791	9,871	1,433,561	46,331,223
Metuchen Boro.	192,366,700	75.88	253,514,365	540,712	7,139,900	261,194,977
Middlesex Boro.	190,918,200	87.11	219,169,097	9,582	1,751,646	220,930,325
Milltown Boro.	76,868,000	62.45	123,087,270	6,378	485,306	123,578,954
Monroe Twp.	208,289,000	79.51	261,965,790	1,125	2,909,200	264,876,115
New Brunswick City	304,121,800	94.52	321,753,915	771,592	41,857,100	364,382,607
North Brunswick Twp.	331,779,400	74.61	444,684,895	218,912	3,433,000	448,336,807
Old Bridge Twp.	455,061,300	76.32	596,254,324	118,369	4,739,205	601,111,898
Perth Amboy City	321,494,100	81.03	396,759,348	612,661	6,658,112	404,030,121
Piscataway Twp.	661,050,200	104.99	629,631,584	708	13,454,660	643,086,952
Plainsboro Twp.	86,624,000	99.69	86,893,369	3,656	1,711,150	88,608,175
Sayreville Boro.	637,657,300	101.33	629,287,773	88,163	5,625,821	635,001,757
South Amboy City	98,709,900	89.43	110,376,719	1,981,615	1,680,650	114,038,984
South Brunswick Twp.	301,676,000	84.95	355,121,836	486,776	6,921,600	362,530,212
South Plainfield Boro.	521,278,800	108.52	480,352,746	328,418	5,123,591	485,804,755
South River Boro.	161,149,350	90.62	177,829,784	1,695	1,163,857	178,995,336
Spotswood Boro.	84,051,185	85.65	98,133,316	195,367	1,522,061	99,850,744
Woodbridge Twp.	1,145,246,800	73.24	1,563,690,333	2,629,013	14,076,700	1,580,396,046
Totals	$8,035,298,935	.....	$9,480,845,509	$8,747,803	$149,806,325	$9,639,399,637

*Exclusive of Class II Railroad Property.

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Monmouth County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Aberdeen Twp.	$ 133,130,065	59.82%	$ 222,551,095	$ 8,984	$ 1,209,244	$ 223,769,323
Allenhurst Boro.	15,409,225	59.07	26,086,381	2,100	221,407	26,309,888
Allentown Boro.	21,888,600	89.37	24,492,111	.....	559,510	25,051,621
Asbury Park City	76,642,930	73.42	104,389,717	.....	8,349,941	112,739,658
Atlantic Highlands Boro.	65,543,400	86.08	76,142,426	.....	1,388,523	77,530,949
Avon By the Sea Boro.	25,046,000	50.01	50,081,984	.....	158,121	50,240,105
Belmar Boro.	64,997,800	59.26	109,682,416	500	546,545	110,229,461
Bradley Beach Boro.	33,048,297	58.16	56,823,069	20,216	323,668	57,166,953
Brielle Boro.	64,725,750	64.41	100,490,219	421	399,885	100,890,525
Colts Neck Twp.	116,760,842	60.95	191,568,240	.....	1,376,910	192,945,150
Deal Boro.	52,786,890	52.16	101,201,860	.....	443,636	101,645,496
Eatontown Boro.	212,436,500	86.78	244,798,917	3,794	4,127,771	248,930,482
Englishtown Boro.	7,835,152	67.92	11,535,854	60	863,312	12,399,226
Fair Haven Boro.	58,214,200	53.38	109,056,201	.....	204,725	109,260,926
Farmingdale Boro.	8,797,300	46.64	18,862,136	9,608	862,538	19,734,282
Freehold Boro.	82,752,625	67.07	123,382,474	14,715	5,985,745	129,382,934
Freehold Twp.	219,765,225	62.92	349,277,217	7,772	2,845,775	352,130,764
Hazlet Twp.	246,815,950	96.92	254,659,461	528	1,582,129	256,242,118
Highlands Boro.	56,234,890	88.90	63,256,344	.....	349,841	63,606,185
Holmdel Twp.	331,791,280	111.62	297,250,744	.....	5,137,524	302,388,268
Howell Twp.	164,379,710	50.99	322,376,368	4,828	2,184,276	324,565,472
Interlaken Boro.	13,110,900	53.87	24,338,036	.....	60,313	24,398,349
Keansburg Boro.	46,334,025	56.37	82,196,248	.....	411,427	82,607,675
Keyport Boro.	71,528,100	84.42	84,728,856	1,104	4,183,234	88,913,194
Little Silver Boro.	80,182,500	63.88	125,520,507	438	602,121	126,123,066

