

STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1975



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DEPARTMENT OF THE TREASURY

RICHARD C. LEONE, *State Treasurer*

DIVISION OF TAXATION

Sidney Glaser, *Director*

J. Robert Murphy, *Deputy Director*

ADMINISTRATION

Augustus J. Costigan, *Superintendent*

COLLECTION & ENFORCEMENT

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John R. Baldwin, *Assistant Superintendent*

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James A. Arnold, Jr., *Chief*

LOCAL PROPERTY AND PUBLIC UTILITY

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TRANSFER INHERITANCE TAX

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DIVISION OF TAXATION

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Trenton, New Jersey 08625

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Somerville Branch Office
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Newark Branch Office
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Paramus Branch Office
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Paramus, N.J. 07652

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THE NEW JERSEY STATE AND LOCAL TAX STRUCTURE

TAXES COLLECTED BY THE DIVISION OF TAXATION

These are 18 major taxes (excluding Bank Stock Tax) collected during fiscal year ended June 30, 1975 by the Division of Taxation for State use or distribution to local governments (See Table 2) \$1,902.2 million

TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION OF TAXATION

These are collections during fiscal year ended June 30, 1975 from Motor Vehicles Fees, Motor Fuels Use Tax, Boxing and Wrestling, Pari-Mutuel Racing, and Outdoor Advertising (See Table 2) \$201.8 million

TAXES APPORTIONED BY THE STATE FOR LOCAL COLLECTION

These are Public Utility Gross Receipts and Franchise Taxes and Insurance Taxes apportioned by the State during fiscal year ended June 30, 1975 for collection by counties and municipalities during calendar year 1975 \$268.9 million

TAXES ADMINISTERED BY COUNTIES

This category includes Bank Stock Tax, for state, county and municipal use during calendar year 1975 and Realty Transfer Fee tax for county use \$29.5 million

TAXES ADMINISTERED BY MUNICIPALITIES

These are general property taxes upon real estate and tangible personal property of telephone and telegraph companies for municipal, school and county purposes during calendar year 1975 \$2,984.8 million

Total State and Local Taxes \$5,387.2 million

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

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, 1975. The Report contains a detailed description of Division organization and its activities, all taxes administered by the Division and tables showing revenue collections, distribution of a variety of "shared" taxes, summaries of new tax legislation, court decisions, decisions of the Division of Tax Appeals, the County and State Abstracts of Ratables and the State School Aid Table of Equalized Valuations. In addition, the Report contains useful and valuable statistical tables showing property taxes by class of property, state tax revenue growth, state and local taxes as a percent of personal income and other informative economic and tax information.

Tax Collections

Tax collections by the Division for fiscal year ended June 30, 1975, reached a new high of \$1.9 billion, an increase of \$83.4 million or 4.6% over the prior year. This, despite the generally sluggish economic conditions prevailing throughout the year in the automobile and construction industries and the high unemployment rate. The substantial increase in Corporation Business Tax was largely the result of increased prepayment requirements.

The Division's step-upped audit and collection efforts were reflected in improved self-assessment by taxpayers. Details of the Division's revenue collections may be found in Table 2. The 1975 Local Property Tax levy totals \$2.98 billion, an increase of \$259 million over the 1974 levy. Business personal property taxes continued its sustained increase.

Property Tax Growth

The property tax continues as a major source of state and local tax revenue. Between 1974 and 1975, net local property taxes (net of senior citizen and veteran deductions) increased by \$259 million, or 9.5%. During this same period, all major tax collections increased \$80.0 million or less than 4% (see Table 2). The large increase in property taxes included \$252 million in increased net taxes upon real estate alone. Taxes upon personal property of telephone and telegraph companies increased \$5.7 million or 9.4%.

In contrast to other tax measures, which apply at rates established by the Legislature, local property tax amounts and rates are determined each year in a manner to supply whatever revenue is required to cover budgeted expenditures not covered by monies available from all other sources. So long as non-property tax revenues continue to grow at rates less than budgetary requirements, property taxes will continue their upward climb. Tax relief derived from curtailed State budgets and limited State tax increases must always be qualified by local property tax growth built into the system itself.

Cigarette Tax—Illegal Transportation

The activity of our special investigations unit in the cigarette smuggling area involved the arrest of 170 persons, the handling of 300 court cases resulting in awards of over 31 million cigarettes. Prosecutions resulted in sentences over 11,000 jail days and over 22,000 probation days. There is no doubt that this activity has substantially cut into the operations of illegal transporters. High tax rates in New Jersey (19¢), New York City (27¢ including sales tax), Pennsylvania (18¢), Connecticut and Massachusetts (21¢) contrasted with the North Carolina's two cent rate are the principal causes of the illegal traffic. Congressional assistance may be necessary in the event the joint state operation is not successful in curtailing the operation.

Special Procedures

The excellent work of the Division's Special Procedures Branch resulted in increased collections from \$12.5 million in 1974 to \$16.1 million in 1975, an increase of \$3.6 million. Assessments by the Branch also showed substantial increases from \$19.8 million in 1974 to \$30.3 million in 1975.

Sales Tax Gap

In an effort to close tax leakage in interstate sales transactions, in the absence of Congressional action, the Division has issued a new sales tax reporting form for a New Jersey purchaser to report and pay sales tax on a transaction where an out-of-state vendor, not subject to New Jersey jurisdiction, failed to collect sales tax. Consideration will be given to a tri-state arrangement (New York, Pennsylvania and New Jersey) whereby vendors in each of the states will either collect sales tax for the sales destination state or will advise their own tax agencies of the sale who in turn will transmit such advice to the destination state.

New Legislation

The recently enacted tax package has resulted in greatly increased Division responsibilities. These responsibilities require further appropriations for expenditures and added personnel. Postage, data processing, printing of new and revised forms and instructions, advice to taxpayers are but a few of the items requiring additional funds. The Division expects to particularize these needs.

A Look to the Future

It is noted that a number of proposals of the Division have been enacted into law. Prominent among these are the taxation of banking and financial corporate businesses under the Corporation Business Tax Act and the adoption of a system of uniform penalty and interest provisions. Again, it is strongly recommended that a Legislative Commission should be created to study and propose legislation establishing statutory guidelines for determining whether certain properties shall be real or personal property; a Study Commission to modernize Title 54, Taxation of the Revised Statutes; an increase in the amount of corporate assets for qualification to use the "short form"; sales taxation of documentary vessels; legislation empowering the Director to remove an uncertified assessor from office; revision of the assessment structure to insure a large enough district to support at least one full-time assessor; and, a full Tax Court or expansion of the present Division of Tax Appeals to provide for three or more full-time judges.

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 the Committees as needed.

Respectfully submitted,

SIDNEY GLASER,
Director,
Division of Taxation.

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CHAPTER I

HISTORY AND SUMMARY

DIVISION HISTORY

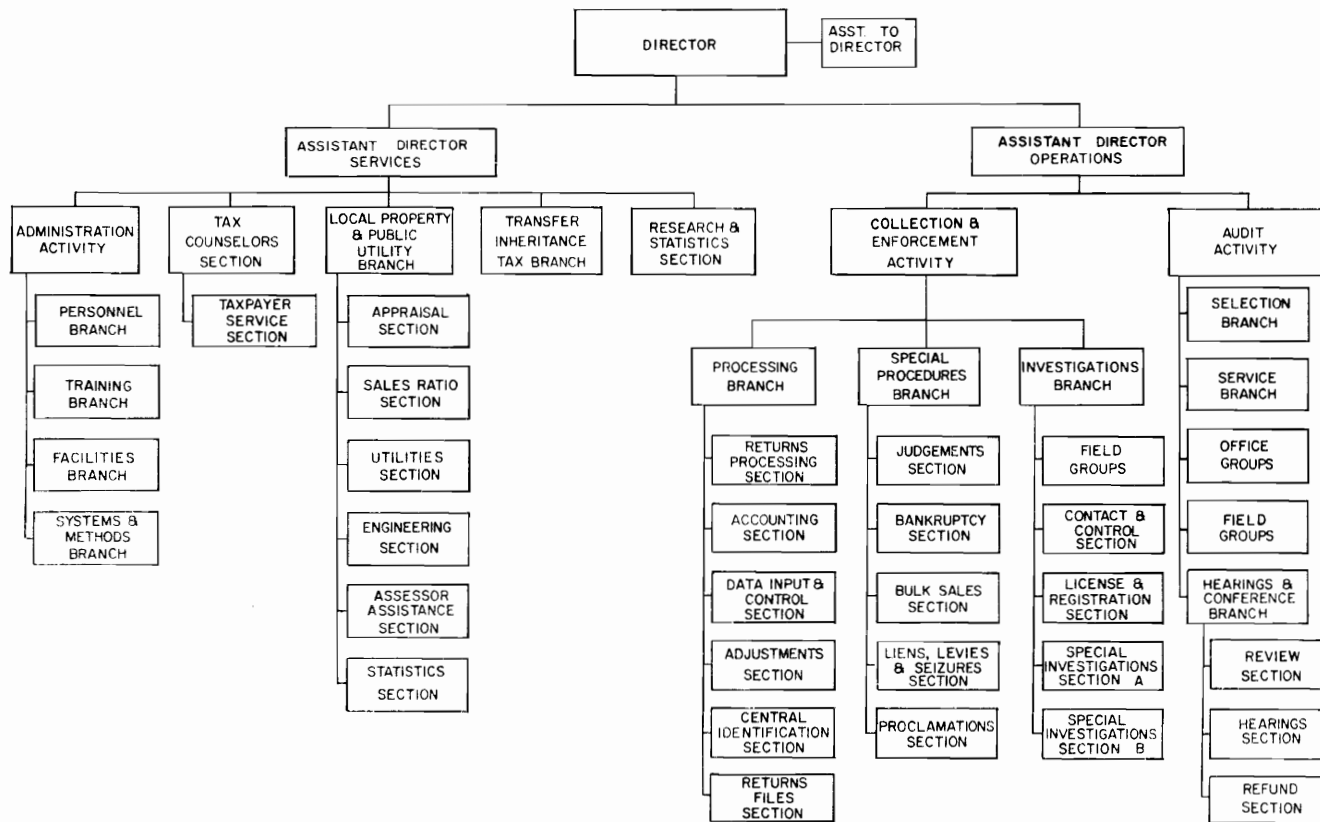
The Division of Taxation was established within the Treasury Department in 1948 (c. 92, P. L. 1948) as a part of reorganization following adoption of a new constitution in 1947. This new Division represented a transfer of functions from a State Department of Taxation and Finance established in 1944 (c.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

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

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

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

ORGANIZATION CHART
DIVISION OF TAXATION



STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

<i>Tax</i>	<i>N.J.S.A. Citation</i>
Alcoholic Beverage Tax	54:41-1 et seq.
Bank Stock Tax	54:9-1 et seq.
Business Personal Property Tax	54:11A-1 et seq.
Capital Gains and Other Unearned Income Tax	54:8B-1 et seq.
Cigarette Tax	54:40A-1 et seq.
Corporation Business Tax (Net Income and Net Worth)	54:10A-1 et seq.
Corporation Income Tax	54:10E-1 et seq.
Emergency Transportation Tax	54:8A-1 et seq.
Financial Business Tax	54:10B-1 et seq.
Insurance Premiums Tax	54:16-1 et seq.
	54:16A-1 et seq.
	54:18A-1 et seq.
	and 54:17-4 et seq.
Local Property Tax	54:4-1 et seq.
Motor Fuels Tax	54:39-1 et seq.
Public Utility Tax:	
Public Utility Excise Tax	54:30A-16 et seq.
Public Utility Franchise Tax	54:30A-18 et seq.
Public Utility Gross Receipts Tax	54:30A-49 et seq.
Railroad Franchise Tax	54:29A-1 et seq.
Railroad Property Tax	54:29A-1 et seq.
Realty Transfer Fee Tax	46:15-5 et seq.
Retail Gross Receipts Tax	54:11C-1 et seq.
Sales and Use Tax	54:32B-1 et seq.
Savings Institution Tax	54:10D-1 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance Tax	54:33-1 et seq.
Estate Tax	54:38-1 et seq.
Transportation Benefits Tax	54:8A-58 et seq.
Unincorporated Business Tax	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 Collections: Administration of all taxes collected by the State for State and local purposes except boxing and wrestling,

pari-mutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

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

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

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

TAX COLLECTIONS

Collections by the Division during the fiscal year ended June 30, 1975, totaled \$1.9 billion or 90.5% of all major State tax collections within and outside the Division. This represented an increase of \$83.4 million, or 4.6%, over Fiscal 1974. The \$1.9 billion collected included \$177.7 million for payment to local governments for their direct support. This 9.3% of Division collections represented \$137.2 million of personal property replacement taxes (save-harmless), \$25 million of sales taxes, \$8.9 million of Class II railroad "replacement taxes," \$1.5 million of financial business taxes, and \$5.1 million of inheritance taxes. Amounts distributed to each county and municipality are shown in Appendix I Tables 43 and 44.

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

TAX APPORTIONMENTS

The Division is responsible for assessing and certifying \$268.9 million of public utility and insurance taxes to municipalites and counties for collection during 1975. As indicated, all taxes apportioned increased \$45.6 million (20%) between 1974 and 1975. These reve-

nues are for the sole use of local governments and are not available for State purposes. (See Tables 43 and 44 for amounts apportioned.)

TABLE 1
PUBLIC UTILITY AND INSURANCE TAXES APPORTIONED
1973-75

	1973	1974	1975	<i>Increase 1974-75</i>
Public Utility Taxes: (other than railroad) Payable directly to the several taxing districts of the State (net of State Administrative costs): (1973—\$94,753; 1974—\$99,589; 1975—\$106,581)	\$193,826,938	\$215,515,165	\$260,654,173	\$45,139,008
Domestic Insurance Taxes: Payable directly to taxing dis- tricts—87½%	\$6,450,972	\$6,828,269	\$7,220,569	\$392,300
Payable directly to counties— 12½%	921,567	976,346	1,031,510	55,164
Total Insurance	\$7,372,539	\$7,804,615	\$8,252,079	\$447,464
Total Taxes Apportioned	\$201,199,477	\$223,319,780	\$268,906,252	\$45,586,472

SERVICES TO LOCAL TAXING DISTRICTS

Supervision and coordination of local property tax procedures is undertaken for 21 County Boards of Taxation and 567 local taxing districts. Local property tax collections increased \$259 million over 1974, totaling \$2.98 billion (net after senior citizen and veterans' deductions). This compares with \$1.9 billion in major State tax collections.

Local tax collections of \$3.3 billion 1975 included general property taxes upon real estate, taxes upon personal property of telephone and telegraph companies, the Bank Stock Tax, Realty Transfer Fees, and Public Utility, and Insurance Taxes apportioned by the State for local collection.¹ In 1975, State responsibility for collections was 39%, contrasted with an average State collection of 56% for the U.S. in 1973.² The heavier than average dependence upon local revenue sources, especially local property taxes, underscores overall efforts to assist local tax administrators in maintaining maximum uniformity and effectiveness.

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

² U.S. Bureau of the Census, *State Tax Collections in 1974*, Series GF-74 No. 1, p. 10.

TABLE 2
MAJOR STATE TAX COLLECTIONS (NET) 1973-1975

<i>Tax Source</i>	<i>Collections for Fiscal Year</i>						<i>Percent Change</i>	
	<i>1975</i>	<i>% of Total</i>	<i>1974</i>	<i>% of Total</i>	<i>1973</i>	<i>% of Total</i>	<i>1974- 1975</i>	<i>1973- 1974</i>
<i>Collected by Division of Taxation:</i>								
Alcoholic Beverage Tax	\$54,663,260	2.6%	\$56,780,719	2.8%	\$49,914,093 ¹	2.6%	— 3.7%	+ 13.8%
Bank Stock Tax	11,539,407	0.6	10,935,362	0.5	10,587,884	0.6	+ 5.5	+ 3.3
Business Personal Property Tax	70,522,348	3.3	64,273,821	3.2	57,777,890	3.0	+ 9.7	+ 11.2
Cigarette Tax	167,006,658	7.9	167,754,410	8.2	165,047,270	8.7	— 0.4	+ 1.6
Corporation Business Tax	313,757,103 ²	14.8	281,999,190 ²	13.9	249,642,024	13.1	+ 11.3	+ 13.0
Corporation Income Tax	37,525	<0.1	...	...	...	...	...	...
Emergency Transportation Tax	34,733,844	1.6	31,920,293	1.6	25,522,028	1.4	+ 11.3	+ 25.1
Financial Business Tax	6,251,344	0.3	5,163,309	0.3	4,294,141	0.2	+ 21.1	+ 20.2
Insurance Premiums Tax ³	51,799,502	2.5	49,459,603	2.4	48,441,272	2.5	+ 4.7	+ 2.1
Motor Fuels Tax	272,474,746	12.9	268,488,197	13.2	268,353,954	14.1	+ 1.5	+ 0.1
Public Utility Excise Tax	37,720,422	1.8	30,320,186	1.5	27,147,286	1.4	+ 24.4	+ 11.7
Railroad Franchise Tax	11,959 ⁷	<0.1	15,668 ⁷	<0.1	54,175 ⁷	<0.1	— 23.7	— 71.1
Railroad Property Tax	290,509 ⁸	<0.1	303,320 ⁸	<0.1	315,800 ⁸	<0.1	— 4.2	— 4.0
Retail Gross Receipts Tax	7,226,972	0.3	6,426,184	0.3	5,666,285	0.3	+ 12.5	+ 13.4
Sales and Use Tax	770,380,745	36.4	735,064,595	36.1	681,937,905	35.1	+ 4.8	+ 7.8
Savings Institution Tax ⁴	2,328,395	0.1	2,719,689	0.1	...	...	— 14.4	...
Transfer Inheritance and Estate Tax	81,359,747	3.9	87,159,676	4.3	75,425,969	4.0	— 6.7	+ 15.6
Transportation Benefits Tax	11,223,508	0.5	11,999,535	0.6	11,617,659	0.6	— 6.5	+ 3.3
Unincorporated Business Tax	20,451,964	1.0	19,640,921	1.0	18,586,077	1.0	+ 4.1	+ 5.7
Total Collected by the Division of Taxation	\$1,913,779,958 ⁵	90.5%	\$1,830,424,678 ⁵	90.0%	\$1,709,331,712 ⁵	89.5%	+ 4.6%	+ 7.7%

Collected Outside Division of Taxation:

Boxing-Wrestling Taxes	\$30,747	<0.1%	\$25,036	<0.1%	\$24,131	<0.1%	+ 22.8%	+ 3.8%
Motor Fuels Use Tax	4,899,932	0.2	5,600,073	0.3	4,021,459	0.2	— 12.5	+ 39.3
Motor Vehicle Fees	162,332,518	7.7	160,195,164	7.9	156,831,961	8.2	+ 1.3	+ 2.1
Outdoor Advertising Tax	213,576	<0.1	94,557	<0.1	232,321	<0.1	+125.9	— 59.3
Pari-Mutuel Taxes	34,316,979	1.6	39,091,989	1.9	40,352,109	2.1	— 12.2	— 3.1
Total Collected Outside Division	\$201,793,752 ⁶	9.5%	\$205,006,819 ⁶	10.0%	\$201,461,981 ⁶	10.5%	— 1.6%	+ 1.8%
Total Major State Tax Collections	\$2,115,573,710	100.0%	\$2,035,431,497	100.0%	\$1,901,793,693	100.0%	+ 3.9%	+ 7.0%

¹ Reflects 11 months collection due to bimonthly reporting.

² Includes "Deferred Dissolution Tax" revenues to be transferred to the appropriate account when final returns are received (c. 367, P. L. 1973). 1974—\$38,090; 1975—\$1,015,315.

³ Includes collection representing reimbursement for Motor Vehicle Security Responsibility Law. Collections 1973—\$1,721,974; 1974—\$2,017,702 and 1975—\$2,463,358.

⁴ Payment first received July, 1973.

⁵ Includes Public Utility Administrative Cost (1973—\$94,753; 1974—\$99,589 and 1975—\$106,581).

⁶ Excludes lottery earnings.

⁷ Represents Collections. Assessment Amounts 1973—\$54,873; 1974—\$48,742 and 1975—\$42,600.

⁸ Represents Collections. Assessment Amounts 1973—\$6,887,272; 1974—\$6,518,508 and 1975—\$6,061,869.

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
1955	\$ 168.0	\$ 80.1	\$ 47.7	\$2.5	\$ 519.7	\$ 818.0
1956	185.2	76.8	51.8	2.7	565.4	881.9
1957	204.0	86.3	57.2	2.9	631.1	981.5
1958	206.9	87.2	66.1	3.0	695.9	1,059.1
1959	254.2	91.1	70.0	3.2	758.2	1,176.7
1960	277.6	95.5	75.5	3.5	819.1	1,271.2
1961	292.8	99.6	80.7	3.7	884.0	1,360.8
1962	336.4	102.6	90.0	4.1	956.3	1,489.4
1963	367.2	110.1	95.4	4.4	1,020.9	1,598.0
1964	407.9	118.9	99.4	4.6	1,110.3	1,741.1
1965	426.7	120.2	105.5	5.1	1,187.5	1,845.0
1966	466.2	125.3	111.7	5.5	1,229.4	1,938.1
1967	706.8	127.1	119.5	5.9	1,410.9	2,370.2
1968	818.1	134.8	127.2	6.4	1,519.2 ³	2,605.7
1969	969.7	160.0	135.8	10.4	1,676.7	2,952.6
1970	1,147.3 ⁴	168.7	146.2	19.5	1,933.8	3,415.5
1971	1,303.2	173.2	159.1	21.3	2,188.3	3,845.1
1972	1,421.5	179.4	181.6	24.7	2,406.7	4,213.9
1973	1,696.5	201.5	201.2	27.4	2,549.6	4,676.2
1974	1,826.6	205.0	223.2	28.6	2,725.9	5,009.3
1975	1,902.2	201.8	268.9	29.5	2,984.8	5,387.2

¹ Effective 1969, all collections are net of refunds.

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

³ Net tax after senior citizens and veterans deductions. Excludes Atlantic City Luxury Sales Tax Collections. Calendar year collections from 1955 through June 30, 1975 are cited below:

1955	\$1,546,985	1965	\$2,005,564
1956	1,584,672	1966	2,100,804
1957	1,645,040	1967	2,066,634
1958	1,555,976	1968	2,973,159
1959	1,808,101	1969	3,319,758
1960	1,778,585	1970	3,714,150
1961	1,742,352	1971	3,293,273
1962	1,810,260	1972	3,149,009
1963	1,842,467	1973	3,006,909
1964	1,853,252	1974	3,125,570
		1/1 through 6/30/75	1,160,352

⁴ Does not include Bank Stock Taxes paid to the State by counties effective 1970. For collections see Table 34, page 173.

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 the local taxing districts.

CHAPTER II

SERVICES

INTRODUCTION

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

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

ADMINISTRATION ACTIVITY

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

OPERATING COSTS LESS THAN 1% OF TAX COLLECTIONS

Division administrative costs amounted to 0.9% of taxes collected during the fiscal year 1975. Total cost increased from \$15.6 million to \$18.0 million during the time when tax collection increased from \$1.8 billion to \$1.9 billion.

MANAGEMENT OF LARGE NUMBERS

Slightly over seven million documents were processed during fiscal 1975. Approximately 10,000 supply items were requisitioned, inventoried and issued, and 4.6 million pieces of outgoing mail were handled.

TAX INFORMATION

Employee Information

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

Public Information

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

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

PERSONNEL

Although personnel administration and employment records for the Division are maintained in the personnel office of the Treasury Department, the Division performs day-to-day management services for 1,396 employees. This includes activities associated with new employments, terminations, transfers, leaves of absence, promotions and retirements.

EMPLOYEE TRAINING ACTIVITIES

Audit Intern Program

Future auditors are developed through an Auditor Intern Program. Operating under contracts with various colleges, this four-year program requires completion of 18 credits in prescribed courses during the academic year in addition to full-time employment in a semi-professional accounting function within the Division.¹ Emphasis is placed

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

upon developing a well rounded auditor knowledgeable in all Division administered taxes by means of a job rotation system and seminars. Modifications in the entire program have incorporated flexibility in meeting individual needs and strengthening overall performance.

Upon completion of the program, an intern is promoted to Auditor III. Currently, 24 Auditor interns have received certificates of completion and subsequent certification as Auditors; 29 are progressing in the program. A number of persons enrolled in the program have become Division employees in other capacities.

In-Service Training

A wide array of in-service training courses for Division personnel range from orientation programs to executive and middle management programs for upper level supervisory personnel. In fiscal 1975, 123 persons completed training courses offered by the Department of Civil Service and 129 employees completed job-related evening college courses under a tuition refund plan.

SYSTEMS AND METHODS

The Systems and Methods Analysis Program was established to conduct "in-house" management studies on a continuing basis. During fiscal 1975, Systems and Methods study involved:

Master Taxpayer Cash File

Assistance was given in initiating a Master Taxpayer Cash File and related operating procedures for 1974 Corporation Tax returns and its expansion thereafter. A series of training sessions was conducted for employees (particularly the Identification (V.T.F.) and Cash Files) to explore its applications. Access to cash summary information will facilitate daily operations as well as improve management performance.

Government operations have become increasingly complex necessitating availability to management of pertinent information for effective decision making. Systems and Methods seeks with management, to determine future information needs.

Clerical Work Measurement

Clerical work measurement studies were conducted in a continuing effort to expand the Management Information System. As a result of introducing new equipment and procedures, such as batching and Methods-Time Measurement, time standards have been improved.

Major Studies and Activities

Evaluation is undertaken in utilization of various business machines as well as future equipment requirements throughout the Division. Attention is directed to Word Processing Systems which expedite processing of a large volume of paperwork.

Other studies and activities include a Motor Fuels Tax computerized refund system, Inheritance Tax accounting operations, Tax Counselor Section records retention schedule, contingency planning for implementation of an income tax, a centralized correspondence file, a closed file for Return Files Section, preparations of organization charts, and areas of potential economies.

Approximate annual savings of \$122,500 is expected from the adoption of Systems and Methods recommendations. In addition, annual net savings of \$53,000 is expected from 9 employee suggestions adopted after examination of 55. Every employee suggestion on increasing efficiency is considered.

RESEARCH AND STATISTICS

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

Research has been directed along traditional lines of revenue estimation and legislative development. These activities include preparation of legislative "fiscal notes" affecting taxation and related subjects, a wide range of compilation, estimation and subsequent recommendations regarding tax impact and potential comparative tax positions.

School Finance

Legislative and Administrative efforts to meet requirements for “thorough and efficient” education mandated by the court in *Cahill v. Robinson* generated a large demand for statistical studies. For the third successive year, consideration of tax reform and school finance has dominated research activities.

Income Tax

Interest in developing income taxes as alternatives to major reliance upon property taxes for school support created a large new need for improved data sources. In cooperation with the U. S. Internal Revenue Service, the Division obtained special income tax model computations based upon Federal data in New Jersey. Prior studies involving sample data for 1970 were updated to 1972 and supplemented with other special studies to develop the most reliable projections possible. The result was an improved ability to estimate yield for a variety of income tax applications. Data obtained in this manner have also been useful in other tax analysis growing out of school finance environment.

Economic Forecast

During fiscal year 1975 it became necessary to revise tax revenue expectations originally developed in January 1974. Problems associated with the energy crisis, growing inflation, and mounting unemployment created instability in customary trends. A close observation of changing revenue projections was maintained.

TAX COUNSELOR

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

This section drafts necessary rules and regulations subject to approval by the Director; reviews proposed tax legislation; renders decisions respecting tax questions which arise in the routine operation of the Division; provides counseling specifically to the Hearing and Confer-

ences Section, and Information and Interpretation Sections of the Division; reviews and prepares material to answer Appeals taken from determinations made by the Division; provides answers to technical questions raised in correspondence received by the Division; rules on exemptions under Corporation Business Tax Act, Business Personal Property Tax Act and Sales Tax Act; supervises procedure for the issuance of releases of lien and appeals bonds in actions before the Division of Tax Appeals where taxes, penalties and interest have not been paid.

Taxpayer Information

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

Statistics maintained by Taxpayer Information Service indicate a large volume of inquiry. Letters from taxpayers, lawyers and accountants are answered each year. Telephone calls from taxpayers and their representatives requesting tax information total about 2,900 per month, and another 3,000 calls monthly are directed elsewhere in the Division.

Personal assistance is provided to about 350 persons per month in the walk-in lobby office.

TRANSFER INHERITANCE TAX

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

During Fiscal 1975, Division efforts to expedite audit and issuance waivers were successful. A backlog of assigned and unaudited returns at the beginning of the year was supplemented by 7,612 estates yet unassigned. Expanded overtime by the examining staff relieved the

substantial backlog as 11,441 estates having assessed taxes of \$12,334,435 were completed.

Changes in procedure were also adopted to speed the process. These consisted of a regulation regarding pre-audit payment and immediate issuance of waivers where the gross estate of a resident decedent is \$50,000 or less and the entire estate passes to one Class A beneficiary (father, mother, grandparent, husband, wife, child, stepchild, or issue of any child or adopted child). Plans are underway to increase the gross estate to \$100,000 and to extend the benefits to estates having more than one Class A beneficiary. The estate representative may transmit directly to the Trenton Bureau a completed tax return together with full payment of tax and interest and receive necessary waivers. Returns may be subject to selective audit within six months and if an additional tax is found due, a bill for same will be forwarded.

A designated team was established for estates requiring emergency audit: mainly hardship cases of cash shortage or pending realty sale. These procedures, combined with the accelerated processing program have substantially reduced the estate inventory level and the amount of necessary communication.

TABLE 4
DIVISION OF TAXATION
COST OF ADMINISTRATION
 (Fiscal Years Ended June 30)

<i>Activity</i>	<i>Amount</i>			<i>Percent of Revenue</i>			<i>Number of Personnel</i>		
	<i>1973</i>	<i>1974</i>	<i>1975</i>	<i>1973</i>	<i>1974</i>	<i>1975</i>	<i>1973</i>	<i>1974</i>	<i>1975</i>
Director's Office and Administration Activity	\$1,129,609	\$1,332,801	\$5,028,698 ¹	0.07%	0.07%	0.26%	101	107	373 ¹
Collection and Enforcement Activity ...	6,157,331	6,454,969	7,589,351	0.36	0.35	0.40	595	592	621
Audit Activity	6,966,965	7,822,129	5,363,585	0.41	0.43	0.28	593	626	402
TOTAL COST	\$14,253,905	\$15,609,899	\$17,981,634	0.84%	0.85%	0.94%	1,289	1,325	1,396

¹ Transfer Inheritance and Local Property/Public Utility Branches included in Director's Administration Activity--Effective July 1, 1974.

CHAPTER III

LOCAL PROPERTY AND PUBLIC UTILITIES BRANCH

INTRODUCTION

Local property taxes are the foundation of New Jersey State and local tax structure. In 1975 this tax produced 61% of all tax revenues. This places high priority upon programs for improved local property administration. Continuing progress is evidenced by recent development of statewide standards for County Tax Boards rules and regulations.

Primarily involved in supervision and coordination of property tax administration at the local level, the Local Property and Public Utility Branch also administers related taxes. Principal activities of this Branch include: (1) administration of public utility taxes; (2) implementation of standards dealing with County Tax Boards rules and regulations, revaluation contracts, certification of assessors, and tax maps; (3) preparation of annual Table of Equalized Valuations and tax abatement statistics; (4) assistance to local property tax administrators; (5) service to other departments and individuals.

TABLE 5
NEW JERSEY LOCAL PROPERTY TAX GROWTH BY YEARS¹

<i>Year</i>	<i>Total in Millions</i>	<i>Percent Increase</i>	<i>Year</i>	<i>Total in Millions</i>	<i>Percent Increase</i>
1954	\$509.8	9.72%	1965	\$1233.8	6.69%
1955	533.9	4.74	1966	1272.4	3.13
1956	579.8	8.60	1967	1444.7	13.54
1957	645.6	11.34	1968	1553.0	7.50
1958	710.9	10.13	1969	1710.5	10.14
1959	773.1	8.75	1970	1967.6	15.03
1960	834.6	7.96	1971	2222.3	12.94
1961	899.7	12.80	1972	2441.6	9.87
1962	971.2	7.94	1973	2584.8	5.87
1963	1035.6	6.63	1974	2761.6	6.83
1964	1156.4	11.67%	1975	3021.0	9.40%

¹ Gross collections. Net figures shown in Table 3.

IMPLEMENTATION OF STANDARDS

Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments and are given continual attention. Between 1951 and 1975, 553 local taxing districts undertook 1,089 such programs by professional revaluation firms. In 1975, 43 taxing districts were revalued.

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

Chapter 424, P. L. 1971 requires the Division to establish standards to be used in valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity. The Director must approve any contract for this purpose and must determine that the contractor meets prescribed qualifications. During fiscal 1975, 31 of 35 contracts and/or specifications were approved.

Certification of Assessors

Chapter 44, P. L. of 1967 requires each taxing district to be served by a certified assessor. During fiscal 1975, the Division held two assessor certification examinations. There were 126 and 164 candidates taking the certification examination in 1974 and 1975, respectively.

Since inception of the program, 1,022 Tax Assessor Certificates have been issued; 441 through passage of certification examination, and the remaining 581 through qualification without examination.¹ During 1975, 56 of 164 applicants passed one of the examinations conducted.

Of the 1,022 certified assessors: 526 are presently in office, 203 are no longer in office, 92 are on an assessor's staff, 171 have no connection with an assessor's office, and 30 are deceased.

There are 851 assessor positions in New Jersey: of which 767 are filled by 693 assessors, indicating that 74 assessors are serving more than one position.

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

Application and certificate fees received during the year totaled \$3,125.

Tax Maps

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

Chapter 424, P. L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. The Revaluation Contract Law also encourages municipalities to completely revise their tax maps before revaluation. Since 1972, 44 taxing districts have developed completely revised tax maps and 108 have had existing maps judged current and usable.

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

County Tax Board Rules and Regulations

Prior to 1974, 21 County Boards of Taxation drafted and adopted their own rules and regulations, subject to approval by the Director of the Division of Taxation. Effective January 1, 1974, C. 119, P. L. 1973, required the Director to promulgate County Tax Board rules, regulations and procedures. Statewide standardization of petitions of appeal, rules, regulations and procedures was the result. Improvement of procedures is under constant review.

EQUALIZATION AND TAX ABATEMENTS

Equalization Tables

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. These tables are certified to

the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost of a large number of regional school districts among component districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

In preparing the 1974 Table, 181,071 sales of real estate, which occurred during the sampling period July 1, 1973 through June 30, 1974, were screened for acceptability as "arm length transactions" of which 74,817 were "usable sales." The ratio of assessed valuation to sales price was calculated for each usable sale and all were classified into four groups (vacant land, residential, farm, business²). An overall district average weighted ratio was calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio was applied against aggregate assessed value of the district to determine aggregate "true value".

"True value" for 1974 was averaged with true value for 1973 after adjustment for "added and omitted assessments." By dividing the 1974 aggregate assessed values by this average true value, a certified weighted ratio for the taxing district was developed. This averaging method has the two-way advantage of avoiding abrupt changes in ratio among years and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1974 was 75.78%. The statewide average real estate assessment ratio was the composite of various ratios within 567 local taxing districts ranging from a low of 25.93% in Lawrence Township (Cumberland County) to a high of 150.15% in Woodbine Borough (Cape May County). See Appendix II (p. 322) for equalization tables.

Farmland Assessment

The "Farmland Assessment Act of 1964" (C. 48, P. L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticultural use," at its value for such use rather than

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

market value. Unit values for various types of farmlands are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1975 there were 27,844 "line items" of qualified farm assessments comprising 1,083,000 acres or 23% of total State area. Although large in area, these farmland assessments represent 0.34% of the entire property tax base. (See Table 6).

Water Pollution and Air Pollution Tax Exemptions

Chapter 104, P. L. of 1967 provides for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Health. In 1975, eight industries qualified for exemption of water pollution abatement equipment and 55 for air pollution abatement equipment. These exemptions represented the following deductions from taxable values of business property:

	<i>Personal Property</i>	<i>Real Property</i>
Water pollution equipment	\$25,026.94	\$38,391.00
Air pollution equipment	93,484.22	19,018.00
Total	\$118,511.16	\$57,409.00

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 1973-1974 by \$30,317,063.

TABLE 6
1975 SUMMARY OF FARM ASSESSMENTS¹
REGULAR FARM (3a) QUALIFIED FARM (3b)

County	3a (Regular Farm)		3b (Qualified Farm)				Total Farm		Per Cent Distribution	
	No. of Line Items ²	Assessed Value	No. of Line Items ²	Total 3b Items	3b Acres As % of County Area	Assessed Value	No. of Line Items 3a & 3b ²	Assessed Value 3a & 3b	Farm Assessed Value 3a	Farm Assessed Value 3b
Atlantic	1,351	\$24,929,873	1,047	\$27,533.50	7.61%	\$5,666,415	2,398	\$30,596,288	81.48%	18.52%
Bergen	135	9,658,890	227	5,015.98	3.33	2,103,260	362	11,762,150	82.12	17.88
Burlington	1,805	61,870,258	3,086	159,087.94	30.34	31,410,250	4,891	93,280,508	66.33	33.67
Camden	609	28,323,090	637	11,972.40	8.42	6,256,047	1,246	34,579,137	81.91	18.09
Cape May	354	7,950,140	300	7,483.27	4.41	1,707,380	654	9,658,520	82.31	17.69
Cumberland	2,152	36,501,636	1,843	60,545.22	18.83	14,223,000	3,995	50,724,636	71.96	28.04
Essex	21	3,759,500	27	474.68	.58	505,900	48	4,265,400	88.14	11.86
Gloucester	2,185	56,718,700	2,342	69,758.84	33.17	20,946,650	4,527	77,665,350	73.03	26.97
Hudson										
Hunterdon	2,336	117,861,245	3,067	147,453.73	52.72	30,656,506	5,403	148,517,841	79.36	20.64
Mercer	958	48,338,850	1,359	50,364.71	34.82	14,103,010	2,317	62,441,860	77.41	22.59
Middlesex	774	39,176,250	1,223	42,059.46	21.28	15,961,700	1,997	55,137,950	71.05	28.95
Monmouth	2,331	78,986,415	2,605	89,006.28	29.16	28,609,747	4,936	107,596,162	73.41	26.59
Morris	540	30,360,388	948	30,444.66	9.96	9,035,294	1,488	39,395,682	77.07	22.93
Ocean	464	18,207,915	325	10,631.37	2.59	2,367,270	789	20,575,185	88.49	11.51
Passaic	53	2,262,500	93	2,313.22	1.88	723,988	146	2,986,488	75.76	24.24
Salem	1,953	30,906,275	2,673	98,182.19	44.72	17,296,560	4,626	48,202,835	64.12	35.88
Somerset	942	62,206,780	1,478	67,674.57	34.66	15,097,500	2,420	77,303,280	80.47	19.53
Sussex	1,396	43,814,649	2,355	97,448.67	28.93	14,632,877	3,751	58,447,526	74.96	25.04
Union	24	1,565,500	48	542.09	.82	425,600	71	1,991,100	78.62	21.38
Warren	1,323	42,408,714	2,161	105,043.44	45.33	17,947,894	3,484	60,356,608	70.26	29.74
Totals	21,706	\$745,806,568	27,844	\$1,083,036.22	22.53%	\$249,677,938	49,550	\$995,484,506	74.92%	25.08%

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.

Exempt Property Lists

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

LOCAL SUPPORT AND SERVICES**Assistance to County Boards of Taxation**

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits of the field staff. During the year 6,453 calls were made by the field staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and Secretaries to discuss problems and plans of the county boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property appraisals and methods for assessing unusual or complex properties. New assessors receive special training. During the year, 7,500 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, and is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers. The New Jersey Real

Property Appaisal 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 1975, assistance was given in 75 municipalities on 130 separate properties having an appraised value of \$199,971,169 and two State Departments on 6 properties valued at \$7,093,000. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors.

Data Processing for Local Tax Rolls

As of 1975, 531 of 567 taxing districts were either using, or converting to, a data processing system developed by the State. These districts contain 2,083,707 "line items" of taxable property—93.4% of State total.

The system is in full use in 15 counties containing 464 taxing districts. It is also used in 67 taxing districts located in 6 counties where full utilization has not been accomplished. Complete application of the system in all taxing districts is anticipated by January 1977.

Assistance to Other Departments

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

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

- Department of the Treasury
 - Division of Budget and Accounting
 - Division of Purchase and Property
 - Division of Tax Appeals
- Department of Transportation
 - Division of Railroad Transportation
 - Right of Way Division
 - Planning Division

- Department of Community Affairs
 - Hackensack Meadowlands Development Commission
 - Division of Local Government Services
- Department of Environmental Protection
 - Division of Parks and Forests
 - Division of Natural Resources
 - Division of Environmental Quality
- Department of Law and Public Safety
 - Division of Law
 - State Board of Professional Engineers and Land Surveyors
- Department of Public Utilities

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

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

TAXES ADMINISTERED

Public Utility Taxes

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

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

Railroad Taxes

The Branch administers the Railroad Property Tax and Franchise Tax (pgs. 72 and 75) and determines the amount of State aid payable to 86 taxing districts in lieu of Class II railroad property taxes.

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

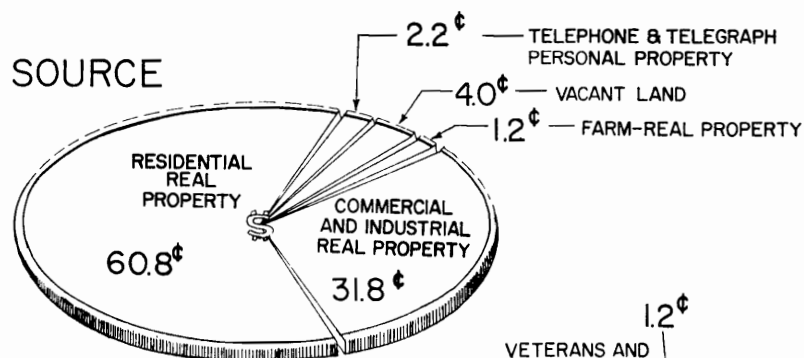
TABLE 7
PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES
APPORTIONED FOR LOCAL COLLECTION

<i>No. of Companies</i>	<i>Classification</i>	<i>Franchise Tax</i>		<i>Gross Receipts Tax</i>	
		<i>Gross Receipts</i>	<i>Taxes</i>	<i>Gross Receipts</i>	<i>Taxes</i>
3	Electric	\$342,789,518.17	\$17,139,475.91	\$526,393,703.38	\$39,479,527.76
4	Gas	141,863,575.49	7,091,974.31	149,029,558.88	11,177,216.91
2	Electric and Gas	1,074,079,861.52	53,703,993.08	1,312,782,302.19	98,458,672.67
103	Water	82,833,907.40	4,117,198.83	87,129,445.27	6,534,708.47
26	Sewer	3,718,444.94	178,108.51	4,446,081.09	333,456.16
9	Telephone and Telegraph ..	447,633,232.70	22,381,661.65	.....	.....
147		\$2,092,918,540.22	\$104,612,412.29	\$2,079,781,090.81	\$155,983,581.97
1	Municipal Elec. Corp.	1,161,058.82	58,052.94	1,422,757.79	106,706.83
148		\$2,094,079,599.04	\$104,670,465.23	\$2,081,203,848.60	\$156,090,288.80
	Administrative Cost (Payable to the State) ..		—43,785.83		—62,795.02
	Net Tax Apportioned		\$104,626,679.40		\$156,027,493.78

THE TAX DOLLAR

ALL MUNICIPALITIES-FISCAL YEAR 1974-\$3,021.0 MILLIONS

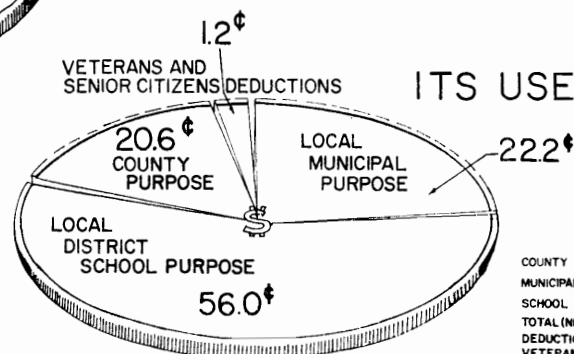
ITS SOURCE



TAX SOURCE	
REAL PROPERTY	
VACANT LAND	\$120,756,000
RESIDENTIAL	1,839,452,000
FARM	33,824,000
COMMERCIAL & INDUSTRIAL	961,603,000
PERSONAL PROPERTY	
TELEPHONE & TELEGRAPH	65,705,000
TOTAL TAX	3,023,340,000

* TOTAL TAX LEVY AS REPORTED IN COUNTY ABSTRACT OF RATABLES IS \$3,021,050,000
THE TOTAL OF \$3,023,340,000 WAS DERIVED BY APPLYING LOCAL TAX RATES ROUNDED TO THE NEAREST CENT.

ITS USE



TAX USE	
COUNTY	\$ 621,465,000
MUNICIPAL	670,607,000
SCHOOL	1,692,772,000
TOTAL (NET) TAX	2,984,844,000
DEDUCTIONS ALLOWED:	
VETERANS	22,476,000
SENIOR CITIZENS	13,730,000
* TOTAL TAX	\$ 3,021,050,000

CHAPTER IV OPERATIONS

INTRODUCTION

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

COLLECTION AND ENFORCEMENT ACTIVITY

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

PROCESSING BRANCH

The Processing Branch receives all returns, monies and correspondence relating to all taxes administered by the Division except Transfer Inheritance, Public Utility and Local Property taxes. It is responsible for accounting, data processing and maintaining files and records.