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Loch Arbour Village	3,655,050	53.10	6,883,333	.....	46,836	6,930,169
Long Branch City	307,354,750	89.50	343,413,128	194,715	6,058,775	349,666,618
Manalapan Twp.	166,355,250	62.87	264,601,956	26	1,450,929	266,052,911
Manasquan Boro.	69,318,650	54.18	127,941,399	7,160	539,213	128,487,772
Marlboro Twp.	153,356,621	62.73	244,470,941	.....	2,506,321	246,977,262
Matawan Boro.	77,470,500	68.18	113,626,430	14,824	772,610	114,413,864
Middletown Twp.	611,798,000	64.43	949,554,555	1,033	6,815,210	956,370,798
Millstone Twp.	35,152,200	48.74	72,121,871	.....	412,006	72,533,877
Monmouth Beach Boro.	61,027,300	80.95	75,388,882	.....	275,677	75,664,559
Neptune Twp.	203,669,800	63.09	322,824,219	10,922	3,326,671	326,161,812
Neptune City Boro.	41,468,750	63.33	65,480,420	.....	349,275	65,829,695
Ocean Twp.	366,788,250	91.44	401,124,508	.....	2,794,717	403,919,225
Oceanport Boro.	82,489,000	72.19	114,266,519	5,159	717,435	114,989,113
Red Bank Boro.	157,447,650	88.42	178,067,914	131,812	6,426,898	184,626,624
Roosevelt Boro.	10,441,845	91.90	11,362,182	.....	87,172	11,449,354
Rumson Boro.	163,615,800	81.69	200,288,652	.....	1,271,065	201,559,717
Sea Bright Boro.	29,101,970	70.16	41,479,433	.....	207,083	41,686,516
Sea Girt Boro.	61,454,500	60.13	102,202,727	176	490,287	102,693,190
Shrewsbury Boro.	63,832,100	80.73	79,068,624	.....	985,057	80,053,681
Shrewsbury Twp.	2,095,000	100.62	2,082,091	.....	45,883	2,127,974
South Belmar Boro.	13,987,250	56.16	24,906,072	.....	180,325	25,086,397
Spring Lake Boro.	81,798,750	65.22	125,419,733	3,500	2,456,454	127,879,687
Spring Lake Heights Boro.	69,218,850	82.84	83,557,279	1,418	580,733	84,139,430
Tinton Falls Boro.	94,393,800	63.32	149,074,226	.....	983,145	150,057,371
Union Beach Boro.	32,365,150	53.07	60,985,774	12	295,855	61,281,641
Upper Freehold Twp.	30,816,088	51.67	59,640,194	.....	1,230,843	60,871,037
Wall Twp.	194,559,300	55.69	349,361,286	.....	2,069,834	351,431,120
West Long Branch Boro.	104,168,750	84.88	122,724,729	.....	895,153	123,619,882
Totals	$5,559,359,080	.....	$7,866,667,958	$445,825	$88,649,583	$7,955,763,366

*Exclusive of Class II Railroad Property.

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Morris County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	$ 77,640,850	59.76%	$ 129,921,101	$ 67,994	$ 3,493,996	$ 133,483,091
Boonton Twp.	39,777,700	42.82	92,895,142	.....	391,304	93,286,446
Butler Boro.	69,090,010	59.89	115,361,513	7,237	622,612	115,991,362
Chatham Boro.	82,333,500	38.93	211,491,138	86,600	441,874	212,019,612
Chatham Twp.	92,124,044	38.16	241,415,210	.....	300,732	241,715,942
Chester Boro.	39,403,900	103.73	37,986,985	.....	1,017,760	39,004,745
Chester Twp.	78,899,100	66.21	119,164,930	.....	1,325,837	120,490,767
Denville Twp.	143,783,400	50.91	282,426,635	173,188	2,421,966	285,021,789
Dover Town	80,216,499	45.56	176,067,820	138,676	3,269,830	179,476,326
East Hanover Twp.	192,417,900	55.12	349,089,078	1,179	1,351,809	350,442,066
Florham Park Boro.	323,280,100	103.50	312,347,923	.....	2,934,272	315,282,195
Hanover Twp.	163,955,200	37.83	433,399,947	9,367	9,315,641	442,724,955
Harding Twp.	102,393,585	64.72	158,210,113	.....	772,531	158,982,644
Jefferson Twp.	204,928,790	75.15	272,693,001	116	2,877,552	275,570,669
Kinnelon Boro.	132,397,913	66.71	198,467,865	150	896,332	199,364,347
Lincoln Park Boro.	102,947,340	72.08	142,823,724	2,177	430,601	143,256,502
Madison Boro.	149,797,550	48.15	311,106,023	94,565	2,797,113	313,997,701
Mendham Boro.	120,806,600	106.39	113,550,710	.....	1,262,509	114,813,219
Mendham Twp.	128,818,500	85.89	149,980,789	.....	1,391,534	151,372,323
Mine Hill Twp.	21,877,230	42.70	51,234,731	.....	197,480	51,432,211
Montville Twp.	192,367,950	55.68	345,488,416	1,941	1,334,638	346,824,995
Morris Twp.	420,996,350	72.08	584,068,188	3,147	4,790,502	588,861,837
Morris Plains Boro.	83,713,300	47.37	176,722,187	10,279	948,846	177,681,312
Morristown Town	274,806,640	99.49	276,215,338	203,104	23,167,292	299,585,734
Mountain Lakes Boro.	49,440,900	45.93	107,644,024	9,778	672,470	108,326,272
Mount Arlington Boro.	52,887,200	98.02	53,955,519	239	452,355	54,408,113
Mount Olive Twp.	195,379,150	71.76	272,267,489	192	1,884,974	274,152,655
Netcong Boro.	40,890,150	90.53	45,167,514	35,242	938,552	46,141,308
Parsippany-Troy Hills Twp.	535,446,750	60.22	889,151,030	3,758	4,617,612	893,772,400
Passaic Twp.	77,044,330	48.97	157,329,651	5,973	1,122,238	158,457,862
Pequannock Twp.	149,999,750	61.52	243,822,741	125	836,266	244,659,132
Randolph Twp.	256,630,244	75.72	338,920,026	7,288	3,017,606	341,944,920
Riverdale Boro.	51,275,100	93.77	54,681,775	4,260	4,756,627	59,442,662
Rockaway Boro.	92,173,300	83.67	110,162,902	3,959	891,347	111,058,208
Rockaway Twp.	222,169,100	55.61	399,512,857	79	1,704,187	401,217,123
Roxbury Twp.	246,732,645	70.05	352,223,619	134,545	15,860,146	368,218,310
Victory Gardens Boro.	7,153,715	83.71	8,545,831	.....	42,741	8,588,572
Washington Twp.	122,441,015	60.87	201,151,659	.....	1,435,474	202,587,133
Wharton Boro.	48,216,900	54.78	88,019,168	204	315,246	88,334,618
Totals	$5,466,654,200	.....	$8,604,684,312	$1,005,362	$106,302,404	$8,711,992,078

*Exclusive of Class II Railroad Property.