Returns Processed in 1975

2,028,947 returns were handled. A breakdown of returns and number of taxpayers follows:

<i>Tax Source</i>	<i>Number of Taxpayers</i>	<i>Number of Returns</i>
Bank Stock Tax	21	50
Beverage Tax	350	3,286
Business Personal Property Tax	135,000	194,201
Cigarette Tax	131	29,214
Corporation Business Tax	171,522	314,424
Financial Business Tax	500	650
Insurance Premium Tax	800	920
Emergency Transportation Tax	130,836	139,968
Motor Fuels Tax	1,479	30,368
Retail Gross Receipts Tax	18,097	17,841
Sales and Use Tax	156,800	1,111,843
Savings Institution Tax	300	400
Transportation Benefits Tax	80,623	66,978
Unincorporated Business Tax	120,936	118,799
Total		2,028,947

Approximately 400,000 Files Maintained by Files Section

The Returns Files Section is responsible for storage, retrieval, maintenance and destruction of almost all tax returns received by the Division. In addition to maintaining approximately 400,000 files, the Section screens Corporation Business Tax files, classifies and records changes in the legal status of corporations as certified by the Department of State, conducts searches and performs other miscellaneous filing transactions. The number of filing transactions was approximately one million in fiscal 1975.

Adjustment Billings

The Adjustment Section is responsible for billings for underpayments of indicated tax liabilities and for penalty and interest charges. Collections were \$8,132,999 during fiscal 1975.

New Information Control System

A new master identification file and computerization of the corporation tax processing system was made possible by use of an "on-line" computer system.

In addition to full computerization of corporation tax processing, this system made it possible to create a new master identification file for Sales Tax, Corporation Business Tax, Business Personal Property Tax, Retail Gross Receipts Tax, Unincorporated Business Tax and Financial Business Tax. All identification type changes and mailings of tax returns can be made from a single computer tape rather than six tapes.

INVESTIGATIONS BRANCH

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

Field Group Activities Yield \$7.9 Million Additional Collections

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

Field groups performed 35,825 investigations during Fiscal 1975 resulting in collection of \$7,857,602.00 in additional taxes. This represented an average of 358 investigations and \$78,756 of collections for each of 100 investigators.

Contact and Control Section Collects \$.8 Million Through Mail and Telephone Inquiries to Delinquent Taxpayers

The Contact and Control Section processed 43,844 delinquencies during Fiscal 1975. Involving 47,575 letters and 17,578 telephone calls, this resulted in collection of \$862,423. An additional benefit was resolution of 15,604 cases internally, thus eliminating costly field investigations. To enable the field to utilize investigative time most advantageously, 6,709 taxpayer records were researched.

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

Special Investigations Units

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

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

This activity involved arrest of 170 persons and handling 300 court cases resulting in awards to the State of over 31 million cigarettes, 36 conveyances and miscellaneous paraphernalia, with estimated retail value of \$780,000. Prosecutions resulted in sentences totaling \$94,805 in fines, 11,376 jail days and 22,290 probation days.

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

Established in December, 1974 this new unit has attained a number of indictments and convictions for illegal sale of tax free fuel. Additional cases are pending. Assessments from diesel investigations have exceeded $\frac{1}{2}$ million dollars.

Lectures are given at Fuel Merchants Association meetings to acquaint them with their responsibility in connection with motor fuels taxes, and also at police academies to acquaint new recruits with tax evasion problems.

Over 118,000 Licenses and Registrations Issued

The Licenses and Registration Section was responsible for issuance and control of approximately 118,000 licenses and registrations during fiscal 1975 as follows:

<i>Type of Licenses and Registration issued</i>	<i>Number Issued (Fiscal 1975)</i>
Cigarette Tax	
Distributors	131
Wholesaler	304
Over-the-Counter	18,799
Vending Machines	36,123 ¹
Miscellaneous	535
Motor Fuels Tax	
Gasoline Jobbers	26
Distributors	41
Special Licenses A & B	1,412
Retail Licenses	9,088 ¹
Wholesale Licenses	526 ¹
Transport Licenses	3,668
Alcoholic Beverage Tax	
Transfers	3,000
Sales and Use Tax	
New Certificate of Authority	45,000
	118,653

¹ A large number of retail dealer delinquent 1975 applications were received after July 1, 1975.

SPECIAL PROCEDURES BRANCH

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

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

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

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

Special Procedures Collections Increase 139% from 1972 to 1975

The success of the Special Procedures Branch can best be measured in terms of delinquent taxes collected. For fiscal year ended 1972, collections were \$6,725,302; in 1973, \$9,613,869; in 1974, \$12,480,904, and in 1975 they reached \$16,086,546. An increase of 28.9% was realized from 1974 to 1975 and an increase of 139% from 1972 to 1975. Average collection per case worker during fiscal 1975 was approximately \$300,000.

A comparison of collections by each section within the Special Procedures Branch in 1974 and 1975 appears as follows:

	1974	1975
Judgment	\$7,313,362	\$8,745,880
Bankruptcy	568,412	664,486
Bulk Sales	771,914	1,267,181
Foreclosures and Condemnations	211,159	34,613
Liens, Levies and Seizures	2,515,514	3,626,574
Reinstatements	441,819	1,166,739
Proclamations	658,724	581,073
Totals	\$12,480,904	\$16,086,546

AUDIT ACTIVITY

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

CONSOLIDATED AUDIT

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

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

Average Assessment Per Field Auditor Increased More Than \$14,000

Additional taxes assessed as a result of field audits completed during the year increased 17% between 1974 and 1975. During 1975, assessments by field auditors totaled \$22.6 million. This represented more than \$168,000 per auditor, compared to approximately \$154,000 per auditor for the previous fiscal year. This increase in the effectiveness of field auditing indicates continuing progress in the full implementation of decentralization which first became applicable during the fiscal year 1971.

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

<i>Year</i>	<i>1974</i>	<i>1975</i>
Assessment amount	\$19,281,890	\$22,626,759
Number of auditors	125	134
Average Assessment per Auditor	154,255	168,856

Office Audits Average More Than \$194,000 Per Auditor

A variety of audits completed in the Trenton office resulted in a total of \$15.3 million additional taxes assessed during fiscal year 1975. This represented an average assessment of \$194,049 for each auditor.

Overall results of the office audit activity appear as follows:

<i>Group</i>	<i>Assessment Amounts</i>	<i>No. of Auditors</i>
Pre & Post Certificate	\$446,015	23
Status	528,725	11
Regular Audit	8,915,779	28
Special Audit	5,040,374	12
Casual Sales Audit	383,454	3
Preliminary Examination	15,520	2
Totals	\$15,329,867 ¹	79 ²

¹ \$14,522,415 in 1974.

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

Hearings and Conferences

Hearings and conferences regarding unresolved tax matters expedite the collection of revenue at a minimum of cost and delay. During the fiscal year, 796 hearings were held involving assessments of \$19.4 million, an average of \$24,365 per hearing. In these cases, collections of \$11.9 million were effected and downward revisions in liability of \$7.5 million were determined to be proper.

Field Audit Review

All field audits including all other field assignments—such as bulk sales, certificate of debt, and internal revenue adjustments—are subject to review by a central audit review unit. During fiscal year 1975 this unit processed 3,280 field audit files and levied 2,742 deficiency assessments totaling \$30.4 million in taxes, penalties and interest.

Refund Claims

Approximately 153,850 claims for refunds involving \$42.4 million were processed during the year. Of this amount \$38.7 million (91.3%) was refunded and an additional \$.5 million (1.4%) was credited against other tax liabilities. The remaining \$3.1 million (7.3%) of refund claims was denied.

Apprehension of Nonfiling Taxpayers

A by-product of investigation and study leading to audit selection is the discovery of additional tax revenue from corporations doing business in this State but failing to file tax returns. During fiscal year 1975, audit selection activity produced \$1.2 million in tax revenue collections from the following sources:

	1975
New Taxpayers	\$394,227
Newly Authorized Corporations	393,234
Voluntary Filings	417,128
Total	\$1,204,589

CHAPTER V

SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

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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 $3\frac{1}{3}$ cents per gallon of beer and \$1.00 per gallon of liquor (c. 434, P. L. 1933).

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

RATE OF TAX

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

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

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

<i>State</i>	<i>ALCOHOLIC BEVERAGE RATES</i>			<i>SALES TAX</i> ²
	<i>Beer</i>	<i>Liquor</i>	<i>Wines</i>	
New Jersey	3⅓¢ gal. or \$1.03⅓ bbl.	\$2.80 gal.	30¢ gal.	5% ³
Connecticut	\$2.50 bbl.	\$2.50 gal.	25¢ to 62½¢ gal.	7%
New York	4⅞¢ gal. or \$1.38 bbl.	\$3.25 gal.	10¢ to 53⅓¢ gal.	4% N. Y. C. 4%
Massachusetts	\$2.40 bbl.	\$2.95 gal.	40¢ to 80¢ gal.	...
Maryland	3¢ gal. or \$.95 bbl.	\$1.50 gal.	20¢ gal.	4%
Ohio	\$2.50 bbl.	State monopoly ¹	24¢ to \$1.25 gal.	4%
Pennsylvania	\$2.48 bbl.	18% of net price ¹	.005¢ per unit proof per wine gal.	6%

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

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

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

TABLE 9
ALCOHOLIC BEVERAGE TAX COLLECTIONS FOR FISCAL YEARS
1973-1975

<i>Classification</i>	<i>1973</i>	<i>1974</i>	<i>1975</i>
Beer	\$4,165,999	\$4,792,976	\$4,848,834
Liquor	41,677,517	47,295,226	44,851,354
Still Wines	3,495,232	4,114,469	4,421,868
Vermouth	189,978	219,235	218,970
Sparkling Wines	340,088	328,078	294,133
Total	\$49,868,814	\$56,749,984	\$54,635,159
(Add) Penalties, Interests, Judgments and Fees	45,401	35,418	29,400
Gross Collections	\$49,914,215	\$56,785,402	\$54,664,559
(Less) Refunds	122	4,683	1,229
Net Collections	\$49,914,093 ¹	\$56,780,719	\$54,663,260

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

<i>Classification</i>	<i>1973</i>	<i>1974</i>	<i>1975</i>
Beer	124,979,997	143,789,282	145,465,032
Liquor	15,452,970	16,971,144	16,018,340
Still Wines	12,729,215	13,715,030	14,739,544
Vermouth	687,455	730,780	729,902
Sparkling Wines	1,087,123	1,092,988	980,444
Total Gallonage	154,936,760 ¹	176,298,724	177,933,262

¹ Reflects 11 months collection and gallonage due to bimonthly reporting.

COLLECTIONS

Fiscal Year

1973	\$49,914,093 ¹
1974	56,780,719
1975	54,663,260

¹ Reflects 11 months collection due to bimonthly reporting.

DISPOSITION OF REVENUES

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

BANKS AND FINANCIAL INSTITUTIONS

(a) BANK STOCK TAX¹

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

DESCRIPTION

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

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

HISTORY

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

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

EXEMPTION

Savings Banks.

RATE OF TAX

The tax rate is $1\frac{1}{2}$ % of the value of common and preferred stock, effective for taxes due and payable in 1970 and thereafter. The value of common stock is the total of capital, surplus and undivided profits, less (a) the value of preferred stock and (b) the

¹ Bank Stock Tax repealed. Banks became subject to Corporation Business Tax and Business Personal Property Tax. (Effective January 1, 1975, c. 170, P. L. 1975). Banks, however, continue to pay tax under the Bank Stock Tax Law for calendar year 1975.

assessed value of real property owned by the bank or its 100%-owned subsidiaries.

COLLECTIONS

Fiscal Year

1973	\$10,587,884 ²
1974	10,935,362 ²
1975	11,539,407 ²

² Distributions to the State do not always represent one-half of calendar year revenue because of difference between fiscal year and calendar year collections. Taxes collected by counties during calendar years: 1973: \$20,795,332; 1974: \$22,638,472; 1975: \$24,450,606.

DISPOSITION OF REVENUES

Since 1970, revenues collected are distributed as follows:

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

(b) FINANCIAL BUSINESS TAX¹

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

DESCRIPTION

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

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

HISTORY

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

¹ Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Business Tax and Business Personal Property Tax (c. 171, P. L. 1975). Unincorporated Financial Businesses remain subject to the Financial Business Tax Act.

The rate was increased to $1\frac{1}{2}\%$ 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.

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;²
- (6) Savings banks, Savings and Loan Associations and Building and Loan Associations;²
- (7) Pawnbrokers;² and
- (8) State banks and trust companies.

RATE OF TAX

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

COLLECTIONS

Fiscal Year

1973	\$4,294,141
1974	5,163,309
1975	6,251,344

DISPOSITION OF REVENUES

Since 1970, revenues collected are distributed as follows:
25% counties; 25% municipalities; 50% State.

² Exempt only if organized under laws of New Jersey.

(c) SAVINGS INSTITUTION TAX

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

DESCRIPTION

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

EXCLUSIONS FROM TAX

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

RATE OF TAX

The tax rate is 5% of net income.

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

DISPOSITION OF REVENUES

Revenues are paid to the Treasurer for general State use.

COLLECTIONS

Fiscal Year

1974	\$2,719,689
1975	2,328,395

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

<i>State</i>	<i>Rate</i>	<i>Basis of Tax</i>
Pennsylvania	15 mills per \$1	On actual value of capital stock of national & State banks and savings institutions.
	11½%	On net earnings or income of mutual corporations (savings institutions without capital stock), building & loan assns., Federal & State savings & loan associations.
Massachusetts	1%	On gross receipts of private bankers.
	11.4% (maximum) established by State Tax Commission	Net income tax of national banks, trust companies & Morris Plan banks.
	1% of net operating income and ½ of 1% of deposits	Combined net operating income and deposits of savings and cooperative banks and savings & loan associations.
	+	+
	14%	Surtax on the income and deposit tax levied.
New York	8%	Net income of State banks, savings and loan associations, trust companies, domestic financial corporations, national banks and production credit assns.
Maryland	7%	Net income of financial institutions except — savings banks; building, savings & loan assns.
	¾% of 1%	Net earnings over \$100,000 of savings banks; building, savings and loan associations.
Connecticut	8%	Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations. Mutual trust investment companies Savings & bank investment companies are exempt.
Ohio	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 of small loan finance in competition with national banks.
	1½%	On allocated net worth of bank stock. All Federal & New Jersey banking associations, and Trust companies (savings banks and savings & loan and building & loan are exempt).
	5%	On net income of savings banks and savings and loan and building and loan associations.

¹ Chapter 170, P. L. 1975 subjected banks to the Corporation Business Tax Law which taxes net worth at 2 mills and net income at 7½%.

BUSINESS PERSONAL PROPERTY TAX

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

DESCRIPTION

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

HISTORY

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

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

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

- (1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;
 - (2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;
 - (3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;
-

- (4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (c. 73, P. L. 1962) as amended and supplemented;
- (5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under chapter 4 of the laws of 1940, as amended;
- (6) Goods and chattels used or held for use in the business of farming; and
- (7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of chapter 132, laws of 1945, as amended.

RATE OF TAX

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

COLLECTIONS

Fiscal Year

1973	\$57,777,890
1974	64,273,821
1975	70,522,348

DISPOSITION OF REVENUES

Monies from this tax are deposited in the general State Treasury for distribution to municipalities pursuant to Chapter 135, Laws of 1966 (N.J.S.A. 54:11D-1 et seq.). See Table 44, Appendix I (page 192).

Note: Banks and Unincorporated Financial Business became subject to Business Personal Property Tax (Chapters 170 and 171, P. L. 1975).

CIGARETTE TAX

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

DESCRIPTION

Cigarette Tax applies at 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:

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

EXEMPTIONS

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

RATE OF TAX

The tax rate is $9\frac{1}{2}\phi$ for each ten cigarettes or fraction thereof (19ϕ per pack of twenty cigarettes).

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

TABLE 11
CIGARETTE TAX RATES:
COMPARISON WITH 6 SURROUNDING STATES

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

LICENSE FEES—FISCAL YEAR 1975

<i>Type</i>	<i>Fee</i>	<i>Number</i>	<i>Amount</i>
Distributor	\$350	131	\$45,850
Wholesale Dealer	250	304	76,000
Retail Dealer	5	18,799	93,995
Vending Machine	5	36,123	180,615
Carrier	5	51	255
Manufacturer	10	14	140
Manufacturer's Representative	5	234	1,170
Miscellaneous License Revenue	—	—	1,315

COLLECTIONS*Fiscal Year*

1973	\$165,047,270
1974	167,754,410
1975	167,006,658

DISPOSITION OF REVENUES

Revenues are paid to the treasurer for general State use.

TABLE 12
NEW JERSEY
COMPARATIVE SALES—PACKS OF CIGARETTES

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

* 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¢

CORPORATION TAX

(a) CORPORATION BUSINESS TAX

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

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

DESCRIPTION

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

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

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

HISTORY

Corporation Business Tax dates back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock

issued by the taxpayer and outstanding as of January 1 of each year (c. 159, P. L. 1884).

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

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

Chapter 63, Laws of 1958, amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth tax at $1\frac{3}{4}\%$ 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 $1\frac{3}{4}\%$ to $3\frac{1}{4}\%$ effective January 1, 1967;
- (2) for domestic corporations, eliminated the allocation to New Jersey of 40% of intangible assets having a business situs outside the state;¹
- (3) added an alternative minimum net worth tax based on the number of authorized shares of domestic corporations;
- (4) changed the allocation of sales receipts to a destination basis for purposes of computing the business allocation factor (receipts being

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).

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 $3\frac{1}{4}\%$ to $4\frac{1}{4}\%$, 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 $4\frac{1}{4}\%$ to $5\frac{1}{2}\%$ effective January 1, 1972.

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

Chapter 162, P. L. 1975 increased net income tax rate from $5\frac{1}{2}\%$ to $7\frac{1}{2}\%$ effective January 1, 1975.

EXEMPTIONS

(1) Agricultural Cooperative Associations;

(2) Banking and Financial Corporations¹;

¹ Effective January 1, 1975 became subject to Corporation Business Tax in place of Bank Stock Tax and Financial Business Tax.

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

RATE OF TAX

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

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

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

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

Minimum Tax. The Corporation Business Tax Act regulations provide for minimum tax liabilities. The following summary of minimum tax regulations 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. 56).

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) $\frac{5}{10}$ 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 $\frac{2}{10}$ 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) $\frac{11}{100}$ of a mill per dollar of the total assets of the corporation;

or (c) \$100,000;

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

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

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

TAX PREPAYMENTS

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

INVESTMENT COMPANIES

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

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

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

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

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

DEFERRED DISSOLUTION PAYMENT

Chapter 367, P. L. 1973 approved in 1974 eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes,

or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

ALLOCATION FACTOR

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

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

COLLECTION

Fiscal Year

1973	\$249,642,024
1974	281,999,190
1975	313,757,103 ¹

DISPOSITION OF REVENUE

Municipalities receive "the difference between that portion of the tax on allocated net income at the rate of 1.75% and on allocated net income at rate of 3%" (i.e., 1.25% of allocated net income) as part of the tax replacement program (c. 135, sec. 1(d), P. L. 1966). In addition, \$4 million is appropriated annually for the purpose of maintaining free public schools (c. 89, sec. 1, P. L. 1946).

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

TABLE 13
CORPORATION BUSINESS TAX: COMPARISON WITH
SIX SURROUNDING STATES

<i>State</i>	<i>Rate</i>	<i>Basis of Tax</i>
NEW JERSEY		
Corporation Business Tax	2 mills per \$1 plus 5.5% ²	tax on allocated net worth (or other alternative tax bases).
Corporation Net Income Tax	7¼%	tax on allocated net income Tax on allocated net income to corporation not subject to the Corporation Business Tax but deriving income in New Jersey
NEW YORK		
Franchise Tax	9% or 1.6 mill per \$1 or 2.7% or \$125 plus 8 mills per \$1	(a) franchise tax based on net income (b) amount of dollar of business and investment capital allocated within the State (c) net income plus compensation of officers and stockholders owning over 5% of issued capital minus \$15,000 and any net loss (d) per dollar of subsidiary capital allocated
NEW YORK CITY		
Taxes	6.7%	on net income allocated to N. Y. C. or 4 alternative methods may be followed (similar to N. Y. State)
MARYLAND		
Franchise Tax	7%	franchise tax on allocated net income
MASSACHUSETTS		
Franchise Tax	7.5% or 5%	franchise tax on allocated net income franchise tax on net income of corporations engaged exclusively in interstate commerce
Surtax	14%	Surtax of the tax is imposed.
PENNSYLVANIA		
Franchise Tax	7 mills per \$1 plus 9.5%	franchise tax on each dollar of actual value of whole capital stock ¹ allocated net income
PHILADELPHIA (Philadelphia School District)	2 mills	gross receipts
CONNECTICUT		
Franchise Tax	10% or ¼ mills per \$1	(a) franchise tax on net income allocated. (b) of face value of stock (whichever is greater must be followed)
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 in manufacturing, processing, research or development is exempt.

² New Jersey Corporate Net Income Tax increased to 7½% effective January 1, 1975 (P. L. 1975, c. 162).

(b) CORPORATION INCOME TAX

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

DESCRIPTION

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

RATE OF TAX

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

COLLECTIONS

Fiscal Year

1975	\$37,525
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DISPOSITION OF REVENUE

All revenue paid to the Treasurer for general State use.

INSURANCE PREMIUMS TAX

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

DESCRIPTION

Insurance Premiums Tax applies to premiums collected on 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 35/100-ths 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 life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional $\frac{1}{4}$ of 1% on workmen's compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to $12\frac{1}{2}\%$ of the total premiums collected.

COLLECTIONS

Fiscal Year

1973	\$48,441,272
1974	49,459,603
1975	51,799,502

DISPOSITION OF REVENUES

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

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home (\$722,200) and the New Jersey State Firemen's Association (\$149,828).

LOCAL PROPERTY TAX

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

DESCRIPTION

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

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

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

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

HISTORY

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

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

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

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

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agriculture use only. Chapter 51, Laws of 1960 (effective for the tax year 1965) provided for

such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

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

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

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

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

RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in \$1 per \$100 of taxable (assessed) value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. Property tax rates in 567 New Jersey local taxing districts range from \$0.54 per \$100 to \$14.47 per \$100. The average rate for the State is \$4.14 per \$100.

TAX LEVY

Fiscal Year

1973	\$2,549,630,542
1974	2,725,869,300
1975	2,984,843,970

DISPOSITION OF REVENUES

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

MOTOR FUELS TAX

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

DESCRIPTION

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

HISTORY

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

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

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

Motor Fuels tax rate has been increased as indicated below :

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

EXEMPTIONS

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

REFUNDS

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

<i>Refund Use</i>	<i>Gallons</i>	<i>Dollars</i>
County and Municipal	47,126,071	\$3,768,479
Auto Buses	8,240,648	662,387
Agriculture	4,284,703	348,551
Aircraft	2,697,853	219,582
Ambulances	183,359	14,492
Rural Free Delivery	114,659	8,947
Rails or Tracks	91,517	4,258
Private Property	1,624,687	270,945
Fishing	145,637	11,265
Cleaning	37,367	58,447
Exports	4,855,404	301,766
Fire Engines	42,824	3,017
Stationery, Machinery and Implements ..	6,893,913	433,693
Heat and Light	10,631	385
State Departments	10,546,484	843,719
Sea Scout Boats	763	48
	86,896,520	\$6,949,995

TABLE 14
MOTOR FUELS DISTRIBUTORS, JOBBERS AND DEALERS LICENSE FEES
Fiscal Year 1975

<i>Type</i>	<i>Fee</i>	<i>Number Issued F. Y. 1975</i>	<i>Amount</i>	<i>Expiration Date</i>
Distributor 39 Licenses remained in force	No fee	2	.....	Valid Indefinitely—Bond Required.
Special License "A" 34 Licenses remained in force	No fee	8	.....	Valid Indefinitely.
Special License "B" 1,190 Licenses remained in force	No fee	180	.....	Valid Indefinitely.
Gasoline Jobber	\$50	26	\$1,300	Required to file bond to obtain license. Bond and license expire March 31 each year.
Retail Dealer	10	9,088	90,880	Expires March 31 each year.
Wholesale Dealer	5	526	2,630	Expires March 31 each year.
Transport License	5	3,668	18,340	Expires March 31 each year.
Total			\$113,150	

RATE OF TAX

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

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

COLLECTIONS

<i>Fiscal Year</i>	<i>Receipts Gasoline Tax</i>	<i>Receipts Special Fuels Tax</i>	<i>Gross Collections¹</i>	<i>Refunds</i>	<i>Net Collections</i>
1973	\$253,567,588	\$21,025,035	\$274,745,186	\$6,544,154	\$268,201,032
1974	252,309,227	22,988,952	275,456,460	6,968,263	268,488,197
1975	258,833,673	21,163,626	279,997,298	7,522,552	272,474,746

The 1975 receipts shown above result from the following fuel sales and use:

Gasoline	3,242,073,074 Gallons
Special Fuels ²	265,762,967 Gallons
Total	3,507,836,041 Gallons

LICENSE FEES

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

Revenue from the issuance of these licenses was as follows:

<i>Fiscal Year</i>	
1973	\$124,205
1974	111,075
1975	113,150

DISPOSITION OF REVENUES

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

¹ Included in Gross Collections are miscellaneous fees. 1973: \$152,562; 1974: \$158,281; 1975: \$176,818.

² Special fuels include such fuels as diesel and propane.

TABLE 15
MOTOR FUELS TAX: COMPARISON WITH 6 SURROUNDING STATES

<i>State</i>	<i>Rates (per gallon)</i>			<i>Sales Tax</i>
	<i>Gasoline</i>	<i>Diesel</i>		
New Jersey ¹	8¢	8¢		—
Connecticut	10¢	10¢		—
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 $\frac{1}{2}$ the motor fuels tax rate.

² New York City—1¢ per gallon additional on fuel 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 or cable companies.

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

other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

ADMINISTRATION

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

HISTORY

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

In 1940, significant revisions and amendments were adopted (c. 4 and 5, P. L. 1940). Unit values were applied to each class 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

1973	\$79,694,719
1974	88,537,684
1975	104,670,465

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is apportioned to the various municipalities in the proportion that the value of the scheduled property in each municipality as 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 collections but a portion is paid to the State. The State receives a portion to compensate it for expenses incurred in assessing and apportioning the tax. It is due and payable in full 30 days after the date of the certification of the tax. The municipalities portion is due and payable to the local tax collectors in three installments: one-third 30 days after the date of the certification of the apportionment; one-third on September 1 and the balance on December 1.

HISTORY

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

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

RATE OF TAX

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

COLLECTIONS

Fiscal Year

1973	\$114,226,972
1974	126,979,069
1975	156,090,289

DISPOSITION OF REVENUES

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

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

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

DESCRIPTION

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

HISTORY

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

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

RATES (Calendar Year Basis)

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

COLLECTIONS

Fiscal Year

1973	.....	\$27,147,286
1974	.....	30,320,186
1975	.....	37,720,422

DISPOSITION OF REVENUES

Revenues are paid to the State Treasurer for State use.

(d) RAILROAD PROPERTY TAX

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

DESCRIPTION

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

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

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

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

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

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

HISTORY

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

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

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

Chapter 251, P. L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P. L. 1966

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.

changed the Class II railroad property tax to a State tax, Class III property was defined as "facilities used in passenger service". Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided for. State aid to municipalities in lieu of Class II taxes is discussed in detail below.

EXEMPTIONS

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

RATE OF TAX

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

COLLECTIONS

Calendar Year

1973	\$315,800
1974	303,320
1975	290,509

Taxes are paid directly to the State Treasurer.

DISPOSITION OF REVENUES

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

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

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

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

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

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

Amounts of State aid paid to municipalities are as follows :

Fiscal Year

1973 (Calendar 1972)	\$10,001,778
1974 (Calendar 1973)	9,507,896
1975 (Calendar 1974)	8,912,450

(e) RAILROAD FRANCHISE TAX

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

DESCRIPTION

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

HISTORY

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

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

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

RATE OF TAX

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

ELECTIONS

Fiscal Year

1973	\$54,175
1974	15,668
1975	11,959

DISPOSITION OF REVENUES

Revenues are paid to the State Treasurer for State use.

REALTY TRANSFER FEE TAX

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

DESCRIPTION

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

HISTORY

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

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

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

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

The fee does not apply to title transfers:

- (1) For a consideration less than \$100;
- (2) By or to the United States of America, the State of New Jersey or any agency, or subdivision thereof;
- (3) Whose sole purpose is to provide or release security for a debt or obligation;
- (4) Which confirm or correct a previously recorded deed;
- (5) On a sale for delinquent taxes or assessments;
- (6) On partition;
- (7) Pursuant to mergers of corporations;
- (8) Transfers exempt from increased fee only:
 - (a) Sales of one or two family residential premises owned and occupied by a senior citizen, blind person or disabled person who is the seller.
 - (b) Sale of property upon which there is no construction.

- (9) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration of the cancellation or surrender of the subsidiary's stock.

RATE OF TAX

The rate is \$1.75 for each \$500.00 of "consideration."

COLLECTIONS

Fiscal Year

1973	\$6,636,389
1974	5,988,921
1975	5,071,762

DISPOSITION OF REVENUES

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

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

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

¹ Tax is not statewide.

² Effective September 1, 1975, rate increased from \$0.50 to \$1.75 for each \$500 of "consideration."

RETAIL GROSS RECEIPTS TAX

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

DESCRIPTION

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

HISTORY

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

EXEMPTIONS

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

RATE OF TAX

The rate is $\frac{1}{20}$ of 1% of gross receipts.

COLLECTIONS

Fiscal Year

1973	\$5,666,285
1974	6,426,184
1975	7,226,972

DISPOSITION OF REVENUES

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

SALES AND USE TAX

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

DESCRIPTION

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

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

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

HISTORY

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

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

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

MAJOR EXEMPTIONS

- (1) Advertising services for newspapers and magazines;
- (2) Draught beer;
- (3) Bibles and other sacred scriptures;
- (4) Casual sales except motor vehicles and registered boats;
- (5) Cigarettes subject to Cigarette Tax Act;
- (6) Clothing, except furs;
- (7) Farm supplies and equipment;
- (8) Flags of the United States and State of New Jersey;
- (9) Food, food products and non-alcoholic beverages (off premises);
- (10) Food sold in school cafeterias;
- (11) Prescription drugs and other medical aids;
- (12) Motor fuels;
- (13) Periodicals and textbooks;
- (14) Professional and personal services;
- (15) Real estate sales;
- (16) Tangible personal property used in research and development;
- (17) Telephone lines, cables and other equipment;
- (18) Transportation of persons or property;
- (19) Utilities.

RATE OF TAX

The rate is 5% on taxable sales.

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

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

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

<i>State</i>	<i>Year of Adoption</i>	<i>Rate</i>
Connecticut	1947	7¢
Maryland	1947	4¢
Massachusetts	1966	3¢
New Jersey	1966	5¢ ¹
New York	1965	4¢—State; 4¢—Local ²
Ohio	1934	4¢—State; 0.5¢—Local ³
Pennsylvania	1953	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 18
SALES AND USE TAX EXEMPTIONS:
COMPARISON WITH 6 SURROUNDING STATES

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

(T—Taxable; E—Exempt.)

¹ Children under 10—exempt.

² Up to \$175.

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

⁴ Taxable in New York City.

⁵ 3.2% beer—exempt.

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

COLLECTIONS

Fiscal Year

1973	\$681,937,905
1974	735,064,595
1975	770,380,745

DISPOSITION OF REVENUES

All revenues are deposited in the general State Treasury. Ten percent of the net receipts, but not in excess of \$25 million in any fiscal year, is distributed annually to municipalities under a population formula (c. 302, P. L. 1968).

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 on non-resident decedents located within the State of New Jersey.

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

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

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

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

HISTORY

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

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

EXEMPTIONS

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

TAX RATES

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

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

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

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

COLLECTIONS

Fiscal Year

1973	\$75,425,969
1974	87,159,676
1975	81,359,747

DISPOSITION OF REVENUES

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

TABLE 19

TRANSFER INHERITANCE AND ESTATE TAX: COMPARISON WITH 6 SURROUNDING STATES

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

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

TRANSPORTATION TAX

(a) EMERGENCY TRANSPORTATION TAX

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

DESCRIPTION

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

HISTORY

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

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

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

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

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

RATE OF TAX

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

EXEMPTIONS

Personal exemptions are as follows:

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

STANDARD DEDUCTIONS

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

WITHHOLDING REQUIREMENTS

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

COLLECTIONS*Fiscal Year*

1973	\$25,522,028
1974	31,920,293
1975	34,733,844

DISPOSITION OF REVENUE

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

(b) TRANSPORTATION BENEFITS TAX

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

DESCRIPTION

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

HISTORY

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

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

RATE OF TAX

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

EXEMPTIONS AND DEDUCTIONS

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

WITHHOLDING REQUIREMENTS

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

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

COLLECTIONS

Fiscal Year

1973	\$11,617,659
1974	11,999,535
1975	11,223,508 ¹

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

DISPOSITION OF REVENUE

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

UNINCORPORATED BUSINESS TAX

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

DESCRIPTION

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

HISTORY

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

EXEMPTIONS

- (1) Businesses subject to the Corporation Business Tax (c. 162, P. L. 1945), and persons subject to Financial Business Tax (c. 174, P. L. 1946). (N. J. S. A. 54:11B-2.)
 - (2) Services by an individual employee, fiduciary, officer or director of a corporation or unincorporated entity, unless regularly carried on as business by the individual. (N. J. S. A. 54:11B-2.)
 - (3) The purchase, sale or exchange of property, except by a dealer holding property primarily for sale in the ordinary course of business and by an unincorporated entity subject to federal income tax as a corporation (tax option corporations). (N. J. S. A. 54:11B-2.)
-

- (4) Taxpayers whose gross receipts allocable to New Jersey for the taxable year do not exceed \$5,000. (N. J. S. A. 54:11B-3.)

RATE OF TAX

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

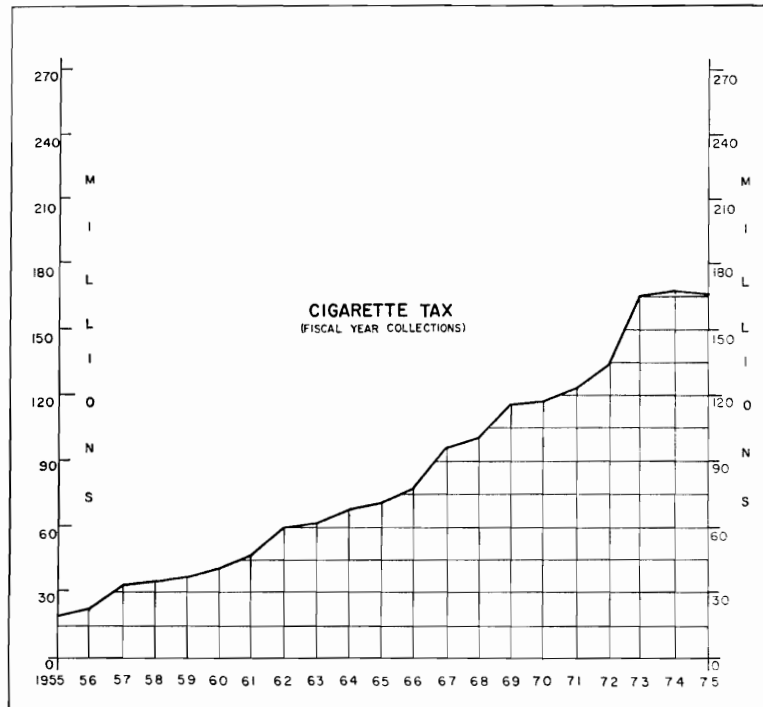
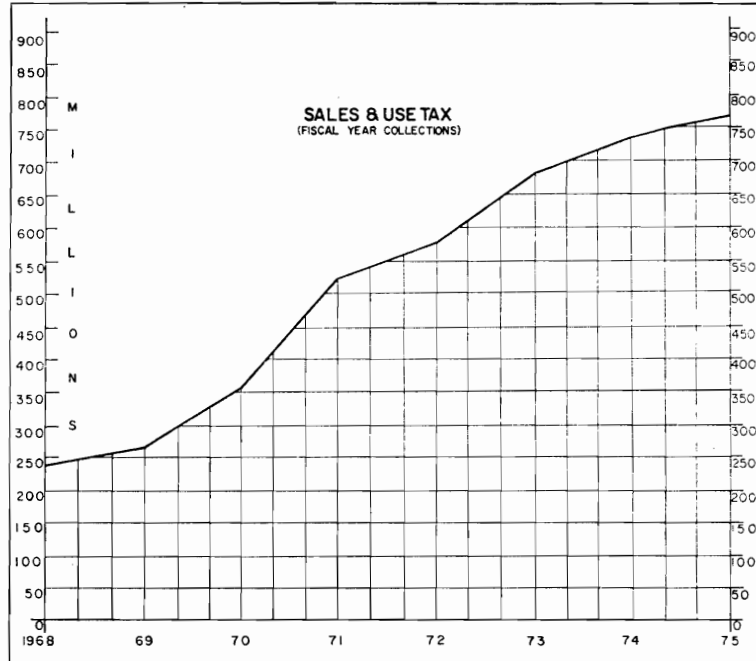
COLLECTIONS

Fiscal Year

1973	\$18,586,077
1974	19,640,921
1975	20,451,964

DISPOSITION OF REVENUES

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



MISCELLANEOUS STATISTICAL TABLES

TABLE 20
MAJOR STATE TAX RATES
(In Effect June 30, 1975)

<i>State</i>	<i>Sales</i>	<i>Motor Fuels</i>	<i>Cigarette</i>	<i>Corporation Net Income</i>	<i>Personal Income</i>
Alabama	4%	7¢	12¢	5%	*1.5%-5%
Alaska	None	8	8	5.4 ³	*3-14.5
Arizona	4	8	13	*2½-10½	*2-8
Arkansas	3	8.5	17.75	*1-6	*1-7
California	4.75	7	10	9	*1-11
Colorado	3	7	10	5	*3-8
Connecticut	7	10	21	10	None
Delaware	None	9	14	7.2	*1.6-19.8
Dist of Columbia..	5	8	6	8	*2-10
Florida	4	8	17	5	None
Georgia	3	7.5	12	6	*1-6
Hawaii	4	11.5-13.5 ¹	40% ²	*5.85-6.435	*2.25-11
Idaho	3	8.5	9.1	6.5	*2-7.5
Illinois	4	7.5	12	4	2.5 ⁵
Indiana	4	8	6	3 ⁴	2 ⁶
Iowa	3	7	13	*6-10	*.5-13
Kansas	3	7	11	4.5	*2-6.5
Kentucky	5	9	3	*4-5.8	*2-6
Louisiana	3	8	11	4	*2-6
Maine	5	9	16	5-7	*1-6
Maryland	4	9	10	7	*2-5
Massachusetts	3	8.5	21	7.5	5, 9 ⁷
Michigan	4	9	11	7.8	3.9 ⁸
Minnesota	4	9	18	12	*1.6-15
Mississippi	5	9	11	*3-4	*3-4
Missouri	3	7	9	5	*1.5-6
Montana	None	7.75	12	6.25	*2-11
Nebraska	2.5	8.5	13	*3-3.3	12 ³
Nevada	3	6	10	None	None
New Hampshire ..	None	9	12	7	4.25
New Jersey	5	8	19	7.5	None ⁸

MAJOR STATE TAX RATES—Continued
(In Effect June 30, 1975)

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

* Indicates 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 Varies by type of income.

⁸ New Jersey imposes a New York Commuter's tax at graduated rates from 2%-15% and a Pennsylvania Commuter's tax at a flat 2.0%.

⁹ Based upon classes of income derived with the taxpayers' source state.
Source: Commerce Clearing House.

¹⁰ Effective October 1, 1975, rate is 8¢ per gallon.

¹¹ 8¢ from March 31, 1975 until July 1, 1976.

¹² 8¢ effective March 1, 1976.

¹³ 3% effective July 1, 1976.

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

Fiscal Year	Tax Collected (millions of dollars)						Percent Distribution					
	Total	Sales	Corporation Business	Motor Fuels	Cigarette	Other	Total	Sales	Corporation Business	Motor Fuels	Cigarette	Other
1953	\$130.0	.....	\$22.2	\$41.1	\$19.9	\$46.8	100%	.....	17.09%	31.62%	15.31%	35.98%
1954	135.9	.....	23.3	44.4	20.0	48.2	100	.....	17.14	32.67	14.72	35.47
1955	168.0	.....	35.5	63.2	19.5	49.8	100	.....	21.13	37.62	11.61	29.64
1956	185.2	.....	39.3	69.5	23.2	53.2	100	.....	21.23	37.53	12.53	28.71
1957	204.0	.....	41.9	70.7	33.7	57.7	100	.....	20.54	34.66	16.52	28.28
1958	206.9	.....	44.8	70.1	35.4	56.6	100	.....	21.65	33.88	17.11	27.36
1959	254.2	.....	64.0	92.5	37.8	59.9	100	.....	25.18	36.39	14.87	23.56
1960	277.6	.....	77.9	98.5	41.0	60.2	100	.....	28.06	35.48	14.77	21.69
1961	292.8	.....	61.5	100.2	47.3	83.8	100	.....	21.00	34.22	16.15	28.62
1962	336.4	.....	63.3	122.6	59.7	90.8	100	.....	18.82	36.44	17.75	26.99
1963	367.2	.....	68.7	127.0	61.0	110.5	100	.....	18.71	34.59	16.61	30.09
1964	407.9	.....	72.7	132.2	67.9	135.1	100	.....	17.82	32.41	16.65	33.12
1965	426.7	.....	77.5	137.7	71.5	140.0	100	.....	18.16	32.27	16.76	32.18
1966	466.2	.....	88.6	145.2	77.7	154.7	100	.....	19.00	31.15	16.67	33.18
1967	706.8	\$208.3	93.7	148.4	96.5	159.9	100	29.47%	13.26	21.00	13.65	22.62
1968	818.1	241.7	123.5	156.1	100.6	196.2	100	29.54	15.10	19.08	12.30	23.98
1969	969.7	264.8	204.4	187.3	116.8	196.4	100	27.31	21.08	19.32	12.04	20.25
1970	1,151.0	355.6	217.0	199.2	117.7	261.5	100	30.89	18.85	17.31	10.23	22.72
1971	1,311.0	521.7	162.3	210.8	123.5	292.7	100	39.79	12.38	16.08	9.42	22.33
1972	1,430.1	579.6	174.2	224.9	134.3	317.1	100	40.53	12.18	15.73	9.39	22.07
1973	1,700.5	681.9	249.6	268.4	165.0	336.6	100	40.10	14.68	15.78	9.70	19.74
1974	1,830.4	735.1	282.0	268.5	167.8	377.0	100	40.16	15.41	14.67	9.17	20.60
1975	1,913.8	770.4	313.8	272.5	167.0	390.1	100	40.25	16.40	14.24	8.70	20.38

TABLE 22
SALES AND USE TAX CASH COLLECTIONS, CALENDAR YEARS 1972-1974, BY TYPE OF BUSINESS (THOUSANDS)

Type of Business	1974				1973				1972			
	No. of Vendors Reporting	Sales Tax	Use Tax	Total (a) Tax	No. of Vendors Reporting	Sales Tax	Use Tax	Total (a) Tax	No. of Vendors Reporting	Sales Tax	Use Tax	Total (a) Tax
Exempt Organizations	225	\$155	\$1	\$156	231	\$164	\$1	\$165	223	\$150	\$1	\$150
Manufacturing	6,967	49,591	20,129	69,720	6,794	42,665	15,939	58,605	6,446	39,530	16,078	55,607
Service	27,900	66,948	6,047	72,995	26,865	59,445	4,926	64,371	25,119	51,529	4,313	55,842
Wholesale	4,887	86,011	943	86,954	4,801	75,235	963	76,198	4,687	45,683	1,775	47,458
Construction	8,313	15,700	3,245	18,945	8,169	14,365	2,235	16,600	7,981	11,938	2,002	13,941
Retail	83,590	494,148	6,823	500,971	84,886	483,919	5,799	489,717	85,157	426,126	5,468	431,594
Government	15	67	(b)	67	13	61	0	61	13	72	0	72
Not Classified	363	1,355	19	1,374	161	543	2	546	252	889	4	893
Total	132,260	\$713,974	\$37,207	\$751,181	131,920	\$676,397	\$29,867	\$706,264	129,878	\$575,918	\$29,640	\$605,557

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

(b) Less than \$500

TABLE 23
SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS
BY TYPE OF BUSINESS, CALENDAR YEAR 1974 (THOUSANDS)

Type of Business	No. of Vendors Reporting	1974 Gross Receipts	1974 Deductions	1974 Taxable Receipts	1974 Sales Tax (a)	1974 Use Tax	1974 Total Tax (b)	1973 Total Tax	Percent Change 1973-1974
Exempt Organizations	225	\$23,439	\$20,369	\$3,070	\$155	\$1	\$156	\$165	- 5
Manufacturing	6,967	20,440,913	19,455,155	985,758	49,591	20,129	69,720	58,605	+ 19
Service	27,900	6,354,124	5,021,559	1,332,565	66,948	6,047	72,995	64,371	+ 13
Wholesale	4,887	10,724,299	9,250,741	1,473,558	86,011	943	86,954	76,198	+ 14
Construction	8,313	2,144,876	1,832,525	312,351	15,700	3,245	18,945	16,600	+ 14
Retail	83,590	29,224,633	19,420,588	9,804,045	494,148	6,823	500,971	489,717	+ 2
Government	15	1,904	574	1,330	67	(c)	67	61	+ 10
Not Classified	363	67,693	40,694	27,000	1,355	19	1,374	546	+ 152
Total (b)	132,260	\$68,981,881	\$55,042,204	\$13,939,677	\$713,974	\$37,207	\$751,181	\$706,264	+ 6

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

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

(c) Less than \$500.