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Ocean County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Twp.	$ 109,562,300	99.78%	$ 109,803,869	.....	$ 2,068,528	$ 111,872,397
Barnegat Light Boro.	48,174,900	81.95	58,785,723	.....	192,221	58,977,944
Bay Head Boro.	42,440,625	59.78	70,994,689	$412,763	299,270	71,706,722
Beach Haven Boro.	99,503,610	85.41	116,501,124	.....	1,184,788	117,685,912
Beachwood Boro.	97,733,300	107.49	90,923,156	.....	612,490	91,535,646
Berkeley Twp.	256,578,400	67.27	381,415,787	.....	3,770,307	385,186,094
Brick Twp.	579,734,150	66.67	869,557,747	.....	7,412,315	876,970,062
Dover Twp.	982,389,000	78.86	1,245,738,017	6,050	14,352,555	1,260,096,622
Eagleswood Twp.	15,768,300	76.30	20,666,186	.....	204,097	20,870,283
Harvey Cedars Boro.	58,448,660	86.24	67,774,420	.....	547,067	68,321,487
Island Heights Boro.	23,700,400	90.90	26,073,047	.....	181,393	26,254,440
Jackson Twp.	316,653,346	101.48	312,035,225	.....	4,266,030	316,301,255
Lacey Twp.	245,209,723	72.98	335,995,784	.....	4,205,539	340,201,323
Lakehurst Boro.	20,763,400	103.84	19,995,570	422	1,508,776	21,504,768
Lakewood Twp.	449,129,400	93.26	481,588,462	8,183	8,553,911	490,150,556
Lavallette Boro.	128,364,300	97.58	131,547,756	.....	2,101,260	133,649,016
Little Egg Harbor Twp.	121,057,200	72.86	166,150,425	.....	5,160,355	171,310,780
Long Beach Twp.	422,666,470	99.74	423,768,267	.....	1,845,883	425,614,150
Manchester Twp.	325,132,750	93.32	348,406,290	222	5,117,099	353,523,611
Mantoloking Boro.	40,274,100	66.55	60,517,055	.....	242,153	60,759,208
Ocean Twp.	91,893,600	96.71	95,019,750	.....	856,631	95,876,381
Ocean Gate Boro.	21,763,288	85.30	25,513,819	.....	129,827	25,643,646
Pine Beach Boro.	30,378,300	86.73	31,405,252	.....	139,619	31,544,871
Plumsted Twp.	40,730,400	86.73	46,962,297	.....	1,435,387	48,397,684
Point Pleasant Boro.	269,643,650	93.96	286,977,065	.....	4,491,437	291,468,502
Point Pleasant Beach Boro.	121,178,100	81.44	148,794,327	1,081	709,731	149,505,139
Seaside Heights Boro.	95,636,100	98.03	97,557,992	.....	408,639	97,966,631
Seaside Park Boro.	62,660,870	66.11	94,782,741	.....	244,353	95,027,094
Ship Bottom Boro.	71,204,744	83.55	85,224,110	.....	1,065,534	86,289,644
South Toms River Boro.	31,423,300	85.55	36,730,918	1,778	371,358	37,104,054
Stafford Twp.	164,810,640	74.25	221,967,192	.....	6,488,839	228,456,031
Surf City Boro.	100,805,300	92.76	108,673,243	.....	702,255	109,375,498
Tuckerton Boro.	32,338,300	83.32	38,812,170	.....	836,620	39,648,790
Totals	$5,517,750,926	.....	$6,656,659,475	$430,499	$81,706,267	$6,738,796,241

*Exclusive of Class II Railroad Property.

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Passaic County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingdale Boro.	$ 105,572,200	94.02%	$ 112,286,960	$ 620	$ 743,816	$ 113,031,396
Clifton City	1,070,845,500	73.02	1,466,509,860	120,940	11,122,000	1,477,752,800
Haledon Boro.	49,683,000	54.23	91,615,342	.....	458,054	92,073,396
Hawthorne Boro.	224,702,400	65.66	342,221,139	33,758	1,350,828	343,605,725
Little Falls Twp.	125,886,256	59.46	211,715,869	5,165	2,857,191	214,578,225
North Haledon Boro.	64,989,388	43.59	149,092,425	.....	295,608	149,388,033
Passaic City	268,814,200	80.51	333,889,206	251,295	14,168,672	348,309,173
Paterson City	602,419,097	72.37	832,415,500	741,300	22,732,825	855,889,625
Pompton Lakes Boro.	102,341,200	58.16	175,964,924	526	1,139,738	177,105,188
Prospect Park Boro.	30,795,900	59.08	52,125,762	.....	253,650	52,379,412
Ringwood Boro.	117,507,600	57.76	203,441,136	.....	1,026,400	204,467,536
Totowa Boro.	296,301,000	96.46	307,174,995	1,173	2,944,776	310,120,944
Wanaque Boro.	78,203,200	58.93	132,705,244	.....	730,400	133,435,644
Wayne Twp.	1,038,490,100	88.90	1,168,155,343	904	13,768,829	1,181,925,076
West Milford Twp.	242,433,820	61.23	395,939,605	1,688	4,271,433	400,212,726
West Paterson Boro.	127,551,000	58.92	216,481,670	.....	1,040,123	217,521,793
Totals	$4,546,535,861	.....	$6,191,734,980	$1,157,369	$78,904,343	$6,271,796,692

*Exclusive of Class II Railroad Property.

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Salem County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Twp.	$ 23,465,930	76.19%	$ 30,799,226	.....	$ 417,938	$ 31,217,164
Carneys Point Twp.	73,320,710	83.32	87,998,932	$19,700	1,125,023	89,143,655
Elmer Boro.	13,349,150	82.29	16,222,080	11,356	526,848	16,760,284
Elsinboro Twp.	11,962,260	82.55	14,490,927	.....	169,533	14,660,460
Lower Alloway Creek Twp.	30,232,290	74.77	40,433,717	.....	576,345	41,010,062
Mannington Twp.	24,289,800	75.22	32,291,678	3,585	1,112,881	33,408,144
Oldmans Twp.	25,619,200	68.63	37,329,448	1,497	325,305	37,656,250
Penns Grove Boro.	17,394,250	57.54	30,229,840	113	1,554,250	31,784,203
Pennsville Twp.	184,529,000	73.67	250,480,521	4,456	2,752,837	253,237,814
Pilesgrove Twp.	38,910,900	85.96	45,266,287	622	1,207,903	46,474,812
Pittsgrove Twp.	68,393,175	103.71	65,946,558	72	1,175,186	67,121,816
Quinton Twp.	24,997,100	87.30	28,633,562	.....	3,201,683	31,835,245
Salem City	47,229,820	108.16	43,666,624	20,329	1,983,694	45,670,647
Upper Pittsgrove Twp.	36,553,700	97.84	37,360,691	80	1,291,835	38,652,606
Woodstown Boro.	24,685,750	78.46	31,462,847	1,554	820,121	32,284,522
Totals	$644,933,035	.....	$792,612,938	$63,364	$18,241,382	$810,917,684

*Exclusive of Class II Railroad Property.

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Somerset County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	$ 147,166,300	92.66%	$ 158,823,980	.....	$ 6,910,671	$ 165,734,651
Bernards Twp.	266,214,878	55.05	483,587,426	$ 2,974	2,355,533	485,945,933
Bernardsville Boro.	143,528,100	68.14	210,637,071	118,614	4,035,777	214,791,462
Bound Brook Boro.	67,677,460	50.27	134,627,929	151,769	2,807,985	137,587,683
Branchburg Twp.	190,142,650	97.07	195,881,992	2,683	2,500,361	198,385,036
Bridgewater Twp.	537,451,110	71.59	750,734,893	47,726	5,365,286	756,147,905
Far Hills Boro.	29,744,000	86.00	34,586,047	9,036	295,871	34,890,954
Franklin Twp.	337,331,500	65.70	513,442,161	.....	5,861,812	519,303,973
Green Brook Twp.	66,458,190	65.34	101,711,341	.....	322,809	102,034,150
Hillsborough Twp.	182,616,738	54.26	336,558,677	4,532	3,999,927	340,563,136
Manville Boro.	65,098,190	38.45	169,306,086	196,657	377,512	169,880,255
Millstone Boro.	5,476,360	55.96	9,786,204	.....	9,286	9,795,490
Montgomery Twp.	195,126,900	105.64	184,709,296	45,329	1,257,230	186,011,855
North Plainfield Boro.	111,574,600	45.86	243,293,938	.....	818,421	244,112,359
Peapack Gladstone Boro.	31,587,650	56.85	55,563,149	5,384	258,402	55,826,935
Raritan Boro.	132,894,725	117.83	112,785,135	162,444	1,425,300	114,372,879
Rocky Hill Boro.	8,581,750	49.22	17,435,494	.....	43,884	17,479,378
Somerville Boro.	153,294,600	83.89	182,732,864	74,965	8,538,751	191,346,580
South Bound Brook Boro.	25,637,300	50.23	51,039,817	1,354	468,421	51,509,592
Warren Twp.	131,969,300	50.53	261,170,196	.....	769,317	261,939,513
Watchung Boro.	91,822,330	44.24	207,554,995	.....	734,969	208,289,964
Totals	$2,921,394,631	.....	$4,415,968,691	$823,467	$49,157,525	$4,465,949,683