TABLE 24
NEW JERSEY PROPERTY TAX DEDUCTIONS
FOR SENIOR CITIZENS AND VETERANS—1975
 (Amounts in Thousands)

County	Senior Citizens				Veterans Assessors Estimate	Percent of Property Tax Required		
	Number ¹	Assessors Estimate	Actual Allowed ¹	½ Paid by State		Senior Citizens ²	Veterans	Total ³
Atlantic	7,355	\$1,207	\$1,185	\$593	\$576	.81%	.78%	1.59%
Bergen	19,274	3,128	3,119	1,559	3,398	.38	.82	1.20
Burlington	5,764	974	942	471	1,212	.45	1.15	1.60
Camden	13,046	2,123	2,110	1,055	1,606	.64	.97	1.61
Cape May	4,923	806	789	395	238	1.00	.60	1.61
Cumberland	3,891	677	630	315	324	.84	.86	1.71
Essex	13,702	2,282	2,226	1,113	1,725	.27	.42	.69
Gloucester	4,742	801	766	383	659	.68	1.18	1.86
Hudson	9,825	1,564	1,597	798	790	.40	.39	.79
Hunterdon	1,974	327	319	159	250	.43	.67	1.10
Mercer	7,895	1,318	1,282	641	996	.56	.87	1.43
Middlesex	11,013	1,783	1,780	890	2,251	.35	.89	1.24
Monmouth	9,968	1,653	1,611	806	1,583	.39	.77	1.17
Morris	5,875	963	954	477	1,364	.23	.65	.88
Ocean	13,966	2,327	2,244	1,122	1,006	.95	.85	1.80
Passaic	11,436	1,811	1,841	920	1,177	.58	.74	1.32
Salem	1,860	308	301	150	202	.79	1.06	1.85
Somerset	3,477	558	560	280	734	.29	.75	1.04
Sussex	2,319	372	375	187	319	.39	.66	1.04
Union	12,159	2,036	1,989	994	1,810	.44	.79	1.23
Warren	2,643	442	426	213	257	.75	.91	1.66
Total³	167,107	\$27,459	\$27,045	\$13,523	\$22,476	.45%	.74%	1.19%

Notes: ¹ Net after adjustments by Tax Collectors.

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

³ Amounts may not add due to rounding.

TABLE 25
GENERAL PROPERTY TAXES
NET TAX BY CLASS OF PROPERTY — 1975

This table shows in county and state totals general property taxes for 1975 by principal class of property. Also, net residential taxes as a percentage of total (net) tax.

Taxes are derived by applying general property tax rates to assessed values. The total (\$2,987,134,575) differs from amounts shown in County Abstracts of Ratables (\$2,984,843,969) due to rounding of tax rates.

Residential

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

Commercial

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

Industrial

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

Apartments

Taxes upon residential properties housing more than four families.

Farms

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

Vacant Land

Taxes upon all lands classified as vacant.

Personal Property

Taxes upon the personal property of telephone and telegraph companies.

GENERAL PROPERTY TAXES
NET TAX BY CLASS OF PROPERTY—1975

Taxing District	Residential	Commercial	Industrial	Apartments	Farm	Vacant Land	Personal	Total Tax	Per Cent Residential
STATE SUMMARY									
Atlantic County	\$37,138,580	\$20,334,951	\$996,840	\$4,748,609	\$1,175,257	\$5,689,132	\$2,229,160	\$72,312,529	51.36
Bergen County	280,920,154	50,734,516	33,642,003	26,793,637	409,902	10,491,110	5,470,984	408,462,306	68.78
Burlington County	68,698,054	13,867,250	5,781,270	5,912,419	2,769,801	5,707,324	1,877,441	103,743,559	66.22
Camden County	98,624,984	31,687,474	9,608,703	12,276,705	1,004,797	5,045,398	4,662,479	162,910,540	60.54
Cape May County	25,059,367	7,399,789	323,829	2,655,725	244,549	2,533,649	474,341	38,691,249	64.77
Cumberland County	20,843,674	6,096,204	3,394,632	1,544,944	1,919,302	2,018,901	1,004,374	36,822,031	56.61
Essex County	221,677,979	81,954,856	37,636,801	45,022,190	130,394	6,608,376	15,383,387	408,413,983	54.28
Gloucester County	30,845,858	8,283,573	6,274,448	2,564,887	2,775,554	3,362,792	1,017,106	55,124,218	55.96
Hudson County	74,452,604	36,605,999	49,629,876	27,022,365	.....	7,468,922	4,952,838	200,132,664	37.20
Hunterdon County	22,139,879	4,255,850	1,730,814	519,814	4,909,183	2,508,079	953,601	37,017,220	59.81
Mercer County	67,350,319	21,583,221	9,084,273	6,773,885	2,176,367	2,828,893	3,371,292	113,168,250	59.51
Middlesex County	140,995,681	28,645,024	48,030,975	15,209,904	1,761,356	10,631,423	4,925,678	250,199,991	56.35
Monmouth County	137,986,754	28,409,524	6,641,775	12,142,645	4,820,234	8,299,477	3,438,800	201,739,209	68.40
Morris County	137,310,551	24,328,510	17,858,027	9,948,332	1,654,388	13,068,848	4,033,045	208,201,701	65.95
Ocean County	81,683,936	12,537,018	1,820,032	5,081,910	654,403	12,525,929	1,619,026	115,922,254	70.46
Passaic County	95,977,041	26,148,229	16,448,904	8,633,829	133,855	6,992,527	3,108,237	157,442,622	60.96
Salem County	9,491,574	2,081,775	3,208,226	615,853	2,006,239	731,815	558,260	18,693,742	50.77
Somerset County	63,418,123	12,463,497	8,578,200	3,793,505	2,817,111	4,338,975	1,372,333	96,781,744	65.53
Sussex County	33,186,521	5,045,171	1,094,069	561,678	2,400,658	4,893,174	1,007,890	48,189,161	68.87
Union County	139,278,135	29,502,909	35,273,406	13,869,717	66,406	3,671,445	3,649,742	225,311,760	61.82
Warren County	16,165,066	3,427,396	2,978,786	1,352,495	1,994,924	1,340,619	594,576	27,853,842	58.04
State Total	\$1,803,244,844	\$455,392,736	\$300,035,869	\$206,175,048	\$35,824,680	\$120,756,808	\$65,704,590	\$2,987,134,575	60.37
Percent of Total	60.37%	15.25%	10.04%	6.90%	1.20%	4.04%	2.20%		

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

Year	Population ¹ (Thousands)	Price Deflator ² 1970=100	Taxes Administered by Division of Taxation				Property Taxes			
			Actual Collections		1970 Dollar		Actual Taxes		1970 Dollar	
			Amount ³	Per Capita	Amount ³	Per Capita	Amount ³	Per Capita	Amount ³	Per Capita
1930	4,068	421.9	\$36.5	\$8.98	\$154.0	\$37.85	\$259.8	\$63.86	\$1,095.0	\$269.42
1935	4,085	441.4	53.7	13.14	237.0	58.02	233.2	57.09	1,029.2	251.96
1940	4,175	438.0	65.3	15.65	286.0	68.50	259.0	62.04	1,134.6	271.77
1945	4,108	335.9	73.6	17.93	247.2	60.18	257.6	62.71	865.2	210.62
1950	4,872	230.8	107.8	22.12	248.8	51.17	368.7	75.68	850.9	174.66
1951	5,006	212.2	119.7	23.91	254.0	50.74	394.8	78.97	837.8	167.37
1952	5,125	202.5	125.9	24.56	254.9	49.74	433.4	85.57	877.7	171.26
1953	5,229	197.0	129.4	24.75	254.9	48.75	464.6	88.85	915.3	175.05
1954	5,360	191.6	136.1	25.40	260.8	48.66	509.8	95.11	976.7	182.23
1955	5,502	186.5	168.0	30.53	313.3	56.94	533.9	97.04	995.8	180.99
1956	5,615	175.9	185.2	32.98	325.8	58.02	579.8	103.26	1,019.9	181.64
1957	5,737	167.9	204.0	35.56	342.5	59.70	645.6	112.53	1,083.9	188.93
1958	5,890	163.3	206.9	35.13	337.9	57.37	710.9	120.70	1,161.0	197.11
1959	6,015	159.1	254.2	42.26	404.4	67.23	773.1	128.53	1,230.0	204.50
1960	6,105	154.0	277.6	45.47	427.5	70.02	834.7	136.72	1,285.4	210.54
1961	6,275	149.4	292.8	46.66	437.4	69.71	899.7	143.38	1,344.2	214.21
1962	6,394	144.3	336.4	52.61	485.4	75.91	971.2	151.89	1,401.4	219.18
1963	6,555	140.5	367.2	56.01	515.9	78.70	1,035.6	157.99	1,455.0	221.97
1964	6,690	136.7	407.9	60.97	557.6	83.35	1,124.5	168.09	1,537.2	229.78
1965	6,803	132.1	426.7	62.72	563.7	82.86	1,201.1	176.55	1,586.7	233.23
1966	6,894	126.2	466.2	67.62	588.3	85.34	1,239.0	179.72	1,563.7	226.81
1967	6,977	119.0	706.2	101.21	840.4	120.45	1,410.9	202.22	1,678.0	240.65
1968	7,070	112.7	818.1	115.71	922.0	130.41	1,519.2	214.88	1,712.2	242.18
1969	7,147	106.3	969.7	135.67	1,030.8	144.23	1,676.7	234.60	1,782.3	249.38
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	93.7	1,311.1	180.57	1,228.5	169.19	2,188.3	301.38	2,050.4	282.39
1972	7,330	87.3	1,430.1	195.10	1,248.5	170.33	2,406.7	328.33	2,101.0	286.63
1973	7,396	81.0	1,707.1	230.81	1,382.8	186.97	2,549.6	344.73	2,065.2	279.23
1974	7,414	74.6	1,837.1	247.79	1,370.5	184.85	2,725.9	367.67	2,033.5	274.28

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

² U. S. Department of Commerce, Office of Business Economics, Implicit Price Deflators, State and Local Purchases of Goods and Services.

³ State Board of Tax and Assessments, 15th Annual Report—1930.

Division of Taxation Annual Reports, 1931-1954: 1955-1971 See Table 1.

TABLE 27
STATE AND LOCAL TAXES FISCAL YEAR 1973
(\$ Millions)

<i>State</i>	<i>(1)</i> <i>Total Taxes</i>	<i>(2)*</i> <i>Property Taxes</i>	<i>(3)</i> <i>(2) as a</i> <i>% of (1)</i>	<i>(4)</i> <i>Rank</i> <i>of (3)</i>
Alabama	\$1,243.9	\$163.8	13.2	51
Alaska	163.0	41.5	25.5	40
Arizona	1,145.8	434.8	38.0	23
Arkansas	696.5	160.5	23.0	42
California	15,221.6	7,168.4	47.1	11
Colorado	1,323.1	530.2	40.1	17
Connecticut	2,236.9	1,084.6	48.5	7
Delaware	337.6	60.0	17.8	49
Florida	3,771.3	1,099.6	29.2	33
Georgia	2,073.6	604.0	29.1	34
Hawaii	568.7	105.8	18.6	48
Idaho	344.5	117.3	34.1	29
Illinois	6,888.0	2,746.3	39.9	18
Indiana	2,496.7	1,254.5	50.3	5
Iowa	1,538.1	674.1	43.8	13
Kansas	1,178.5	558.5	47.4	9
Kentucky	1,350.0	260.3	19.3	47
Louisiana	1,690.1	297.3	17.6	50
Maine	528.7	229.3	43.4	14
Maryland	2,558.2	798.6	31.2	31
Massachusetts	4,153.3	2,082.3	50.1	6
Michigan	5,744.6	2,118.6	36.9	24
Minnesota	2,531.1	861.9	34.1	29
Mississippi	870.6	193.4	22.2	43
Missouri	2,248.5	775.5	34.5	26
Montana	380.2	192.2	50.6	4
Nebraska	776.0	365.9	47.2	10
Nevada	376.8	129.2	34.3	28
New Hampshire	358.8	205.0	57.1	1
New Jersey	4,641.2	2,564.0	55.2	2
New Mexico	484.8	100.2	20.7	45
New York	16,321.8	5,849.7	35.8	25
North Carolina	2,242.7	528.8	23.6	41
North Dakota	300.3	117.0	39.0	20
Ohio	5,101.7	1,994.4	39.1	19
Oklahoma	1,047.6	277.7	26.5	37
Oregon	1,185.4	568.3	47.9	8
Pennsylvania	6,919.1	1,824.7	26.4	38
Rhode Island	527.5	212.2	40.2	16
South Carolina	1,066.0	228.3	21.4	44
South Dakota	339.2	175.0	51.6	3
Tennessee	1,616.4	425.8	26.3	39
Texas	4,939.0	1,897.0	38.4	21
Utah	543.0	169.3	31.2	31
Vermont	286.9	109.6	38.2	22
Virginia	2,307.9	625.4	27.1	36
Washington	1,970.7	680.4	34.5	26
West Virginia	746.3	149.5	20.0	46
Wisconsin	3,035.4	1,242.6	40.9	15
Wyoming	188.6	87.3	46.3	12
District of Columbia	495.7	142.2	28.7	35
Total	\$121,101.6	\$45,282.5	37.4	

* 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 1972-73, 1974 Edition* Table 17, pp. 31-33.

Note: Same rank applied in cases of tie.

TABLE 28
AVERAGE REAL ESTATE TAX IN NEW JERSEY
1974, 1975 AND PERCENT CHANGES
 (Tax Total in Dollars—Thousands)

<i>Property Class</i>	<i>1973</i>			<i>1974</i>			<i>Percent Change</i>		
	<i>Items</i>	<i>Total</i>	<i>Average</i>	<i>Items</i>	<i>Total</i>	<i>Average</i>	<i>Items</i>	<i>Total</i>	<i>Average</i>
Residential	\$1,620,719	\$1,679,450	\$1,036	\$1,644,607	\$1,839,452	\$1,118	1.5%	9.5%	7.9%
Apartments	21,083	190,202	9,022	21,000	206,175	9,818	— .4	8.4	8.8
Commercial	110,150	414,689	3,765	110,415	455,393	4,124	.2	9.8	9.5
Industrial	17,537	276,316	15,756	17,593	300,036	17,054	.3	8.6	8.2
Vacant Land	390,020	110,044	282	388,850	120,757	311	— .3	9.7	10.3
Farm—									
Regular	22,188	24,681	1,112	21,706	26,638	1,227	—2.2	7.9	10.3
Qualified	25,918	8,422	325	27,844	9,185	330	7.4	9.1	1.5
Total—All Classes ..	\$2,207,615	\$2,703,804	\$1,225	\$2,232,015	\$2,957,636	\$1,325	1.1%	9.4%	8.2%

Property Class:

Residential—Housing not more than four families.

Apartments—Housing more than four families.

Commercial—Main street type housing stores, offices, living quarters, etc.

Industrial—Used for industrial protection, shops, factories, etc.

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

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

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

Qualified Farm—Separate assessment under Farmland Assessment Act.

Item—A single entry on a local tax roll.

Note: Table 31, on page 144 of 1974 *Annual Report of Division of Taxation*, reporting 1974 Line Items and Average Tax, has been corrected.

TABLE 29
STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE
Fiscal Year 1973

State	Taxes ¹ (millions)			Taxes as a Percentage of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
	Total	State	Local	Percent	Rank ²	Percent	Rank	Percent	Rank	Dollars	Rank	Dollars	Rank	Dollars	Rank
United States Including District of Columbia	\$121,101.6	\$68,069.3	\$53,032.4	13.0	..	7.3	..	5.7	..	\$577	..	\$324	..	\$253	..
Excluding District of Columbia	120,641.9	68,069.3	52,572.7	13.0	..	7.3	..	5.7	..	577	..	326	..	251	..
Alabama	1,243.9	981.0	312.9	10.4	48	7.8	23	2.6	46	351	49	263	38	88	48
Alaska	163.0	109.0	54.0	9.8	50	6.5	37	3.2	41	494	28	330	17	164	34
Arizona	1,145.8	682.0	463.8	13.8	10	8.2	16	5.6	17	557	17	331	16	225	24
Arkansas	696.5	523.0	173.5	10.5	46	7.9	21	2.6	46	342	50	257	42	85	50
California	15,221.6	7,323.8	7,897.8	14.9	5	7.2	29	7.7	2	739	2	355	13	383	2
Colorado	1,323.1	666.6	656.5	12.3	25	6.2	41	6.1	11	543	18	274	35	269	10
Connecticut	2,236.9	1,142.6	1,094.3	13.6	11	7.0	31	6.7	6	727	3	371	10	256	5
Delaware	337.6	265.4	72.2	11.5	35	9.1	7	2.5	50	586	14	461	2	125	42
Florida	3,771.3	2,487.8	1,283.6	11.9	30	7.8	23	4.0	36	491	29	324	19	167	33
Georgia	2,073.6	1,361.5	712.0	11.2	40	7.4	26	3.9	37	433	40	284	33	149	38
Hawaii	568.7	432.6	136.1	14.2	7	10.8	1	3.4	40	684	6	520	1	164	34
Idaho	344.5	224.9	119.6	12.1	28	7.9	21	4.2	34	447	38	292	30	155	37
Illinois	6,888.0	3,675.6	3,212.4	11.9	30	6.4	39	5.6	17	613	13	327	18	286	7
Indiana	2,496.7	1,256.4	1,240.3	10.8	44	5.4	48	5.4	22	470	33	236	48	233	21
Iowa	1,538.1	854.4	683.7	12.4	24	6.9	33	5.5	21	530	22	294	29	235	20
Kansas	1,178.5	609.7	568.7	11.7	32	6.1	42	5.7	16	517	24	268	36	250	16
Kentucky	1,350.0	1,020.0	329.9	11.3	37	8.6	11	2.8	44	404	44	305	25	99	44
Louisiana	1,690.1	1,189.4	500.7	12.8	18	9.0	8	3.8	38	449	37	316	22	133	41
Maine	528.7	303.6	225.1	14.2	7	8.2	16	6.1	11	514	25	295	28	219	26
Maryland	2,558.2	1,456.2	1,102.0	12.9	16	7.4	26	5.6	17	629	11	358	12	271	9
Massachusetts	4,153.3	2,054.1	2,099.2	14.8	6	7.3	28	7.5	3	714	4	353	14	361	4
Michigan	5,744.6	3,527.6	2,216.9	13.0	14	8.0	19	5.0	25	635	9	390	6	245	17
Minnesota	2,531.1	1,638.5	892.7	15.1	4	9.8	4	5.3	23	649	8	420	4	229	22
Mississippi	870.6	661.3	209.3	12.3	25	9.3	6	3.0	42	382	48	290	32	92	46
Missouri	2,248.5	1,221.7	1,026.8	11.0	41	6.0	44	5.0	25	473	32	257	42	216	27

STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE (Continued)
Fiscal Year 1973

State	Taxes ¹ (millions)			Taxes as a Percentage of Personal Income						Taxes Per Capita					
	Total	State	Local	Total		State		Local		Total		State		Local	
				Percent	Rank ²	Percent	Rank	Percent	Rank	Dollars	Rank	Dollars	Rank	Dollars	Rank
Montana	\$380.2	\$187.2	\$193.0	13.2	13	6.5	37	6.7	6	\$527	23	\$260	40	\$268	11
Nebraska	776.0	375.1	400.9	11.7	32	5.7	46	6.0	15	503	26	243	45	260	13
Nevada	376.8	212.9	163.9	14.1	9	8.0	19	6.1	11	688	5	389	7	299	6
New Hampshire	358.8	155.8	202.9	11.0	41	4.8	50	6.2	10	454	36	197	50	257	14
New Jersey	4,641.2	1,919.4	2,721.8	12.0	29	5.0	49	7.1	5	631	10	261	39	370	3
New Mexico	484.8	386.7	98.1	12.8	18	10.2	3	2.6	46	438	39	350	15	89	47
New York	16,321.8	8,170.0	8,151.9	17.0	1	8.5	13	8.5	1	894	1	447	3	446	1
North Carolina	2,242.7	1,657.5	585.2	11.3	37	8.4	14	3.0	42	425	41	314	23	111	43
North Dakota	300.3	179.7	120.5	12.7	21	7.6	25	5.1	24	469	34	281	34	188	31
Ohio	5,101.7	2,676.3	2,425.4	10.4	48	5.5	47	5.0	25	475	31	249	44	226	23
Oklahoma	1,047.6	691.2	356.4	10.5	46	6.9	33	3.6	39	393	45	260	40	134	40
Oregon	1,185.4	596.5	588.9	12.7	21	6.4	39	6.3	9	533	21	268	36	265	12
Pennsylvania	6,919.1	4,367.4	2,551.7	13.0	14	8.2	16	4.8	29	581	15	367	11	214	28
Rhode Island	527.5	312.7	214.7	12.2	27	7.2	29	5.0	25	542	19	321	20	221	25
South Carolina	1,066.0	825.2	240.8	11.5	35	8.9	9	2.6	46	391	47	303	26	88	48
South Dakota	339.2	151.3	187.9	13.5	12	6.0	44	7.5	3	496	27	221	49	275	8
Tennessee	1,616.4	1,002.4	614.0	10.9	43	6.8	35	4.2	34	392	46	243	45	149	38
Texas	4,939.0	2,818.9	2,120.0	10.6	45	6.1	42	4.6	30	419	42	239	47	180	32
Utah	543.0	359.5	183.5	12.9	16	8.6	11	4.4	31	469	34	311	24	159	36
Vermont	286.9	175.3	111.6	16.9	2	10.3	2	6.6	8	618	12	378	8	241	18
Virginia	2,307.9	1,400.2	907.7	11.3	37	6.8	35	4.4	31	480	30	291	31	189	30
Washington	1,970.7	1,287.1	683.5	12.8	18	8.4	14	4.4	31	575	16	375	9	199	29
West Virginia	746.3	569.0	177.3	11.7	32	8.9	9	2.8	44	416	43	317	21	99	44
Wisconsin	3,035.4	1,868.0	1,167.4	15.8	3	9.7	5	6.1	11	664	7	409	5	256	15
Wyoming	188.6	105.2	83.4	12.6	23	7.0	31	5.6	17	534	20	298	27	236	19

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

² Note: Same rank applied in cases of tie.

SOURCE: U. S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES IN 1972-73, Tables 17 and 26.

TABLE 30
ITEMIZED DEDUCTIONS REPORTED ON NEW JERSEY PERSONAL INCOME TAX RETURNS
INTERNAL REVENUE SERVICE SUB-SAMPLE—1972

	—State and Local Taxes—						—Other Deductions—					Adjusted Gross Income	
	Real Estate	Personal Property	General Sales	Income Tax	Motor Fuels	Other Taxes	Medical Expenses	Contributions	Expenses Interest	Misc.	Deductions Total	All Deductions	Percent By Class
Taxable Returns with AGI¹													
Under \$5,000 (\$Millions)	\$11.3	\$0.0	\$1.6	\$0.9	\$0.6	\$0.1	\$12.3	\$8.6	\$4.8	\$4.1	\$44.3	\$116.2	0.6%
% of AGI	9.7%	0.0%	1.4%	0.8%	0.5%	0.1%	10.6%	7.4%	4.2%	3.5%	38.2%		
\$5,000 under \$10,000 (\$Millions)	\$138.9	1.1	22.8	9.6	16.5	3.8	78.2	53.4	104.6	44.0	472.7	\$1,652.5	8.3%
% of AGI	8.4%	0.1	1.4	0.6	1.0	0.2	4.7	3.2	6.3	2.7	28.8%		
\$10,000 under \$20,000 (\$Millions)	\$465.5	4.2	104.4	75.7	56.1	7.3	201.3	204.3	501.1	177.1	1,797.0	\$8,130.4	40.6%
% of AGI	5.7%	0.1	1.3	0.9	0.7	0.1	2.5	2.5	6.2	2.2	22.1%		
\$20,000 under \$50,000 (\$Millions)	\$329.7	1.2	74.6	98.4	28.7	4.6	104.2	187.0	330.5	134.3	1,293.2	\$7,201.8	36.0%
% of AGI	4.6%	0.0	1.0	1.4	0.4	0.1	1.4	2.6	4.6	1.9	18.0%		
\$50,000 under \$100,000 (\$Millions)	\$53.4	0.2	10.7	28.2	2.4	1.2	12.5	49.8	62.5	31.4	252.3	\$1,605.2	8.0%
% of AGI	3.3%	0.0	0.7	1.8	0.1	0.1	0.8	3.1	4.0	2.0	15.7%		
\$100,000 under \$200,000 (\$Millions)	\$13.8	0.0*	2.6	14.3	0.4	0.6	2.9	25.7	24.2	12.0	96.5	\$586.2	2.9%
% of AGI	2.4%	0.0	0.4	2.4	0.1	0.1	0.5	4.4	4.1	2.0	16.5%		
\$200,000 under \$500,000 (\$Millions)	\$4.6	0.0*	0.8	7.0	0.1	0.2	0.6	16.8	8.7	5.6	44.3	\$250.3	1.3%
% of AGI	1.8%	0.0	0.3	2.8	0.0	0.1	0.2	6.7	3.5	2.2	17.7%		
\$500,000 under \$1,000,000 (\$Millions)	\$1.2	0.0*	0.1	1.6	0.0*	0.1	0.2	8.0	3.7	1.8	16.8	\$79.4	0.4%
% of AGI	1.5%	0.0	0.2	2.1	0.0	0.1	0.3	10.0	4.7	2.3	21.2%		
\$1,000,000 or more (\$Millions)	\$0.4	0.0*	0.1	1.7	0.0*	0.1	0.0*	21.9	3.9	1.9	30.0	\$109.1	0.5%
% of AGI	0.4%	0.0	0.1	1.6	0.0	0.1	0.0	20.0	3.6	1.7	27.5%		
Non Taxable Returns with AGI													
Under \$5,000 (\$Millions)	\$19.6	0.1	1.4	0.1	1.0	0.0*	10.8	6.2	4.9	6.9	51.1	\$82.4	0.4%
% of AGI	23.8%	0.1	1.7	0.1	1.3	0.0	13.1	7.6	5.9	8.4	62.0%		
\$5,000 or more (\$Millions)	\$35.8	0.0*	2.7	0.3	1.5	0.0*	37.0	12.5	49.8	18.2	157.9	\$187.6	0.9%
% of AGI	19.1%	0.0	1.4	0.2	0.8	0.0	19.7	6.6	26.6	9.7	84.2%		
Total Taxable and Non Taxable (\$Millions)	\$1,074.4	\$6.9	\$221.8	\$237.9	\$107.3	\$17.9	\$459.8	\$594.2	\$1,098.7	\$437.3	\$4,256.1	\$20,001.2	100.0%
% of AGI	5.4%	0.0%	1.1%	1.2%	0.5%	0.1%	2.3%	3.0%	5.5%	2.2%	21.3%		

Amounts may not add to totals due to rounding.

*Less than \$50,000.

Source: U.S. Dept. of the Treasury—Wealth Statistics Staff, Internal Revenue Service, 1972 Individual Tax Model Data for New Jersey.

¹Note: These numbers are based on a sub-sample of the 1972 Statistics of Income sample of individual income tax returns. (AGI—Adjusted Gross Income).

CALENDAR OF TAX EVENTS

CORPORATION BUSINESS TAX CALENDAR

SUMMARY LOCAL PROPERTY TAX CALENDAR

**STATUTE OF LIMITATIONS AND
OTHER TIME LIMITS**

SUMMARY HISTORY OF TAXES

TABLE 31
CALENDAR OF TAX EVENTS
DUE DATES

TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi- Annually	Payable Annually	Reports Monthly
Alcoholic Beverage Tax	Bi-monthly By the 15th				Licensees
Bank Stock Tax			Dec. 1st & June 1st.		
Financial Business Tax				By April 15th.	
Business Personal Property Tax			Sept. 15th Feb. 15th.		
Capital Gains and Unearned Income				By April 15th. ³	
Cigarette Tax	Taxes are prepaid by distributors before distribution				Licensees
Corporation Business Tax	Due 15th day of 4th month after close of accounting period				
Corporation Income Tax	Due 15th day of 4th month after close of accounting period				
Emergency Transportation Tax ³		April 30-July 31 Oct. 31-Jan. 31		By April 15th. ³	
Transportation Benefits Tax ³		April 30-July 31 Oct. 31-Jan. 31		By April 15th. ³	
Insurance Premiums Tax				By June 1st.	
Local Property Tax		Feb., May, Aug., & Nov. 1			
Motor Fuels Tax	Next to last business day				Inventories
Retail Gross Receipts Tax				March 15th.	
Sales & Use Tax	Remittance when \$100 or more	Jan., April July & Oct. 20			
Savings Institution Tax	Due 3 1/2 months after close of the companies' accounting period				
Unincorporated Business Tax ³				By April 15th. ³	
Railroad Property (class II) Tax				Dec. 1st.	
Railroad Franchise Tax				June 15th.	
Public Utility Franchise Tax (for municipal use)		May, ¹ Sept. 1, Dec. 1.			
Public Utility Gross Receipts Tax (for municipal use)		June, ¹ Sept. 1, Dec. 1.			
Public Utility Excise Tax (for state use)				May 1st.	

¹ Billed annually, may pay in three installments.

² 1 1/4% of collections are dedicated as part of the Business Personal Property Replacement Program.

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

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
	Dec. 31st.				January 1st. after tax is due
	Dec. 31st.		By Nov. 10th.	By Dec. 15th.	
		Within Three Months			
	Oct. 1st.	Within Three Months	By Oct. 15th.	March, May, Aug. & Nov. 1st.	
		Within Three Months	By Oct. 15th. 2	March, May, Aug. & Nov. 1st.	Jan. 1st. after tax is due
		Within Three Months			
By the last day of February					
By the last day of February					
By March 1st.					
	Oct. 1st.	By Aug. 15th.			
		Within One Year			
			By Oct. 15th.	March, May, Aug. & Nov. 1st.	
		Within Three Months			January 1st. after tax is due
			By Oct. 15th.	March, May, Aug. & Nov. 1st.	
March 1st.	Dec. 15th.	3rd Monday in May		By Dec. 15th.	
April 1st.	June 1st.	1st. Tuesday in September			
Sept. 1 & Feb. 1	May 1st.	Before the 1st. Monday in March		Before January 1st.	
Sept. 1 & Feb. 1	June 2nd.		5 days after April 1st.		
	April 1st.				

CORPORATION BUSINESS TAX

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

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

INSURANCE TAXES

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

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

SUMMARY

1975 LOCAL PROPERTY TAX CALENDAR

ASSESSOR

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

January 1.	Assessments of taxable tangible business personal property of telephone, telegraph and messenger system companies for tax year 1975 must be based on property's value on January 1 of pre-tax year 1974 and be determined annually. (N.J.S.A. 54:4-1 <i>et seq.</i>)
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 1974. (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 1974 for certain water supply and sewerage disposal facilities. (N.J.S.A. 54:4-3.61.)
- November 1. Filing date for initial statement or further statement for exemption. (N.J.S.A. 54:4-4.4.)
- November 1. Where Assessor disallows application and claim for farmland assessment valuation, Assessor shall mail appropriate Notice of Disallowance to owner-applicant on or before November 1 of pretax year. (N.J.S.A. 54:4-23.13b.)
- December 31. Notice by advertisement of time and place where assessment list may be inspected. (N.J.S.A. 54:4-38.)
- December 31. Final date for senior citizens to file Application for deduction for tax year 1974 with Assessor; same provisions and dates apply to applications for veterans and veterans' widows deductions. (N.J.S.A. 54:4-8.13.)

TAX YEAR

- January 1. Real property sold or improved after October 1 and before January 1, not placed on an added assessment list. (N.J.S.A. 54:4-63.2.)
- January 10. Final date for taxpayer to notify Assessor where reduction in assessment is claimed for material depreciation in structure occurring between October 1 and January 1. (N.J.S.A. 54:4-35.1.)
- January 10. Final date for Assessor to file with County Board (mandatory), attached to list of exempt property, copy of each initial and further statement on which exemption was granted. (N.J.S.A. 54:4-4.4.)
- January 10. File completed assessment list and duplicate with County Board by January 10. (N.J.S.A. 54:4-35.)
- March 1. School district to certify to County Board of Taxation amount appropriated for school purposes. Also certify to assessor school districts. (N.J.S.A. 54:4-45; N.J.S.A. 18A:7-79.)
- Second Monday
In June Assessor, if so required by Director, shall report to Director by second Monday in June Annually, valuation and description of R.R. property in district not used for R.R. purposes. (N.J.S.A. 54:29A-16.)
- October 1. Assessor shall make all such added and omitted assessments of real or improved property on October 1 and shall file with County Board added and omitted assessment lists for current tax year. (N.J.S.A. 54:4-63.3 *et seq.*)

COLLECTOR

Year Previous to Tax Year (Pretax Year) (1973-1974)

- 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 (1974) must file Post Tax Year Statement (in 1975) on or before February 1. (N.J.S.A. 54:4-8.44a et seq.)
- May 1. Second quarterly installment of taxes for current year becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest from such date. (N.J.S.A. 54:4-66.)
- May 11. Within 5 days after he receives certification from the Director as to amount payable, shall bill utility companies for amount of franchise tax due municipality. (N.J.S.A. 54:30A-24; N.J.S.A. 54:30A-62.)
- June 1. Complete mailing of tax bills to property owners covering bill for entire tax year (1975). (N.J.S.A. 54:4-64.)
- June 4. Final date for filing by Collector with County Board certification as to senior citizens deductions allowed.
- June 5. First installment of utility franchise taxes due municipality.
- June 6. Date by which Director shall certify to Collector amount of apportioned gross receipts taxes due municipality. (N.J.S.A. 54:30A-62.)
- June 11. Date by which Collector shall deliver to utility companies statement of amount of gross receipts tax due municipality. (N.J.S.A. 54:30A-62.)
- July 6. First installment of utility gross receipts tax due municipality. (N.J.S.A. 54:30A-62.)
- August 1 and Every August 1. Third quarterly installment of taxes for current year payable by property owners becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest from such date. (N.J.S.A. 54:4-66.)
- September 1. Second installment of utility franchise taxes due municipality and gross receipts taxes installment due municipality. (N.J.S.A. 54:30A-24; N.J.S.A. 54:30A-62.)
- October 10. County Board to deliver to Collector corrected duplicates of added assessments and omitted assessment lists. (N.J.S.A. 54:4-63.5; N.J.S.A. 54:4-63.17.)

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

Year following Tax Year (Post tax year) (1976)

- January 15. File list of veterans' tax deduction granted during prior year with county board of taxation. (N.J.S.A. 54:4-8.14.)
- March 1. Statement of receipts, added, canceled, abated and delinquent taxes to chief financial officer of taxing district. (N.J.S.A. 54:4-91.)
- March 1. Senior citizens posted deductions revoked for annual statement, income or other reasons become delinquent and a lien and debt if unpaid. (N.J.S.A. 54:4-8.44a.)
- May 1. List in duplicate of delinquent taxes believed by collector to be uncollectible to be filed by collector with governing body. (N.J.S.A. 54:4-91.1.)
- June 30. Cancellation by governing body by resolution of such delinquent listed taxes as it is satisfied are; in fact, uncollectible. (N.J.S.A. 54:4-91.2.)
- July 1. Sale of property to enforce delinquent tax lien. (N.J.S.A. 54:5-19.)

COUNTY BOARD

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

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

TAX YEAR

January 10. (On or before.)	Banks to file bank stock tax reports. (N.J.S.A. 54:9-5.)
January 25.	Mail copy of equalization table to assessor and post copy at the courthouse. (N.J.S.A. 54:3-17.)
February 1	Meet to equalize assessments between taxing districts. (N.J.S.A. 54:3-18.)
March 1. (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes. (N.J.S.A. 54:4-45.)
March 1. (On or before.)	Bank stock tax to be determined. (N.J.S.A. 54:9-9.)
March 10. (Before)	County Boards of Taxation to conclude hearings on equalized tables. (N.J.S.A. 54:3-18.)
March 10. (After)	Send copy of equalization table to Director, Division of Taxation, et al. (N.J.S.A. 54:3-19.)
April 1.	Certify general tax rates.
April 10. (On or before.)	Table of aggregates to be completed. (N.J.S.A. 54:4-52.)
April 13. (Before)	Table of aggregate to be transmitted to the County Treasurer, et al. (N.J.S.A. 54:4-52.)
May 1. (On or before.)	Completed tax list duplicates to be delivered to collectors. (N.J.S.A. 54:4-5.)
June 1.	One-half bank stock tax due. (N.J.S.A. 54:9-11.)
June 15.	Final date for filing by County Board with Director, Division of Taxation, Summary and Certification of senior citizen deductions allowed by municipalities (aggregate) in county. (N.J.S.A. 54:4-8.52.)
June 30. (After)	Inheritance taxes refunded to counties. (N.J.S.A. 54:33-10.)
October 10 (On or before.)	Added assessment duplicates to be delivered to collectors. (N.J.S.A. 54:4-63.5.)
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors. (N.J.S.A. 54:4-63.17.)
November 15.	Determine all appeals from assessed valuation. (N.J.S.A. 54:3-26.)
December 1. (On or before.)	Appeals from added assessments to county boards of taxation to be filed. (N.J.S.A. 54:4-63.11 et seq.)
December 1.	One-half bank stock tax due. (N.J.S.A. 54:9-11.)
	Year Following Tax Year.
January 2.	Appeals from Added Assessments heard by this date. (N.J.S.A. 54:4-63.11.)

DIVISION OF TAX APPEALS

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

DIRECTOR OF TAXATION

	Year Previous to Tax Year.
December 10. (On or before.)	Certifies to County Boards of Taxation true value of railroad property and any adjustments in base value in each municipality. (N.J.S.A. 54:29A-24.6.)
December 15. (Not later than.)	Delivers statement to municipalities of amount of Railroad State Aid payable for following year. (N.J.S.A. 54:29A-24.5.)
	Tax Year.
January 1. (Prior to.)	Certification to municipalities of apportionment of Public Utility Valuation. (N.J.S.A. 54:30A-56.)
March 15. (On or before.)	Reassessments to be certified to the county boards of taxation. (N.J.S.A. 54:1-29.)
May 6. (On or before.)	Certifies to municipal tax collectors the apportioned utility franchise tax. (N.J.S.A. 54:30A-62.)
June 6. (On or before.)	Gross receipts tax certified to municipal collectors. (N.J.S.A. 54:30A-62.)
Second Tuesday in July. (10 days before.)	Prepare, mail and post State equalization table. N.J.S.A. 54:1-33.)
Second Tuesday in July.	Hearing before Director on State equalization table. (N.J.S.A. 54:1-34.)
August 25.	State equalization table completed. (N.J.S.A. 54:1-34 et seq.)
September.	Up to 10 days after corrected State equalization table has been filed by Director, counties may file appeals with Division of Tax Appeals for review. (N.J.S.A. 54:2-38.)
September 15.	Director shall file annually with the State Treasurer certification as to amount to be reimbursed by State to municipalities during current year (on or before November 1) for senior citizen deductions allowed by each municipality. (N.J.S.A. 54:4-8.53.)
October 1. (On or before.)	Table of Equalized Valuations for State School Aid promulgated. (N.J.S.A. 54:1-35.1 et seq.)

MUNICIPALITY

Tax Year.

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

TABLE 32
STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

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

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

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

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

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

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

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

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
6 5 years *3	(1) Failure to file report or filing fraudulently—misdemeanor \$1,000 and/or up to 1 yr. 54:52-1 (2) False swearing to evade tax—misdemeanor \$1,000 and/or up to 1 yr. 54:52-2 (3) Willfully maintaining false or fraudulent books or records—misdemeanor \$1,000 or up to 1 yr. 54:52-4	Within 3 months to Division of Tax Appeals 54:10E-21
7 7 years *3	Failure to file or filing false or fraudulent report—misdemeanor \$1,000 and/or up to 1 yr. 54:5A-54 *2	30 days to appeal assessment by the Director 54:8A-55 *3
8 20 years *3	Willful and knowing misrepresentation to appraiser—misdemeanor 54:34-11	Appeal from 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 yrs. 54:39-33; daily-1 yr. 54:39-34 Distributors and gasoline jobbers records 1 yr. 54:39-25	(1) Failure to pay tax—misdemeanor 6 mos. and/or \$1,000 54:39-55 (2) Making any false statements—misdemeanor 6 mos. and/or \$1,000 54:39-55 (3) Concealing any material fact—misdemeanor 6 mos. and/or \$1,000 54:39-55 (4) Obtaining fuel falsely—misdemeanor 54:39-56	(1) Within 6 months to Division of Tax Appeals from docketed debts 54:39-47 (2) Within one yr. from any order or assessment of the commissioner 54:39-49
10 2 years *3	Willfully making any oath perjury, high misdemeanor (2A:131-1) \$2,000 and/or up to 7 yrs. 54:30A-19 and 54:30A-55	Only municipalities can appeal to Division of Tax Appeals by 1st. Monday in March 54:30A-21 and 54:30A-57
11 3 years 54:11C-5	Failure to file, willfully filing false return—misdemeanor \$1,000 and/or up to 1 yr. *2 54:11C-11	(1) Within 90 days after assessment to the Director 54:11C-7 (2) Within 3 months after decision to the Division of Tax Appeals 54:11C-9

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

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

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

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

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

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

*2 State Tax Uniform Procedure Law governs

*3 Administrative Decision

*4 From 2d month after tax due

TABLE 33
SUMMARY HISTORY OF TAXES

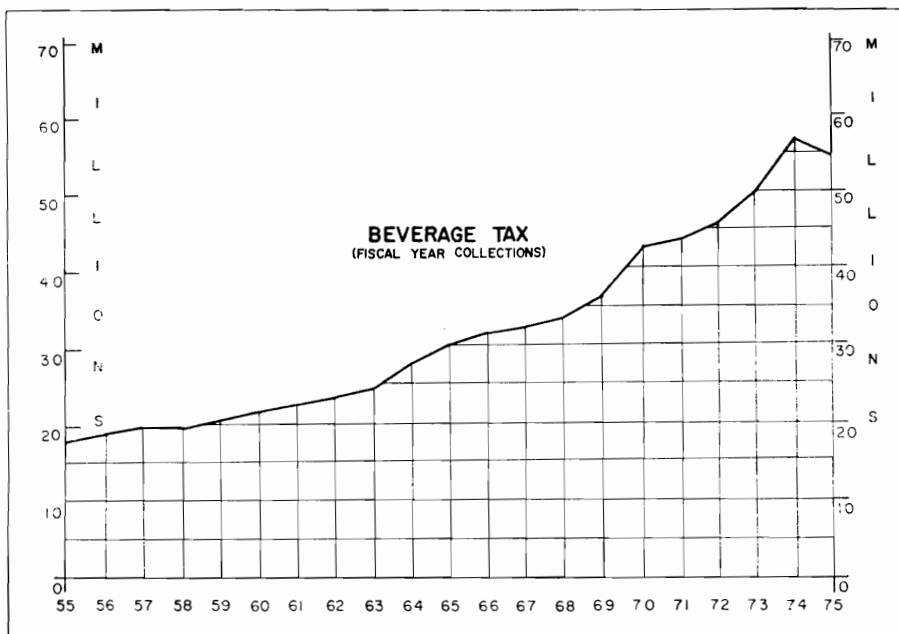
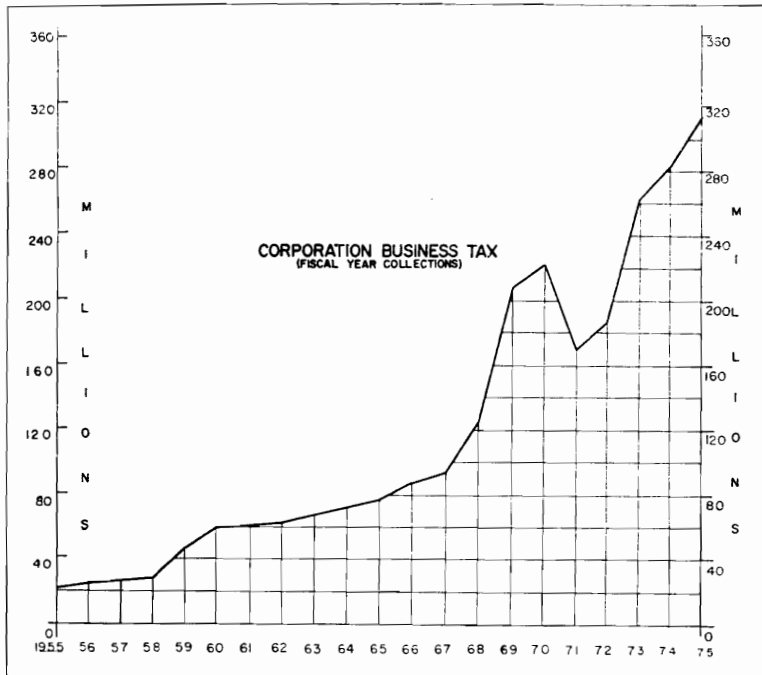
Tax & Citation	Date Of Adoption	First Tax Rate	First Tax Change
ALCOHOLIC BEVERAGE TAX N.J.S.A. 54:41-1	1933	April 6, 1933—a 3c per gal- lon tax on beer	December 5, 1933—3-1/3c per gallon of beer \$1.00 per gallon for liquor
BANK STOCK TAX ¹ N.J.S.A. 54:9-1	1918	¾ of 1% of a bank and trust company's common stock	1970—rate increased to 1½% of common and preferred stock
BUSINESS PERSONAL PROPERTY TAX N.J.S.A. 54:11A-1	1966	1.3% on 50% of original cost of tangible property used in business	
CAPITAL GAINS AND UNEARNED INCOME TAX N.J.S.A. 54:80-1	1975	1.5% to 8% on unearned income	
CIGARETTE TAX N.J.S.A. 54:40A-1	1948	3c per pack (1.5c per 10 cigarettes)	April 16, 1956—3c to 5c per pack of 20 cigarettes
CORPORATION BUSINESS TAX N.J.S.A. 54:10A-1	1884	1/10 of 1% upon turnpike company's par value or num- ber of shares of capital stock; 2c upon gross re- ceipts of car companies	1946—8/10 mill per dollar on allocable net worth; 1958 —1¼% on allocable net income
CORPORATION INCOME TAX N.J.S.A. 54:10E-1	1973	7¼% of allocated net in- come to corporations not subject to the Corporation Business Tax but deriving income in New Jersey	
EMERGENCY TRANSPORTATION TAX N.J.S.A. 54:8A-1	1961	2% to 10% net income earned in New York State and 1% to 5% on net capital gains	1965 amended to conform with U.S. Revenue Act of 1964
FINANCIAL BUSINESS TAX N.J.S.A. 54:10A-1	1946	¾ of 1% on net worth less specified deductions	1970—increased rate from ¾ of 1% to 1½%
INSURANCE PREMIUMS TAX N.J.S.A. 54:16-1	1885	35/100 of 1% on taxable premiums	1945—2%
MOTOR FUELS TAX N.J.S.A. 54:39-1	1927	2c per gallon on fuels on public highways	December 1, 1930—increased from 2c to 3c per gallon
PUBLIC UTILITY TAXES N.J.S.A. 54:30A-16	1884	2% on gross receipts of tele- phone & telegraph com- panies; 0.5% on gross re- ceipts; 5% on dividends; 8% on gross receipts of oil and pipeline companies	1917—rates increased from 2% to 5% with a gradual increase of 1% per year
RAILROAD TAXES N.J.S.A. 54:29A-1	1880	0.5% of either capital stock or cost of the road, equip- ment and appurtenances	1884—0.5% of total valua- tions for State use; 1% for local use
RETAIL GROSS RECEIPTS TAX N.J.S.A. 54:32B-1	1966	1/20 of 1% on gross re- ceipts in excess of \$150,000.00	
SALES AND USE TAX N.J.S.A. 54:32B-1	1966	3% or 3c on a dollar of retail sales	1970—increased rate to 5% or 5c on a dollar
SAVINGS INSTITUTION TAX N. J. S. A. 54:10D-1	1973	5% on net income of sav- ings banks and savings and loan and building and loan associations	
TRANSFER INHERITANCE TAX N.J.S.A. 54:33-1	1892	5% tax on property trans- ferred from decedent to beneficiary	1914—reduced rate of 5% to 2% for immediate family on excess of \$5,000 but not more than \$50,000
TRANSPORTATION BENEFITS TAX N.J.S.A. 54:8A-68	1972	A flat 2.3% on classes of income derived within the taxpayers source state	1975—reduced rate from 2.3% to 2.0%
UNINCORPORATED BUSINESS TAX N.J.S.A. 54:11B-1	1966	¼ of 1% on gross receipts	1975—Temporary additional tax of ¼ of 1% on gross receipts (Total tax rate ¾ of 1%)

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

SUMMARY HISTORY OF TAXES (Continued)

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

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



CHAPTER VI

LEGISLATION, COURT DECISIONS AND ATTORNEY GENERAL OPINIONS

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

RECENT CHANGES IN THE TAX LAWS

BANK STOCK TAX

Bank Stock Tax—Change of Date for Filing Assessment Information—Chapter 103, P. L. 1975 (approved May 28, 1975). Requires the chief fiscal officer of every bank to file a true statement setting forth certain assessment information on or before January 24, in place of January 10. This report is filed with the County Board of Taxation and with the Director of the Division of Taxation.

Bank Stock Tax—Corporation Business Tax—Business Personal Property Tax—Chapter 170, P. L. 1975 (approved August 4, 1975). This act subjects banking corporations to the Corporation Business Tax Act so that such banks now become subject to the rate of 7.5% on net income, plus the tax on corporate net worth of 2 mills per dollar. Prior to this act, banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Banks become subject also to the Business Personal Property Tax. The tax on banks formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation will now be administered by a single agency, namely the Division of Taxation.

CAPITAL GAINS AND OTHER UNEARNED INCOME TAX

Capital Gains and Other Unearned Income Tax—Enactment of Capital Gains and Other Unearned Income Tax Act—Chapter 172, P. L. 1975 (approved August 4, 1975). A tax is imposed on unearned income at the graduated tax rate of 1.5% to 8.0% upon residents and certain non-residents. Dividends and interest are taxed at one-half the rate imposed by this Act. Unearned income means dividends, gains from the sale or exchange of capital assets, interest, royalties, income from an interest in an estate or trust and compensation from a partnership or corporation which represents a distribution of earnings or profits rather than a reasonable allowance as compensation for personal services actually rendered. A taxpayer and spouse with adjusted gross income of \$15,000 or more and an individual taxpayer with adjusted gross income of \$7,500 or more are required to file a return. An exemption of \$1,000 is provided for each taxpayer required to file a return, \$2,000 if husband and wife file jointly, with an additional \$1,000 exemption for those taxpayers 65 years or more and another \$1,000 exemption for blindness.

CORPORATION BUSINESS TAX

Corporation Business Tax—Prepayment Increased to 60%—Chapter 21, P. L. 1975 (approved February 28, 1975). Provides for a 60% prepayment of the current year's Corporation Business Tax for the succeeding year for taxpayers with fiscal or calendar accounting years ending on or after June 30, 1974.

Corporation Business Tax Act—Rate Increase—Effective Date—Privilege Period—Extended Time for Payment for Certain Returns—Chapter 162, P. L. 1975 (approved July 22, 1975), raises rate on net income base from $5\frac{1}{2}\%$ to $7\frac{1}{2}\%$ effective for privilege periods or parts thereof ending after December 31, 1974. For taxpayers liable for additional tax who have already filed returns, an additional period of time, to October 15, will be permitted to pay such extra tax due.

EMERGENCY TRANSPORTATION TAX

Emergency Transportation Tax—Suspends $2\frac{1}{2}\%$ Surcharge—Chapter 187, P. L. 1974 (approved December 24, 1974). Conforms New Jersey Emergency Transportation Tax Act to recent income tax amendments adopted by State of New York; suspends for an additional year the surcharge of $2\frac{1}{2}\%$ on taxes imposed.

FINANCIAL BUSINESS TAX

Financial Business Tax—Corporation Tax—Business Personal Property Tax—Chapter 171, P. L. 1975 (approved August 4, 1975). Subjects financial business corporations such as small loan companies, mortgage finance companies, etc., to tax under the Corporation Business Tax Act as well as to tax under the Business Personal Property Tax Act. Financial businesses not operating in a corporate capacity are still subject to the Financial Business Tax Act (N.J.S.A. 54:10B-1 et seq.)

LOCAL PROPERTY TAX

Local Property Tax—Conservation and Recreation Non-Profit Corporations—Chapter 167, P. L. 1974 (approved December 9, 1974). Exempts real property owned by conservation and recreation non-profit corporations from taxation.

Local Property Tax—Apportioning of Ratables for School Purposes—Chapter 168, P. L. 1974 (approved December 9, 1974). Provides that any real property on which local property taxes are in default and uncollectible, except Class II railroad property, and the lien therefor unenforceable by order of any State or Federal court shall not be included in the total ratables for apportioning the amount to be raised for county purposes and for purposes of regional and consolidated school districts.

Local Property Tax—Condominium Units—Chapter 2, P. L. 1975 (approved January 22, 1975). Deletes from R. S. 46:8B-19 the restriction that the total tax assessments for all condominium units shall not exceed the assessment against such condominium as a single parcel of property.

Local Property Tax—Elected Assessors Residency Exemption—Chapter 88, P. L. 1975 (approved May 8, 1975). Grants elected assessors who have

gained tenure and have thereby been exempted from the electoral process the same residency exemption as appointed assessors.

Local Property Tax—Assessment Delay on Home Improvements—Chapter 104, P. L. 1975 (approved May 29, 1975). Provides for an assessment delay of 5 years on home improvements up to the first \$4,000 on dwellings more than 20 years old in an area subject to blight.

Local Property Tax—Interest Rate Limitations Suspended on Borrowings by State Agencies, Local Government, Schools and Public Authorities—Chapter 130, P. L. 1975 (approved June 30, 1975). Suspends until June 30, 1978, the 6% limitation on interest rates applicable to borrowings by counties, municipalities, schools and other districts, State agencies and other public authorities and agencies.

Local Property Tax—Tax Collectors—Chapter 196, P. L. 1975 (approved January 3, 1975). Excepts tax collectors from county and municipal residency requirements.

REALTY TRANSFER FEE TAX

Realty Transfer Fee Law—Amends Realty Transfer Fee Law—Chapter 184, P. L. 1974 (approved December 24, 1974). The new law broadens the category of exempt transactions and further defines "deed" to include 99 year leaseholds and to exclude certain instruments from such definition. Deeds granted exempt status include those deeds executed by a receiver, a trustee in bankruptcy or liquidation, or an assignee for the benefit of creditors, and between a husband and wife and a parent and child.

REALTY TRANSFER FEE

Realty Transfer Fee—Increase in Tax Rate—Chapter 176, P. L. 1975 (approved August 4, 1975). This act increases, effective September 1, 1975, the realty transfer fee from 50¢ for each \$500 or fraction thereof of the consideration to \$1.75 for each \$500 or fractional part thereof. The proceeds from the increase in the fee will go to the State for its use. The counties will continue to receive the proceeds from the fee at the old rate. Not subject to the tax are sales of one-family or two-family premises owned and occupied by a senior citizen, a blind person or a disabled person as well as new construction.

SALES TAX

Sales Tax—Food for the Homebound Elderly and Disabled—Chapter 170, P. L. 1974 (approved December 10, 1974). Exempts from the Sales and Use Tax Act municipal and non-profit organizations that prepare and deliver food to the homebound elderly and the disabled.

STATE TAX UNIFORM PROCEDURE LAW AND CERTAIN SPECIFIC TAX LAWS

Penalty and Interest Increased—State Tax Uniform Procedure Law—Chapter 177, P. L. 1975 (approved August 4, 1975). Under this act penalties and interest impositions will be governed by the State Tax Uniform Procedure Law. Effective October 1, 1975, the new rates will apply to all impositions made on or after such date whether or not they relate to prior assessments. The new law increases the rate of interest for taxpayers who

fail to pay on time from 1% per month to 1½% for each month from the original due date of the tax plus a penalty of 5%. Any taxpayer failing to file a return on time is subject to a penalty of two dollars per day of delinquency, plus a penalty of 5% for each month or fraction thereof of the total tax liability not to exceed 25% of such tax liability. Taxpayers who are assessed additional taxes are subject to a penalty of 5% plus interest at 1½% per month or fraction thereof from the original due date of the tax to the date of payment. Interest in the case of extensions of time is increased from 6% to 9% per annum.

TRANSPORTATION BENEFITS TAX

Transportation Benefits Tax—Tax Reduced from 2.3% to 2%—Chapter 185, P. L. 1974 (approved December 24, 1974). Reduces the Transportation Benefits Tax to 2%, retroactive to January 1, 1974 to conform to recent Pennsylvania amendments.

UNINCORPORATED BUSINESS TAX

Unincorporated Business Tax—Temporary Increase in Tax Rate—Chapter 178, P. L. 1975 (approved August 4, 1975). This act imposes a temporary tax increase from ¼ of 1% on gross receipts to ⅓ of 1%. The act expires with respect to businesses whose fiscal years end not later than June 30, 1976.

MISCELLANEOUS

Savings and Loan Associations—Capital Stock—Chapter 137, P. L. 1974 (approved October 23, 1974), provides an optional basis for an alternate method whereby savings and loan associations can raise underlying capital through the issuance of capital stock; permits mutual associations to convert from a mutual corporate form to a capital stock corporate form.

Miscellaneous—Local Tax Authorization Act—Chapter 188, P. L. 1974 (approved December 24, 1974). Extends the application of the "Local Tax Authorization Act of 1970" (P. L. 1970, c. 326) from January 1, 1975 to January 1, 1976. Under the Act, the City of Newark is empowered to impose certain taxes for a limited period of time.

Miscellaneous—Employer's Payroll Tax Authorization for Certain Municipalities—Chapter 20, P. L. 1975 (approved February 27, 1975). Permits municipalities with population in excess of 250,000 but less than 350,000 by ordinance to impose and collect an employer payroll tax for general municipal purposes at a rate between .25% and 2% of an employer's payroll in excess of \$10,000 in any calendar quarter. The authority to impose the tax is limited to 1 year, and expires on January 1, 1976. This legislation was passed to help municipalities, such as Jersey City.

Miscellaneous—County Reimbursement to Non-Profit Lessees for Improvements—Chapter 71, P. L. 1975 (approved April 25, 1975). Permits counties to reimburse non-profit associations up to \$250,000 for improvements made in county owned facilities while leased to such non-profit associations.

Miscellaneous—Repeal of Fair Sales Act—Chapter 107, P. L. 1975 (approved May 29, 1975). Repeals the Fair Sales Act and R. S. 56:4-3 and 6 and provides that no merchant shall appropriate for his use a name, brand, trade mark, reputation or good will of any maker in whose product he deals.

Miscellaneous—Increase in Filing Fees for Appeals with the Division of Tax Appeals—Chapter 150, P. L. 1975 (approved July 9, 1975). Increases fees for filing tax appeals with the Division of Tax Appeals in several categories. The bill amends N.J.S.A. 54:2-45 by increasing the fees for filing appeals involving the assessed valuation of property; classification of property; both assessed valuation and classification of property, and those involving certain other total valuations of land and improvements.

RECENT COURT DECISIONS AFFECTING TAXATION

BANK STOCK TAX

Bank Stock Tax—Deduction for Assessed Value of Real Property—Fidelity Union Trust Company v. Essex County Board of Taxation, et al. (App. Div. 1975) (unreported). In affirming the court below, the Appellate Division held that under N.J.S.A. 54:9-4, in the computation of the bank stock tax, the deduction for the assessed value of a bank's real property is not limited to the bank's equity in the property. Notice of petition for certification was denied by the Supreme Court, July 8, 1975.

BUSINESS PERSONAL PROPERTY TAX

Business Personal Property Tax—Concrete Mixers—Eastern Transit Mix, Inc., et al. v. Sidney Glaser, Director of the Division of Taxation, Division of Tax Appeals, May 2, 1974. Held that concrete mixers belonging to the petitioner are an integral part of the basic vehicle which would lose its identity should the mixer be removed. The entire machine, both the truck chassis and concrete mixing barrel and appurtenances for applying power thereto, is specifically excluded from the Business Personal Property Tax as a motor vehicle registered under Title 39.

Notice of Appeal to the Appellate Division of the Superior Court has been withdrawn.

Business Personal Property Tax—Linotype Slugs—Princeton Community Phone Book, Incorporated v. Director, Division of Taxation, Division of Tax Appeals, May 2, 1974. Held that linotype slugs used for the printing of petitioner's telephone books are exempt from the Business Personal Property Tax as supplies and materials used in production. The pertinent statutory provision is N. J. S. A. 54:11A-2(b)(1).

Notice of Appeal to the Appellate Division of the Superior Court has been withdrawn.

Business Personal Property Tax—Well Drilling Equipment—Motor Vehicle Exemption—A. C. Schultes & Sons, Inc. v. Director, Division of Taxation, Division of Tax Appeals, November 7, 1974. Held that petitioner failed to establish by a preponderance of proof that: various equipment (which it owned and used for drilling wells, which equipment was transported over the highway mounted on a vehicle and on which motor vehicle fees were paid both for the vehicle and equipment) were entitled to exemption under N. J. S. A. 54:11A-2(b)(3) as **motor vehicles** registered in the State of New Jersey pursuant to Title 39 of the Revised Statutes. Petitioner failed to

establish the type of proof that was established in the case of *Eastern Transit Mix, Inc. et al. v. Sidney Glaser, Director of the Division of Taxation* (Division of Tax Appeals, May 2, 1974) and the Division of Tax Appeals so stated this failure in this opinion.

Business Personal Property Tax—Radio Station Broadcasting Towers Taxed as Real Property—Westinghouse Broadcasting Company, Incorporated v. Director, Division of Taxation, Division of Tax Appeals, February 27, 1975. The Division of Tax Appeals held that four commercial broadcasting towers constituting the transmission antenna system of radio station WINS in the Township of Lyndhurst, owned and operated by the petitioner, are real estate and the proper subject matter of ad valorem real property taxes. A judgment was entered granting the taxpayer a refund for business personal property taxes paid on these towers to the Division of Taxation. The case of *National Lead Company v. Borough of Sayreville*, 132 N. J. Super. 30 (App. Div., 1975) was followed. In that case, the Appellate Division's determination as to whether machinery or equipment was personal or real property was based upon the common law doctrine of fixtures. In the case at issue, the Division of Tax Appeals found that the towers were intended by the petitioner to be permanently established in their present location; that the towers are an integral part of the petitioner's business; and, that if removed, the building used in connection with the towers could not be used for the broadcasting of radio waves.

CORPORATION BUSINESS TAX

Corporation Business Tax—Taxable Indebtedness—Indirect Indebtedness—"Immediate Family"—Substantial Control—Dock Watch Quarry Pit, Inc. v. Director, Division of Taxation, Division of Tax Appeals, June 27, 1975. The Division of Tax Appeals upheld the Director of the Division of Taxation in denying a refund to the petitioner of the corporation business tax assessed against the petitioner for the years of 1969 and 1970. Additional tax was added for a mortgage indebtedness plus interest expense allegedly owed directly or indirectly to a 10% stockholder (N. J. S. A. 54:10A-4 and also pertinent regulations). The mortgage indebtedness was owed to an irrevocable trust created by the controlling stockholder for the benefit of his daughter, a college student, who was deemed to be a member of his "immediate family." In addition, the business relationships among the stockholder and the trustees were so extensive that the creditor and taxpayer were substantially controlled by the same interests. The Division of Tax Appeals held that the inclusion of the mortgage in net worth was proper and the exclusion of the interest thereon from deductions from net income was similarly proper.

Franchise Tax—Real Estate Investment Trust—First Real Estate Investment Trust of New Jersey v. Director, Division of Taxation (unreported). (App. Div., 1974.) The Appellate Division affirmed the judgment of the Division of Tax Appeals which held that the petitioner was subject to the Corporation Business Tax Act for the years 1963 through 1966. It was also held that there is no deduction for dividends paid out to investors and that petitioner had no right to treatment given by statute to regulated investment companies.

Corporation Business Tax—Election to be Taxed as an Investment Company—Milton Management Inc. and Grobow Realty, Inc. v. Director, Division of Taxation, Division of Tax Appeals, April 10, 1975. The Division of Tax Appeals granted petitioners claims for refund based upon amended returns which were filed for the years 1969 and 1970, in which they elected to be classified as an investment company and found a conflict between N. J. S. A. 54:10-5(d) of the Corporation Business Tax Act and Reg. 16:10-1.210 now known as N. J. A. C. 18:7-1.16. The statute provides for the taxation as an investment company upon the filing of the proper and timely return and upon a voluntary election by the taxpayer. The regulations require the election to be made on or before the due date of the return or any extension thereof as approved by the Director. Section 23 of the Corporation Business Tax Act incorporates the State Tax Uniform Procedure Law to the extent not inconsistent and the latter act grants a two year period within which to amend returns and to file a claim for refund (N. J. S. A. 54:49-16).

Corporation Business Tax—Net Worth—Valuation of Marketable Securities—Reserve for Taxes—Blockage—Motor Finance Corporation v. Director, Division of Taxation, 66 N. J. 319 (1974). The New Jersey Supreme Court denied certification to both parties on October 1, 1974 which left standing the holdings in the Superior Court Appellate Division that (a) the Director had the right to revalue securities, (b) the Director could use market value for said securities, (c) the taxpayer was entitled to a reserve for federal income taxes when the Director used market value and (d) the taxpayer had proven and was entitled to an allowance for "blockage." See 129 N. J. Super. 19 (App. Div., 1974) for the opinion of the Appellate Division.

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

Corporation Business Tax—Allocation of Receipts—Interstate Commerce—Texas Eastern Transmission Corporation v. Director, Division of Taxation, Division of Tax Appeals, May 22, 1975. Petitioner transported gas via pipeline, which was measured at Lambertville and Hanover, New Jersey, and switched at such place to Algonquin Gas Transmission Company's pipelines, which gas ended up and was consumed by Algonquin's customers in the Northeastern United States, including New Jersey. Held that petitioner relinquished possession of the gas at the point where its pipeline connected with those of Algonquin in New Jersey. Thus the physical transfer occurred in New Jersey, which satisfied the requirement that "shipment" or delivery occurred within the State. Taxpayer's involvement in the transaction ceased in New Jersey. Nexus for taxation of petitioner and inclusion of sales in the business allocation factor existed in New Jersey, and the receipts in question could be used in determining the tax.

FINANCIAL BUSINESS TAX

Financial Business Tax—Indebtedness—Deposit on Purchase of Stock—
Empire Finance Company of Mount Holly v. Director (App. Div., 1974) (unreported). Held that a liability for a deposit on account of the purchase of its stock was taxable indebtedness under the Financial Business Tax Law (N. J. S. A. 54:10B-2(c)). The judgment of the Division of Tax Appeals was reversed. Petition for certification denied, 65 N. J. 559 (1975).

INHERITANCE TAX

Inheritance Tax—Domicile—Citizens Bank and Trust Company and C. Armonde Paxson, Executors of the Estate of Inez Duff Bishop, Deceased v. Sidney Glaser, Director, Division of Taxation, State of New Jersey (App. Div., 1975) (unreported). The Appellate Division affirmed the determination of the Division of Taxation and held that decedent who maintained multiple residences, after her husband's death, building and retaining a residence in Beach Haven, New Jersey, acquiring a second one in Virginia, and later another one in Florida, intended to establish and maintain a domicile in New Jersey. The court differentiated **Lyons v. Glaser**, 60 N. J. 259 (1972), since in the case in issue, the decedent did not sever all her substantial ties with New Jersey and certain of these ties continued to exist until the date of her death. The strongest indication of her intention to remain a resident of New Jersey was her deliberate acts in filing federal income tax returns giving New Jersey as a residence and her registration and continuing to vote on the basis of her claimed New Jersey residence. There was not sufficient evidence to support the contention that her action was to avoid the payment of an income tax to the Commonwealth of Virginia.

Inheritance Tax—Deductible Debts of the Estate—In the Matter of the Estate of Eustace E. Lingle (App. Div., 1975) (unreported). The Appellate Division reversed the ruling of the Transfer Inheritance Tax Section of the Division of Taxation and allowed the deduction by the estate of the claims of the decedent's two daughters. The court held that it is not a requisite for deductibility under N. J. S. A. 54:34-5 for the debt of the estate to be reduced to judgment. It also held that the claims of the daughters should not be disallowed as a debt because the underlying consideration therefor was not founded upon the performance of services. The word debt in the statute is not used in its narrow sense as liquidated demands; but includes all enforceable pecuniary obligations incurred by testator and in existence at his death. The significant factor is whether a transfer of property occurs by will; for when a will is used as a means of conveyance of property, a tax must be paid for that privilege. The hearing officer in the recommended findings of fact and conclusions of law upheld the claims of the daughters as proper deductions as debts for transfer inheritance tax purposes, but the Inheritance Tax Section did not follow his findings.

LOCAL PROPERTY TAX

Local Property Tax—Farmland Assessment—Township of Andover v. Frank Kymer, et als., Division of Tax Appeals, May 1, 1975. The Division of Tax Appeals sustained the Sussex County Board of Taxation and held that the farmland assessment should be granted to a parcel of 200 acres of

land, even though only a portion in excess of 5 acres was devoted to farm use. Respondent had purchased the property for investment purposes permitting a second person to farm part of the land and remove the products to his own farm to be disposed of at that point. It was held that since all the statutory requirements for the farmland assessment were satisfied, it should be granted notwithstanding the land was purchased for speculative purposes. The Division of Tax Appeals recognized that every part of every tract referred to as a "farm" may not be exclusively devoted to such use and to require such exclusive farm usage to every part of the land would be a grave injustice to the farmer and an administrative nightmare to the assessor.

Local Property Tax—Farmland Assessment—Henry E. Becker v. Borough of Roseland, Division of Tax Appeals, October 3, 1974. The Division of Tax Appeals held that land held for speculative purposes, awaiting the highest offer and merely farmed for the benefit of the lower farmland assessment is entitled to the farmland assessment as long as it meets the statutory requirements of N. J. S. A. 54:4-23.6. The roll-back tax under N. J. S. A. 54:4-23.8 is imposed at the full valuation for the two years immediately preceding the year that the use of the land changes to a non-agricultural or non-horticultural use.

Local Property Tax—Exempt Property—Boys Club of Clifton, Inc. v. Township of Jefferson, Division of Tax Appeals, January 9, 1975. The Division of Tax Appeals held that the 63.4 acres of land owned by the petitioner, a non-profit corporation organized under Title 15 of the Revised Statutes of New Jersey, which was operated as a summer camp to promote the welfare of boys was entitled to a tax exemption under N. J. S. A. 54:4-3.6 as property used exclusively for charitable or religious purposes. The exclusive use test depends upon the facts of each case. It was not lost by the rental of three or four buildings for the winter to a ski club. It was also held that the land under appeal was necessary for the fair enjoyment of the property exempted buildings on an adjoining smaller tract.

Local Property Tax—Exempt Religious Property—Church of the Visitation v. Township of Brick, Division of Tax Appeals, September 5, 1974. The Division of Tax Appeals held that a parking lot and storage building owned by a non-profit religious corporation across the street from the main building was necessary for the fair enjoyment of the religious purposes of the main property and entitled to a tax exemption under N. J. S. A. 54:4-3.6.

Local Property Tax—Exempt Religious Property—Congregation B'Nai Jeshurun v. Township of Livingston, Division of Tax Appeals, September 5, 1974. The Division of Tax Appeals held that a cantor permanently employed who participated with the rabbi in the conduct of religious services, in the conduct of weddings, funerals, home services, preparation of Jewish children for confirmation and conducting the choir, etc., is an officiating clergyman of the Congregation and therefore, the Congregation owned property which he occupies is entitled to exemption from taxation as a parsonage under N. J. S. A. 54:5-3.6.

Local Property Tax—Exempt Religious Property—First Unitarian Church of Trenton v. City of Trenton, Division of Tax Appeals, October 3, 1974. The Division of Tax Appeals held that property used for charitable or religious purposes immediately prior to and after October 1, 1970, did not lose its exempt status because it was not used on October 1. The property remained continually available for use for church related purposes and there was no abandonment of such use because it was closed on October 1, 1970.

Local Property Tax—Valuation—Fox Enterprises, Inc. v. Township of Piscataway, Division of Tax Appeals, October 3, 1974. The Division of Tax Appeals upheld an assessment from a charge of discrimination when the assessment was based on the rental income from new leases in a garden-type apartment complex, regardless of some older leases at lower rents. A buyer considering the purchase of the property would consider the potential rent as projected by the new leases in a building admittedly fully occupied.

Local Property Tax—Land Assessed as Woodland—Blanche M. Gamble v. Township of Vernon and Frederick R. Gamble, et ux. v. Township of Vernon, Division of Tax Appeals, April 10, 1975. The Division of Tax Appeals held that the two tracts of land in question were proved by the petitioner to be woodland and should be assessed as such for the years 1972 and 1973. Although income from the land did not average \$500.00 per year during the two previous years, the requirements of the statute (N. J. S. A. 54:4-23.5) were met by clear evidence of anticipated yearly gross sales of at least \$500.00 within a reasonable period of time. Following the case of **City of East Orange v. Township of Livingston**, 102 N. J. Super. 512 (1968), it was held that the conforming statutory income of \$500.00 must not be an incidental by-product of some other unrelated principal use of the land. In the case at hand, the principal use of the land was as a tree farm and the sales of the spruce trees and firewood was only incidental thereto. The sale of the black walnut trees was made pursuant to the plan of the tree farm operation. Each case must be decided upon its own particular set of facts. Any landowner who owns woodland which may someday be sold for timber does not qualify for the special tax treatment.

Local Property Tax—County Equalization—Township of Little Falls, et al. v. Passaic County Board of Taxation, Division of Tax Appeals, September 5, 1974. The issue in this case is whether it would be a reasonable and efficient method of attaining equalization by the County Board to have included in 1973 and 1974 the results of the Page 8 formula used in 1972, without updating the data by more current sales for these districts in any year subsequent to 1972. The Division of Tax Appeals held that the method used by the County Board in arriving at the final table did not achieve equality in equalization. The data used in determining the ratio for the City of Clifton, the substituted respondent, for 1973 and 1974 was not as current as for the other districts where the County Board had applied the Director's ratio.

Local Property Tax—Cemetery Association Real Property Tax Exemption—Locustwood Cemetery Association v. Township of Cherry Hill, 133 N. J. Super. 92 (App. Div., 1975). The Appellate Division reversed the Division of Tax Appeals and held that a cemetery did not lose its tax exempt status

for 1972 because income was derived from a perpetual care fund, which income is legislatively contemplated and specifically exempted; nor because it realized capital gains on the sale of some of its cemetery property to an adjacent hospital, which funds were apparently not distributed to anyone and certainly not for profit; nor because it enjoyed an annual average excess of receipts over disbursements, where there had been no distribution of the excess or the moneys had been held to be expended as needed for cemetery purposes. In order for the cemetery association to forfeit the tax exemption provided in N. J. S. A. 8A:1-1 *et seq.* there must be a showing of a private profit directly or indirectly to the stockholders or members of the association.

Local Property Tax—Classification of Real and Personal Property—Marsol, Inc. v. Borough of Middlesex, Division of Tax Appeals, April 10, 1975. The Division of Tax Appeals held that tanks which are used in Petitioner's business of producing solvents, lacquers, paint thinners, cleaning solvents and similar products from waste chemicals or petroleum by-products were real property and subject to assessment as such. Some of the tanks were purchased from another manufacturer at another location; others were from Petitioner's Newark plant; and, all were moved to the present site; and either bolted to a concrete base, placed in portable cradles, or set upon concrete. The case of **National Lead Co. v. Borough of Sayreville**, 132 N. J. Super. 30 (App. Div., 1975) was followed and it was held that in determining the intent to annex permanently, in spite of the fact that the tanks were moved from another site and could be moved again without material injury, cognizance must be taken that they are essential to Petitioner's entire operation and were annexed with the intent to conduct business operations at the present location for the foreseeable future. Although the functional theory test was rejected by the Appellate Division in the National Lead case, its features cannot be ignored in ascertaining intent of permanent annexation.

Local Property Tax—Revaluation of Real Property—Middlesex County Board of Taxation v. Borough of Sayreville, et al., 133 N. J. Super. 41 (App. Div., 1975). The Appellate Division refused to delay the revaluation order to the municipalities issued by the County Tax Board in holding that the purpose of revaluation is to achieve tax equality not only as to any given taxing district, but also between municipalities of the same county. This is in accordance with the constitutional mandate in Art. VIII, Section 1, Par. 1 and legislation has been enacted to empower county tax boards and local tax assessors to carry out the constitutional mandate for taxation of property under general laws and by uniform rules and to make assessments according to the same standard of value. There were no inconsistencies found between the order for revaluations and the Supreme Court decision in **Robinson v. Cahill** and this court refused to delay the order for revaluation. **Robinson v. Cahill** was concerned with the method of financing public education and not with the power of municipalities to assess real property on an equal basis in accordance with law.

Local Property Tax—Exempt Property—Monmouth Medical Center v. The City of Long Branch, Division of Tax Appeals, July 11, 1974. The Division of Tax Appeals made the following decisions as to the exemption of individual buildings in the Monmouth Medical Center complex.

Cerebral Palsy Center was held to be assessable for the year 1973 because on the assessment date the property was on vacant land and not then in any exempt use.

Borden Apartments an apartment structure used as residences for nurses, interns and resident physicians on the staff of the Medical Center was held to be devoted to an exempt use and an integral part of the operation of the hospital and therefore, not assessable for 1973.

Family Practice Center a training center for young doctors and medical students burned down in July 1972 and was held to be vacant and not in an exempt use on the assessment date of October 1, 1972.

Steinman House an office building occupied in part by administrative offices and partly rented as offices to physicians attached to the center staff was held to be exempt from taxation and used exclusively as an integral unit of the Medical Center.

P & E Building which was used partly by nursing students, physicians' offices and for storage of medical records was held to be exempt as an integral part of the hospital complex.

The Clinical Building the portion of the building used as an out-patient clinic was held to be exempt as used in a direct hospital function. The portion of the building rented to a commercial pharmacy was held to be assessable because of a non-exempt use.

Local Property Tax—Exempt Real Property—Monmouth Medical Center v. City of Long Branch, Division of Tax Appeals, June 5, 1975. The Division of Tax Appeals held that the Professional and Education Building of the Monmouth Medical Center was exempt from assessment for real property taxes for the year 1971. The building, which is near the main complex of hospital buildings, houses student nurses on the first two floors; rents the next three floors as offices for physicians at minimum rents; and leases the upper two floors for hospital storage. All of the doctors are on the hospital staff; many are engaged in the teaching program; some are department heads; and most of them use the building for their main offices. The Division of Tax Appeals followed the case of **Genessee Hospital v. Wagner**, 350 N. Y. Supp. 2d 582 (1973). The court in that case stated:

“The close proximity of those physicians occupying the building and the consequent availability of their educational and medical services to the hospital is a purpose ‘reasonably incident’ to the exempt purposes for which the hospital was organized.”

Local Property Tax—Administrative Law—Appeals—Benjamin Moore & Co. v. City of Newark, 133 N. J. Super. 427 (App. Div., 1975). The Appellate Division reversed the oral judgment of the Division of Tax Appeals on its findings of facts in arriving at the assessed valuation of the real property in issue. The court remanded the matter back to the Division of Tax Appeals for further proceedings and for the recodation of its findings and conclusions. The court said that the duty of the Division of Tax Appeals to make adequate findings of fact and to express reasons for its decisions has not been fulfilled here; there is a compelling need for quasi-judicial and administrative agencies

to understand what constitutes adequate findings of fact, the practical reasons why they are mandated, the distinctions between ultimate and basic facts, and the necessity that the findings have evidentiary support.

The court also said the N. J. S. A. 54:2-16 mandates that findings of fact and decisions of the Division of Tax Appeals shall in all cases be reduced to writing.

Local Property Tax—Farmland Assessment—Robert A. Murray v. City of Vineland, Division of Tax Appeals, December 5, 1974. Assessment under the Farmland Assessment Act was denied where petitioner failed to meet its burden of proof to show compliance with the requirement that the land was devoted to agricultural or horticultural use for two successive years immediately preceding the tax year.

Local Property Tax—Classification of Real and Personal Property—National Lead Co. v. Borough of Sayreville, 132 N. J. Super. 30 (App. Div., 1975). The Appellate Division followed the common law doctrine of fixtures in classifying property as real or personal. The court held that when machinery and equipment are permanently annexed to a structure to carry out the purposes for which it was erected, designed, or adapted and the removal thereof would result in material injury to the structure or the articles themselves, such machinery and equipment becomes part of the realty. When goods and chattels, though useful or essential to the business, are not permanently affixed to the ground or building or need no adaptation thereto, and are removable without material injury to the building or articles themselves they retain their character as personal property. The matter was reversed and remanded to the Division of Tax Appeals for further proceedings consistent with the Appellate Division's opinion. The Appellate Division did not retain jurisdiction.

Local Property Tax—Special Purpose Building Valuation—New Jersey Education Association v. City of Trenton, Division of Tax Appeals, April 10, 1975. The Division of Tax Appeals held that the N. J. E. A. Building was not unique and a special purpose building; and in arriving at its true value for assessment purposes the rental income method was found to be the most reliable. Although its architectural and other various aspects, make it not ideal, convenient or conducive for commercial rentals, does not convert it into a special purposes building. It was designed for fifty percent rental purposes by commercial office users, and in 1971 and 1972 less than that portion was rented by outside tenants and the rest occupied by the owner. True value is not always to be ascertained by reference to selling price particularly in a special purpose building where the market value or selling price cannot be found with any degree of accuracy. The reproduction cost method may be used with best results in special purposes buildings, the cost approach may be desirable in newly constructed special purpose buildings.

Local Property Tax—Rollback Taxes—New Jersey Turnpike Authority v. Township of Manalapan, Division of Tax Appeals, January 9, 1975. The Division of Tax Appeals held that where the New Jersey Turnpike Authority acquired land assessed under the Farmland Assessment Act of 1964, there is a change in use and such land becomes subject to rollback taxes for the year of change and the two years immediately preceding. In 1970 an amend-

ment to the Act eliminated the provision that the taking of land by right of eminent domain should not subject the land to rollback taxes.

Local Property Tax—Farmland Assessment—Borough of North Haledon v. Urban Farms, Division of Tax Appeals, October 3, 1974. The Division of Tax Appeals granted the farmland assessment on evidence that the taxpayer has sub-contracts for the sale of standing timber with lumber companies and on certification from the State of New Jersey to the taxpayer designating the subject property as a Tree Farm.

Local Property Tax—Taxation—Counties—Municipalities—Governmental Occupancy—Borough of Paramus v. Capello et al.—66 N. J. 1 (1974). The court held that under N. J. S. A. 54:4-5, which provides for tax rebates to taxing districts having a State or county institution occupying in excess of two hundred acres of land, the term "occupying," connotes actual governmental use; where large sections of the acreage are unused there is no right to a tax rebate.

Local Property Tax—Assessed Valuation—Catherine P. Riegger v. Borough of Little Silver, Division of Tax Appeals, April 10, 1975. The Division of Tax Appeals reduced the assessment on the subject property which is located on the South Shrewsbury River. The property is exposed to a flooding hazard which is more of a detriment to it and the dwelling house on it than to the surrounding properties, particularly because of the damage to the dwelling house itself. An economic approach is not applicable and the unique character of the property on appeal must be considered in reaching its assessed valuation.

Local Property Tax—New Jersey Constitution—Thorough and Efficient Education—Robinson v. Cahill, 67 N. J. 35 (1975). The New Jersey Supreme Court ordered that no changes be made in the present statutory scheme of school aid for the school year 1975-76. Oral arguments were heard on March 18, 1975 as to related relief so that school districts may know by October 1, 1975 their state-aid for the school year 1976-77.

Local Property Tax—Redistribution of State Aid for School Year 1976-1977—Robinson v. Cahill, 67 N. J. 333 (1975). The New Jersey Supreme Court ordered that for the school years 1976-1977, minimum support aid and save-harmless funds shall not be disbursed as provided under existing statutes, but shall be distributed in accordance with the incentive equalization aid formula of the 1970 Act. It is estimated that these funds will approximate \$300,000,000. This should result according to the Department of Education calculations, for the year stated, in guaranteed equalized valuations per weighted pupil of about \$67,000. The Supreme Court order is subject to the contingency of the possible timely and constitutionally appropriate legislative action to comply with the constitutional requirement of an equal educational opportunity for all children.

Local Property Tax—Discrimination in Assessed Value—Giancristofaro v. Borough of Roselle Park (App. Div., 1975) (unreported). The court held that to eliminate discrimination in assessing property and to achieve equality in the assessment of all classes of property, the Director's School Ratio of

37.29% of true value should be applied rather than the Union County mandated level of 50%.

Local Property Tax—Discrimination in Assessed Value—Borough of Roselle Park v. Colfax Manor Gardens, Inc. (App. Div., 1975) (unreported). This is a companion case to the case of **Borough of Roselle Park v. Giancristfaro** with the same issues and the decision of the court was followed in the instant case.

Local Property Tax—County Equalization—Borough of Sayreville v. Middlesex County Board of Taxation, Division of Tax Appeals, September 5, 1974. The Borough of Sayreville sought to have the County Boards ratio changed by including a sale. The Division of Tax Appeals held the sale was properly excluded. The facts showed an intention to purchase land and disregard the improvements. The seller was in the ceramics business and engaged in the manufacture of brick and tile. The deed contained a covenant prohibiting the manufacture of brick and clay products. The Division of Tax Appeals followed the case of **Borough of Sayreville v. Middlesex County Board of Taxation** decided by the Appellate Division, December 12, 1972 (unreported) which held that a sale should not be included even though it was at market price, where such sale would distort the equalization table.

Local Property Tax—County Equalization—Borough of Sayreville v. Middlesex County Board of Taxation, 133 N. J. Super. 46 (App. Div., 1975). The Appellate Division upheld the Division of Tax Appeals in its approval of the 1973 Middlesex equalization table. The court refused to order the use of the "Page 8 Formula" and held that the Middlesex County Board of Taxation had obtained uniformity for all taxing districts in the county in the equalization process for 1973. The county board had met the Willingboro mandate by applying "substantially similar data and a common standard" to all districts. The court said that no specific plan or method is prescribed by law to carry out the equalization function and any reasonable and efficient method may be employed. The court noted that the county board had used sales of property which were prior to and assessed subsequent to the change in the level of assessments from 50% to 100%. However, the Middlesex County Board of Taxation by a screening process of reviewing assessment changes, made certain there was no manipulation by local assessors in increasing the assessment only of the properties which were included in the sales study, in order to influence the final ratio.

Local Property Tax—Farmland Assessment—Stonegate Properties, Inc. v. Borough of Califon, Division of Tax Appeals, December 5, 1974. The Division of Tax Appeals held that where a new assessor sought to discontinue the farmland assessment on the petitioner's land, he was required under N. J. S. A. 54:4-23.13b to send a written disapproval notice of petitioner's application.

Local Property Tax—County Equalization—F.H.A. Sales—Trenton v. Mercer County Board of Taxation, 66 N. J. 470 (1975). The New Jersey Supreme Court held that F.H.A. financed sales cannot be excluded from the sales-ratio study as a class. It also held that a particular sale with a distorted sales price as a result of F.H.A. financing cannot be made usable

by adjusting the sales price. A particular sale should be considered non-usable only if it is shown that the sales price has been substantially distorted by extraordinary charges attributable to F.H.A. financing.

Local Property Tax—County Equalization—F.H.A. Sales—Newark v. Essex County Board of Taxation, 66 N. J. 474 (1975). The judgment of the Appellate Division was modified in accordance with the Supreme Court's decision in **Trenton v. Mercer County Board of Taxation**, 66 N. J. 470 (1975).

Local Property Tax—Real Property Assessment—U. S. Home Corporation v. The Township of Brick, Division of Tax Appeals, November 7, 1974. On an appeal from the tax assessment for the year 1971, the Division of Tax Appeals found that the Greenbriar development was unique because of the common green areas and recreational facilities, and therefore, it could not be compared with the sales prices of other land. It also held that the amenities attached to ownership in this development should not be taxed to the individual owners to the extent they are tangible and separately taxed by the township. The Division of Tax Appeals said that in arriving at the market value of the individual units, it was not required to separate the value of the components, land and improvements, but rather to arrive at a correct total market value for the individual units. It held that the best indicator of value was the sales price of the unit. Discrimination was found in the use of a base year as far back as 1961. The value of fully improved but vacant land was held to be the difference between the average sales price and the value of the improvements. The Division of Tax Appeals increased the assessment on the vacant lots owned by U. S. Homes, but dismissed the appeal by individual property owners of vacant land since in each instance the assessments were less than the value per lot arrived at by the court.

Local Property Tax—Valuation—City of Woodbury v. David Samuel, et als., Division of Tax Appeals, January 9, 1975. The Division of Tax Appeals reversed the county board and restored the original assessment on a plot where one of two buildings was destroyed by fire in January 9, 1970. It was held that under N. J. S. A. 54:4-35.1, October 1 of the pre-tax year is the assessment date and the assessor is permitted to make a correction in the assessment if the property is materially damaged or destroyed before January 1 of the tax year, provided, however, notice is given by the property owner to the assessor prior to January 10 of the tax year.

Local Property Tax—Farmland Assessment—Township of Woodland v. Estate of Louis Mattielli, Division of Tax Appeals, April 10, 1975. The Division of Tax Appeals reversed the Burlington County Board of Taxation and denied the taxpayer a farmland assessment for the tax year 1970. It was held that even though the municipality was conducting a revaluation of real property for the tax year 1970, application for a farmland assessment by August 1st of the pre-tax year is mandatory under the statute (N. J. S. A. 54:4-23.13). The claim of equitable estoppel was denied because there was no proof that the municipality made a false representation of fact and in the collection of taxes which is a governmental function, a municipality may not be bound or estopped by unauthorized acts of its officers. The determination of the constitutionality of the statute in question rests upon a judicial body and not a quasi-judicial body, such as the Division of Tax Appeals.

MOTOR FUELS TAX

Motor Fuels Use Tax—Feraco, Inv. v. Director, Division of Taxation, Division of Tax Appeals, May 2, 1974. The Division of Tax Appeals upheld an audit under which an assessment of Motor Fuels Use Tax is made by reason of the fact that the taxpayer failed to produce documents or records in support of its estimate of the number of miles traveled within and without the State.

REALTY TRANSFER FEE

Realty Transfer Fee—Consideration—Corrective Deed—Sherman Properties, Inc. v. Mintz, Essex County District Court, April 5, 1975. The District Court held that an Essex County corrective deed which was necessitated by a faulty or defective acknowledgment was not subject to the realty transfer fee. The original deed was valid between the parties to transfer the title to the realty. No part of the title was transferred by, and no consideration was paid for the corrective acknowledgment. The imposition of the additional recording fee when the deed was re-recorded was not proper since there was no transfer of the title and no consideration.

RETAIL GROSS RECEIPTS TAX

Retail Gross Receipts Tax—Retail Store/Retail Factory Outlet—International Business Machines Corporation v. Director, Division of Taxation, Division of Tax Appeals, May 1, 1975. The Division of Tax Appeals held that the Petitioner was not subject to the New Jersey Retail Gross Receipts Tax Act since it did not operate a "retail store" or a "factory retail outlet" as defined in N. J. S. A. 54:11C-2(d). Under the statute a factory retail outlet is one used primarily for the purpose of making sales of tangible personal property, on the premises of the business, to the ultimate consumers and users. Petitioner operated branch sales offices from which salesmen emanated to canvass the market and solicit orders at the customers' location; customers were invited to the office for demonstrations and educational programs; and a very small percentage of sales were made on-the-spot to fulfill requests for the smaller forms of merchandise. "Retail store" which includes "factory retail outlets" is defined in the statute and must be given the meaning set forth in the definition.

SALES TAX

Sales Tax—Tax Exempt Status—American Federation of Government Employees Lodge No. 1778 v. Director, Division of Taxation, Division of Tax Appeals, February 6, 1975. The Division of Tax Appeals held a restricted employees' organization whose main objective was to assist its members and their families to gain all the benefits of their employment was not an exempt organization under N. J. S. A. 54:32B-9(b)(1) of the New Jersey Sales and Use Tax Act. Although its purpose was legal and beneficial, it was not organized exclusively for charitable or educational purposes. The fact that the organization disseminates information for the education of its members and shop stewards does not entitle it to the exemption.