*Exclusive of Class II Railroad Property.

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Sussex County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Boro.	$ 3,845,052	36.07%	$ 10,659,972	$ 837	$ 94,031	$ 10,754,840
Andover Twp.	41,651,541	51.40	81,034,126	226	329,635	81,363,987
Branchville Boro.	13,947,900	83.41	16,722,096	.....	191,466	16,913,562
Byram Twp.	89,331,550	74.75	119,507,090	.....	701,525	120,208,615
Frankford Twp.	43,039,150	54.73	78,639,046	.....	465,789	79,104,835
Franklin Boro.	32,804,650	57.69	56,863,668	1,659	1,023,701	57,889,028
Fredon Twp.	22,654,550	55.41	40,885,310	.....	152,833	41,038,143
Green Twp.	27,979,708	78.97	35,430,807	253	205,841	35,636,901
Hamburg Boro.	18,470,805	66.93	27,597,199	.....	234,475	27,831,674
Hampton Twp.	42,018,297	60.46	69,497,679	.....	375,052	69,872,731
Hardyston Twp.	52,916,650	63.62	83,176,124	143	435,327	83,611,594
Hopatcong Boro.	115,958,300	53.28	217,639,452	.....	811,362	218,450,814
Lafayette Twp.	18,271,100	62.21	29,370,037	.....	142,460	29,512,497
Montague Twp.	33,934,932	64.78	52,384,890	.....	538,393	52,923,283
Newton Town.	43,648,420	46.90	93,066,994	.....	1,680,654	94,747,648
Ogdensburg Boro.	39,419,175	95.44	41,302,572	238	149,693	41,452,503
Sandyston Twp.	28,627,200	84.22	33,990,976	.....	344,557	34,335,533
Sparta Twp.	203,576,295	74.18	274,435,555	1,423	1,377,369	275,814,347
Stanhope Boro.	28,140,200	61.63	45,659,906	.....	322,459	45,982,365
Stillwater Twp.	44,447,635	68.60	64,792,471	.....	234,421	65,026,892
Sussex Boro.	22,638,925	98.94	22,881,469	.....	3,061,734	25,943,203
Vernon Twp.	220,210,340	72.70	302,902,806	838	4,979,978	307,883,622
Walpack Twp.	722,640	42.71	1,691,969	.....	34,441	1,726,410
Wantage Twp.	68,163,165	53.96	126,321,655	.....	8,356,136	134,677,791
Totals	$1,256,418,180	.....	$1,926,453,869	$5,617	$26,243,332	$1,952,702,818

*Exclusive of Class II Railroad Property.