Sales Tax—Refund Claim Within Transitional Provisions—Economy Petroleum Products, Inc. v. Director, Division of Taxation, Division of Tax Appeals, March 6, 1975. Petitioner's refund claim was denied because it

was not filed within the 90-day period as provided in N. J. S. A. 54:32B-5(d) (3). The petitioner's claim of equitable estoppel could not be sustained; it failed to prove that the State made misrepresentations of fact, or that it relied upon said misrepresentations, or that it was prejudiced by said alleged reliance. The Division of Tax Appeals as an administrative agency exercising quasi-judicial functions does not have the power to declare unconstitutional an act of the Legislative as distinguished from declaring unconstitutional a proposed interpretation of an act which is being challenged. However, it commented on petitioner's contention and concluded that the 90-day limitation was not arbitrary, capricious or unreasonable.

Sales Tax—Power Shovel Denied Exemption under N. J. S. A. 54:32B-8(m)(1)—Fairland Development Co., Inc. v. Director, Division of Taxation, Division of Tax Appeals, February 6, 1975. The Division of Tax Appeals held that a power shovel owned by the petitioner and leased by it to its lessee to load rock onto a vehicle for transporting to the lessee's rock-crushing plant was not exempt under N. J. S. A. 54:32B-8(m)(1) as machinery, apparatus or equipment used directly in the manufacturing or processing of the stone-crushing operation. The power shovel which loaded the stone onto the trucks for transportation to the lessee's plant was used in preliminary or preparatory operations.

Sales Tax—Except Organization Tax Exemption for Food and Drink—Ruth Estrin Goldberg Memorial for Cancer Research v. Director, Division of Taxation, Division of Tax Appeals, June 10, 1975. The Division of Tax Appeals granted the petitioner a refund of the 5% sales tax paid on charges for coffee and dessert consumed at a fashion show sponsored by the petitioner, who obtained an exempt status as an exempt organization under N. J. S. A. 54:32B-9(b)(1). Petitioner is an organization that sponsors a variety of fund raising activities and donates all of its net receipts for charitable purposes, such as to assist research groups of hospitals, medical schools, etc. The Division of Tax Appeals did not uphold special ruling No. 5, N. J. A. C. 18:24-9.12 which grants an exemption for food and drink charges to an exempt organization where there is no reimbursement to the organization for such charges. The Division of Tax Appeals in its interpretation of the statute at N. J. S. A. 54:32B-(9)(b) held that the charges for food and drink to an exempt organization are not taxable where the purpose underlying the charges, as in the instant case, is that the net proceeds of the affair in its entirety is to be used for charitable purposes and is in fact so used.

Sales Tax—Tax Exempt Status—Grand Lodge I.O.O.F. of New Jersey v. Director, Division of Taxation, Division of Tax Appeals, January 9, 1975. The Division of Tax Appeals held that the petitioner, a private fraternal and beneficial society incorporated as an association not for profit, is not exempt as a charitable or educational organization under N. J. S. A. 54:32B-9(b)(1) of the New Jersey Sales and Use Tax Act.

Sales Tax—Tax Exempt Status—Newark Chapter Unico National v. Director, Division of Taxation, Division of Tax Appeals, February 6, 1975. The Division of Tax Appeals held that the petitioner was a civic and social organization and not entitled to tax exemption under N. J. S. A. 54:32B-9(b)(1) of the New Jersey Sales and Use Tax Act. It was noted that peti-

tioner is exempt by the Internal Revenue Service under Section 501(c)(4) and not under subsection (3). Its purpose to stimulate high ethical standards in business and professions and the raising of funds for scholarship purposes and to support various agencies and organizations in Essex County did not entitle it to exemption as an organization operated exclusively for one of the purposes set forth in N. J. S. A. 54:32B-9(b)(1).

Sales Tax—Application of Sales Tax to Horses Sold in Claiming Races—New Jersey Division of Horseman's Benevolent and Protective Association v. Director, Division of Taxation, Division of Tax Appeals, February 6, 1975. The Division of Tax Appeals held that the claiming of a race horse at a claiming race is a sale under the provisions of the New Jersey Sales and Use Tax Act and the claiming price is the amount of the sale subject to tax. It also held that sales of horses at claiming races are not of a casual nature, but are conducted on a regular basis on each racing day.

Sales Tax—Tax Exempt Status—N. J. Latvian Society v. Director, Division of Taxation, Division of Tax Appeals, January 9, 1975. The Division of Tax Appeals held that the petitioner which is organized to foster and develop the civic, economic and helpful relationships of people of the Latvian extraction living in the State of New Jersey is a beneficial and fraternal organization and is, therefore, not exempt as a charitable organization under N. J. S. A. 54:32B-9(b)(1) of the New Jersey Sales and Use Tax Act.

Sales Tax—Personal Liability of Corporate Officers—Joseph R. Puorro, t/a Stuff-A-Dog, Inc. v. Director, Division of Taxation, Division of Tax Appeals, January 9, 1975. The Division of Tax Appeals held that petitioner was personally liable under N. J. S. A. 54:32B-2(w) and 54:32B-14(a) for sales tax moneys collected by a bankrupt corporation in which he was an officer and owned over 50% of the outstanding capital stock. He worked part-time in the business, co-signed checks and occasionally worked as a cashier and, therefore, had sufficient control of the sales tax funds to prevent requirements of the Act from being violated.

Sales Tax—Tax Exempt Status—Trenton Kennel Club v. Director, Division of Taxation, Division of Tax Appeals, March 6, 1975. The Division of Tax Appeals held that the petitioner whose principal activities were a dog show and annual dinner and who from the profits thereof contributed a small amount of money for educational or scientific purposes was mainly a civic and social organization. It was held not to be an educational and scientific organization and therefore was not entitled to exemption under N. J. S. A. 54:32B-9(b)(1) of the New Jersey Sales and Use Tax Act. It was noted that petitioner is exempt by the Internal Revenue Service under Section 501(c)(7) and not under Subsection (3).

Sales Tax—Tax Exempt Status—The Veterans of Foreign Wars, Department of New Jersey et al. v. Director, Division of Taxation, Division of Tax Appeals, January 9, 1975. The Division of Tax Appeals held that the Veterans of Foreign Wars of New Jersey is a fraternal organization and is not exempt as a charitable organization under N. J. S. A. 54:32B-9(b)(1) of the New Jersey Sales and Use Tax Act. It is not exempt by the Internal Revenue Service Code under 501(c)(3), but instead is classified as an organization falling within subsection (c)(4).

Sales Tax—Tax Exempt Status—Wyckoff Lions Club v. Director, Division of Taxation, Division of Tax Appeals, January 9, 1975. The Division of Tax Appeals held that the Wyckoff Lions Club reveal its objects to be civic, social, furthering the high ethical standards of business and professions and is not an exempt organization organized exclusively for charitable or any other exempt purpose under N. J. S. A. 54:32B-9(b)(1) of the New Jersey Sales and Use Tax Act.

RECENT ATTORNEY GENERAL OPINIONS AFFECTING TAXATION

ATTORNEY GENERAL OPINION

Attorney General Opinion—Business Personal Property Tax—Tax Status of Administrative or Office Equipment Used in a Farm Business, May 22, 1975. A memorandum opinion from the office of the Attorney General held that whether office or administrative equipment is exempt from the New Jersey Business Personal Property Tax under N. J. S. A. 54:11A-2(b)(6) as equipment used in the business of farming depends upon the facts in each case. The test to be applied is (1) that the personal property is integral to, and systematically and regularly serves crop or animal production for profit; (2) that the property is not employed primarily in any independent and separately organized profit-making activity; and (3) that the property is necessary, useful and appropriate for effecting the given result.

Attorney General Opinion—Cigarette Tax—Contracted Price for Cigarettes Below Current Legal Minimum Price, February 25, 1975. An opinion from the Attorney General's Office advises that the current legal minimum wholesale prices of cigarettes established by the Division of Taxation supersede the prior lower legal minimum prices incorporated into a contract between a wholesaler and its customer which was executed when such lower minimum price was in effect. Payment for cigarettes at the lower wholesaler's-customer's contract price constitutes a violation of the Unfair Cigarette Sales Act of 1952 (N. J. S. A. 56:7-18 to 56:7-38). The Act does not violate the United States Constitution and the New Jersey Constitution which prohibit the Legislature from passing any law impairing the obligations of contracts. The United States Supreme Court has in its decisions permitted legislative interference with private contractual rights when such interference is the result of the legitimate exercise of a state's police power, such as in this case.

Attorney General Opinion—Inheritance Tax—Escheat—Unclaimed Personal Property—Soldiers Home, Formal Opinion No. 9—1974. Unclaimed personal property of a veteran who dies intestate in a soldiers' home without having been survived by any next of kin becomes the property of the home and does not escheat to the State Treasury under the General Escheat Act.

Local Property Tax—Disabled Veteran Fractional Interest In Residential Property, January 8, 1975. A memorandum opinion from the Office of the Attorney General advises that pursuant to the statutory provisions N. J. S. A. 54:4-3.30, 54:4-3.33 and the administrative rules and regulations, in order

for a disabled veteran to be entitled to an exemption from real property taxes on a multi-family residence, the claimant must own the entire multi-family structure, a portion of which he occupies as a residence. Where the disabled veteran owns only a fractional interest in the residential property, as a tenant in common or joint tenant, he is not entitled to the disabled veteran's tax exemption. Residential property owned by a claimant and his wife as tenants by the entirety is deemed to be owned by the claimant for the purposes of the disabled veterans property tax exemption under the Act.

Local Property Tax—Tax Exemption of Property for Use by Czechoslovakian Permanent Ambassador to the United Nations, December 12, 1974. In a memorandum opinion, the Office of the Attorney General advised that under Article V, section 15 of the Headquarters Agreement between the United States and the United Nations, the United States must accord to the delegation of a member nation of the United Nations the same privileges it accords to the diplomatic corps of a nation with which it has diplomatic relations. Under the Vienna Convention of 1961 in force between the United States and Czechoslovakia, the property occupied by the Czechoslovakian Ambassador to the United States would be entitled to tax exemption. Therefore, the real property located in Sparta, New Jersey, of the Czechoslovakian Permanent Ambassador used by him as his official residence, is exempt from local property real estate taxation.

Attorney General Opinion—Motor Fuel Tax—Assignment by the State to the Distributor of the Right to Refunds of Motor Fuel Taxes. The Attorney General summarizes his opinion as follows:

1. State agencies may properly assign motor fuel refund claims to the distributor.
2. The refund claims should be assigned only as the refunds actually accrue at or subsequent to the time of purchasing the motor fuels.
3. The refund claims assigned may be utilized by the distributor as credits in lieu of refund payments to offset tax liabilities on the monthly tax returns filed with the Director of the Division of Taxation.
4. The assignment form should refer to the assignment of "refunds" by the State agencies to the distributor.

Sales Tax—Taxability of Building Materials—Exempt Organization—September 20, 1974. A memorandum opinion from the Office of the Attorney General held that sales of materials to a lessee of the Port Authority of New York and New Jersey to be used to erect structures or otherwise improve real property of the Port Authority are exempt from sales tax under N. J. S. A. 54:32B-8(w) and N. J. S. A. 54:32B-9(a)(1). The contract provides that all materials used in or as part of the permanent construction work become the property of the Port Authority as soon as they are delivered to the premises, and all structures or parts permanently attached become the property of the Port Authority upon such attachment. N. J. S. A. 54:32B-8(w) has two requirements: (1) Sales of materials to a contractor, sub-contractor or repairman; and (2) the materials must be used exclusively for erecting structures or building on, or otherwise improving, altering or repairing real property of exempt organizations described in N. J. S. A. 54:32B-9(a) or (b).

Attorney General Opinion—Sales Tax—Sales Tax on Bus Repairs, May 16, 1975. A memorandum opinion of the Attorney General ruled that bus repair services are not exempt from the sales tax under N. J. S. A. 54:32B-8 (cc) which provides exemption in the case of the sales of buses for public passenger transportation, including repair parts and replacement parts therefor, to bus companies. The ruling indicated that the exemption did not include repair services.

DEPARTMENT OF THE TREASURY

DIVISION OF TAX APPEALS*

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

Paul E. Doherty, *Judge*, Red Bank.....Term Expires June 30, 1975

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

Inez M. Stanziale, *Judge*, NewarkTerm Expires June 30, 1976

Charles W. Convery, *Judge*, Paterson.....Term Expires June 30, 1977

Joel A. Mott, Jr., *Judge*, Ocean CityTerm Expires June 30, 1978

John F. Evers, *Judge*, Wayne.....Term Expires June 30, 1978

Mrs. Barbara McConnell, *Secretary*

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

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(With date of expiration of term)

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ASSESSORS AND COLLECTORS IN NEW JERSEY

1975

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City	Harry A. Sutton, Jr., Chm., Absecon George F. Gillespie, Absecon Harvey T. Staake, Jr., Absecon	Grace H. Staake, Absecon
Atlantic City	William G. Ferry, Pres., Atlantic City Edmond J. Seidenburg, Atlantic City	William S. Blake, Atlantic City
Brigantine City	John Jacobs, Brigantine	Robert C. Betterton, Brigantine
Buena Boro.	Francis J. Andrews, Minotola	Barth M. Castellari, Vineland
Buena Vista Twp.	Cosmo Leone, Buena	Peter Micheletti, Richland
Corbin City	William J. Nunn, Jr., Northfield	Mary Ann German, Woodbine
Egg Harbor City	Adolph H. Joseph, Sec., Egg Harbor City William H. Reeser, Pres., Egg Harbor City Louis W. Bauer, Egg Harbor City	Adolph H. Joseph, Egg Harbor City
Egg Harbor Twp.	Dorothy Davisson, Sec., Linwood Richard E. Squires, Pres., Linwood William F. Roeske, Cardiff	Bernard M. Murphy, Linwood
Estell Manor City	Cornelius Garrison, Jr., Sec., Port Republic Edward W. Farrell, Mays Landing	Jeanne Prickitt, Estell Manor
Folsom Boro.	Joseph D. Ingemi, Hammonton	Frank E. Byrnes, Williamstown
Galloway Twp.	Dorothy Montag, Cologne	John P. Dermanoski, Cologne
Hamilton Twp.	Raymond F. Snyder, Mays Landing	Henry W. Denmead, Mays Landing
Hammonton Town	Warren N. Murphy, Sec., Hammonton Samuel J. Cappuccio, Pres., Hammonton Paul Pullia, Hammonton	Stephana J. Clements, Hammonton
Linwood City	William J. Nunn, Jr., Sec., Northfield Edward D. Schmincke, Absecon F. William Mitchell, Northfield	George P. Helfrich, Linwood
Longport Boro.	John Jacobs, Longport	William A. Fiore, Longport
Margate City	Herbert M. Gaskill, Margate	G. Roland Brown, Margate
Mullica Twp.	Dorothea W. Arnold, Hammonton	Martin Decker, Elwood
Northfield City	William J. Nunn, Jr., Sec., Northfield F. William Mitchell, Northfield Edward D. Schmincke, Absecon	Robert E. Vogel, Northfield
Pleasantville City	Robert White, Pleasantville Richard E. Squires, Pleasantville	Raymond J. Beckman, Jr., Pleasantville
Port Republic City	Harvey T. Staake, Jr., Sec., Absecon George Gillespie, Absecon	Sara E. Garrison, Port Republic
Somers Point City	William S. Hartley, Somers Point	Thelma Wunder, Somers Point
Ventnor City	Ackley O. Elmer, II, Ventnor	Raymond C. Lamb, Ventnor
Weymouth Twp.	Bernard Netolicka, Dorothy	Amelia Messina, Belcoville

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Boro.	Annette Baum, Sec., Allendale Robert Cross, Allendale	Katherine Baum, Allendale
Alpine Boro.	Louis R. Cacace, Sec., Alpine Edward L. Berry, Alpine Joan Borders, Alpine	Alice Parsells, Alpine
Bergenfield Boro.	Lois J. Weiboldt, Bergenfield	Helen Swierczek, Bergenfield
Bogota Boro.	Edward J. McLaughlin, Bogota	Helen Stipo, Bogota
Carlstadt Boro.	Thomas Lawlor, Sec., Carlstadt Francis X. Hickey, Carlstadt Robert H. Zimmerman, Carlstadt	Henry Bade, Carlstadt
Cliffside Park Boro.	Robert N. Iulo, Cliffside Park	Vincent T. McKenna, Cliffside Park
Closter Boro.	Harold Jonassen, Closter	Norma Gottemoller, Closter
Cresskill Boro.	Alfred J. Schlegel, Cresskill	George W. Stanton, Cresskill
Demarest Boro.	Peter M. Tintle, Demarest	Lore Lehmann, Demarest
Dumont Boro.	Edward L. Berry, Dumont	William Pizzute, Dumont
East Rutherford Bor.	Lester L. Plosia, Sec., East Rutherford Mario J. Pedoto, East Rutherford	Patrick DeVasto, East Rutherford
Edgewater Boro.	Owen J. Sheehan, Edgewater	Michael M. Monaghan, Edgewater
Elmwood Park Boro.	Foster W. Periccioli, Sec., Elmwood Park Charles Raia, Jr., Elmwood Park Frank P. Battaglini, Elmwood Park	Salvatore Spinato, Elmwood Park
Emerson Boro.	William J. Sheehan, Emerson	Harold I. Nagorsky, Emerson
Englewood City	Andrew Muniak, Englewood	Peter Tierney, Englewood
Englewood Cliffs Bor.	Francis A. Deshusses, Sec., Englewood Cliffs Dominick Roselli, Englewood Cliffs John P. Campbell, Englewood Cliffs	William Hoinash, Englewood Cliffs
Fair Lawn Boro.	Edward A. McKenna, Fair Lawn	Donald DeBruin, Fair Lawn
Fairview Boro.	Angelo M. Maffetone, Sec., Fairview John LaMarca, Fairview Salvatore Lauricella, Fairview	Anthony M. Orecchio, Fairview
Fort Lee Boro.	Joseph C. Howell, Jr., Fort Lee	Abe Goldat, Fort Lee
Franklin Lakes Boro.	Otto K. Mutzberg, Franklin Lakes	Bette Mahoney, Franklin Lakes
Garfield City	Philip Gannuscio, Garfield	Louis S. Mallia, Garfield
Glen Rock Boro.	Harley W. Hesson, Jr., Glen Rock	Dorothy Ferry, Glen Rock
Hackensack City	John J. Johnson, Hackensack	James Lacava, Hackensack
Harrington Park Bor.	Robert L. Humphreys, Sr., Sec., Harrington Park Mario G. Bettega, Harrington Park William D. Wister, Harrington Park	Edith D. Stockman, Harrington Park
Hasbrouck Hts. Bor.	Joseph C. Cordo, Sec., Hasbrouck Heights William F. Mentis, Hasbrouck Heights Kenneth V. Cantoli, Hasbrouck Heights	Edward A. Borghi, Hasbrouck Heights
Haworth Boro.	Clinton C. Simmons, Haworth	Margaret Ann Vrola, Haworth
Hillsdale Boro.	Edward A. Reis, Hillsdale	Edna S. Halloran, Hillsdale
Ho-Ho-Kus Boro.	Arthur R. Conaty, Ho-Ho-Kus	Dorothy E. Templeman, Ho-Ho-Kus
Leonia Boro.	John C. Gardner, Leonia William S. Mingle, Leonia	Anna Theodoracopoulos, Leonia
Little Ferry Boro.	Harry J. Kohring, Sec., Little Ferry Henry Barca, Little Ferry	Michael Iacobino, Little Ferry

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Lodi Boro.	Salvatore M. Banca, Sec., Lodi	} Andrew L. Pesenti, Lodi
	John L. Tamborini, Lodi	
	Charles Picardi, Lodi	
Lyndhurst Twp.	Frank J. Pilas, Lyndhurst	Peter A. Grisafi, Lyndhurst
Mahwah Twp.	Ernest Ponessa, Mahwah	Elizabeth Heflin, Mahwah
Maywood Boro.	Harold J. Shea, Sec., Maywood	} Harold C. Hotaling, Maywood
	Lawrence DeQuintal, Jr., Maywood	
Midland Park Boro.	Stephen M. Szekely, Midland Park	Thomas McKim, Midland Park
Montvale Boro.	Michael R. Carrara, Montvale	Hazel M. Wermer, Montvale
Moonachie Boro.	William Nagel, Sec., Moonachie	} Kenneth Izzo, Moonachie
	Donald L. Coe, Moonachie	
	John J. Baldasti, Moonachie	
New Milford Boro.	Lawrence A. Hardy, Sec., New Milford	} Martha Sims, New Milford
	Walter C. Nelson, New Milford	
N. Arlington Boro.	Frank P. Graham, North Arlington	Adam M. Szura, North Arlington
Northvale Boro.	Ralph Fauciano, Sec., Northvale	} Victor DeMartini, Northvale
	Earl Gugger, Northvale	
	Anthony Magnani, Northvale	
Norwood Boro.	William J. Sheehan, Norwood	Dorothy Heffernan, Norwood
Oakland Boro.	Frank P. Bosnich, Sec., Oakland	} W. Bruce Knapp, Jr., Oakland
	C. Daniel Marino, Oakland	
	James Van Delden, Oakland	
Old Tappan Boro.	Clifton Demarest, Jr., Old Tappan	John McKittrick, Old Tappan
Oradell Boro.	B. Charles Weissinger, Oradell	Patricia Landmann, Oradell
Palisades Park Boro.	Harold F. Wrightington, Palisades Park	Patricia Albanese, Palisades Park
Paramus Boro.	Mary C. Welch, Paramus	Preston J. O'Toole, Paramus
Park Ridge Boro.	George Kiessling, Park Ridge	John J. Healey, Park Ridge
Ramsey Boro.	M. Richard Muti, Ramsey	Eleanor Ameye, Ramsey
Ridgefield Boro.	Michael Denenberg, Ridgefield	Walter Pellacani, Ridgefield
Ridgefield Park Twp.	John J. Howard, Ridgefield Park	Harold J. Jones, Ridgefield Park
Ridgewood Village ..	Norman Harvey, Ridgewood	Edward F. Andercheck, Ridgewood
River Edge Boro.	Vacancy	Edwin C. Herrick, River Edge
River Vale Twp.	Irwin Sabin, Westwood	Edna F. Garofalow, River Vale
Rochelle Park Twp.	Willibald Rebbahn, Sec., Rochelle Park	} Philip J. Galfo, Rochelle Park
	Vincent Purcell, Rochelle Park	
	Frederick J. Hughes, Rochelle Park	
Rockleigh Boro.	Alfred Locarni, Jr., Sec., Rockleigh	} Alfred J. Locarni, Rockleigh
	George V. Kershaw, Northvale	
	Bernard Gottlieb, Rockleigh	
Rutherford Boro.	Edward J. McLaughlin, Rutherford	Frank Blakely, Rutherford
Saddle Brook Twp.	Raymond F. Flood, Sec., Saddle Brook	} William Kempf, Saddle Brook
	Charles Hofsaes, Saddle Brook	
Saddle River Boro.	Arthur R. Conaty, Saddle River	Mary S. Curtis, Saddle River
S. Hackensack Twp.	Charles S. Picardi, Sec., S. Hackensack	} Louis Rossi, S. Hackensack
	John Jannuzzi, South Hackensack	
	Leonard Perrelli, Jr., S. Hackensack	
Teaneck Twp.	Joseph B. Krupinski, Teaneck	Gary A. Saage, Teaneck
Tenafly Boro.	Claire M. Young, Tenafly	Manetta D. Brogan, Tenafly
Teterboro Boro.	Leon Sitek, Teterboro	Lawrence M. Boalich, Teterboro
Upper Saddle River Boro.	Vincent Giarratana, Upper Saddle River	Loretta Rehai, Upper Saddle River
Waldwick Boro.	Patricia L. Webster, Waldwick	Adeline Portsmouth, Waldwick
Wallington Boro.	Edward R. Stolarz, Wallington	Joseph E. Salko, Wallington

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Washington Twp.	Joseph W. Garger, Westwood	Florence Jancek, Westwood
Westwood Boro.	James G. Sealy, Westwood	Eugene F. Young, Westwood
Woodcliff Lake Bor.	Paul Dattoli, Woodcliff Lake	Dorothy B. Hillabrant, Woodcliff Lake
Wood-Ridge Boro.	Frank L. Porfido, Wood-Ridge	Clarence E. Mathe, Jr., Woodridge
Wyckoff Twp.	Carolyn H. Landi, Wyckoff	James Ten Kate, Wyckoff

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp.	Robert B. White, Leeds Point	Barbara J. Kidder, New Gretna
Beverly City	John J. Centinaro, Beverly	Paul Horton, Beverly
Bordentown City	Louise C. Bowker, Chm., Bordentown Thomas R. Antozzeski, Bordentown William R. Ryan, Bordentown	Elizabeth L. Mackinnon, Bordentown
Bordentown Twp.	Walter G. Kosul, Chm., Trenton John J. Aloï, Bordentown Patricia A. Mansfield, Bordentown	
Burlington City	Baird M. Applegate, Jr., Sec., Burlington Armando De Francesco, Burlington George F. Broadbent, Sr., Burlington	Thomas C. Stewart, Burlington
Burlington Twp.	Joseph A. Montalto, Burlington	
Chesterfield Twp.	James Harvey, Trenton	Joseph W. Griner, Trenton
Cinnaminson Twp.	William Sharp, Cinnaminson	Joan Nold, Cinnaminson
Delanco Twp.	A. Rowan Bright, Delanco	Jane Queenan, Delanco
Delran Twp.	George J. Scimeca, Jr., Sec., Riverside August C. Leusner, Riverside	George Barton, Delran
Easthampton Twp.	Matthew S. Chudoba, Mount Holly	
Edgewater Park Twp.	Joseph A. Robinson, Beverly	Louis H. Kite, Beverly
Evesham Twp.	Edward J. Bligh, Jr., Chm., Marlton Robert B. White, Leeds Point	Ethel H. Dove, Marlton
Fieldsboro Boro.	Vincent W. Sapp, Fieldsboro	
Florence Twp.	Walter W. McDermott, Chm., Florence John Zimmerman, Florence	Harry Fauver, Jr., Florence
Hainesport Twp.	William E. Birchall, Jr., Hainesport	
Lumberton Twp.	William E. Birchall, Jr., Lumberton	Harvey M. Sydnor, Lumberton
Mansfield Twp.	William H. Pigott, Bordentown	Margaret R. Girdon, Columbus
Maple Shade Twp.	William Z. Zeigler, Maple Shade	Joseph C. Sheridan, Jr., Maple Shade
Medford Twp.	Henry W. Haines, Medford	Olga M. Goehring, Medford
Medford Lakes Bor.	Richard I. Haines, Medford Lakes	John A. Weaver, Jr., Medford Lakes
Moorestown Twp.	Henry L. Franks, Moorestown	William H. Gromley, Moorestown
Mount Holly Twp.	George C. Thomulka, Mount Holly	Robert L. Emmons, Mt. Holly
Mount Laurel Twp.	Edward J. Burek, Moorestown	Barbara Gngang, Mount Holly
New Hanover Twp.	Donal B. Malloy, Cookstown	Mildred I. South, Cookstown
N. Hanover Twp.	Jeannette Bowers, Wrightstown	Margaret B. Davis, Allentown
Palmyra Boro.	William H. Eval, Palmyra	Marie McCullough, Palmyra
Pemberton Boro.	James J. Noble, Mt. Holly	Arthur C. Borden, Pemberton
Pemberton Twp.	Earl D. Emmons, Pemberton	Ambrose Garber, Jr., New Lisbon
Riverside Twp.	Chester J. Jankowski, Sec., Riverside Edward W. Snow, Riverside Anthony F. Cicali, Riverside	Michael F. Chiacchio, Riverside

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Riverton Boro.	A. James Reeves, Riverton	Anna May Whitelock, Riverton
Shamong Twp.	James J. Noble, Mount Holly	Bernard Milley, Vincentown
Southampton Twp. ..	John Keller, Vincentown	Joan Wescott, Vincentown
Springfield Twp.	F. Remer Shivers, Bordentown	Frank A. Commercia, Bordentown
Tabernacle Twp.	James Noble, Mt. Holly	Edmund Powell, Jr., Vincentown
Washington Twp.	Dorothea W. Arnold, Hammonton	William Walters, Egg Harbor
Westampton Twp.	James J. Noble, Mt. Holly	Louis J. Hustus, Mt. Holly
Willingboro Twp.	William G. Skelly, Willingboro	William J. Palmer, Willingboro
Woodland Twp.	Dorothy Yates, Vincentown	George Fleming, Browns Mills
Wrightstown Boro.	John W. Schwager, Wrightstown	I. Haines Crowshaw, Wrightstown

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Boro.	John J. Hanson, Audubon	Rudolph K. Creyaufmiller, Jr., Audubon
Audubon Park Bor.	Thomas F. Beal, Runnemede	Thomas J. Moran, Audubon Park
Barrington Boro.	Robert Hall, Barrington	Thomas M. Redanauer, Barrington
Bellmawr Boro.	Carman R. Caprice, Sec., Bellmawr	Joseph F. Murray, Bellmawr
	Joseph Piduch, Bellmawr	
	Richard C. Christ, Bellmawr	
Berlin Boro.	Lewis P. Orchard, Sr., Berlin	Frances T. Cartwright, Berlin
Berlin Twp.	Albert C. Stack, Jr., West Berlin	Richard F. McCarthy, West Berlin
Brooklawn Boro.	William M. Hunt, Sec., Brooklawn	Joseph J. Cerrone, Brooklawn
	Herman J. vander Straeten, Brooklawn	
Camden City	Patrick T. Corbett, Camden	Thomas A. Quattrochi, Camden
Cherry Hill Twp.	Joseph Zerbo, Cherry Hill	John J. Zarroli, Cherry Hill
Chesilhurst Boro.	William T. Lamb, Lawnside	Robert Williams, Waterford
Clementon Boro.	Charles A. Warrington, Sec., Clementon	Kathryn Stiles, Clementon
	Roy Pratt, Clementon	
Collingswood Boro.	Walter Young, Collingswood	F. Adelaide Spear, Collingswood
Gibbsboro Boro.	Willis S. Tinney, Jr., Gibbsboro	Marge Stoll, Gibbsboro
Gloucester City	Michael J. Sheridan, Sec., Gloucester City	Francis J. Gorman, Gloucester City
	William F. James, Gloucester City	
	Louis A. Kelly, Gloucester City	
Gloucester Twp.	William J. Davenport, Sec., Blackwood	Hazel Huber, Blackwood
	Edward J. Tuszi, Blackwood	
	Frank F. Simiriglia, Blackwood	
Haddon Twp.	Raymond E. Hawk, Sec., Westmont	Clara Milsted, Collingswood
	Michael R. Scian, Cherry Hill	
Haddonfield Boro.	Wallace L. Root, Sec., Haddonfield	John Nusbaumer, Haddonfield
	Charles H. Fisher, Haddonfield	
Haddon Heights Bor.	William Hunt, Acting Assessor, Haddon Heights	Kathryn M. Jones, Haddon Heights
Hi-Nella Boro.	Albert C. Stack, Jr., Laurel Springs	Earl W. Schilling, Hi-Nella
Laurel Springs Boro.	Albert C. Stack, Jr., Laurel Springs	Barbara Shaw, Laurel Springs
Lawnside Boro.	William T. Lamb, Sec., Lawnside	Mary A. Nelson, Lawnside
Lindenwold Boro.	Michael J. Sheridan, Lindenwold	Kathleen M. Anderson, Lindenwold
Magnolia Boro.	Walter A. Baxter, Jr., Somerdale	Barbara B. Gorman, Magnolia
	James L. Nack, Magnolia	
Merchantville Boro.	A. Hobart Grant, Merchantville	Daniel P. Gotthold, Merchantville
Mt. Ephraim Boro.	Michael Sheridan, Sec., Mt. Ephraim	Rita Branin, Mt. Ephraim
	Joseph A. Beach, Mt. Ephraim	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Oaklyn Boro.	William E. Lovett, Sec., Oaklyn Peter V. Mancine, Oaklyn Howard D. Summerfield, Oaklyn	Mary A. Deering, Oaklyn
Pennsauken Twp. ...	William R. Buffington, Sec., Pennsauken Filomena D. Ward, Pennsauken	Harold Roesler, Pennsauken
Pine Hill Boro.	Daniel E. Hughes, Pine Hill	Mildred Mayer, Pine Hill
Pine Valley Boro. ...	Edward F. Magee, Jr., Clementon	Robert W. Mather, Clementon
Runnemede Boro. ...	James A. Hogan, Sec., Runnemede Paul D. Gunson, Runnemede	John J. Wark, Jr., Runnemede
Somerdale Boro.	Walter A. Baxter, Jr., Somerdale	Elizabeth J. Caswell, Somerdale
Stratford Boro.	Harvey E. Duus, Stratford	Donald Carlson, Stratford
Tavistock Boro.	Thomas M. Redanauer, Barrington	Thomas M. Redanauer, Barrington
Voorhees Twp.	Robert M. Sapio, Voorhees	Florence E. Brady, Voorhees
Waterford Twp.	Albert Stack, Sec., Atco Harry Kass, Atco	John Sikora, Atco
Winslow Twp.	Stephen Kessler, Sec., Hammonton Neil H. Pastore, Elm	Charles A. Mauriello, Waterford
Woodlynne Boro.	Bruce Coyle, Woodlynne	LaVearl Gibbs, Woodlynne

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Avalon Boro.	Frank J. Dunn, Avalon	Betty E. Crews, Avalon
Cape May City	John T. Dollinger, Cape May	J. Hope Taylor, Cape May
Cape May Point Bor.	Clayton K. Shenk, Cape May Point	Evelyn Marcotte, Cape May Point
Dennis Twp.	W. Walter Robinson, Dennisville	J. Loren Swagler, Dennisville
Lower Twp.	Andrew F. Knopp, Cape May	Joan Douglass, Cape May
Middle Twp.	Robert P. Hand, Cape May Court House	Anne Watson, Cape May Court House
N. Wildwood City ...	Thomas E. Owens, North Wildwood	Leslie M. Truitt, North Wildwood
Ocean City	James E. Andrea, Ocean City	Kenneth E. Boland, Ocean City
Sea Isle City	Harry W. Tracey, Jr., Sea Isle City	Margaret B. Mazurie, Sea Isle City
Stone Harbor Boro. .	Daniel R. Deger, Stone Harbor	Joan Hutchinson, Stone Harbor
Upper Twp.	William E. Pfander, Ocean City	Gertrude Shourds, Tuckahoe
West Cape May Bor.	Andre' P. Souchak, West Cape May	Merrill H. Thomas, West Cape May
West Wildwood Bor.	Robert E. Merkel, West Wildwood	Dorothy Tomlin, West Wildwood
Wildwood City	Andre' P. Souchak, Wildwood	Dominick Longobardi, Wildwood
Wildwood Crest Bor.	James F. Dennison, Wildwood Crest	Janette B. Miller, Wildwood Crest
Woodbine Boro.	William Boyce, Woodbine	Arthur Levy, Woodbine

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City	John E. Corliss, Bridgeton	Jean S. Whyte, Bridgeton
Commercial Twp. ...	David L. Brown, Port Norris	Jean Wilford, Port Norris
Deerfield Twp.	Joseph F. Crispo, Bridgeton	Joseph Pipitone, Rosenhayn
Downe Twp.	Wayne Mounts, Dividing Creek	J. Kenneth Wilson, Newport

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Fairfield Twp.	Harry Hoffman, Fairton	Frank Sanderlin, Fairton
Greenwich Twp.	Seifert Lodge, Greenwich	Alvin W. Griffith, Bridgeton
Hopewell Twp.	Franklin Atkinson, Bridgeton	Clarence D. McCormick, Bridgeton
Lawrence Twp.	Meihale S. Lascarides, Millville	William Patitucci, Cedarville
Maurice River Twp.	Edward Carlisle, Heislerville	Edwin F. Tomlin, Dorchester
Millville City	Lewis F. Clark, Sr., Millville	Conrad A. Waltman, Millville
Shiloh Boro.	Daniel W. Davis, Shiloh	Theresa D. Parvin, Shiloh
Stow Creek Twp.	B. Frank Harris, Bridgeton	Bert B. Sheppard, Bridgeton
Upper Deerfield Twp.	George Taylor, Jr., Seabrook	Clair H. Miller, Seabrook
Vineland City	Marriott G. Haines, Vineland	Alan Bernardini, Vineland

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville Town	Peter A. Torre, Jr., Belleville	Stephen N. Vogel, Jr., Belleville
Bloomfield Town	Francis X. Murray, Bloomfield	Victor A. Patti, Bloomfield
Caldwell Boro.	Horace V. Terhune, Caldwell	Marie A. Nurkowski, Caldwell
Cedar Grove Twp.	Robert Johnson, Jr., Cedar Grove	Jean L. Ryan, Cedar Grove
East Orange City	Bertram R. Brown, East Orange	Benjamin Locker, East Orange
Essex Fells Boro.	Horace V. Terhune, Caldwell	Marie B. Addis, Essex Fells
Fairfield Boro.	Charles G. Schmitz, Fairfield	Victoria Nigro, Fairfield
Glen Ridge Boro.	Sylvester A. Bonelli, Verona	Stephen C. Berry, Glen Ridge
Irvington Town	Robert J. Petrallia, Sec., Irvington	Richard Hildebrand, Irvington
	Peter Smith, Clk., Irvington	
	James Gibbs, Irvington	
Livingston Twp.	Peter D. Hoffman, Livingston	Lawrence R. Traver, Livingston
Maplewood Twp.	Marie A. Connolly, Maplewood	Joseph W. Bonin, Maplewood
Millburn Twp.	John J. Murray, Millburn	Milan H. Hartz, Millburn
	Sargent Dumper, Millburn	
Montclair Town	Herbert M. Morris, Montclair	Frank DeRosa, Montclair
Newark City	Joseph Frisina, Newark	Kenneth A. Joseph, Newark
North Caldwell Bor.	Charles G. Schmitz, North Caldwell	Helen Dobosh, North Caldwell
Nutley Town	Joseph F. Reilley, Nutley	Eunice P. Drake, Nutley
Orange City	John J. Cuccolo, Orange	Anthony Della Salla, Orange
Roseland Boro.	William J. Varley, Roseland	Robert D. Bosworth, Roseland
S. Orange Village	Edward T. Coll, South Orange	Anne K. Smith, S. Orange
Verona Boro.	Sylvester A. Bonelli, Verona	Claire P. Boyle, Verona
West Caldwell Boro.	Ralph W. Todd, Sec., W. Caldwell	Donald E. West, W. Caldwell
	Henry A. Wefferling, Jr., W. Caldwell	
	Franklin P. Walton, W. Caldwell	
West Orange Town	Joseph Scaturro, Jr., Clerk, W. Orange	Joseph G. Antonucci, West Orange
	John J. McNulty, West Orange	

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Boro.	Joseph A. Crane, Sec., Clayton	Alice Anton, Clayton
	Robert Checchia, Clayton	
Deptford Twp.	Joseph A. Crane, Deptford	Richard J. DeVillasanta, Woodbury
E. Greenwich Twp.	John F. D'Andria, Clarksboro	Esther Hammond, Mickleton

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Elk Twp.	Charles Schimp, Sec., Monroeville	Louise N. Ziennker, Mullica Hill
	John J. Miller, Monroeville	
Franklin Twp.	Doris Fink, Franklinville	Alex Clemick, Franklerville
Glassboro Boro.	Joseph M. Sivel, Sec., Glassboro	Florence E. Kline, Glassboro
	Paul S. Adams, Pitman	
	Francis Flynn, Glassboro	
Greenwich Twp.	Frank P. Leone, Gibbstown	Elizabeth J. Carfagno, Gibbstown
Harrison Twp.	Kenneth T. Stretch, Mullica Hill	Harold A. Nichol, Mullica Hill
Logan Twp.	Robert A. Glocker, Swedesboro	Madeline S. Philipp, Bridgeport
Mantua Twp.	Donald C. Rannels, Sewell	Marie Hires, Sewell
Monroe Twp.	Bruce B. Coyle, Williamstown	Marguerite Buck, Williamstown
Nat. Park Boro.	Justine Berry, Sec., National Park	Anna M. Cianci, National Park
	James H. Jones, National Park	
	Edmund Read, National Park	
Newfield Boro.	Dominick J. Principe, Sec., Newfield	William Hopkins, Newfield
	Thomas Daily, Newfield	
Paulsboro Boro.	Franklin T. Price, Sec., Paulsboro	Vera Bender, Paulsboro
	Ezio A. Fiorile, Paulsboro	
Pitman Boro.	T. Russell McClure, Sec., Sewell	George D. Michael, Pitman
	E. Chris Kloss, Pitman	
	Clinton M. Kandle, Jr., Pitman	
S. Harrison Twp.	W. Kirk Horner, Harrisonville	William Pettit, Harrisonville
Swedesboro Boro.	William T. Schoener, Swedesboro	Jean Zayac, Swedesboro
Washington Twp.	T. Russell McClure, Sec., Turnersville	Franklin G. Atkinson, Turnersville
	William E. Keyser, Blackwood	
Wenonah Boro.	Carl H. Gottschling, Sec., Wenonah	Alberta Sargent, Wenonah
	Philip J. Schuler, Wenonah	
W. Deptford Twp.	H. Adelbert Moore, Jr., Thorofare	Margaret D. Finan, Thorofare
Westville Boro.	John A. Barlow, Westville	E. Millard Pallante, Westville
Woodbury City	Richard R. Dann, Woodbury	David J. Phillips, Woodbury
Woodbury Heights Boro.	John W. Keuler, Sr., Sec., Woodbury Heights	Francis J. Gaudet, Woodbury Heights
	Frank J. Rizzo, Jr., Woodbury Heights	
	George Tice, Sr., Woodbury Heights	
Woolwich Twp.	William T. Schoener, Swedesboro	Willard Mattson, Swedesboro

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne City	Myron H. Solonynka, Bayonne	Francis J. Katusa, Bayonne
East Newark Bor.	Henry Michaliszyn, East Newark	Stanley L. Rimgail, East Newark
Guttenberg Town	James C. Terhune, Guttenberg	Joan Cozze, Guttenberg
Harrison Town	Gregory J. Castano, Harrison	Joseph G. Jones, Harrison
Hoboken City	Andrew P. McGuire, Hoboken	Frank Bartletta, Hoboken
	Woodrow S. Monte, Hoboken	
Jersey City	Margaret Jeffers, Jersey City	James Hickey, Jersey City
Kearny Town	Charles B. Hand, Kearny	John Pettigrew, Kearny
North Bergen Twp.	Irwin Sabin, Sec., North Bergen	Leonard DeMarsico, North Bergen
	Paul R. Sadlon, North Bergen	
Secaucus Town	James Terhune, Chairman, Secaucus	Albert G. Bartolozzi, Secaucus
	Anthony J. Clisura, Secaucus	
	Edward Suckiel, Secaucus	
Union City	Bernard Scacchetti, Chm., Union City	Rose Greene, Union City
	Hugh A. McGuire, Jr., Union City	
	Richard W. Snyder, Union City	
Weehawken Twp.	Mae F. Introcaso, Weehawken	Amelia R. Zensinger, Weehawken
W. New York Town	Raymond D. Picciano, West New York	Bernard J. McDonald, West New York

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp.	Markey Osmun, Milford	Mary F. Smith, Milford
Bethlehem Twp.	Adolphus L. Busch, Hampton	Shirley C. Hansen, Asbury
Bloomsbury Boro. ...	Enrico Angelozzi, Phillipsburg	Harry E. Stopp, Sr., Bloomsbury
Califon Boro.	Vincent J. Maguire, Annandale	Joseph L. Inguaggiato, Califon
Clinton Town	Frederick G. Wille, Clinton	Louise C. Kelton, Clinton
Clinton Twp.	Vincent J. Maguire, Annandale	Jacqueline Vosselman, Annandale
Delaware Twp.	Leland P. Harbourt, Jr., Rosemont	Vincent Abraitys, Sergeantsville
East Amwell Twp. ...	C. Gilbert Blatchley, Hopewell	Beatrice Aten, Ringoes
Flemington Boro. ...	Alfred R. Dorf, Flemington	Eleanor Fisher, Flemington
Franklin Twp.	Robert W. Schmid, Pittstown	Shirley H. Peterson, Pittstown
Frenchtown Boro. ...	Vacancy	Lila Risley, Frenchtown
Glen Gardner Boro. .	Robert McN. Vance, Somerville	Adele C. Davren, Glen Gardner
Hampton Boro.	Mrs. John E. DeRemer, Sr., Glen Gardner	Robert C. Smith, Hampton
High Bridge Boro. .	James Ennis, High Bridge	Barbara Hatchman, High Bridge
Holland Twp.	Robert G. Housedorf, Asbury	William F. Case, Milford
Kingwood Twp.	Alice A. Hauck, Flemington	Marguerite Alpaugh, Flemington
Lambertville City ...	Vincent J. Maguire, Annandale	Mary E. Sheridan, Lambertville
Lebanon Boro.	Richard R. Sammis, Lebanon	Robert F. Hagan, Sr., Lebanon
Lebanon Twp.	Lester C. Appgar, Glen Gardner	Pauline B. Smith, Glen Gardner
Milford Boro.	Michael S. Feit, Trenton	Mrs. William Bailey, Milford
Raritan Twp.	William A. Brewer, Flemington	John E. Tine, Jr., Flemington
Readington Twp.	Norman A. Stevens, Whitehouse Station	Alice Anne Hauck, Whitehouse Station
Stockton Boro.	Vacancy	Charles J. Soriero, Jr., Stockton
Tewksbury Twp.	Henry H. Barlow, Califon	Helen Ballantyne, White House Station
Union Twp.	Vincent J. Maguire, Annandale	Robert J. Gyuro, Pittstown
West Amwell Twp. ...	Eli Serlenga, Lambertville	Milfred E. Lambert, Lambertville

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp. .	Edward C. Noller, E. Windsor	Dolores A. Bell, E. Windsor
Ewing Twp.	Charles Drotar, Jr., Chm., Trenton ... } H. Edward Klenk, Trenton	Blacey M. Cammarata, Trenton
Hamilton Twp.	H. Randolph Brokaw, Trenton	Hugh W. Maguire, Jr., Trenton
Hightstown Boro. ...	Robert E. Ohle, Hightstown	Edith V. Erving, Hightstown
Hopewell Boro.	Samuel K. Hunt, Hopewell	Alice M. Lowe, Hopewell
Hopewell Twp.	William E. Cromwell, Titusville	Wayne T. Savidge, Titusville
Lawrence Twp.	Robert B. Immordino, Lawrenceville ...	Thomas R. Kalisch, Lawrenceville
Pennington Boro. ...	William C. Rockel, Pennington	Edna K. Stout, Pennington
Princeton Boro.	Stuart Robson, Princeton	Lawrence B. Patterson, Princeton
Princeton Twp.	Stuart Robson, Princeton	Theodore H. Kennedy, Princeton
Trenton City	Joseph T. Kucinski, Trenton	Louis Guadalupe, Trenton
Washington Twp. ...	E. Lee Jones, Trenton	Marjorie M. Tindall, Windsor
West Windsor Twp. .	Eleanor B. Dearborn, Princeton Junction	Kay Reed, Princeton Junction

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Boro.	Thomas C. Milik, Carteret	Joseph Florentino, Carteret
Cranbury Twp.	Robert S. Barlow, Jr., Sec., Cranbury } Asa Mowery, Cranbury } Richard M. Scott, Cranbury }	Kathryn M. Hansen, Cranbury
Dunellen Boro.	Henry J. Hodulik, Dunellen	Mrs. K. A. Gangemi, Dunellen
E. Brunswick Twp.	William T. Bailey, East Brunswick ..	Irene Wolff, East Brunswick
Edison Twp.	John W. Mooney, Nixon	Gary M. Farinich, Edison
Helmetta Boro.	Edward Heindel, Helmetta	Margaret J. Wilson, Helmetta
Highland Park Bor.	John Rizzo, Sec., Highland Park } John Redmond, Woodbridge }	George J. Katz, Highland Park
Jamesburg Boro.	Carmen C. Pirre, Jamesburg	Frank J. Jawidzik, Jamesburg
Madison Twp.	Courtney Powell, Old Bridge	William E. Trotter, Old Bridge
Metuchen Boro.	Walter K. Timpson, Sec., Metuchen } Thomas J. Patten, Metuchen }	Eleanor Brennan, Metuchen
Middlesex Boro.	Francis T. Zupko, Middlesex	John Ross, Middlesex
Milltown Boro.	James C. Wickers, Milltown	Yens J. Nelson, Jr., Milltown
Monroe Twp.	Thomas R. Lawrence, Jamesburg	Josephine Rosnick, Cranbury
New Brunswick City	Louis Schick, New Brunswick	Elizabeth E. Barry, New Brunswick
North Brunswick Twp.	Joan R. Dambach, North Brunswick ..	Bernice M. Echert, North Brunswick
Perth Amboy City ..	John B. Dyke, Perth Amboy	George Jankowski, Perth Amboy
Piscataway Twp. ..	Anthony Frazzano, Piscataway } Edward R. Fitzgerald, Piscataway } John Redmond, Piscataway }	Mabel D. Huffman, Piscataway
Plainsboro Twp.	Robert Barlow, Plainsboro	Phillip Rodefelf, Plainsboro
Sayreville Boro.	John H. Kolb, Sayreville	James P. Dolan, Sayreville
South Amboy City ..	Joseph Noble, South Amboy } Charles Monica, South Amboy }	Kathleen Prusakowski, South Amboy
S. Brunswick Twp.	Edgar V. Renk, Monmouth Junction ..	Joseph E. Rauch, Monmouth Junction
S. Plainfield Boro. ..	J. James Puha, Sec., South Plainfield } Catherine C. Santaniello, South } Plainfield } John J. Boylan, Jr., South Plainfield }	John C. Haus, South Plainfield
South River Boro.	Carl J. Alongi, Jr., South River	John J. Wornowicz, South River
Spotswood Boro.	Matthew W. Costello, Spotswood	Jean Gretch, Spotswood
Woodbridge Twp.	John Redmond, Woodbridge	Harold F. Mullen, Woodbridge

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Boro.	Donald E. Haight, Allenhurst	Donald E. Haight, Allenhurst
Allentown Boro.	James W. Martin, Allentown	H. Marie Mika, Allentown
Asbury Park City ..	Samuel A. Befarah, Jr., Asbury Park ..	Helen Pride, Asbury Park
Atlantic Highlands Boro.	William J. Griffin, Atlantic Highlands ..	Jessamine Barker, Atlantic Highlands
Avon-by-the-Sea Bor.	Charles Bramhall, Avon	Jeanne A. Guarino, Avon
Belmar Boro.	Stephen Marron, Belmar	Donald F. Matthews, Belmar
Bradley Beach Boro.	Charles Bramhall, Bradley Beach	Frances J. Rott, Bradley Beach
Brielle Boro.	William A. Burkhardt, Brielle	John J. Fairbanks, Brielle
Colts Neck Twp.	Bernard J. Marx, Colts Neck	Ann R. Bobzin, Colts Neck
Deal Boro.	Robert M. Drazin, Chm., Deal } Arthur Bahlav, Deal } Harry Alikas, Deal }	Margaret Mazza, Deal

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Eatontown Boro.	Myron Kozicky, Eatontown	Terill Weaver, Eatontown
	Florence Hughes, Eatontown	
	Edward H. Emmons, Eatontown	
Englishtown Boro. ...	Albert W. Dey, Englishtown	Norman Forman, Englishtown
Fair Haven Boro. ...	Joseph Hunter, Fair Haven	Melvin Stout, Fair Haven
Farmingdale Boro. ...	Gladys P. Ascough, Farmingdale	Marguerite Cusson, Farmingdale
Freehold Boro.	Fred Quinn, Freehold	Edward M. Lewis, Freehold
Freehold Twp.	Ralph E. Manna, Acting Assessor, Freehold	Robert H. Ferrell, Freehold
Hazlet Twp.	Robert E. Smith, Acting Assessor, Hazlet	
Highlands Boro. ...	Albert Emery, Highlands	Herbert W. Hartsgrove, Highlands
Holmdel Twp.	Vincent M. Pomarico, Holmdel	Shirley S. Cox, Holmdel
Howell Twp.	Gladys P. Ascough, Howell	Hedda Barkalow, Farmingdale
Interlaken Boro. ...	F. Leroy Garrabrant, Jr., Interlaken ...	Anne F. Navin, Interlaken
Keansburg Boro. ...	Allen V. Trauben, Keansburg	Annette Morrison, Keansburg
Keyport Boro.	Joseph L. Scaccia, Sec., Keyport	Dorothy H. Walker, Keyport
	Allen V. Trauben, Keyport	
	James Mulroy, Keyport	
Little Silver Boro. ...	Bernard J. Marx, Little Silver	Charles J. Olson, Little Silver
Loch Arbour Village ...	Charles Bramhall, Avon	Helen Pines, Allenhurst
Long Branch City ...	Harry A. Schuman, Long Branch	Frank Quirk, Long Branch
Manalapan Twp.	Anthony J. Arbach, Englishtown	John J. Certa, Tennent
Manasquan Boro. ...	Harvey M. Bush, Sec., Manasquan	Charles E. Patterson, Manasquan
	James F. Bowers, Manasquan	
Marlboro Twp.	Joseph LaMura, Jr., Marlboro	Norma Saathoff, Marlboro
Matawan Boro.	Henry Ellis, Matawan	Mary M. Geran, Matawan
Matawan Twp.	Allen V. Trauben, Matawan	Pauline K. Behr, Matawan
Middletown Twp. ...	Thomas Phillips, Acting Assessor, Middletown	Herbert E. Bradshaw, Middletown
Millstone Twp.	Lawrence Marzocca, Clarksburg	
Monmouth Beach Bor.	Roy H. Olsen, Monmouth Beach	Edwin R. Feste, Monmouth Beach
Neptune Twp.	William C. Hogan, Neptune	James T. Burke, Neptune
Neptune City Boro. ...	F. Leroy Garrabrant, Jr., Neptune	Harold J. Rowland, Neptune
New Shrewsbury Bor.	Sheila C. O'Keefe, New Shrewsbury ..	Ann C. Ervin, New Shrewsbury
Ocean Twp.	Aaron L. Hannah, Oakhurst	Martin L. Bailey, Oakhurst
Oceanport Boro. ...	Ernest G. Hoffman, Sec., Oceanport ..	Ida M. Lancaster, Oceanport
	Frank A. Anfuso, Oceanport	
Red Bank Boro.	Charles Monica, Acting Assessor, Red Bank	Albert T. MacDonald, Red bank
Roosevelt Boro.	Michael L. Tickton, Roosevelt	
Rumson Boro.	John W. Carton, Jr., Rumson	Louise Prezant, Roosevelt
Sea Bright Boro.	Sheila C. O'Keefe, New Shrewsbury ..	Barbara A. Horn, Rumson
Sea Girt Boro.	Henry J. Kupiec, Sec., Sea Girt	Mary Larson, Sea Bright
	Lester S. Naylor, Sea Girt	
Shrewsbury Boro. ...	Bernard J. Marx, Shrewsbury	Helen B. Brash, Sea Girt
Shrewsbury Twp. ...	Anne C. Switek, Eatontown	Jane A. Longo, Shrewsbury
South Belmar Boro. ...	Rose Tomkiel, South Belmar	Anne C. Switek, Eatontown
Spring Lake Boro. ...	Benjamin G. Patterson, Spring Lake ..	Claire Haggerty, South Belmar
Spring Lake Heights Boro.	Charles W. Riley, Spring Lake Heights	Marvin Megill, Spring Lake
Union Beach Boro. ...	Robert Smith, Acting Assessor, Union Beach	Ida C. Chetkin, Spring Lake Heights
Upper Freehold Twp.	Arthur G. Doglione, Imlaystown	Greta Barker, Union Beach
		Charles T. Faber, Jr., Cream Ridge

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Wall Twp.	Joseph A. Montana, Wall	Bertha Dowey, Wall
West Long Branch Boro.	Leo C. Bizzarro, Chm., West Long Branch F. Donald Squillante, Sec., West Long Branch Ralph E. Manna, West Long Branch ..	Frances L. Townsend, W. Long Branch

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton Town	Louis C. Pisacane, Sec., Boonton	Albert J. Aquino, Boonton
	Arthur J. Higgins, Boonton	
	William C. Edwards, Boonton	
Boonton Twp.	Homer L. Stickle, Boonton	Mary Rusnack, Boonton
Butler Boro.	Clayton D. Brown, Sec., Butler	Janice R. Siek, Butler
	William L. Gormley, Butler	
	Floyd V. Decker, Butler	
Chatham Boro.	Kenneth J. Hume, Sec., Chatham	Robert R. Downs, Chatham
	William B. Lerf, Chatham	
	Robert G. Huntington, Jr., Chatham ..	
Chatham Twp.	Millicent Underwood, Chatham	E. A. Alpaugh, Chatham
Chester Boro.	Nelson T. Walters, Long Valley	Julia A. Robinson, Chester
Chester Twp.	Peyton W. Rochelle, Chester	Richard E. Shotwell, Chester
Denville Twp.	John A. Dyksen, Denville	Elizabeth Herrmann, Denville
Dover Town	Lena DiYanni, Dover	Dorothy Delorenzo, Dover
East Hanover Twp.	Donald J. Sherman, Sec., Hanover	Amelia V. Ferris, Hanover
	Gordon W. Gould, Hanover	
	Roswell N. Hait, Hanover	
Florham Park Boro.	Hugh E. McKenna, Sec., Florham Park	Fannie A. Appio, Florham Park
Hanover Twp.	Louis Dombroski, Sec., Whippany	Louis B. Dombroski, Whippany
	Ralph T. Meloro, IV, Whippany	
Harding Twp.	Ernest F. Del Guercio, Acting Assessor, Madison	Florence V. Young, New Vernon
Jefferson Twp.	Arthur E. Mitchko, Lake Hopatcong ..	Margaret B. Knuth, Lake Hopatcong
Kinnelon Boro.	John H. Bott, Sec., Kinnelon	Lois T. Charles, Kinnelon
	Richard F. Lummer, Kinnelon	
Lincoln Park Boro.	Philip Schneider, Sec., Lincoln Park ..	Joseph Guistino, Lincoln Park
Madison Boro.	John E. Meyers, Sec., Madison	Louise T. Gordon, Madison
Mendham Boro.	Ernest F. Del Guercio, Mendham	Margaret Williams, Mendham
Mendham Twp.	Thor B. Gustafson, Brookside	Sanford C. Fleury, Brookside
Mine Hill Twp.	John F. Gaynor, Dover	Marcella Gallo, Dover
Montville Twp.	Thomas A. Sabatini, Montville	Marjorie Witty, Montville
Morris Twp.	Charles E. Wickliffe, Sec., Morristown	Roland F. Meslar, Convent
Morris Plains Boro.	Allan W. Adams, Sec., Morris Plains ..	Jean D. Osborne, Morris Plains
	Charles J. Smith, Morris Plains	
Morristown Town ...	Sidney E. Margolin, Morristown	John Watson, Jr., Morristown
Mountain Lakes Boro.	John W. Hurst, Mountain Lakes	John W. Hurst, Mountain Lakes
Mt. Arlington Boro.	Charles F. Femminella, Jr., Sec., Randolph	Catherine D. Reilly, Mt. Arlington
	Morris M. Perugini, Mt. Arlington	
Mount Olive Twp.	Gloria A. Cross, Budd Lake	Val Bandini, Budd Lake

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Netcong Boro.	Augustine A. Amendola, Netcong	Julius DiRenzo, Netcong
Parsippany-Troy Hills Twp.	Charles W. Fouquet, Parsippany	Charles M. Kennedy, Jr., Parsippany
Passaic Twp.	Henry J. Payne, Sec., Gillette Lester G. Pyle, Gillette Gray L. Bromleigh, Jr., Gillette	Armando Rossi, Millington
Pequanock Twp.	John R. Wilson, Sec., Pompton Plains Edward P. Godfrey, Chm., Pompton Plains David R. Ramsey, Pompton Plains	Isabelle M. Verkaart, Pompton Plains
Randolph Twp.	John R. Staley, Mount Freedom	Steven P. Arthur, Mt. Freedom
Riverdale Boro.	Frank Dalton, Sec., Riverdale Doris Card, Riverdale Emil Barszcz, Riverdale	Mary E. Harding, Riverdale
Rockaway Boro.	John R. Budd, Rockaway	Charles T. Nichols, Rockaway
Rockaway Twp.	Harold Baumwoll, Sec., Rockaway Haakon Ostevik, Rockaway Robert S. Halprin, Rockaway	Mary L. Hocking, Rockaway
Roxbury Twp.	William A. Egbert, Sec., Wharton Douglas Haugk, Succasunna Homer L. Stickle, Succasunna	Harold J. Davis, Succasunna
Victory Gardens Bor.	Edward S. DiYanni, Dover	Thelma Knight, Dover
Washington Twp.	Nelson T. Walters, Long Valley	Ruth M. McCloskey, Long Valley
Wharton Boro.	Francis W. Duplissis, Sec., Wharton	Eleanor Williams, Wharton

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Boro.	H. Elvin Smith, Barnegat Light	Ruth Blingsinger, Barnegat Light
Bay Head Boro.	Martin J. Burns, Jr., Sec., Bay Head	May Osborn, Bay Head
Beach Haven Boro.	Carl L. Bach, Beach Haven	Lois R. Connor, Beach Haven
Beachwood Boro.	Carlton B. Hamilton, Beachwood	Maude L. Voight, Beachwood
Berkeley Twp.	Lorraine A. Effenberger, Sec., Bayville Ruth A. Hardie, Bayville	Elizabeth Shriver, Bayville
Brick Twp.	Robert T. Cantrell, Brick Town	Ann Lepore, Brick Town
Dover Twp.	Kenneth H. Beck, Sec., Toms River Victoria Miekiewicz, Toms River Thomas C. McCandless, Toms River	Carl F. Heagey, Toms River
Eagleswood Twp.	Milton Salmons, West Creek	Blanche C. Pharo, West Creek
Harvey Cedars Boro.	Elsie Vosseller, Harvey Cedars	Amelia Maxwell, Harvey Cedars
Island Heights Boro.	Conrad Bieger, Island Heights	Catherine Wilberscheid, Island Heights
Jackson Twp.	Ivan Mickle, Jackson Rose Emener, Jackson Frank Viafora, Jackson	Alexander S. Platt, Jackson
Lacey Twp.	James F. Cattanaach, Sec., Forked River	Elizabeth Stewart, Forked River
Lakehurst Boro.	Alton Tilton, Lakehurst	Kathleen A. Saunderson, Lakehurst
Lakewood Twp.	Leonard F. Turtora, Sec., Lakewood Sol Kramer, Lakewood John A. Turtora, Lakewood	Dorothy O'Neill, Lakewood
Lavallette Boro.	J. Carleton Esty, Sec., Lavallette Doris Card, Lavallette	Mildred Lamb, Lavallette
Little Egg Harbor Twp.	Calvin L. Nealy, Sec., Tuckerton Ralph H. Cummings, Tuckerton	Carolyn J. Rider, Tuckerton
Long Beach Twp.	John Daunis, Acting Assessor, Brant Beach	Florence Gorman, Brant Beach
Manchester Twp.	Joyce A. Jones, Sec., Lakehurst John Novak, Jr., Lakehurst	Ruth B. Britton, Whiting

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Mantoloking Boro.	August G. St. John, Sec., Mantoloking Harold D. Morgan, Mantoloking James J. Turner, Jr., Mantoloking	William R. Wesson, Mantoloking
Ocean Twp.	Joseph Horner, Sec., Waretown William C. Sattler, Waretown	Margaret Gale, Waretown
Ocean Gate Boro.	Carl L. Bach, Ocean Gate	Laura B. Hawkins, Ocean Gate
Pine Beach Boro.	Lorraine A. Effenberger, Pine Beach	Patrick Vellucci, Pine Beach
Plumsted Twp.	William H. Gollnick, Jr., New Egypt	Mildred Cramer, New Egypt
Point Pleasant Boro.	James L. Anderson, Sec., Pt. Pleasant Harvey D. Bennette, Point Pleasant	Harry E. O'Dell, Point Pleasant
Pt. Pleasant Beach Boro.	James L. Anderson, Sec., Point Pleasant Beach Julie Ward, Point Pleasant Beach	Ester Winckhofer, Point Pleasant Beach
Seaside Heights Bor.	Leo J. Kiernan, Seaside Heights	Irwin Lees, Seaside Heights
Seaside Park Boro.	Walter Sturko, Sec., Seaside Park	Joan McClister, Seaside Park
Ship Bottom Boro.	Virginia E. May, Sec., Ship Bottom	Lillian Douglass, Ship Bottom
S. Toms River Boro.	James J. Mulroy, South Toms River	Johanna Warner, South Toms River
Stafford Twp.	Melvin C. Cranmer, Manahawkin	Martha L. Cranmer, Manahawkin
Surf City Boro.	H. Elvin Smith, Sec., Surf City Richard M. Warren, Jr., Surf City	H. Elvin Smith, Surf City
Tuckerton Boro.	Allen V. Trauben, Sec., Tuckerton	Anna B. Jacobi, Tuckerton
Union Twp.	Deborah A. Spettel, Sec., Barnegat Joseph Horner, Waretown	Margaret M. Lounsbury, Barnegat

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomington Boro.	Laurence W. Bennett, Sec., Bloomington Clayton F. Schulster, Bloomington Kenneth Mathews, Bloomington	Josephine Bennett, Bloomington
Clifton City	Alfred J. Greene, Jr., Clifton	John T. Murphy, Clifton
Haledon Boro.	Robert G. Gillespie, Haledon	Marie Cerino, Haledon
Hawthorne Boro.	Christine C. Collins, Hawthorne	Albert J. Crowley, Hawthorne
Little Falls Twp.	Margaret G. Poster, Sec., Little Falls James Morano, Jr., Little Falls	Jane Wright, Little Falls
North Haledon Bor.	Cornelius LaFleur, North Haledon	Renate' I. Lampe, North Haledon
Passaic City	Albert R. Galik, Passaic	William Giaconia, Jr., Passaic
Paterson City	Noah Krieger, Pres., Paterson Charles S. Parmelli, Paterson George J. Sokalski, Paterson Arthur Guillermain, Paterson Elmo G. Valle, Paterson John B. Hall, Paterson	Ruth Spornow, Paterson
Pompton Lakes Boro.	John A. Steinhauer, Sec., Pompton Lakes James McGrath, Pompton Lakes Arthur T. Riedel, Pompton Lakes	William F. Schneider, Pompton Lakes
Prospect Park Boro.	Bert Nawyn, Prospect Park	Donald E. Van Heemst, Paterson
Ringwood Boro.	Olaf H. Fostvedt, Ringwood	Joan M. Kennedy, Ringwood
Totowa Boro.	John W. Masklee, Totowa	Angela Mecca, Totowa
Wanaque Boro.	Joseph R. Gilabert, Jr., Sec., Wanaque Olaf H. Fostvedt, Midvale Clyde Iler, Haskell	Margaret Cisco, Wanaque
Wayne Twp.	Thomas S. Harrala, Chief Assessor, Wayne	Vincent R. Rinaldo, Wayne
West Milford Twp.	Leslie D. Freeland, West Milford	Joyce A. Wendelken, West Milford
West Paterson Boro.	Andrew L. Allu, West Paterson	Charles E. Ulrich, West Paterson

ASSESSORS AND COLLECTORS IN SALEM COUNTY

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

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bedminster Twp.	R. Earl Smith, Bedminster	John Jastrzanski, Pluckemin
Bernards Twp.	Harold W. Heimbach, Basking Ridge ..	Warren M. Craft, Jr., Basking Ridge
Bernardsville Boro.	Richard B. Curtis, Bernardsville	Mary Alice Pierson, Bernardsville
Bound Brook Boro.	Alfonso C. Coccorese, Bound Brook ..	William Woldin, Bound Brook
Branchburg Twp.	John A. Guasz, Somerville	Blanche D. Mathers, Somerville
Bridgewater Twp.	Norman A. Stevens, Bridgewater	Mae E. Batistoni, Somerville
Far Hills Boro.	Richard B. Curtis, Far Hills	Shirley Potts, Far Hills
Franklin Twp.	Roger S. Payne, Somerset	Marion J. Kelly, Somerset
Green Brook Twp.	Henry Brain, Green Brook	Samuel Romano, Green Brook
Hillsborough Twp.	Donald J. Crum, Neshanic	Ernest A. Snyder, Neshanic
Manville Boro.	Joseph Fiduk, Sec., Manville	Edward J. Marshall, Manville
	Dominic M. Rock, Manville	
	Frank J. Gnatek, Manville	
Millstone Boro.	Henry Wittman, Somerville	Portcia Orton, Somerville
Montgomery Twp.	Charles W. Grayson, Belle Mead	Reuben K. Musselman, Blawenburg
North Plainfield Bor.	August Church, North Plainfield	Irene Bohr, North Plainfield
Peapack-Gladstone Boro.	Paul R. Hess, Peapack	Rebecca P. Hess, Peapack
Raritan Boro.	James Del Monte, Raritan	Anthony J. Santora, Raritan
Rocky Hill Boro.	Wilbur Lowe, Rocky Hill	Jack O. Nicholson, Rocky Hill
Somerville Boro.	John M. Conover, Somerville	Walter P. Michaels, Somerville
South Bound Brook Boro.	Rudolph C. Stys, South Bound Brook ..	William E. Hartpence, South Bound Brook
Warren Twp.	Richard B. Curtis, Warren	Muriel Kuell, Warren
Watchung Boro.	John Gausz, Watchung	Dorothy P. Eaton, Watchung

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Boro.	Anthony Donadio, Andover	Rita Wildrick, Andover
Andover Twp.	Gilbert L. Hand, Acting Assessor, Newton	Dora Sanders, Newton
Branchville Boro.	Glenn Lantz, Jr., Branchville	Ralph Headley, Branchville
Byram Twp.	Xavier F. Gonzalez, Andover	George Micklesavage, Stanhope
Frankford Twp.	John A. Dyksen, Augusta	Frances P. Ayers, Augusta
Franklin Boro.	Neil C. Cates, Jr., Franklin	Louise Koellhoffer, Franklin
Fredon Twp.	Arthur L. Sears, Newton	Alfred M. Snook, Newton
Green Twp.	Malcolm G. Smith, Tranquility	Elizabeth G. Orr, Andover
Hamburg Boro.	Peter E. Scovern, Hamburg	Brice B. Stanton, Sr., Hamburg
Hampton Twp.	Irwin Sabin, Newton	Paul Cummins, Newton
Hardyston Twp.	Harry Kinnard, Stockholm	Harold D. Lewis, Sr., Hamburg
Hopatcong Boro.	Leo M. Morris, Sec., Hopatcong	Dorothy Valli, Hopatcong
	Virginia B. Gonzalez, Andover	
	Charles G. Snively, Hopatcong	
Lafayette Twp.	John A. Dyksen, Lafayette	Linda V. Pettenger, Lafayette
Montague Twp.	David L. Kerr, Port Jervis, N.Y.	Pamela Jerger, Port Jervis
Newton Town	William Bene, Newton	Stanford Tidaback, Newton
Ogdensburg Boro.	John J. Butler, Ogdensburg	Margaret Alfano, Ogdensburg
Sandyston Twp.	Robert W. Pastore, Layton	Benjamin Jager, Port Jervis, N. Y.
Sparta Twp.	John W. Wyckoff, Sparta	Harry McDowell, Sparta
Stanhope Boro.	John F. Gaynor, Mine Hill	Nancy Hoyt, Stanhope
Stillwater Twp.	Joseph L. Anconetani, Newton	Arthur R. Edney, Middleville
Sussex Boro.	William N. Hunt, Sussex	Ethel L. Stanton, Sussex
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon	Anna E. Edsall, Vernon
Walpack Twp.	Paul E. Darrone, Walpack	Delores Rosenkrans, Columbia
Wantage Twp.	Donald J. DeKorte, Sussex	Florence Lockburner, Sussex

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Berkeley Heights Twp.	John Pasiecznik, Berkeley Heights	Florence Lynch, Berkeley Heights
Clark Twp.	Frank W. Naples, Clark	Joseph Brunnquell, Clark
Cranford Twp.	John M. Duryee, Sec., Cranford	Harold Seymour, Jr., Cranford
	Ralph S. Boyd, Jr., Cranford	
Elizabeth City	John F. Mottley, Elizabeth	Anthony R. Chiodo, Elizabeth
Fanwood Boro.	Donald J. Sherman, Fanwood	John H. Campbell, Jr., Fanwood
Garwood Boro.	John Accardi, Sec., Garwood	Robert W. Maley, Garwood
	I. George Casabona, Garwood	
	Leonard J. DiStefano, Garwood	
Hillside Twp.	Samuel Katz, Hillside	Lawrence Levitas, Hillside
Kenilworth Boro.	Harold Frolich, Kenilworth	Adolpha A. Rein, Kenilworth
Linden City	Emanuel Frangella, Jr., Sec., Linden ..	Charles Wrublewski, Linden
	John A. Zaleski, Linden	
Mountainside Boro.	Robert Koser, Sec., Mountainside	Ruth Gibadlo, Mountainside
	Matthew V. Powers, Mountainside	
	Frank Torma, Mountainside	
New Providence Boro.	John O'Brien, New Providence	Jane K. Parcells, New Providence
	Harold G. Lundberg, New Providence ..	
	Leo J. Kelly, New Providence	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Plainfield City	Frank Betts, Plainfield	Leroy Y. Schramm, Plainfield
Rahway City	Thomas Luby, Rahway	Roger Pribush, Rahway
Roselle Boro.	Sangston O. Sullivan, Roselle	Louis R. Bass, Roselle
Roselle Park Boro. ..	Paul J. Endler, Roselle Park	John P. Murphy, Jr., Roselle Park
Scotch Plains Twp. ..	Mary Pearson, Scotch Plains	Patrina C. Thinnies, Scotch Plains
Springfield Twp.	J. Everett Longfield, Sec. Springfield ..	} Marie Smith, Springfield
	Paul Condon, Springfield	
Summit City	George C. Harraka, Summit	Ethel V. Martin, Summit
Union Twp.	Charles W. Sommer, Sec., Union	} Joseph J. Kmet, Union
	Charles Casey, Union	
	James Lembo, Union	
Westfield Town	Robert W. Brennan, Westfield	Stephen W. Bogart, Westfield
Winfield Twp.	Thomas Hannen, Jr., Winfield	Margaret Gallagher, Winfield

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	Henry Natyzak, Johnsonburg	Betty B. Drake, Great Meadows
Alpha Boro.	Joseph L. Dyrek, Jr., Alpha	Klara Tarsi, Alpha
Belvidere Town	Russell A. Parsons, Belvidere	Lester P. Stout, Jr., Belvidere
Blairstown Twp.	Henry C. Scheer, Jr., Blairstown	Anna Fodera, Blairstown
Franklin Twp.	Wilbur E. Oberly, Washington	Frank H. Convey, Washington
Frelinghuysen Twp. ..	Henry Natyzak, Johnsonburg	Gloria Molnar, Blairstown
Greenwich Twp.	Charles D. Apgar, Stewartsville	Gordon Kobler, Stewartsville
Hackettstown Town ..	J. Stanley Smith, Hackettstown	Wilbur C. Willis, Hackettstown
Hardwick Twp.	Joseph L. Anconetani, Blairstown	Mrs. Ralph Schryver, Blairstown
Harmony Twp.	Richard F. Shepherd, Phillipsburg	Leroy V. Smith, Phillipsburg
Hope Twp.	Vacancy	Howard T. Malon, Hope
Independence Twp. ...	Joseph M. Dzurek, Great Meadows	Earl S. Harris, Vienna
Knowlton Twp.	Martin N. Frey, Columbia	Betty Masten, Columbia
Liberty Twp.	Wilbur L. Hulse, Sr., Great Meadows ..	Philip Bugen, Belvidere
Lopatcong Twp.	Robert A. Merritt, Phillipsburg	Oswald Belli, Phillipsburg
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford ..	} Frederick Perry, Port Murray
	George H. Messerly, Port Murray	
	Thomas J. Hemeleski, Hackettstown	
Oxford Twp.	Donald Rowe, Belvidere	Joan Rowe, Oxford
Pahaquarry Twp. ...	Sadie Van Campen, Columbia	Marc Cottone, Columbia
Phillipsburg Town ..	Enrico H. Angelossi, Phillipsburg	Joseph Ritz, Phillipsburg
Pohatcong Twp.	John R. Woolaver, Phillipsburg	William D. Tyndall, Phillipsburg
Washington Boro. ...	Walter G. Gross, Washington	Anna Mae Spangenberg, Washington
Washington Twp. ...	Walter G. Gross, Washington	Eldon Vosseller, Washington
White Twp.	Donald D. Rowe, Belvidere	Helen Smith, Buttsville

APPENDIX 1

Tax Tables

TABLE 34
TAXES COLLECTED BY THE DIVISION OF TAXATION¹

<i>Year</i>	<i>BEVERAGE TAX</i>			<i>CIGARETTE TAX</i>		
	<i>Gross</i>	<i>Refunds</i>	<i>Net</i>	<i>Stamps and miscellaneous revenues</i>	<i>License revenues</i>	<i>Total²</i>
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

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: 1973—\$165,047,270.18; 1974—\$167,754,409.71; 1975—\$167,006,658.

³ Reflects 11 months collection due to bimonthly reporting.

TAXES COLLECTED BY THE DIVISION OF TAXATION¹

CORPORATION BUSINESS TAX					INSURANCE PREMIUMS TAXES				
Year	Domestic	Foreign	Certificates and mis- cellaneous	Total ²	Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Total ³
1960	\$31,845,530	\$27,804,726	\$29,770	\$59,680,026	\$182,020	\$10,641,997	\$490,444	\$6,216,041	\$17,530,502
1961	31,340,207	29,266,411	27,832	60,634,450	120,094	11,631,508	604,497	6,460,034	18,816,133
1962	33,000,386	29,381,210	33,239	62,414,835	276,804	12,305,340	619,083	6,714,124	19,915,351
1963	34,038,967	33,561,595	36,019	67,636,581	228,859	13,363,939	541,492	6,901,274	21,035,564
1964	35,875,934	35,609,032	44,771	71,529,737	297,167	14,637,309	473,931	7,552,338	22,960,745
1965	37,945,976	38,497,507	59,505	76,302,988	338,332	15,500,600	554,968	7,808,076	24,201,976
1966	43,507,191	43,879,305	65,704	87,452,200	383,923	20,900,438	783,084	10,178,523	32,245,968
1967	46,817,994	46,882,232	43,722	93,743,948	460,198	23,107,815	716,985	9,940,013	34,225,011
1968	60,257,765	63,206,239	64,521	123,528,525	313,042	21,664,807	410,267	9,052,533	31,440,649
1969	99,509,062	107,710,328	71,047	207,290,437	430,735	23,357,869	339,317	9,417,483	33,545,404
1970	111,408,041	110,404,879	70,001	221,882,921	477,002	24,474,032	350,758	9,388,375	34,690,167
1971	90,250,930	79,342,219	74,545	169,667,694	684,684	31,168,342	319,312	11,111,482	43,283,820
1972	81,473,041	105,026,793	138,575	186,638,409	743,802	34,211,124	396,350	11,193,376	46,544,652
1973	109,221,611	153,067,708	144,271	262,433,590	461,486	34,957,226	526,637	12,500,477	48,445,826
1974	130,162,840	164,104,855	141,508	294,409,202	801,063	35,606,023	81,254	13,017,749	49,506,089
1975	170,603,779	162,138,216	137,123	332,879,118	642,233	37,116,744	154,669	13,925,787	51,839,433

¹ Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.

² Gross collections. Net collections after cash refunds: 1973—\$249,642,024; 1974—\$281,999,190; 1975—\$313,757,103.

³ Gross collections. Net collections after cash refunds: 1973—\$48,441,272; 1974—\$49,459,603; 1975—\$51,799,02.

TAXES COLLECTED BY THE DIVISION OF TAXATION¹

DEATH TAXES							
Year	INHERITANCE						
	RESIDENT			Nonresident	Total inheritance	Estate	Total death taxes ²
	State use	County use	Total				
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	46,369,004	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

¹ Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.² Gross collections. Net collections after cash refunds: 1973—\$75,425,969; 1974—\$87,159,676; 1975—\$81,359,747.

TAXES COLLECTED BY THE DIVISION OF TAXATION¹

<i>Year</i>	<i>Sales Tax²</i>	<i>Retail Gross² Receipts Tax</i>	<i>Unincorporated² Business Gross Receipts Tax</i>	<i>Emergency² Transportation Tax</i>	<i>Transportation³ Benefits Tax</i>	<i>Bank⁴ Stock Tax</i>	<i>Business² Personal Property Tax</i>	<i>Financial² Business Tax</i>
1969	\$264,884,032	\$3,813,368	\$16,048,781	\$14,401,849			\$41,882,733	\$1,716,381
1970	355,598,981 ⁵	3,948,827	16,695,231	16,877,769		\$3,684,773	45,813,743	4,236,071
1971	521,686,026	4,574,104	17,098,158	18,685,576		7,843,129	50,843,809	3,553,813
1972	579,552,197	5,021,382	17,796,131	22,097,833	\$6,126,357	8,633,348	53,449,340	4,561,109
1973	681,937,905	5,666,285	18,586,077	25,522,028	11,617,659	10,587,884	57,777,890	4,294,141
1974	735,064,595	6,426,184	19,640,921	31,920,293	11,999,535	10,935,362	64,273,821	5,163,309
1975	770,380,745	7,226,972	20,451,964	34,733,844	11,223,508	11,539,407	70,522,348	6,251,344

¹ Fiscal year ending June 30th. For prior years, see Annual Reports of 1955 and 1969.

² Net collections after refunds.

³ Tax effective as of February 1972.

⁴ State's share only.

⁵ Sales Tax rate increased to 5% effective March 1, 1970.

TAXES COLLECTED BY THE DIVISION OF TAXATION¹

<i>MOTOR FUELS TAX</i>			
<i>Year</i>	<i>Gross</i>	<i>Refunds</i>	<i>Net</i>
1960	\$103,790,291	\$5,259,557	\$98,530,733
1961	105,119,401	4,919,641	100,199,760
1962	128,794,066	6,227,616	122,566,450
1963	132,647,134	5,666,426	126,980,708
1964	138,611,735	6,397,025	132,214,710
1965	143,785,555	6,096,874	137,688,681
1966	151,459,682	6,277,988	145,181,694
1967	154,594,708	6,200,645	148,394,062
1968	161,921,972	5,785,045	156,136,926
1969	194,788,565	7,396,271	187,392,294
1970	205,647,482	6,048,393	199,599,109
1971	216,082,468	5,827,006	210,255,461
1972	230,167,869	5,639,750	224,528,118
1973	274,745,185	6,544,153	268,201,032
1974	275,456,460	6,968,263	268,488,197
1975	279,997,299	7,522,552	272,474,747

¹ Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.

TABLE 35
TAXES ASSESSED BY THE DIVISION OF TAXATION¹

<i>RAILROAD TAX¹</i>					<i>PUBLIC UTILITY TAX¹</i>			
<i>Year</i>	<i>PROPERTY TAX</i>			<i>FRANCHISE TAX</i>	<i>TOTAL RAILROAD TAX</i>	<i>Franchise and Gross Receipts Tax²</i>	<i>Excise Tax for State Use</i>	<i>TOTAL UTILITY TAX²</i>
	<i>For State use</i>	<i>For local use</i>	<i>Total property tax</i>	<i>For State use</i>				
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	16,865,166	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	95,054,621	\$12,803,923	107,858,545
1965	2,303,156	13,206,977	15,510,134	267,207	15,777,341	100,921,217	13,588,733	114,509,951
1966 ....	.....	9,615,002	9,615,002	518,033	10,133,035	107,071,551	14,400,886	121,472,438
1967	8,083,210	.....	8,083,210	649,372	8,732,582	114,528,723	15,403,310	129,932,033
1968	7,981,269	.....	7,981,269	123,194	8,104,464	122,007,663	16,410,203	138,417,867
1969	7,434,522	.....	7,434,522	151,664	7,586,186	130,235,686	17,444,723	147,680,410
1970	7,312,073	.....	7,312,073	97,948	1,410,021	140,492,674	18,817,989	159,310,664
1971	7,155,206	.....	7,155,206	52,790	7,207,997	153,016,968	20,416,989 ³	173,433,957
1972	6,978,171	.....	6,978,171	106,259	7,084,430	174,934,438	24,623,531	199,557,969
1973	6,887,272	.....	6,887,272	54,872	6,942,145	193,921,690	27,147,286	221,068,976
1974	6,518,508	.....	6,518,508	48,742	6,567,250	215,515,753	30,319,725	245,835,478
1975	6,061,869	.....	6,061,869	42,600	6,104,469	260,760,754	37,720,422	298,481,176

¹ Calendar year, for figures of prior years see Annual Reports 1955 and 1969.

² Assessed by the State but paid to local taxing districts.

³ Does not include \$10,231,221 prepayment for Calendar 1972 (c. 108 and 109, P. L. 1971).

TABLE 36
LOCAL PROPERTY TAXES BY CLASS OF PROPERTY—1973-1975
 (Amounts in Thousands of Dollars)

<i>Class of Property</i>	<i>1973</i>	<i>1974</i>	<i>1975</i>	<i>Increase 1975 over 1973</i>	<i>% Change 1975 over 1973</i>
Residential					
Real Estate	\$1,561,503	\$1,679,461	\$1,839,464	\$277,961	17.80%
Less: Senior Citizens Deductions ..	13,292	13,530	13,730	438	3.30
Veteran Deductions	21,969	22,156	22,476	507	2.31
Less: Miscellaneous Exemptions ...	5	10	13	8	160.00
Total	\$1,526,237	\$1,643,765	\$1,803,245	\$277,008	18.15
Commercial and Industrial					
Real Estate	\$829,387	\$881,457	\$961,943	\$132,556	15.98
Less: Air and Water Pollution Equipment	233	250	339	106	45.49
Telephone and Telegraph Personal Property	57,706	60,052	65,705	7,999	13.86
Total	\$886,860	\$941,259	\$1,027,309	\$140,449	15.84
Farm					
Real Estate	\$33,521	\$33,103	\$35,824	\$2,303	6.87
Less: Certain Water Supply and Sewage Disposal Structures	1	2	4	3	300.00
Total	\$33,520	\$33,101	\$35,820	\$2,300	6.86
Vacant Land	\$104,905	\$110,044	\$120,757	\$15,852	15.11
Total (net) Taxes	\$2,551,522¹	\$2,728,169¹	\$2,987,131¹	\$435,609	17.07

¹ Tax totals derived by applying Local tax rates rounded to the nearest cent. Total tax reported in County Abstract of Ratables.

TABLE 37
SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

	1975	1974	<i>Increase or Decrease</i>
LEVIED BY COUNTY BOARDS OF TAXATION:			
Bank stock taxes (divided $\frac{1}{2}$ equally between county and municipality and $\frac{1}{2}$ to the State)	\$24,450,606.40	\$22,638,473.44	\$1,812,132.96
LEVIED BY LOCAL ASSESSORS:			
County taxes (exclusive of counties' quota of bank stock taxes)	\$615,011,141.02	\$546,534,809.45	\$68,476,331.57
County Library taxes	6,454,176.64	5,667,657.33	786,519.31
Local Purpose taxes (exclusive of municipalities' quota of bank stock taxes):			
District school taxes	\$1,692,772,039.56	\$1,589,947,109.04	\$102,824,930.52
Other local taxes	670,606,612.40	583,719,724.46	86,886,887.94
Total tax levy	\$2,984,843,969.62	\$2,725,869,300.28	\$258,974,669.34
Deductions Allowed:			
Veterans	22,476,364.00	22,156,011.00	320,353.00
Senior Citizens	13,729,526.50	13,530,735.00	198,791.50
Total on which tax rate is computed	\$3,021,049,860.12	\$2,761,556,046.28	\$259,493,813.84

TABLE 38
SUMMARY OF LOCAL PROPERTY TAX VALUATIONS TAXABLE

<i>County</i>	1975	1974	<i>Increase</i>
Atlantic	\$1,693,162,301	\$1,496,980,873	\$196,181,428
Bergen	11,055,720,416	10,227,720,085	828,000,331
Burlington	2,957,212,867	2,628,989,680	328,223,187
Camden	3,599,917,902	2,979,558,192	620,359,710
Cape May	1,656,056,808	1,342,966,816	313,089,992
Cumberland	943,503,809	784,195,698	159,308,111
Essex	6,373,983,300	6,050,620,200	323,363,100
Gloucester	1,448,061,919	1,233,503,906	214,558,013
Hudson	3,399,734,254	3,379,869,162	19,865,092
Hunterdon	1,096,181,736	1,019,203,033	76,978,703
Mercer	2,377,787,446	2,329,013,028	48,774,418
Middlesex	7,060,122,818	6,731,967,146	328,155,672
Monmouth	4,723,022,016	4,367,144,653	355,877,363
Morris	4,799,159,447	4,696,108,261	103,051,186
Ocean	4,105,783,174	3,395,359,768	710,423,406
Passaic	3,999,655,004	3,951,093,507	48,561,497
Salem	473,529,636	392,850,496	80,679,140
Somerset	2,407,936,064	2,307,865,286	100,070,778
Sussex	1,136,999,266	1,013,256,667	123,742,599
Union	6,863,092,392	5,830,258,909	1,032,833,483
Warren	770,134,212	662,996,815	107,137,397
Totals	\$72,940,756,787	\$66,821,522,181	\$6,119,234,606

TABLE 39
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED
IN COUNTY ABSTRACT OF TAX RATABLES

Valuations of exempt property, so far as reported, with the changes in each classification, are as follows:

	1975	1974	<i>Increase or Decrease</i>
Public school property	\$3,515,487,513	\$3,308,008,831	\$207,478,682
Other school property	1,243,378,388	1,212,772,079	30,606,309
Public property	5,532,305,253	5,236,884,610	295,420,643
Church and charitable property ..	2,106,619,668	1,997,091,343	109,528,325
Cemeteries and graveyards	233,131,558	215,397,770	17,733,788
Othr exemptions:			
Real	2,474,052,859	2,131,794,682	342,258,177
Totals	<u>\$15,104,975,239</u>	<u>\$14,101,949,315</u>	<u>\$1,003,025,924</u>

Source: Abstract of Ratables.