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Union County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp.	$ 253,361,861	57.14%	$ 443,405,427	.....	$ 1,545,189	$ 444,950,616
Clark Twp.	280,227,800	81.99	341,782,900	$ 4,064	1,449,000	343,235,964
Cranford Twp.	422,539,600	90.44	467,204,334	495,054	6,373,030	474,072,418
Elizabeth City	965,361,400	94.34	1,023,278,991	9,042,185	25,551,600	1,057,872,776
Fanwood Boro.	90,142,500	65.02	138,638,111	8,681	534,873	139,181,665
Garwood Boro.	76,203,900	94.92	80,282,238	15,326	444,000	80,741,564
Hillside Twp.	321,238,200	99.89	321,591,951	79,597	1,925,298	323,596,846
Kenilworth Boro.	176,625,000	87.75	201,282,051	38,083	1,176,765	202,496,899
Linden City	1,016,482,600	88.60	1,147,271,558	814,133	9,598,500	1,157,684,191
Mountainside Boro.	166,914,000	71.16	234,561,551	.....	965,600	235,527,151
New Providence Boro.	272,733,450	89.31	305,378,401	2,636	5,931,664	311,312,701
Plainfield City	387,598,125	94.12	411,812,712	301,039	14,879,400	426,993,151
Rahway City	341,161,600	83.24	409,852,955	888,555	10,711,700	421,453,210
Roselle Boro.	266,081,100	105.10	253,169,458	28,591	8,238,593	261,436,642
Roselle Park Boro.	141,628,200	75.31	188,060,284	49,307	851,491	188,961,082
Scotch Plains Twp.	287,190,600	68.13	421,533,245	62	1,841,744	423,375,051
Springfield Twp.	331,639,000	94.64	350,421,598	757	2,859,961	353,282,316
Summit City	366,636,200	60.62	604,810,624	333,781	5,441,560	610,585,965
Union Twp.	949,882,500	89.92	1,056,363,990	32,614	17,935,787	1,074,332,391
Westfield Town	420,010,100	62.40	673,093,109	3,077	5,095,812	678,191,998
Winfield Twp.	1,391,700	64.52		.....	37,922	2,194,928
Totals	$ 7,535,049,436	.....	$9,075,952,494	$12,137,542	$123,389,489	$9,211,479,525

*Exclusive of Class II Railroad Property.

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Warren County, 1978 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	$ 50,663	89.97%	$ 56,312,026	$ 1,267	$ 698,178	$ 57,011,471
Alpha Boro	18,374,175	61.68	29,789,518	1,977	139,311	29,930,806
Belvidere Town	26,850,630	64.24	41,797,369	11,643	2,100,977	43,909,989
Blairstown Twp.	87,455,662	91.58	95,496,464	.....	944,970	96,441,434
Franklin Twp.	23,079,175	63.82	36,162,919	166	470,160	36,633,245
Frelinghuysen Twp.	32,966,930	100.09	32,937,286	44	286,200	33,223,530
Greenwich Twp.	27,911,550	97.53	28,618,425	1,060	340,088	28,959,573
Hackettstown Town.	73,121,000	57.28	127,655,377	9,294	1,800,833	129,465,504
Hardwick Twp.	13,863,850	57.63	24,056,655	.....	85,330	24,141,985
Harmony Twp.	43,579,383	95.90	45,442,527	5,174	449,425	45,897,126
Hope Twp.	29,111,708	96.47	30,176,954	.....	895,095	31,072,049
Independence Twp.	46,833,320	101.10	46,323,759	785	675,836	47,000,380
Knowlton Twp.	24,121,110	70.36	34,282,419	262	415,305	34,697,986
Liberty Twp.	28,045,265	93.45	30,010,984	152	292,340	30,303,476
Lopatcong Twp.	50,844,635	65.19	77,994,531	4,202	707,324	78,706,057
Mansfield Twp.	81,098,075	92.70	87,484,439	652	950,490	88,435,581
Oxford Twp.	10,031,669	44.55	22,517,776	.....	286,918	22,804,694
Pahaquarry Twp.	67,950	13.33	509,752	.....	3,348	513,100
Phillipsburg Town	107,075,640	62.71	170,747,313	567,637	2,875,596	174,190,546
Pohatcong Twp.	61,030,736	104.45	58,430,575	5,213	810,210	59,245,998
Washington Twp.	53,896,750	64.50	83,560,853	61,346	2,273,923	85,896,122
Washington Twp.	43,781,283	62.22	70,365,289	465	662,703	71,028,457
White Twp.	84,152,949	99.06	84,951,493	3,673	474,314	85,429,480
Totals	$1,017,957,375	.....	$1,315,624,703	$675,012	$18,638,874	$1,334,938,589

*Exclusive of Class II Railroad Property.

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