TABLE 40
LOCAL TAX STATISTICS¹

<i>Year</i>	<i>Valuation of land and improvements</i>	<i>Valuation of personal property</i>	<i>Second-class railroad property</i>	<i>Net Valuation taxable including second-class railroad property</i>	<i>Average rate per \$100 of Valuation</i>	<i>County tax</i>
1965	\$25,638,353,707 ²	\$1,587,319,306	\$145,337,256	\$27,371,010,269	\$4.508	\$213,016,348.98
1966	26,765,368,437 ²	1,556,544,450	107,034,390	28,428,947,277	4.476	235,232,202.84
1967	28,154,060,515 ²	1,597,733,878	.....	29,751,794,393	4.856	261,030,134.44
1968	29,981,896,455 ³	610,471,259	.....	30,592,367,714	5.076	304,769,147.73
1969	31,964,938,621 ⁴	652,103,700	.....	32,617,042,321	5.244	332,532,189.92
1970	35,747,131,383 ⁴	720,543,375	.....	36,467,674,758	5.396	365,347,436.64
1971	41,235,025,378 ⁴	834,700,150	.....	42,069,725,528	5.282	430,328,035.48
1972	50,427,730,707 ⁴	1,024,609,549	.....	51,446,431,110	4.746	472,788,994.59
1973	58,727,225,463	1,163,529,432	.....	59,885,223,994	4.316	499,788,220.24
1974	65,569,254,167	1,259,585,590	.....	66,821,522,181	4.133	546,534,809.45
1975	71,604,254,492	1,345,713,571	.....	72,940,756,787	4.142	615,011,141.02
<i>Year</i>	<i>County library tax</i>	<i>District school tax</i>	<i>Local municipal purpose tax</i>	<i>Deductions Allowed Veterans and Senior Citizens</i>	<i>Total property tax</i>	<i>Total bank stock tax</i>
1965	\$1,783,018.99	\$637,984,133.26	\$348,342,805.03	\$32,688,649.19	\$1,233,814,955.45	\$5,134,073.60
1966	2,012,596.16	638,947,206.34	362,841,777.24	33,380,604.33	1,272,414,386.91	5,521,963.42
1967	2,235,225.67	742,918,941.75	404,736,991.39	33,729,794.34	1,444,651,087.59	5,906,278.88
1968	2,620,013.57	839,145,342.98	372,714,207.43	33,771,834.30	1,553,020,546.01	6,382,741.56
1969	2,879,040.55	956,672,341.66	384,583,403.28	33,864,716.00	1,710,531,691.41	6,991,283.50
1970	3,331,620.89	1,111,248,145.31	453,837,827.61	33,853,040.00	1,967,618,070.45	15,652,640.28
1971	4,882,879.29	1,288,150,617.97	465,713,295.62	33,981,319.00	2,222,256,147.36	17,197,245.12
1972	4,420,736.67	1,404,171,924.44	525,351,850.96	34,839,439.66	2,441,572,946.32	19,239,919.48
1973	5,055,372.25	1,518,783,128.89	526,003,820.59	35,260,846.66	2,584,891,388.63	20,795,332.20
1974	5,667,659.33	1,589,947,109.04	583,719,724.46	35,686,746.00	2,761,556,046.28	22,638,473.44
1975	6,454,176.64	1,692,772,039.56	670,606,612.40	36,205,890.50	3,021,049,860.12	24,450,606.40

¹ For figures of prior years, see Annual Reports of 1955 and 1969.

² Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions and Totally Disabled Veteran Exemptions.

³ Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions and Air and Water Pollution Equipment Exemptions.

⁴ Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions, Air and Water Pollution Equipment Exemptions and Certain Water Supply and Sewage Disposal Equipment Exemptions.

TABLE 41
PERCENTAGE LEVELS OF TAXABLE VALUE OF REAL PROPERTY
ESTABLISHED BY COUNTY BOARDS OF TAXATION
 (Section 3, Chapter 51, Laws of 1960, as amended)
FOR THE TAX YEAR

<i>County</i>	<i>1967</i>	<i>1968</i>	<i>1969</i>	<i>1970</i>	<i>1971</i>	<i>1972</i>	<i>1973</i>	<i>1974</i>	<i>1975</i>	<i>1976</i>
Atlantic	*50%	*50%	*50%	*50%	*50%	100%	100%	100%	100%	100%
Bergen	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Burlington	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Camden	50%	50%	50%	50%	100%	100%	100%	100%	100%	100%
Cape May	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Cumberland	40%	40%	40%	40%	100%	100%	100%	100%	100%	100%
Essex	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Gloucester	30%	30%	30%	30%	100%	100%	100%	100%	100%	100%
Hudson	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Hunterdon	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Mercer	*50%	*50%	*50%	*50%	*50%	100%	100%	100%	100%	100%
Middlesex	*50%	*50%	*50%	*50%	*50%	*50%	100%	100%	100%	100%
Monmouth	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Morris	*50%	*50%	*50%	*50%	*50%	100%	100%	100%	100%	100%
Ocean	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Passaic	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Salem	30%	30%	30%	30%	100%	100%	100%	100%	100%	100%
Somerset	*50%	*50%	*50%	*50%	50%	50%	50%	100%	100%	100%
Sussex	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Union	*50%	*50%	*50%	*50%	*50%	100%	100%	100%	100%	100%
Warren	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

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

TABLE 42
NEW JERSEY EFFECTIVE PROPERTY TAX RATES
BY MUNICIPALITY 1972-1975

County and District	1975		Effective Tax Rates				Total Property Tax Percent Change 1974 to 1975
	Actual Tax Rates	County Equaliza- tion Rates	1975	1974	1973	1972	
ATLANTIC COUNTY							
Absecon City	\$3.97	85.82	\$3.37	\$3.13	\$3.52	\$3.66	21.88
Atlantic City	6.72	87.34	5.57	5.91	5.04	4.90	1.24
Brigantine City	2.95	90.17	2.64	2.96	2.95	3.19	9.64
Buena Bor.	3.22	103.43	3.21	3.35	3.72	2.91	11.47
Buena Vista Twp.	4.02	84.86	3.35	3.72	5.17	3.78	21.79
Corbin City	5.92	46.02	2.67	2.89	2.80	3.40	7.06
Egg Harbor City	7.36	65.42	4.70	4.97	5.08	5.73	10.17
Egg Harbor Twp.	3.33	77.69	2.55	2.68	2.87	3.03	19.33
Estell Manor City	4.97	62.11	3.06	2.79	2.86	3.19	31.46
Folsom Bor.	5.35	69.06	3.65	3.42	3.28	3.21	39.07
Galloway Twp.	2.40	138.39	3.18	3.21	3.65	4.26	9.70
Hamilton Twp.	4.11	67.80	2.71	2.91	3.48	3.81	26.90
Hammonton Town	4.71	79.05	3.59	3.72	3.78	3.82	7.91
Linwood City	5.17	78.14	4.01	4.19	4.29	4.82	11.05
Longport Bor.	3.42	68.37	2.32	2.28	2.34	2.65	14.06
Margate City	3.14	81.39	2.53	2.77	2.88	3.09	2.72
Mullica Twp.	5.55	67.75	3.70	3.75	4.57	4.62	17.32
Northfield City	4.50	85.56	3.77	3.94	4.03	4.00	12.68
Pleasantville City	6.17	70.60	4.28	4.00	4.50	4.66	18.86
Port Republic City	3.24	73.89	2.35	2.28	2.48	3.06	11.46
Somers Point City	3.65	96.72	3.47	3.83	3.72	4.06	16.91
Ventnor City	3.48	88.03	3.03	2.98	3.13	3.34	9.74
Weymouth Twp.	3.93	95.93	3.70	3.54	3.74	2.67	36.03
BERGEN COUNTY							
Allendale Bor.	\$4.31	90.68	\$3.88	\$4.21	\$3.87	\$3.87	4.75
Alpine Bor.	1.91	94.96	1.78	1.66	1.77	1.77	11.77
Bergenfield Bor.	6.57	52.80	3.41	3.58	3.79	3.74	3.90
Bogota Bor.	5.00	68.42	3.18	3.16	3.33	3.44	7.93
Carlstadt Bor.	1.63	81.97	1.25	1.43	1.58	1.60	4.26
Cliffside Park Bor.	2.77	86.87	2.35	2.44	2.63	2.88	20.10
Closter Bor.	3.03	97.40	2.89	2.88	3.33	3.33	9.90
Cresskill Bor.	2.94	103.16	2.99	3.13	3.26	3.26	4.50
Demarest Bor.	6.20	53.69	3.31	3.57	3.44	3.34	3.85
Dumont Bor.	5.25	68.16	3.57	3.68	3.77	3.74	8.15
E. Rutherford Bor.	2.08	74.44	1.38	1.88	2.17	2.35	-12.98
Edgewater Bor.	2.42	111.70	2.08	1.84	1.51	1.49	2.50
Elmwood Park Bor.	3.61	56.47	1.92	2.17	2.37	2.49	1.08
Emerson Bor.	6.16	53.98	3.28	3.23	3.50	3.56	11.00
Englewood City	6.36	62.52	3.89	4.13	3.91	4.07	1.22
Englewood Cliffs Bor.	2.87	63.08	1.72	1.80	1.81	1.85	4.29
Fair Lawn	5.81	52.13	2.93	3.10	3.17	3.18	3.86
Fairview Bor.	2.49	87.17	2.04	2.21	2.15	2.24	2.18
Fort Lee Bor.	2.99	71.02	2.11	2.09	2.11	2.38	19.22
Franklin Lakes Bor.	3.29	73.09	2.38	2.70	2.73	2.78	1.19
Garfield City	2.75	86.60	2.24	2.38	2.33	2.50	4.67
Glen Rock Bor.	6.37	56.70	3.57	3.54	3.91	4.00	12.20
Hackensack City	3.34	93.78	2.94	3.15	3.32	3.15	3.60
Harrington Park Bor.	5.40	63.19	3.40	3.35	3.51	3.67	8.36
Hasbrouck Heights Bor.	4.78	52.56	2.48	2.64	2.67	2.79	6.83
Haworth Bor.	4.30	66.12	2.82	3.30	3.52	3.76	-4.36
Hillsdale Bor.	5.55	62.16	3.44	3.67	3.78	3.80	5.92
Hohokus Bor.	3.53	72.05	2.51	2.72	2.74	2.84	4.93
Leonia Bor.	4.25	76.53	3.21	3.21	3.33	3.51	7.96
Little Ferry Bor.	2.45	101.45	2.41	2.29	2.59	2.59	17.18
Lodi Bor.	4.35	71.31	2.97	2.69	2.83	3.13	18.18
Lyndhurst Twp.	2.45	79.59	1.82	1.83	1.76	1.94	11.92
Mahwah Twp.	2.41	112.05	2.55	2.71	2.61	2.70	2.63
Maywood Bor.	4.40	63.25	2.70	2.85	3.09	3.39	6.14
Midland Park Bor.	4.92	65.44	3.13	3.49	3.75	3.96	3.04
Montvale Bor.	3.59	83.33	2.93	3.23	3.19	3.05	3.17
Moonachie Bor.	1.82	80.13	1.36	1.34	1.57	1.60	8.12
New Milford Bor.	6.27	52.44	3.26	3.32	3.42	3.58	5.22
North Arlington Bor.	3.05	80.46	2.38	2.46	2.36	2.72	5.04

County and District	1975		Effective Tax Rates				Total Property Tax Percent Change 1974 to 1975
	Actual Tax Rates	County Equaliza- tion Rates	1975	1974	1973	1972	
BERGEN COUNTY (Cont.)							
Northvale Bor.	\$5.34	49.61	\$2.54	\$2.91	\$3.05	\$3.22	15.33
Norwood Bor.	5.36	54.48	2.87	2.98	2.98	3.06	16.03
Oakland Bor.	6.56	65.64	4.27	4.26	4.15	4.24	10.85
Old Tappan Bor.	4.03	71.91	2.86	3.11	3.12	3.15	6.48
Oradell Bor.	2.79	97.82	2.70	2.82	2.89	2.94	8.06
Palisades Park Bor.	4.09	65.56	2.61	2.57	2.76	2.97	13.20
Paramus Bor.	2.21	111.14	2.31	2.48	2.64	2.70	6.31
Park Ridge Bor.	5.73	65.31	3.70	4.04	3.91	3.97	4.87
Ramsey Bor.	4.23	77.61	3.22	3.31	3.20	3.15	12.38
Ridgefield Bor.	1.30	65.30	.77	.89	.99	1.08	1.96
Ridgefield Park Twp.	4.54	70.78	3.09	3.27	3.32	3.45	4.86
Ridgewood Village	5.05	76.75	3.84	3.96	4.14	4.15	5.75
Riveredge Bor.	6.18	47.33	2.93	3.12	3.18	3.34	2.51
Rivervale Twp.	3.83	96.87	3.67	3.74	3.81	4.01	9.56
Rochelle Park Twp.	3.96	49.07	2.01	2.29	2.49	2.54	4.51
Rockleigh Bor.	.93	87.29	.71	.55	.50	.57	59.83
Rutherford Bor.	3.60	72.98	2.59	2.79	2.98	3.09	0.96
Saddle Brook Twp.	3.93	54.51	2.04	2.42	2.60	2.68	3.44
Saddle River Bor.	2.51	66.62	1.66	1.77	1.78	1.72	10.98
So. Hackensack Twp.	2.14	99.26	1.83	1.78	1.83	1.83	11.75
Teaneck Twp.	4.77	85.03	3.99	3.84	3.96	3.86	10.34
Tenafly Bor.	3.58	100.31	3.54	3.54	3.44	3.39	7.41
Teterboro Bor.	.75	83.21	.49	.54	.52	.52	4.40
Upper Saddle River Bor.	3.60	78.66	2.79	2.89	3.16	3.31	8.78
Waldwick Bor.	5.67	71.94	4.03	4.18	4.59	4.74	9.14
Wallington Bor.	1.90	117.09	2.13	2.00	2.12	2.17	10.26
Washington Twp.	6.55	53.91	3.51	3.51	3.57	3.42	10.17
Westwood Bor.	5.99	51.60	3.02	3.20	3.21	3.47	9.11
Woodcliff Lake Bor.	3.93	92.24	3.59	3.73	3.61	3.68	7.68
Wood-Ridge Bor.	3.37	68.25	2.05	1.80	1.80	1.97	16.78
Wyckoff Twp.	3.99	69.93	2.77	3.07	3.20	3.22	2.02
BURLINGTON COUNTY							
Bass River Twp.	\$2.73	76.83	\$2.04	\$2.59	\$2.69	\$2.55	3.36
Beverly City	4.47	81.24	3.51	3.58	3.59	4.38	2.43
Bordentown City	5.65	80.16	4.35	4.51	4.55	4.47	8.72
Bordentown Twp.	3.71	85.47	3.07	2.92	3.04	3.35	21.04
Burlington City	2.81	66.30	1.77	2.02	2.07	2.39	2.17
Burlington Twp.	2.59	107.57	2.57	2.45	2.26	3.21	8.45
Chesterfield Twp.	2.44	113.67	2.66	2.71	2.69	3.00	15.55
Cinnaminson Twp.	3.65	90.10	3.18	3.09	2.95	3.58	13.06
Delanco Twp.	3.37	98.76	2.99	2.93	3.16	2.96	18.16
Delran Twp.	3.59	86.14	2.98	2.88	3.09	2.89	22.66
Easthampton Twp.	5.32	64.33	3.38	2.96	3.69	4.13	40.75
Edgewater Park Twp.	3.08	111.09	3.31	3.16	3.12	3.36	11.25
Evesham Twp.	3.86	76.81	2.94	2.89	3.03	2.76	29.29
Fieldsboro Bor.	5.63	59.69	2.60	3.12	3.94	2.69	-0.83
Florence Twp.	5.08	56.85	2.61	2.70	3.07	2.91	23.60
Hainesport Twp.	3.28	98.68	3.11	3.13	3.34	3.79	13.16
Lumberton Twp.	2.66	116.98	2.96	3.15	3.25	3.93	13.35
Mansfield Twp.	3.39	56.36	1.86	2.01	2.33	2.49	9.88
Maple Shade Twp.	5.08	66.52	3.32	3.03	3.11	3.65	17.31
Medford Twp.	4.64	72.50	3.33	3.24	3.23	3.16	21.51
Medford Lakes Bor.	3.89	92.68	3.59	3.59	3.48	3.23	11.30
Moorestown Twp.	3.36	102.77	3.29	3.22	3.38	3.41	11.94
Mount Holly Twp.	5.25	75.43	3.85	4.17	4.63	4.74	0.83
Mount Laurel Twp.	4.59	73.90	3.34	3.42	3.74	3.60	15.76
New Hanover Twp.	2.35	105.75	2.39	1.28	1.35	1.15	100.63
No. Hanover Twp.	1.50	123.45	1.76	1.42	1.76	1.93	43.07
Palmyra Bor.	4.05	73.86	2.92	2.82	2.84	3.38	18.32
Pemberton Bor.	2.88	102.45	2.85	2.90	2.95	2.88	13.23
Pemberton Twp.	2.37	113.98	2.66	2.56	2.54	2.67	35.75
Riverside Twp.	4.38	83.05	3.39	3.15	3.20	2.89	20.73
Riverton Bor.	4.87	72.33	3.48	3.41	3.34	3.51	13.31
Shamong Twp.	2.93	98.68	2.84	2.90	3.61	3.58	36.23
Southampton Twp.	2.26	89.17	1.98	2.05	2.29	2.48	26.93
Springfield Twp.	2.49	97.89	2.34	2.39	2.66	2.88	10.90
Tabernacle Twp.	2.87	111.62	3.16	3.06	2.87	3.30	33.76
Washington Twp.	3.91	54.02	2.05	2.00	3.56	1.92	18.13
Westampton Twp.	3.05	110.91	3.26	2.92	3.29	3.59	23.07
Willingboro Twp.	3.65	104.65	3.78	3.51	3.81	3.91	17.47
Woodland Twp.	1.70	140.57	2.33	3.11	2.45	3.43	-8.61
Wrightstown Bor.	2.54	98.34	2.36	2.44	2.28	1.84	-1.93

County and District	Actual Tax Rates	County Equaliza- tion Rates	Effective Tax Rates				Total Property Tax Percent Change 1974 to 1975
			1975	1974	1973	1972	
CAMDEN COUNTY							
Audubon Bor.	\$3.70	109.18	\$3.89	\$3.58	\$3.85	\$4.17	23.21
Audubon Park Bor.	9.39	100.00	8.94	8.55	10.10	10.12	7.04
Barrington Bor.	4.17	92.97	3.60	3.56	3.58	3.60	9.87
Bellmawr Bor.	7.11	50.06	3.51	3.39	3.99	4.09	16.86
Berlin Bor.	5.71	61.83	3.50	3.42	3.60	3.73	13.60
Berlin Twp.	7.93	38.88	3.07	3.33	3.80	4.51	10.40
Brooklawn Bor.	6.17	54.46	3.27	3.16	3.38	3.71	28.22
Camden City	7.86	74.84	5.32	5.40	5.94	5.98	2.67
Cherry Hill Twp.	3.65	105.13	3.75	3.86	4.19	4.37	12.78
Chesilhurst Bor.	6.12	67.60	4.08	3.87	4.87	4.99	36.93
Clementon Bor.	6.72	51.02	3.38	3.22	3.84	4.43	21.47
Collingswood Bor.	4.69	82.75	3.83	3.77	3.95	4.20	9.96
Gibbsboro Bor.	8.00	45.38	3.46	3.62	4.11	4.43	18.37
Gloucester City	6.46	57.29	3.42	3.56	3.89	3.93	11.07
Gloucester Twp.	7.10	51.30	3.62	3.55	3.96	4.27	16.60
Haddon Twp.	6.60	53.18	3.47	3.52	3.71	3.92	10.91
Haddonfield Bor.	4.47	82.17	3.65	3.67	3.65	3.78	12.44
Haddon Heights Bor.	7.77	46.10	3.55	3.54	3.80	4.14	12.27
Hi-Nella Bor.	6.53	69.19	4.50	3.76	3.62	3.50	19.81
Laurel Springs Bor.	3.82	84.09	3.25	3.34	3.47	3.75	9.99
Lawnside Bor.	5.80	70.11	3.98	4.71	4.75	4.33	0.85
Lindenwood Bor.	4.65	59.57	2.76	3.02	3.67	4.53	32.00
Magnolia Bor.	6.40	56.74	3.58	3.75	4.18	4.31	10.25
Merchantville Bor.	4.92	79.22	3.92	3.95	3.89	3.93	13.40
Mt. Ephraim Bor.	3.78	89.17	3.32	3.33	3.65	3.43	10.37
Oaklyn Bor.	6.55	53.32	3.44	3.40	3.48	3.69	7.93
Pennsauken Twp.	2.99	111.16	3.12	3.01	3.03	3.13	23.77
Pine Hill Bor.	4.78	79.09	3.77	3.71	4.61	5.21	44.42
Pine Valley Bor.	4.84	66.30	3.17	3.11	2.89	2.72	3.90
Runnemede Bor.	6.04	52.20	3.10	3.23	3.40	3.55	13.04
Somerdale Bor.	4.87	79.07	3.79	3.72	4.16	4.49	12.57
Stratford Bor.	6.93	52.35	3.59	3.36	3.56	4.02	18.14
Tavistock Bor.	2.19	102.06	1.95	1.42	1.43	1.51	38.63
Voorhees Twp.	6.16	44.76	2.71	2.72	2.78	3.48	37.00
Waterford Twp.	4.32	73.55	3.14	3.06	3.61	4.37	27.75
Winslow Twp.	2.16	156.42	3.15	3.16	3.59	4.01	13.58
Woodlynne Bor.	4.99	93.68	4.63	4.58	4.68	4.79	21.27
CAPE MAY COUNTY							
Avalon Bor.	\$2.44	59.00	\$1.42	\$1.74	\$2.08	\$2.25	6.11
Cape May City	4.72	62.87	2.89	3.13	3.72	3.88	12.52
Cape May Point Bor.	2.15	79.28	1.70	1.87	2.03	2.34	10.85
Dennis Twp.	1.83	138.16	2.47	2.55	2.92	3.11	18.55
Lower Twp.	4.65	58.13	2.65	2.78	2.96	2.99	18.56
Middle Twp.	3.30	92.11	2.99	3.11	3.67	3.61	13.16
North Wildwood City	1.68	119.02	1.93	2.01	2.27	2.54	0.95
Ocean City	2.43	76.87	1.83	2.07	2.54	2.77	9.24
Sea Isle City	1.58	109.48	1.71	1.76	1.93	2.35	26.38
Stone Harbor Bor.	1.62	70.38	1.12	1.18	1.23	1.28	12.61
Upper Twp.	.77	81.49	.62	.65	.72	.77	11.35
West Cape May Bor.	2.91	121.70	3.49	3.39	3.79	4.27	20.91
West Wildwood Bor.	2.18	121.67	2.62	2.62	2.82	2.64	13.20
Wildwood City	2.55	115.47	2.80	3.14	3.45	3.06	1.58
Wildwood Crest Bor.	1.71	113.67	1.89	2.09	2.15	2.12	5.15
Woodbine Bor.	2.63	150.15	3.63	3.59	5.78	5.79	13.26
CUMBERLAND COUNTY							
Bridgeton City	\$4.76	98.33	\$4.19	\$4.24	\$4.55	\$1.69	7.62
Commercial Twp.	3.91	98.04	3.66	3.28	3.70	4.30	28.96
Deerfield Twp.	5.88	64.45	3.73	3.80	4.34	3.34	13.44
Downe Twp.	5.65	55.91	2.99	3.52	4.39	4.84	-0.19
Fairfield Twp.	3.40	100.62	3.35	2.87	3.70	3.75	27.49
Greenwich Twp.	3.70	91.05	3.26	3.90	3.82	3.58	20.10
Hopewell Twp.	4.36	80.87	3.45	3.38	3.60	3.63	12.40
Lawrence Twp.	5.81	66.96	3.81	4.57	4.72	5.02	3.80
Maurice River Twp.	7.00	56.34	3.76	3.28	3.62	3.92	33.84
Millville City	6.48	62.82	3.88	3.85	4.53	4.92	13.23
Shiloh Bor.	4.23	84.31	3.51	3.55	4.04	4.36	17.77
Stow Creek Twp.	3.06	112.20	3.23	3.20	4.03	4.27	10.90
Upper Deerfield Twp.	3.01	99.38	2.85	2.71	2.78	3.42	19.87
Vineland City	3.26	116.73	3.62	3.59	4.13	4.10	20.04

County and District	Actual Tax Rates	1975 County Equaliza- tion Rates	Effective Tax Rates				Total Property Tax Percent Change 1974 to 1975
			1975	1974	1973	1972	
ESSEX COUNTY							
Belleville Town	\$8.64	67.39	\$4.27	\$4.28	\$4.51	\$4.59	6.56
Bloomfield Town	5.45	82.82	4.35	4.26	4.33	4.54	7.41
Caldwell Bor.	6.11	74.22	4.47	4.73	4.51	4.90	3.49
Cedar Grove Twp.	5.57	59.09	3.22	3.31	3.47	3.93	6.87
East Orange City	7.85	103.71	7.85	7.73	7.96	7.34	3.95
Essex Fells Bor.	5.34	61.48	3.27	3.26	3.44	3.72	6.20
Fairfield Bor.	2.21	143.83	2.97	2.84	3.18	3.48	19.24
Glen Ridge Bor.	7.89	78.68	6.17	6.32	6.27	6.34	5.96
Irvington Town	6.63	77.79	5.05	5.07	5.23	5.76	5.58
Livingston Twp.	6.15	55.94	3.40	3.30	3.58	3.83	14.21
Maplewood Twp.	6.88	68.25	4.61	4.74	4.98	5.23	5.00
Millburn Twp.	4.62	73.81	3.35	3.31	3.24	3.43	13.52
Montclair Town	5.27	97.31	5.04	5.15	5.24	5.43	6.23
Newark City	9.94	70.78	5.99	5.64	6.47	6.60	14.32
North Caldwell Bor.	5.09	88.94	4.49	4.72	4.84	5.00	6.71
Nutley Town	5.64	66.51	3.66	3.75	3.89	3.91	7.05
Orange City	9.87	76.51	7.18	7.37	7.22	6.97	1.70
Roseland Bor.	3.37	113.60	3.72	3.95	4.08	4.37	11.29
So. Orange Village	4.86	105.80	5.07	5.30	5.36	5.45	3.42
Verona Bor.	5.28	76.47	3.97	4.02	4.11	4.42	7.33
West Caldwell Bor.	3.33	128.76	4.20	4.15	4.15	4.32	9.89
West Orange Town	6.11	77.62	4.65	4.79	4.69	4.86	9.10
GLOUCESTER COUNTY							
Clayton Bor.	\$5.85	50.98	\$2.92	\$3.01	\$3.74	\$3.78	16.74
Deptford Twp.	3.18	97.25	3.01	3.14	3.69	3.99	11.26
East Greenwich Twp.	3.34	91.20	2.98	2.83	3.02	3.20	16.31
Elk Twp.	4.03	57.73	2.30	2.53	3.18	3.57	10.41
Franklin Twp.	5.29	48.10	2.48	2.63	3.33	3.91	15.19
Glassboro Bor.	5.42	74.07	3.85	3.88	4.17	4.42	5.93
Greenwich Twp.	3.33	53.64	1.64	1.76	1.89	2.21	15.14
Harrison Twp.	3.06	93.00	2.76	2.29	3.66	3.90	11.06
Logan Twp.	4.75	43.82	2.00	2.83	2.56	2.50	15.76
Mantua Twp.	6.46	47.62	3.05	3.12	3.52	3.88	16.11
Monroe Twp.	2.01	129.93	2.52	3.12	3.81	4.43	2.70
National Park Bor.	6.63	52.63	3.47	3.45	4.00	4.10	16.11
Newfield Bor.	5.31	71.72	3.68	3.55	4.26	3.39	15.77
Paulsboro Bor.	5.10	64.16	3.13	3.59	4.37	4.06	2.27
Pitman Bor.	4.55	81.82	3.60	3.67	4.16	4.46	7.90
South Harrison Twp.	3.18	85.87	2.65	3.45	3.91	3.58	15.57
Swedesboro Bor.	5.52	64.15	3.19	3.62	3.79	3.56	9.43
Washington Twp.	5.09	60.19	3.04	3.18	3.62	4.07	13.01
Wenonah Bor.	3.62	87.96	3.16	3.11	3.49	3.71	17.21
West Deptford Twp.	3.17	77.74	2.35	2.50	2.99	3.07	13.01
Westville Bor.	5.33	54.22	2.91	2.99	3.45	3.63	5.88
Woodbury City	4.57	86.16	3.82	3.72	4.08	3.87	10.75
Woodbury Heights Bor.	4.73	53.06	2.45	2.40	2.69	2.84	14.44
Woolwich Twp.	3.65	71.31	2.36	2.64	2.54	2.45	19.06
HUDSON COUNTY							
Bayonne City	87.36	67.05	\$4.58	\$4.67	\$4.71	\$4.73	11.76
East Newark Bor.	6.37	66.74	3.30	3.59	3.12	3.08	-4.41
Guttenberg Town	5.31	65.66	3.33	3.69	3.86	3.95	3.46
Harrison Town	4.62	75.95	2.77	2.77	3.25	3.06	9.38
Hoboken City	10.85	66.82	6.18	6.77	6.98	7.46	-1.82
Jersey City	8.55	68.98	5.26	5.36	5.61	6.66	3.90
Kearny Town	4.56	59.01	2.38	2.54	2.68	2.95	3.54
North Bergen Twp.	3.01	122.54	3.51	3.43	4.22	4.40	20.13
Secaucus Town	3.36	72.69	2.32	2.66	2.69	2.61	8.19
Union City	5.82	102.32	5.61	5.67	6.43	6.35	9.36
Weehawken Twp.	5.10	91.27	4.00	4.41	4.07	4.22	-1.19
West New York Town	7.32	83.16	5.65	6.02	5.82	6.14	-0.84
HUNTERDON COUNTY							
Alexandria Twp.	\$4.27	80.62	\$3.36	\$3.46	\$3.54	\$3.26	9.04
Bethlehem Twp.	3.79	95.17	3.54	3.43	3.70	3.26	28.52
Bloomsbury Bor.	2.29	117.85	2.56	2.46	3.37	3.34	25.81
Califon Bor.	4.29	87.65	3.69	3.65	3.65	3.69	16.79
Clinton Town	3.22	107.14	3.34	3.75	4.00	3.72	14.65
Clinton Twp.	4.10	90.80	3.66	3.71	3.52	3.36	15.92
Delaware Twp.	3.68	81.87	2.94	3.08	3.14	3.41	13.59
East Amwell Twp.	2.82	95.86	2.61	2.83	3.19	3.10	6.76
Flemington Bor.	3.83	76.01	2.79	3.14	3.44	2.70	6.27
Franklin Twp.	2.86	97.64	2.74	2.72	2.76	2.87	16.16
Frenchtown Bor.	2.93	118.64	3.25	3.22	3.55	4.54	11.69

County and District	1975		Effective Tax Rates				Total Property Tax Percent Change 1974 to 1975
	Actual Tax Rates	County Equaliza- tion Rates					
			1975	1974	1973	1972	
HUNTERDON COUNTY (Cont.)							
Glen Gardner Bor.	\$3.87	120.29	\$4.55	\$4.35	\$4.30	\$4.52	15.49
Hampton Bor.	4.80	80.44	3.82	4.07	4.85	4.87	10.31
High Bridge Bor.	3.83	109.12	3.93	3.87	3.87	4.16	21.02
Holland Twp.	1.53	75.06	1.10	1.60	1.73	1.35	-20.42
Kingwood Twp.	3.01	89.62	2.61	2.65	2.86	2.93	11.12
Lambertville City	6.67	55.65	3.56	3.85	4.36	4.82	5.49
Lebanon Bor.	5.77	58.65	3.37	3.36	3.37	3.86	19.64
Lebanon Twp.	2.92	85.80	2.45	2.51	2.61	2.75	14.34
Milford Bor.	3.22	78.79	2.01	2.21	2.18	2.13	6.02
Raritan Twp.	3.67	61.99	2.15	2.56	2.89	3.11	5.06
Readington Twp.	3.50	82.06	2.82	2.89	3.18	3.42	11.41
Stockton Bor.	2.58	94.84	2.38	2.32	2.72	2.57	19.55
Tewksbury Twp.	2.99	97.49	2.85	2.90	2.83	2.76	22.26
Union Twp.	3.32	95.02	3.04	3.00	3.08	2.86	19.30
West Amwell Twp.	3.40	77.30	2.57	2.54	2.67	2.61	13.85
MERCER COUNTY							
East Windsor Twp.	\$3.50	93.56	\$3.21	\$3.28	\$3.37	\$3.60	9.79
Ewing Twp.	6.07	52.59	2.94	3.00	3.17	3.42	7.34
Hamilton Twp.	5.79	49.80	2.81	3.07	3.21	3.49	6.35
Hightstown Bor.	4.62	80.20	3.61	3.11	3.79	4.02	14.90
Hopewell Bor.	3.33	108.16	3.33	3.52	3.71	3.88	12.88
Hopewell Twp.	3.10	88.29	2.65	2.89	3.02	2.87	9.32
Lawrence Twp.	3.45	89.51	2.95	3.01	3.23	3.72	3.93
Pennington Bor.	3.48	86.55	2.96	3.10	3.29	3.88	5.26
Princeton Bor.	4.63	59.57	2.69	2.88	3.03	3.06	9.00
Princeton Twp.	3.49	87.16	3.00	3.18	3.25	3.26	7.02
Trenton City	7.77	81.70	5.76	5.89	6.12	6.30	4.42
Washington Twp.	3.04	90.38	2.66	2.49	2.82	3.09	18.89
West Windsor Twp.	4.65	68.01	3.10	3.42	3.31	3.09	15.61
MIDDLESEX COUNTY							
Cartaret Bor.	\$3.98	68.70	\$2.48	\$2.43	\$2.66	\$2.86	7.90
Cranbury Twp.	2.74	83.42	2.16	2.18	2.15	2.63	14.65
Dunellen Bor.	4.72	68.46	3.05	3.14	3.10	3.40	6.38
East Brunswick Twp.	3.60	87.83	3.09	3.33	3.38	3.34	8.98
Edison Twp.	3.32	77.98	2.51	2.60	2.57	2.87	8.18
Helmetta Bor.	3.07	101.82	2.66	2.55	2.44	2.19	10.23
Highland Park Bor.	4.99	76.94	3.78	3.95	3.86	4.29	7.49
Jamesburg Bor.	4.82	70.96	3.37	3.40	3.62	3.92	20.47
Madison Twp.	4.86	81.04	3.89	3.80	3.98	4.38	10.75
Metuchen Bor.	3.67	91.56	3.24	3.33	3.51	3.32	3.46
Middlesex Bor.	3.35	90.71	2.93	2.88	2.74	2.95	12.16
Milltown Bor.	2.97	73.76	2.10	2.19	2.24	2.51	4.51
Monroe Twp.	3.06	85.80	2.57	2.48	2.50	2.70	24.20
New Brunswick City	4.44	87.79	3.67	3.33	3.21	3.50	20.99
No. Brunswick Twp.	3.36	75.82	2.33	2.26	2.31	2.36	18.51
Perth Amboy City	4.42	73.01	2.92	3.00	3.13	3.18	8.81
Piscataway Twp.	3.08	100.03	2.96	2.89	3.13	3.49	10.12
Plainsboro Twp.	2.51	64.73	1.52	1.42	1.75	1.52	6.27
Sayreville Bor.	3.00	68.89	1.85	1.90	2.09	2.16	6.27
South Amboy City	3.49	65.27	2.11	2.12	2.46	2.67	2.76
South Brunswick Twp.	3.28	91.37	2.83	2.83	3.16	3.36	13.97
South Plainfield Bor.	3.66	71.65	2.53	2.73	2.67	3.10	6.08
South River Bor.	3.46	106.14	3.59	3.39	3.48	3.15	11.52
Spotswood Bor.	4.46	85.45	3.54	3.10	2.93	2.77	21.06
Woodbridge Twp.	3.31	73.29	2.30	2.40	2.45	2.87	6.63
MONMOUTH COUNTY							
Allenhurst Bor.	\$2.86	83.80	\$2.35	\$2.65	\$3.02	\$2.55	-7.30
Allentown Bor.	5.29	73.79	3.89	4.00	4.31	4.41	18.87
Asbury Park City	7.34	80.79	5.64	5.48	5.94	6.26	9.10
Atlantic Highlands Bor.	5.58	59.60	3.30	3.43	3.81	3.90	4.14
Avon-by-the-Sea Bor.	4.30	68.06	2.90	2.98	3.14	3.04	3.58
Belmar Bor.	3.49	78.68	2.70	2.80	2.95	3.13	9.31
Bradley Beach Bor.	5.78	73.73	4.20	3.99	4.48	4.76	6.56
Brielle Bor.	3.76	83.74	3.12	3.26	3.59	3.80	9.24
Colts Neck Twp.	3.08	81.10	2.47	2.53	2.74	2.80	9.76
Deal Bor.	3.07	81.64	2.49	2.70	3.00	3.47	3.91
Eatontown Bor.	3.64	73.17	2.55	2.86	2.91	3.29	4.30
Englishtown Bor.	4.35	77.79	3.32	3.75	3.90	3.92	8.29
Fair Haven Bor.	5.74	69.40	3.96	4.05	4.22	4.35	8.39
Farmingdale Bor.	5.18	61.45	3.12	3.61	3.81	4.14	16.91
Freehold Bor.	4.56	84.44	3.74	3.84	4.26	4.26	3.31
Freehold Twp.	4.94	71.93	3.51	3.78	4.14	4.33	18.08
Hazlet Twp.	5.31	66.01	3.43	3.52	3.90	4.28	3.09
Highlands Bor.	5.35	66.63	3.53	4.32	4.99	5.25	25.36

County and District	1975		Effective Tax Rates				Total Property Tax Percent Change 1974 to 1975
	Actual Tax Rates	County Equaliza- tion Rates	1975	1974	1973	1972	
MONMOUTH COUNTY (Cont.)							
Holmdel Twp.	\$3.83	84.78	\$3.07	\$2.96	\$2.93	\$3.00	9.81
Howell Twp.	6.15	57.61	3.50	3.73	4.20	3.72	13.28
Interlaken Bor.	3.25	71.51	2.32	2.33	2.46	2.50	7.10
Keansburg Bor.	6.24	68.99	4.23	4.03	4.42	4.87	18.71
Keyport Bor.	5.02	75.74	3.73	3.84	4.50	4.49	6.08
Little Silver Bor.	4.36	81.15	3.50	3.68	3.66	3.66	5.95
Loch Arbour Village	7.09	68.67	4.82	5.07	5.47	5.41	7.62
Long Branch City	2.80	127.09	3.46	3.71	4.20	4.39	3.17
Manalapan Twp.	4.78	79.00	3.75	3.89	4.20	4.19	10.51
Manasquan Bor.	3.99	68.14	2.69	2.81	2.84	3.03	10.18
Marlboro Twp.	4.70	78.79	3.67	3.53	4.01	4.51	19.15
Matawan Bor.	4.11	81.04	3.29	3.38	3.80	4.10	4.74
Matawan Twp.	5.55	74.58	4.03	4.03	4.24	4.51	7.31
Middletown Twp.	3.91	81.52	3.16	3.28	3.36	3.29	10.84
Millstone Twp.	4.83	63.04	3.00	3.17	3.20	3.39	16.44
Monmouth Beach Bor.	3.19	98.23	3.12	3.77	3.72	4.18	28.55
Neptune Twp.	5.08	73.56	3.66	3.62	4.37	4.34	12.40
Neptune City Bor.	4.64	73.77	3.33	3.51	3.90	4.03	10.49
New Shrewsbury Bor.	4.43	84.21	3.63	3.94	4.63	4.69	5.88
Ocean Twp.	5.65	67.17	3.76	3.74	4.05	4.22	14.09
Oceanport Bor.	3.25	90.70	2.88	3.02	3.25	3.52	8.34
Red Bank Bor.	5.93	66.53	3.81	4.01	3.96	4.13	0.57
Roosevelt Bor.	3.63	113.29	4.07	4.10	4.14	4.24	13.96
Rumson Bor.	3.81	94.75	3.59	3.61	3.75	3.72	9.12
Sea Bright Bor.	3.76	77.85	2.87	3.59	3.72	3.92	11.91
Sea Girt Bor.	2.49	81.06	2.00	2.05	2.15	2.22	5.00
Shrewsbury Bor.	3.30	98.33	3.15	3.30	3.35	3.56	8.59
Shrewsbury Twp.	4.50	100.00	4.76	5.51	4.98	4.12	-6.45
South Belmar Bor.	4.30	73.30	3.12	3.31	3.79	3.67	11.49
Spring Lake Bor.	2.58	80.74	2.07	2.10	2.16	2.12	7.74
Spring Lake Heights Bor.	3.04	104.99	3.15	2.94	3.42	3.52	31.52
Union Beach Bor.	5.11	75.09	3.68	4.21	4.42	4.76	0.47
Upper Freehold Twp.	3.68	75.59	2.71	2.69	2.89	2.86	10.54
Wall Twp.	4.12	68.99	2.80	3.33	3.63	4.04	-1.92
West Long Branch Bor.	3.12	103.98	3.13	3.30	3.54	3.67	9.45
MORRIS COUNTY							
Boonton Town	\$4.55	59.54	\$2.55	\$2.82	\$2.75	\$2.87	8.58
Boonton Twp.	4.04	55.78	2.20	2.27	2.23	2.51	9.25
Butler Bor.	4.72	67.10	3.03	3.19	3.24	3.44	6.59
Chatham Bor.	6.04	47.18	2.79	2.96	3.11	3.01	5.45
Chatham Twp.	6.44	48.13	3.08	2.98	3.00	3.09	10.13
Chester Bor.	4.34	72.34	3.07	3.19	3.54	3.12	10.04
Chester Twp.	4.20	77.91	3.25	3.33	3.58	3.34	14.73
Denville Twp.	4.75	56.76	2.63	2.77	2.91	3.02	8.83
Dover Town	6.58	48.61	3.12	3.45	3.22	3.40	2.91
East Hanover Twp.	3.16	63.53	1.94	2.21	2.32	2.39	8.60
Florham Park Bor.	4.24	50.88	2.10	2.37	2.62	2.65	7.38
Hanover Twp.	5.13	45.49	2.16	2.22	2.27	2.50	7.18
Harding Twp.	2.10	79.41	1.65	1.79	1.60	1.65	16.23
Jefferson Twp.	3.56	87.96	3.11	3.18	3.47	3.64	11.44
Kinnelon Bor.	3.99	79.06	3.14	2.98	3.21	3.06	11.26
Lincoln Park Bor.	3.99	85.96	3.37	3.50	3.52	3.44	6.93
Madison Bor.	5.37	56.36	2.99	3.26	3.38	3.61	3.43
Mendham Bor.	4.83	64.90	3.10	3.25	3.63	3.58	10.74
Mendham Twp.	5.19	53.33	2.77	2.96	3.41	3.38	5.96
Mine Hill Twp.	6.10	51.74	3.04	3.28	3.38	3.55	0.66
Montville Twp.	4.11	69.43	2.81	3.01	3.22	3.47	9.04
Morris Twp.	2.91	91.32	2.58	2.73	2.89	2.96	6.59
Morris Plains Bor.	4.92	54.65	2.58	2.70	2.40	2.61	12.70
Morristown Town	5.23	72.48	3.73	3.80	3.87	3.87	7.98
Mountain Lakes Bor.	7.26	58.95	4.27	4.49	4.54	4.46	7.21
Mount Arlington Bor.	7.29	48.09	3.48	3.40	3.49	3.23	18.06
Mount Olive Twp.	4.44	85.40	3.75	3.78	3.75	4.27	13.24
Netcong Bor.	6.01	57.89	3.40	3.64	3.13	3.33	15.22
Parsippany-Troy Hills Twp.	4.38	67.04	2.89	2.89	3.07	3.26	13.30
Passaic Twp.	5.15	58.99	2.98	2.98	3.45	3.70	12.70
Pequanock Twp.	4.30	70.36	2.97	3.06	2.98	3.23	8.96
Randolph Twp.	4.05	87.00	3.46	3.43	3.59	4.27	11.75
Riverdale Bor.	4.26	69.73	2.90	2.72	2.71	2.62	10.18
Rockaway Bor.	3.17	84.45	2.54	2.75	2.93	3.26	9.02
Rockaway Twp.	5.16	65.46	3.30	3.50	3.44	3.74	7.65
Roxbury Twp.	4.00	82.65	3.23	3.38	3.30	3.30	4.27
Victory Gardens Bor.	4.79	105.78	5.01	5.04	4.87	6.06	8.87
Washington Twp.	4.24	77.29	3.22	3.32	3.42	3.45	14.25
Wharton Bor.	5.26	60.78	3.09	3.39	3.46	4.18	7.45

County and District	Actual Tax Rates	1975 County Equaliza- tion Rates	Effective Tax Rates				Total Property Tax Percent Change 1974 to 1975
			1975	1974	1973	1972	
OCEAN COUNTY							
Barnegat Light Bor.	\$2.06	72.49	\$1.47	\$1.57	\$1.78	\$1.97	8.52
Bay Head Bor.	2.35	84.04	1.94	1.94	1.94	2.03	7.50
Beach Haven Bor.	2.49	69.62	1.71	1.75	2.07	2.25	13.70
Beachwood Bor.	3.73	76.61	2.85	2.85	3.21	3.52	15.75
Berkeley Twp.	3.01	81.17	2.41	2.44	2.85	3.25	23.41
Brick Twp.	3.23	84.59	2.71	2.73	2.90	3.29	15.01
Dover Twp.	4.14	67.79	2.75	2.71	3.02	3.25	19.40
Eagleswood Twp.	2.05	119.68	2.41	2.64	3.32	3.93	6.08
Harvey Cedars Bor.	2.01	87.04	1.74	1.85	2.14	2.20	7.14
Island Heights Bor.	4.67	69.75	3.24	3.39	3.72	4.44	13.79
Jackson Twp.	2.57	123.02	3.12	3.68	4.23	4.44	11.65
Lacey Twp.	1.78	91.92	1.62	1.34	1.52	1.54	56.14
Lakehurst Bor.	5.93	54.55	3.27	3.17	3.57	4.26	24.65
Lakewood Twp.	2.81	114.51	3.16	3.30	3.72	4.28	12.01
Lavallette Bor.	2.43	63.87	1.54	1.44	1.59	1.70	25.07
Little Egg Harbor Twp.	2.77	92.47	2.55	2.60	2.11	1.98	24.31
Long Beach Twp.	2.43	57.71	1.39	1.49	1.76	1.91	10.63
Manchester Twp.	2.94	65.58	1.92	2.04	2.60	2.99	20.70
Mantoloking Bor.	1.43	97.79	1.39	1.55	1.54	1.59	-7.90
Ocean Twp.	2.56	70.38	1.78	2.17	2.60	2.46	4.55
Ocean Gate Bor.	3.16	105.54	3.32	3.71	3.67	3.82	13.78
Pine Beach Bor.	2.24	128.46	2.86	2.70	2.92	3.17	20.14
Plumsted Twp.	3.57	70.70	2.49	2.25	2.75	3.19	22.82
Pt. Pleasant Bor.	2.86	86.31	2.44	2.74	3.21	3.25	0.21
Pt. Pleasant Beach Bor.	2.84	89.64	2.46	2.57	2.95	3.17	4.66
Seaside Heights Bor.	3.08	75.28	2.25	1.53	2.12	1.88	64.97
Seaside Park Bor.	1.84	87.26	1.58	1.73	2.13	2.01	7.17
Ship Bottom Bor.	1.56	116.88	1.77	1.84	2.13	2.33	11.90
South Toms River Bor.	2.38	110.04	2.56	2.79	2.91	3.19	5.71
Stafford Twp.	1.82	100.24	1.80	1.81	3.41	2.70	20.04
Surf City Bor.	1.85	84.17	1.54	1.64	1.80	1.99	9.46
Tuckerton Bor.	2.89	119.65	3.39	3.35	3.96	3.93	17.92
Union Twp.	2.34	115.79	2.68	2.55	2.86	2.44	71.35
PASSAIC COUNTY							
Bloomington Bor.	\$6.59	57.32	\$3.72	\$3.71	\$3.85	\$4.11	12.66
Clifton City	2.50	87.05	1.96	2.06	2.13	2.12	9.40
Haledon Bor.	4.14	65.16	2.61	2.63	2.63	2.96	6.48
Hawthorne Bor.	3.16	79.84	2.44	2.69	2.71	2.74	6.09
Little Falls Twp.	3.44	70.60	2.32	2.20	2.51	2.67	11.42
North Haledon Bor.	4.93	54.86	2.68	2.75	2.84	3.05	10.67
Passaic City	5.15	81.28	3.64	3.49	3.54	3.63	11.07
Paterson City	5.34	79.65	4.00	4.49	4.45	5.05	-1.87
Pompton Lakes Bor.	5.41	73.45	3.81	3.93	4.08	4.14	7.94
Prospect Park Bor.	4.54	70.86	3.11	3.17	3.08	3.17	7.73
Ringwood Bor.	5.76	72.68	4.18	3.94	3.77	3.71	11.19
Totowa Bor.	2.69	82.11	2.12	2.30	2.56	2.63	6.27
Wanaque Bor.	5.47	75.32	4.03	4.11	4.03	3.80	11.02
Wayne Twp.	4.15	70.90	2.88	2.98	3.04	3.28	8.20
West Milford Twp.	4.68	74.15	3.45	3.55	3.73	3.69	5.97
West Paterson Bor.	3.65	76.64	2.70	2.76	2.93	3.04	8.29
SALEM COUNTY							
Alloway Twp.	\$3.32	105.61	\$3.38	\$2.87	\$2.90	\$2.75	25.29
Elmer Bor.	2.80	131.69	3.48	3.28	3.64	3.64	31.80
Elsinboro Twp.	3.22	124.45	3.91	3.66	4.15	4.11	21.40
Lower Alloways Creek Twp.	1.78	59.50	.98	.91	.96	1.02	24.50
Mannington Twp.	5.07	69.04	3.18	3.23	2.88	2.66	6.07
Oldmans Twp.	2.53	117.05	2.80	2.92	3.28	3.08	13.15
Penns Grove Bor.	6.28	76.77	4.66	4.37	5.19	5.63	21.21
Pennsville Twp.	3.82	84.15	2.30	2.21	2.27	2.16	10.16
Pilesgrove Twp.	4.50	66.34	2.91	2.90	2.97	3.49	17.69
Pittsgrove Twp.	4.28	75.48	3.15	3.26	3.38	3.45	21.91
Quinton Twp.	6.03	63.65	3.89	3.35	3.48	3.40	22.94
Salem City	3.38	160.00	4.67	4.79	5.74	5.53	2.52
Upper Penns Neck Twp.	4.29	116.40	4.54	3.61	4.37	4.53	14.58
Upper Pittsgrove Twp.	5.12	68.24	3.35	2.70	3.01	3.17	34.49
Woodstown Bor.	4.61	75.65	3.43	3.36	3.42	3.99	8.04

County and District	Actual Tax Rates	1975 County Equaliza- tion Rates	Effective Tax Rates				Total Property Tax Percent Change 1974 to 1975
			1975	1974	1973	1972	
SOMERSET COUNTY							
Bedminster Twp.	\$2.83	55.47	\$1.55	\$1.75	\$1.85	\$1.80	12.92
Bernards Twp.	3.92	73.44	2.86	3.27	3.53	3.72	8.73
Bernardsville Bor.	3.03	86.70	2.58	2.75	2.84	2.99	11.03
Bound Brook Bor.	5.42	62.45	3.37	3.56	3.77	3.96	6.55
Branchburg Twp.	3.80	60.88	2.27	2.52	2.61	2.93	18.16
Bridgewater Twp.	3.22	83.07	2.40	2.46	2.62	2.67	16.05
Far Hills Bor.	1.46	97.11	1.38	1.48	1.52	1.77	11.46
Franklin Twp.	3.90	83.54	3.21	3.24	3.57	3.74	4.55
Green Brook Twp.	4.00	76.38	2.99	3.30	3.42	3.64	4.72
Hillsborough Twp.	4.75	62.75	2.94	3.11	3.29	3.73	12.19
Manville Bor.	6.84	45.77	2.79	2.95	3.11	3.17	6.32
Millstone Bor.	3.56	68.53	2.41	2.78	3.23	3.62	-0.24
Montgomery Twp.	3.68	73.73	2.65	2.97	3.16	3.19	9.44
North Plainfield Bor.	6.66	50.03	3.29	3.69	3.52	3.76	6.89
Peapack-Gladstone Bor.	2.97	65.72	1.91	2.34	2.50	2.55	4.10
Raritan Bor.	6.45	47.30	2.83	2.90	2.99	3.05	9.85
Rocky Hill Bor.	5.37	64.34	3.28	3.25	2.97	2.74	23.17
Somerville Bor.	3.81	101.81	3.74	3.86	3.99	4.03	7.73
South Bound Brook Bor.	5.83	57.33	3.21	3.59	3.70	4.38	10.30
Warren Twp.	1.84	65.24	3.10	3.32	3.53	3.46	11.48
Watchung Bor.	4.15	58.39	2.31	2.51	2.72	2.64	8.09
SUSSEX COUNTY							
Andover Bor.	\$7.01	46.01	\$3.17	\$2.99	\$3.34	\$4.11	21.19
Andover Twp.	4.62	69.25	3.11	3.15	3.54	3.96	10.34
Branchville Bor.	2.38	117.82	2.55	2.49	2.45	3.20	11.65
Byram Twp.	3.87	98.49	3.78	4.14	4.53	4.64	10.18
Frankford Twp.	4.61	70.98	3.18	3.26	3.30	3.62	6.89
Franklin Bor.	4.88	77.47	3.69	3.95	4.39	4.46	14.66
Fredon Twp.	5.85	67.38	3.87	4.03	3.73	3.62	11.58
Green Twp.	4.20	89.76	3.70	3.84	4.24	4.47	10.07
Hamburg Bor.	4.20	91.97	3.67	3.85	4.55	4.53	12.17
Hampton Twp.	4.68	74.11	3.40	3.09	3.04	3.26	26.88
Hardyston Twp.	3.34	80.41	2.62	2.62	3.18	3.76	14.73
Hopatcong Bor.	5.40	67.24	3.63	3.78	4.37	4.64	16.03
Lafayette Twp.	3.97	88.08	3.30	3.20	3.05	3.30	9.86
Montague Twp.	2.27	82.89	1.85	1.92	2.04	2.67	7.17
Newton Town	6.49	58.28	3.60	3.87	4.08	4.20	8.05
Ogdensburg Bor.	7.82	48.09	3.55	3.77	3.77	4.01	2.23
Sandyston Twp.	6.51	35.56	2.27	2.32	2.34	2.48	9.72
Sparta Twp.	3.61	104.45	3.71	3.90	4.06	4.48	9.71
Stanhope Bor.	5.52	79.17	4.26	4.66	4.58	5.27	11.13
Stillwater Twp.	4.10	89.12	3.62	3.17	3.07	3.42	31.72
Sussex Bor.	7.64	53.58	4.11	4.46	4.93	5.81	9.32
Vernon Twp.	3.76	89.43	3.33	3.09	3.01	3.00	33.17
Walpack Twp.	5.56	66.38	3.51	2.69	2.52	2.70	-13.95
Wantage Twp.	3.81	66.61	2.59	2.75	2.98	3.44	7.20
UNION COUNTY							
Berkeley Heights Twp.	\$3.61	76.91	\$2.61	\$2.83	\$2.97	\$3.02	9.30
Clark Twp.	3.11	100.15	2.92	2.97	3.12	3.09	8.58
Cranford Twp.	2.89	111.10	3.12	3.28	3.32	3.48	4.87
Elizabeth City	6.34	64.72	3.85	3.87	4.06	4.08	5.57
Fanwood Bor.	4.50	81.93	3.65	3.64	3.80	4.06	10.75
Garwood Bor.	2.61	113.33	2.67	2.77	2.81	3.05	15.49
Hillside Twp.	2.96	123.84	3.24	3.03	2.97	3.42	7.75
Kennilworth Bor.	2.29	100.51	2.11	2.35	2.23	2.28	10.20
Linden City	1.90	114.17	1.94	2.03	1.98	2.09	7.57
Mountainside Bor.	2.85	91.94	2.50	2.72	2.77	2.89	-0.44
New Providence Bor.	2.93	111.32	3.18	3.42	3.33	3.47	4.09
Plainfield City	6.64	68.88	4.43	4.71	4.86	5.40	-0.80
Rahway City	3.30	99.56	3.05	3.18	3.33	3.48	10.82
Roselle Bor.	5.63	60.73	3.37	3.24	3.43	3.79	10.12
Roselle Park Bor.	3.60	92.07	3.25	3.49	3.39	3.78	3.89
Scotch Plains Twp.	3.84	86.44	3.29	3.48	3.64	3.82	4.82
Springfield Twp.	2.70	110.93	2.86	3.02	3.12	3.23	5.17
Summit City	3.49	81.30	2.76	2.81	2.82	2.98	6.90
Union Twp.	2.18	107.28	2.19	2.17	2.19	2.42	6.16
Westfield Town	3.83	83.01	3.12	3.16	3.15	3.28	6.83
Winfield Twp.	14.47	75.00	10.71	12.68	19.09	19.27	-0.36

County and District	1975		Effective Tax Rates				Total Property Tax Percent Change 1974 to 1975
	Actual Tax Rates	County Equalization Rates	1975	1974	1973	1972	
WARREN COUNTY							
Allamuchy Twp.	\$5.54	47.52	\$2.54	\$2.77	\$3.29	\$2.83	2.71
Alpha Bor.	3.21	77.01	2.35	2.50	3.18	3.60	9.62
Belvidere Town	4.31	87.02	3.51	3.14	3.59	4.04	20.05
Blairstown Twp.	.51	127.02	.63	.74	.81	.88	-13.41
Franklin Twp.	3.21	73.84	2.21	2.56	2.83	3.37	7.24
Frelinghuysen Twp.	4.12	66.16	2.62	2.58	2.99	3.07	9.41
Greenwich Twp.	3.78	75.09	2.73	2.75	3.23	3.42	12.96
Hackettstown Town	5.35	73.51	3.78	4.02	4.17	4.64	5.70
Hardwick Twp.	2.90	76.54	2.17	2.12	2.49	2.37	7.12
Harmony Twp.	6.33	41.89	2.51	2.81	3.28	3.36	5.49
Hope Twp.	4.02	56.09	2.22	2.54	2.78	2.64	2.40
Independence Twp.	4.93	59.01	2.86	2.96	3.23	3.41	17.37
Knowlton Twp.	2.88	79.46	2.20	2.71	2.90	3.13	-12.45
Liberty Twp.	4.59	69.46	3.12	3.10	4.27	3.80	15.02
Lopatcong Twp.	3.60	81.29	2.83	3.08	3.17	2.81	16.49
Mansfield Twp.	2.20	113.83	2.43	2.55	2.66	3.31	10.57
Oxford Twp.	5.35	69.44	3.53	3.95	4.72	3.92	5.57
Pahaquarry Twp.	2.42	33.01	.61	.72	.79	.87	-71.58
Phillipsburg Town	4.73	80.68	3.52	3.79	4.33	4.62	7.71
Pohatcong Twp.	4.88	65.67	3.11	2.88	3.31	3.34	24.90
Washington Bor.	4.12	79.40	3.15	3.40	3.64	4.03	5.98
Washington Twp.	3.68	75.45	2.70	3.07	3.23	3.28	2.22
White Twp.	2.79	76.52	2.05	2.33	2.45	2.57	5.39

NOTE: Effective tax rates reflected in the above table are obtained by dividing the total on which the tax rate is computed (Col. 12d 3—Abstract of Ratables) by the Net Valuations on which county taxes are apportioned (Col. 11—Abstract of Ratables). 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.

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO COUNTIES AND MUNICIPALITIES AND TAXES APPORTIONED BY THE STATE FOR COUNTY AND MUNICIPAL COLLECTION

1975

The attached Tables reflect State aid to municipalities and counties totaling \$447,391,633 in 1975. This includes \$6,697,112 of State tax collections for distribution to counties, and \$171,788,269 to municipalities. It also includes \$268,906,252 of taxes apportioned by the State for collection; by counties \$1,031,510 and municipalities \$267,874,742.

FINANCIAL BUSINESS TAX

(N. J. S. A. 54:10B-1 et seq.)

This is a State collected tax of $1\frac{1}{2}\%$ upon allocated net worth of financial businesses in substantial competition with the business of national banks.

$\frac{1}{4}$ to Counties \$1,549,687, $\frac{1}{4}$ to Municipalities \$1,549,687.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N. J. S. A. 54:11D-1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax levy upon commercial, industrial and farm real estate. To Municipalities \$137,152,251. Excess was \$30,317,063.

RAILROAD PROPERTY TAX

(N. J. S. A. 54:29A-7)

The railroad property tax law was amended in 1966 (P. L. 1966, c. 139) when a state imposed tax of \$4.75 per \$100 of true value was

substituted for the former tax on class II property. Replacement tax revenue is determined for each municipality by applying the 1966 general real property tax rate to the assessed value for the year 1966, plus an amount equal to the difference between the railroad tax revenue for the year 1965 and the year 1966. For each year subsequent to 1967, the increase is reduced 10% until such time as the difference is eliminated.

To Municipalities \$8,086,331.

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 (\$106,581).

To Municipalities \$260,654,173.

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 ($87\frac{1}{2}\%$) to the municipality and ($12\frac{1}{2}\%$) to the county in which the principal office of the taxpayer is located. The Division of Taxation apportions the tax to counties and municipalities for collection.

To Counties \$1,031,510. To Municipalities \$7,220,569.

INHERITANCE AND ESTATE TAX

(N. J. S. A. 54:33-10)

This tax law provides that 5% of the amount of inheritance taxes collected by the State on the property of resident decedents in a county shall be paid to the county.

To Counties \$5,147,425.

SALES AND USE TAXES

(N. J. S. A. 54:32B-31)

This tax law provides that 10% of the net receipts of Sales Tax Revenues collected by the State in any fiscal year, but not in excess of \$25,000,000, shall be annually apportioned as State aid to municipalities for general municipal purposes on the basis of population.

To Municipalities \$25,000,000.

TABLE 43
TAXES COLLECTED BY THE STATE FOR DISTRIBUTION
TO COUNTIES AND TAXES APPORTIONED BY THE
STATE FOR COUNTY COLLECTION—1975

<i>County</i>	<i>Collection for Distribution to Counties</i>		<i>Apportioned for County Collection</i>	<i>Total</i>
	<i>Financial Business Tax</i>	<i>Inheritance Tax</i>	<i>Insurance Tax</i>	
Atlantic	\$32,401	\$239,325	\$1,415	\$273,141
Bergen	441,583	783,568	3,797	1,288,948
Burlington	23,712	121,041	.....	144,753
Camden	180,977	155,201	7,966	344,144
Cape May	17,605	67,909	.....	85,514
Cumberland	7,763	47,199	.....	54,962
Essex	209,302	844,040	901,646	1,954,988
Gloucester	10,015	55,530	.....	65,545
Hudson	68,681	323,955	5,224	397,860
Hunterdon	1,217	52,786	85	54,088
Mercer	87,439	444,947	30,494	562,880
Middlesex	110,500	162,255	.....	272,755
Monmouth	59,547	345,053	2,295	406,895
Morris	53,092	269,250	60,094	382,436
Ocean	5,974	176,983	.....	182,957
Passaic	115,741	217,853	61	333,655
Salem	3,098	49,299	.....	52,397
Somerset	10,321	356,711	962	367,994
Sussex	2,587	35,225	17,473	55,285
Union	104,877	334,471	.....	439,348
Warren	3,255	64,822	.....	68,077
Total	\$1,549,687	\$5,147,425	\$1,031,510	\$7,728,622

Difference in totals due to rounding.

TABLE 44
TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES AND
TAXES COLLECTED BY THE STATE FOR LOCAL COLLECTION—1975

County	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax * (P. L. 1968, c. 302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Atlantic	\$611,856	\$32,401	\$2,407,416	\$12,056	\$3,824,890	\$3,372,897	\$9,902	\$10,271,418
2. Bergen	3,095,275	441,583	12,935,584	41,423	13,659,702	13,742,189	26,577	43,942,333
3. Burlington	1,129,495	23,712	3,287,336	.....	9,360,662	5,118,686	.....	18,919,891
4. Camden	1,594,947	180,977	6,616,227	116,341	6,255,697	6,658,755	55,761	21,478,705
5. Cape May	196,239	17,605	965,771	.....	3,571,041	1,691,105	.....	6,441,761
6. Cumberland	424,258	7,763	2,064,499	6,303	1,659,664	1,544,993	.....	5,707,480
7. Essex	3,258,664	209,302	25,562,482	1,246,257	11,083,303	12,614,169	6,311,522	60,285,699
8. Gloucester	603,600	10,015	1,983,878	1,094	3,358,280	2,558,243	.....	8,515,110
9. Hudson	2,124,677	68,681	17,730,512	5,730,744	20,001,793	6,032,068	36,567	51,725,042
10. Hunterdon	243,697	1,217	1,397,548	.....	4,169,017	1,107,689	594	6,919,762
11. Mercer	1,063,025	87,439	6,633,341	157,810	7,136,650	4,863,670	213,456	20,155,391
12. Middlesex	2,040,695	110,500	12,447,541	296,446	19,846,454	8,534,105	.....	43,275,741
13. Monmouth	1,614,375	59,547	4,354,259	17,280	7,135,284	6,415,234	16,067	19,612,046
14. Morris	1,340,348	53,092	5,591,908	30,051	5,196,336	4,888,839	420,658	17,521,232
15. Ocean	728,699	5,974	1,513,664	9,600	6,941,822	4,514,995	.....	13,714,754
16. Passaic	1,610,645	115,741	9,680,434	41,140	4,636,482	6,101,922	425	22,186,789
17. Salem	206,043	3,098	2,736,447	.....	7,015,760	943,002	.....	10,904,350
18. Somerset	693,401	10,321	4,270,348	20,732	3,156,058	3,819,813	6,730	11,977,403
19. Sussex	270,996	2,587	1,066,485	.....	1,033,328	1,126,895	122,310	3,622,601
20. Union	1,898,440	104,877	12,468,115	334,905	13,935,869	7,928,955	.....	36,671,161
21. Warren	250,626	3,255	1,438,459	24,151	3,049,403	1,048,458	.....	5,814,352
Total	\$25,000,000	\$1,549,687	\$137,152,251	\$8,086,331	\$156,027,494	\$104,626,679	\$7,220,569	\$439,663,021

Difference in totals due to rounding.

* No appropriation has been made of the amount to be distributed. This matter is being contested in the courts.

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Absecon City	\$21,301		\$22,065		\$80,324	\$94,949		\$218,639
2. Atlantic City	167,289	\$6,548	1,339,330	\$8,461	1,257,085	1,057,992	\$8,743	3,845,448
3. Brigantine City	23,563		19,616		70,431	95,661		209,271
4. Buena Bor.	11,476		37,021		36,402	62,878		147,777
5. Buena Vista Twp.	14,817		35,203		115,559	97,867		263,446
6. Corbin City	902		1,779		3,756	7,933		14,370
7. Egg Harbor City	15,044	60	53,529		42,461	59,003		170,097
8. Egg Harbor Twp.	34,542	418	76,595		1,153,724	309,985		1,575,264
9. Estell Manor City	1,884		4,603		29,521	39,773		75,781
10. Folsom Bor.	6,176		15,910		12,518	35,995		70,599
11. Galloway Twp.	28,928		100,208		105,555	206,727		441,418
12. Hamilton Twp.	22,528		125,850		140,147	210,331		498,856
13. Hammonton Town	40,072	2,273	164,709	1,988	107,157	171,733		487,932
14. Linwood City	21,529		26,550		56,055	83,882		188,016
15. Longport Bor.	4,282		4,771		19,501	29,801		58,355
16. Margate City	36,968		49,157		120,216	109,790		316,131
17. Mullica Twp.	11,853		29,356		30,485	79,026		150,720
18. Northfield City	30,222	371	67,451		73,409	94,370		265,823
19. Pleasantville City	48,961	21,529	110,922	1,607	143,801	195,461	1,160	523,441
20. Port Republic City	2,048		5,192		21,777	54,838		83,855
21. Somers Point City	27,681		58,204		87,446	129,961		303,292
22. Ventnor City	36,300	1,203	53,619		87,351	124,376		302,849
23. Weymouth Twp.	3,488		5,776		30,208	20,568		60,040
Total	\$611,856	\$32,401	\$2,407,416	\$12,056	\$3,824,890	\$3,372,897	\$9,902	\$10,271,420

Difference in totals due to rounding.

BERGEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Allendale Bor.	\$21,812		\$31,459		\$324,752	\$116,982		\$495,005
2. Alpine Bor.	4,698		11,517		58,137	58,769		133,121
3. Bergenfield Bor.	101,368	\$456	188,938		151,427	289,684		731,873
4. Bogota Bor.	31,319		246,688		46,330	98,654		422,991
5. Carlstadt Bor.	23,503	107	280,702		132,996	227,318		664,626
6. Cliffside Park Bor.	66,033	446	128,063		99,771	159,923		454,236
7. Closter Bor.	30,075		81,680		267,302	188,584		567,641
8. Cresskill Bor.	29,005		56,466		143,670	132,464		361,605
9. Demarest Bor.	17,942		11,524		64,483	89,858		183,807
10. Dumont Bor.	70,451	4,511	55,310		137,297	225,349		492,918
11. East Rutherford Bor.	29,837	1,060	388,028		269,652	282,149		970,726
12. Edgewater Bor.	17,432		721,811	\$14,124	39,136	65,731		858,234
13. Elmwood Park Bor.	71,695	530	390,839		110,124	222,978		796,166
14. Emerson Bor.	29,460		49,477		60,068	121,637		260,642
15. Englewood City	87,334	2,474	535,535		262,455	545,294		1,433,092
16. Englewood Cliffs Bor.	20,756	11,910	236,760		89,351	133,957		492,734
17. Fair Lawn Bor.	132,740	5,294	672,958	2,257	387,796	634,925		1,835,970
18. Fairview Bor.	37,394		188,411		93,652	120,044		439,501
19. Fort Lee Bor.	107,069	1,638	98,993		158,709	313,550		679,959
20. Franklin Lakes Bor.	26,391		56,821		291,327	193,552		568,091
21. Garfield City	107,650	663	430,001		117,334	296,743		952,391
22. Glen Rock Bor.	45,479	154	85,837		86,715	196,624		414,809
23. Hackensack City	125,865	320,566	1,235,594	1,568	334,319	667,312		2,685,224
24. Harrington Park Bor.	16,922		8,442		64,503	86,031		175,898
25. Hasbrouck Heights Bor.	47,717	1,414	74,853		135,134	198,011		457,129
26. Haworth Bor.	13,143		14,464		111,493	98,172		237,272
27. Hillsdale Bor.	41,135		69,303		164,128	230,500		505,066
28. Hohokus Bor.	15,198		29,994		36,670	83,199		165,061
29. Leonia Bor.	30,924		42,286		207,874	161,372		442,456
30. Little Ferry Bor.	31,683		87,269		81,898	142,687		343,537
31. Lodi Bor.	87,956		304,560		102,049	251,055		745,620
32. Lyndhurst Twp.	79,448	844	404,508	1,725	135,642	201,382		823,549
33. Mahwah Twp.	37,751		353,808	7,335	394,509	226,538		1,019,941
34. Maywood Bor.	38,754		138,040		84,243	140,260		401,297
35. Midland Park Bor.	28,519		120,399		39,425	108,457		296,800

36. Montvale Bor.	25,611		101,921		195,068	151,752		474,352
37. Moonachie Bor.	10,315		104,967		62,471	114,528		292,281
38. New Milford Bor.	66,935	6	60,162		218,269	222,843		568,215
39. North Arlington Bor.	63,254	595	135,029		127,927	160,129		486,934
40. Northvale Bor.	18,096	122	161,481		60,300	81,957		321,956
41. Norwood Bor.	15,373		41,400		105,524	99,725		262,022
42. Oakland Bor.	50,405		84,032		123,075	196,288		453,800
43. Old Tappan Bor.	13,692		29,241		246,634	80,285		369,852
44. Oradell Bor.	31,120	170	48,228		230,645	178,409		488,572
45. Palisades Park Bor.	46,668	416	114,220		86,612	144,149		392,065
46. Paramus Bor.	99,205	67,518	1,023,905		406,106	653,507		2,250,241
47. Park Ridge Bor.	30,442		71,156		49,258	70,045		220,901
48. Ramsey Bor.	43,941	397	167,329		171,360	225,163		608,190
49. Ridgefield Bor.			198,565	12,120	3,696,448	235,189		4,142,322
50. Ridgefield Park Twp.	48,901		190,208		82,931	169,817		491,857
51. Ridgewood Village	96,289	912	212,868		197,388	433,382		940,839
52. Riveredge Bor.	44,912	554	66,467		124,847	196,612		433,392
53. Rivervale Twp.	31,050	84	42,744		85,822	128,881		288,581
54. Rochelle Park Twp.	22,301		72,171		42,139	123,999		260,610
55. Rockleigh Bor.			29,619		9,677	14,527		53,823
56. Rutherford Bor.	72,713	539	128,340		116,207	263,242		581,041
57. Saddle Brook Twp.	55,840	647	313,045		209,944	222,344	\$10,219	812,039
58. Saddle River Bor.	8,518		4,679	1,288	38,864	75,234		128,583
59. South Hackensack Twp.	8,431	2	263,477		56,475	77,872		406,257
60. Teaneck Twp.	148,050	810	305,740		318,019	601,769	16,357	1,390,745
61. Tenafly Bor.	51,827	21	117,859		132,914	268,696		571,317
62. Teterboro Bor.			149,072		17,372	63,048		229,492
63. Upper Saddle River Bor.	27,785	106	64,202		174,865	147,663		414,621
64. Waldwick Bor.	43,040		69,571	1,005	525,523	111,471		750,610
65. Wallington Bor.	35,947		96,782		43,297	107,563		283,589
66. Washington Twp.	36,971		19,706		75,904	147,066		279,647
67. Westwood Bor.	38,817	879	146,463		117,949	199,931		504,039
68. Woodcliff Lake Bor.	19,246	15,739	31,960		48,108	117,663		232,716
69. Wood-Ridge Bor.	29,051		364,084		58,034	121,087		572,256
70. Wyckoff Twp.	56,064		73,554		119,352	226,609		475,579
Total	\$3,095,275	\$441,583	\$12,935,584	\$41,423	\$13,659,702	\$13,742,189	\$26,577	\$43,942,333

Difference in totals due to rounding.

BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Bass River Twp.	\$2,849		\$20,465		\$12,478	\$33,081		\$68,873
2. Beverly City	10,853	\$5	21,936		21,672	35,337		89,803
3. Bordentown City	15,695	618	67,666		39,794	65,907		189,680
4. Bordentown Twp.	25,527		98,478		153,207	157,782		434,994
5. Burlington City	41,980	250	119,142		4,244,687	203,093		4,609,152
6. Burlington Twp.	37,125		295,115		1,329,652	241,637		1,903,529
7. Chesterfield Twp.	11,151		27,779		31,795	68,640		139,365
8. Cinnaminson Twp.	59,290	43	231,799		254,287	349,211		894,630
9. Delanco Twp.	14,531		146,104		43,754	61,152		265,541
10. Delran Twp.	35,182		160,177		119,006	182,826		497,191
11. Eastampton Twp.	7,984		13,569		29,886	58,545		109,984
12. Edgewater Park Twp. ...	25,908		83,308		57,295	99,123		265,634
13. Evesham Twp.	47,108	1,043	51,849		266,922	309,796		676,718
14. Fieldsboro Bor.	2,150		63,783		4,155	9,779		79,867
15. Florence Twp.	29,921		374,293		72,705	147,215		624,134
16. Hainesport Twp.	10,451		43,260		27,047	70,879		151,637
17. Lumberton Twp.	13,790		77,630		683,899	101,211		876,530
18. Mansfield Twp.	9,078		23,989		52,324	110,762		196,153
19. Maple Shade Twp.	57,549	2,342	89,563		172,594	220,270		542,318
20. Medford Twp.	28,984	440	64,228		126,124	241,991		461,767
21. Medford Lakes Bor.	16,750		5,540		24,937	50,457		97,684
22. Moorestown Twp.	54,449	16,563	397,889		166,800	335,332		971,033
23. Mount Holly Twp.	44,438	81	142,909		112,434	193,234		493,096
24. Mount Laurel Twp.	39,223		109,322		116,422	271,550		536,517
25. New Hanover Twp.	95,811	547	1,691		55,273	70,435		223,757
26. North Hanover Twp.	34,458		17,453		224,993	41,226		318,130
27. Palmyra Bor.	24,360		43,709		48,787	98,854		215,710
28. Pemberton Bor.	4,698		8,912		3,906	13,034		30,550
29. Pemberton Twp.	69,049		33,079		185,121	301,732		588,981
30. Riverside Twp.	30,030	111	164,089		76,596	123,750		394,576

31. Riverton Bor.	11,927		13,357		20,885	40,603		86,772
32. Shamong Twp.	4,607		9,545		14,230	39,497		67,879
33. Southampton Twp.	17,414		33,268		115,533	188,287		354,502
34. Springfield Twp.	7,844		33,112		34,958	76,125		152,039
35. Tabernacle Twp.	7,351		9,224		13,610	40,999		71,184
36. Washington Twp.	2,352		18,397		6,482	17,873		45,104
37. Westampton Twp.	9,368		35,849		51,673	97,946		194,836
38. Willingboro Twp.	151,654	423	116,282		329,572	296,533		894,464
39. Woodland Twp.	7,103		4,517		8,138	33,251		53,009
40. Wrightstown Bor.	9,504	1,247	15,063		7,028	19,731		52,573
Total	\$1,129,495	\$23,712	\$3,287,336		\$9,360,662	\$5,118,686		\$18,919,896

Difference in totals due to rounding.

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Audubon Bor.	\$37,758	\$964	\$125,858		\$96,636	\$135,093		\$396,309
2. Audubon Park Bor.	5,215		6,526		1,691	5,086		18,518
3. Barrington Bor.	29,393		222,024		51,596	108,467		411,480
4. Belmawr Bor.	54,592	102	69,609		139,030	158,069		421,402
5. Berlin Bor.	17,467		48,146		50,316	85,823		201,752
6. Berlin Twp.	19,896		9,847		259,591	53,596		342,930
7. Brooklawn Bor.	10,032		21,185		15,890	37,471		84,578
8. Camden City	358,463	60,720	2,900,382	\$113,282	1,038,706	1,369,400	\$50,256	5,891,209
9. Cherry Hill Twp.	225,090	34,196	885,752		685,791	1,137,306		2,968,135
10. Chesilhurst Bor.	2,800		4,751		10,556	18,313		36,420
11. Clementon Bor.	15,702		28,041		27,909	61,885		133,537
12. Collingswood Bor.	60,898	786	92,060		77,617	190,799	5,505	427,665
13. Gibbsboro Bor.	9,207		53,825		34,279	39,668		136,979
14. Gloucester City	51,408	2,891	355,292		466,622	195,744		1,071,957
15. Gloucester Twp.	92,668	1,561	114,965		315,315	418,727		943,236
16. Haddon Twp.	63,589		80,861		109,793	210,093		464,336
17. Haddonfield Bor.	45,853	74,424	78,781		71,444	226,115		496,617
18. Haddon Heights Bor.	32,735	287	34,974		96,456	146,068		310,520
19. Hi-Nella Bor.	4,177		2,198		10,198	11,528		28,101
20. Laurel Springs Bor.	8,969	1	8,236		17,847	45,499		80,552
21. Lawnside Bor.	9,637		31,694		91,180	59,197		191,708
22. Lindenwold Bor.	42,641		16,745		102,055	135,820		297,261
23. Magnolia Bor.	20,599		25,433		43,010	70,186		159,228
24. Merchantville Bor.	15,467	267	23,711		29,473	103,089		172,007
25. Mt. Ephraim Bor.	19,662		24,765		32,328	72,770		149,525
26. Oaklyn Bor.	16,170		20,811		30,233	49,415		116,629
27. Pennsauken Twp.	127,214	3,422	909,149	3,059	700,580	630,207		2,373,631
28. Pine Hill Bor.	17,939		7,890		70,700	58,060		154,589
29. Pine Valley Bor.	80		686		323	1,015		2,104
30. Runnemede Bor.	36,615	428	60,658		104,140	115,386		317,227

31. Somerdale Bor.	22,755	.....	31,523	.....	50,488	79,744	.....	184,510
32. Stratford Bor.	34,259	620	41,259	.....	99,518	92,392	.....	268,048
33. Tavistock Bor.	42	.....	2,046	.....	148	122	.....	2,358
34. Voorhees Twp.	21,721	307	82,869	.....	95,586	137,801	.....	338,284
35. Waterford Twp.	14,237	.....	22,391	.....	71,666	86,597	.....	194,891
36. Winslow Twp.	39,156	.....	163,900	.....	1,146,213	287,875	.....	1,637,144
37. Woodlynne Bor.	10,839	.....	7,386	.....	10,769	24,329	.....	53,323
Total	\$1,594,947	\$180,977	\$6,616,227	\$116,341	\$6,255,697	\$6,658,755	\$55,761	\$21,478,700

Difference in totals due to rounding.

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Avalon Bor.	\$4,485		\$22,276		\$59,823	\$84,984		\$171,568
2. Cape May City	15,352		76,922		48,979	68,424		209,677
3. Cape May Point Bor.	713		162		2,203	6,435		9,513
4. Dennis Twp.	9,211		11,559		193,172	81,191		295,133
5. Lower Twp.	35,493		117,001		85,902	234,439		472,835
6. Middle Twp.	30,498	\$576	66,715		850,561	222,245		1,170,595
7. North Wildwood City	13,681		89,165		62,947	93,086		258,879
8. Ocean City	36,964	16,335	199,945		356,982	390,319		1,000,545
9. Sea Isle City	5,984		12,950		34,061	74,005		127,000
10. Stone Harbor Bor.	3,807		16,692		36,912	52,907		110,318
11. Upper Twp.			6,759		1,553,305	120,838		1,680,902
12. West Cape May Bor.	3,513		4,038		8,248	16,966		32,765
13. West Wildwood Bor.	821		2,141		6,562	10,907		20,431
14. Wildwood City	14,366	694	225,384		202,181	132,109		574,734
15. Wildwood Crest Bor.	12,175		91,036		58,546	78,583		240,340
16. Woodbine Bor.	9,176		23,026		10,656	23,667		66,525
Total	\$196,239	\$17,605	\$965,711		\$3,571,041	\$1,691,105		\$6,441,760

Difference in totals due to rounding.

CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Bridgeton City	\$71,430	\$3,712	\$537,407	\$1,224	\$186,751	\$205,416	.....	\$1,005,940
2. Commercial Twp.	12,818	.....	36,828	.....	36,867	79,708	.....	166,221
3. Deerfield Twp.	8,613	.....	21,214	.....	31,824	56,235	.....	117,886
4. Downe Twp.	6,211	.....	32,981	.....	32,306	46,612	.....	118,110
5. Fairfield Twp.	17,442	.....	15,314	.....	44,472	65,780	.....	143,008
6. Greenwich Twp.	3,366	.....	15,473	.....	5,859	19,048	.....	43,746
7. Hopewell Twp.	13,877	.....	28,411	.....	26,968	65,635	.....	134,891
8. Lawrence Twp.	8,141	.....	23,874	.....	17,022	39,443	.....	88,480
9. Maurice River Twp.	13,084	.....	54,599	.....	52,142	80,959	.....	200,784
10. Millville City	74,684	528	409,313	2,661	275,149	325,411	.....	1,087,746
11. Shiloh Bor.	2,003	.....	3,608	.....	2,055	7,568	.....	15,234
12. Stow Creek Twp.	3,670	.....	17,259	.....	20,664	23,309	.....	64,902
13. Upper Deerfield Twp.	23,238	.....	88,849	.....	459,476	115,886	.....	687,449
14. Vineland City	165,681	3,523	779,369	2,417	468,110	413,983	.....	1,833,083
Total	\$424,258	\$7,763	\$2,064,499	\$6,303	\$1,659,664	\$1,544,993	.....	\$5,707,480

Difference in totals due to rounding.

ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Belleville Town	\$131,531	\$889	\$819,247	\$2,175	\$305,935	\$515,626		\$1,775,403
2. Bloomfield Town	181,865	4,309	885,257	9,867	315,721	621,418		2,018,437
3. Caldwell Bor.	30,330	558	101,992		64,418	148,118		345,416
4. Cedar Grove Twp.	54,466		139,611		143,128	162,520		499,725
5. East Orange City	263,806	99,724	1,159,631	20,433	366,979	892,429	\$194,684	2,997,686
6. Essex Fells Bor.	8,882		4,683		21,666	58,743		93,974
7. Fairfield Bor.	24,063	591	377,269		70,667	230,848		703,438
8. Glen Ridge Bor.	29,774		32,791	1,242	40,922	79,360		184,089
9. Irvington Town	207,885	6,077	620,797	4,317	290,630	580,504		1,710,210
10. Livingston Twp.	105,308	5,160	287,004		370,833	479,304		1,247,609
11. Maplewood Twp.	87,149	4,350	249,384	1,231	155,649	325,978		823,741
12. Millburn Twp.	73,716	1,098	332,647		383,694	450,086	858,416	2,099,657
13. Montclair Town	153,951	4,262	363,076	19,733	264,227	594,089		1,399,338
14. Newark City	1,335,021	41,728	17,847,025	1,167,746	6,628,941	4,810,783	5,258,423	37,089,667
15. North Caldwell Bor.	23,535		21,964		45,245	98,137		188,881
16. Nutley Town	111,551	1,956	489,303		237,164	370,713		1,210,687
17. Orange City	113,833	3,376	718,478	11,229	247,350	593,178		1,687,444
18. Roseland Bor.	15,565		115,327		142,442	76,592		349,926
19. South Orange Village	59,321	2,365	130,935	8,284	164,494	341,947		707,346
20. Verona Bor.	52,666	291	147,488		77,940	213,041		491,426
21. West Caldwell Bor.	41,641		149,193		219,594	202,589		613,017
22. West Orange Town	152,804	32,567	569,382		525,664	768,168		2,048,585
Total	\$3,258,664	\$209,302	\$25,562,482	\$1,246,257	\$11,083,303	\$12,614,169	\$6,311,522	\$60,285,702

Difference in totals due to rounding.

GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Clayton Bor.	\$18,152		\$35,813		\$67,848	\$64,476		\$186,289
2. Deptford Twp.	84,702	\$32	140,135		208,710	294,436		728,015
3. East Greenwich Twp.	11,465	113	22,961		429,000	56,136		519,675
4. Elk Twp.	9,462		14,640		23,343	56,946		104,391
5. Franklin Twp.	31,424		45,834		164,433	182,590		424,281
6. Glassboro Bor.	45,224	1,488	213,316		353,666	185,821		799,515
7. Greenwich Twp.	19,840		314,265		164,314	58,648		557,067
8. Harrison Twp.	9,301		25,960		39,754	60,705		135,720
9. Logan Twp.	6,432		51,232		39,414	51,064		148,142
10. Mantua Twp.	33,707		42,185		110,927	127,935		314,754
11. Monroe Twp.	49,185	379	97,292		1,018,656	296,044		1,461,556
12. National Park Bor.	13,038		5,601		100,974	37,429		157,042
13. Newfield Bor.	5,198		17,218		13,150	20,119		55,685
14. Paulsboro Bor.	28,257	1,709	104,153		28,738	54,174		217,031
15. Pitman Bor.	35,853	634	106,285		52,434	92,583		287,789
16. South Harrison Twp.	4,285		15,278		6,373	19,741		45,677
17. Swedesboro Bor.	7,994		81,337		17,456	24,959		131,746
18. Washington Twp.	55,022		69,858		210,003	235,406		570,289
19. Wenonah Bor.	8,263		2,955		13,771	24,995		49,984
20. West Deptford Twp.	48,685		318,644		107,292	247,696		722,317
21. Westville Bor.	18,072	3,083	38,721		30,247	62,811		152,934
22. Woodbury City	43,372	2,579	134,449	\$1,094	101,214	205,959		488,667
23. Woodbury Heights Bor.	12,657		32,061		26,200	59,212		130,130
24. Woolwich Twp.	4,009		53,683		30,364	38,359		126,415
Total	\$603,600	\$10,015	\$1,983,878	\$1,094	\$3,358,280	\$2,558,243		\$8,515,111

Difference in totals due to rounding.

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Bayonne City	\$254,270	\$3,584	\$2,445,547	\$48,081	\$620,483	\$637,900		\$4,009,865
2. East Newark Bor.	6,718		217,385		10,823	29,805		264,731
3. Guttenberg Town	20,113		92,713		23,856	53,535		190,217
4. Harrison Town	41,285	44	1,054,413	18,215	2,843,558	224,649		4,182,164
5. Hoboken City	158,624	70	1,773,577	868,702	204,826	345,006		3,350,805
6. Jersey City	910,043	25,565	6,345,116	3,159,143	9,555,615	2,534,492	\$36,567	22,566,541
7. Kearny Town	131,377	26,801	2,039,702	168,354	5,666,663	521,320		8,554,217
8. North Bergen Twp.	166,912	1,220	926,480	83,491	418,851	574,349		2,171,303
9. Secaucus Town	46,238	4,854	499,374	40,713	173,452	274,493		1,039,124
10. Union City	200,307	4,435	1,024,947	1,237	196,963	478,714		1,906,603
11. Weehawken Twp.	46,780		459,309	945,475	72,991	105,699		1,630,254
12. West New York Town	142,010	2,106	851,949	397,333	213,713	252,107		1,859,218
Total	\$2,124,677	\$68,681	\$17,730,512	\$5,730,744	\$20,001,793	\$6,032,068	\$36,567	\$51,725,042

Difference in totals due to rounding.

HUNTERDON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Alexandria Twp.	\$7,435		\$33,162		\$50,176	\$37,610		\$128,383
2. Bethlehem Twp.	4,841		22,263		45,993	24,190		97,287
3. Bloomsbury Bor.	3,073		11,326		2,702	9,132		26,233
4. Califon Bor.	3,391		11,340		6,753	17,915		39,399
5. Clinton Town	6,089		35,168		7,612	28,045		76,914
6. Clinton Twp.	17,893	\$64	72,450		64,678	84,666		239,751
7. Delaware Twp.	11,357		48,508		34,131	47,576		141,572
8. East Amwell Twp.	8,976		46,980		36,335	43,873		136,164
9. Flemington Bor.	13,692	572	94,183		30,003	47,245		185,695
10. Franklin Twp.	7,529		35,243		37,161	38,260		118,193
11. Frenchtown Bor.	5,100		42,172		8,088	16,877		72,237
12. Glen Gardner Bor.	3,055		5,215		4,869	10,004		23,143
13. Hampton Bor.	4,845		6,077		4,225	10,184		25,331
14. High Bridge Bor.	9,109		81,246		9,798	22,526		122,679
15. Holland Twp.	12,538		48,130		2,196,704	60,806	\$594	2,318,772
16. Kingwood Twp.	8,019		38,450		30,394	51,206		128,069
17. Lambertville City	15,237	449	68,275		26,698	37,598		148,257
18. Lebanon Bor.	3,093		6,232		4,977	14,014		28,316
19. Lebanon Twp.	14,803	132	37,052		923,140	61,685		1,036,812
20. Milford Bor.	4,299		184,343		114,911	15,063		318,616
21. Raritan Twp.	24,238		278,228		170,547	151,454		624,467
22. Readington Twp.	26,873		74,518		187,512	132,528		421,431
23. Stockton Bor.	2,164		4,737		10,057	8,179		25,137
24. Tewksbury Twp.	10,343		56,606		71,703	56,700		195,352
25. Union Twp.	8,218		35,232		25,450	43,933		112,833
26. West Amwell Twp.	7,487		20,413		64,401	36,421		128,722
Total	\$243,697	\$1,217	\$1,397,548		\$4,169,017	\$1,107,689	\$594	\$6,919,765

Difference in totals due to rounding.

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. East Windsor Twp.	\$41,023		\$209,084		\$165,400	\$205,403		\$620,910
2. Ewing Twp.	114,759	\$1,826	1,182,224	\$4,513	258,584	571,474	\$213,456	2,346,836
3. Hamilton Twp.	278,270	7,403	841,532	6,281	4,729,913	1,197,354		7,060,753
4. Hightstown Bor.	18,984	844	73,367		46,596	66,182		205,973
5. Hopewell Bor.	7,938		28,380		11,502	28,433		76,253
6. Hopewell Twp.	35,059		217,722		135,699	265,849		654,329
7. Lawrence Twp.	68,396	6	487,253		383,860	378,146		1,317,661
8. Pennington Bor.	7,519		19,660		13,239	39,704		80,122
9. Princeton Bor.	43,033	435	159,484	1,487	101,465	209,264		515,168
10. Princeton Twp.	47,717	1,600	123,677		147,274	271,020		591,288
11. Trenton City	366,275	75,323	3,055,135	134,618	919,487	1,219,350		5,770,188
12. Washington Twp.	11,573		48,453		61,204	113,751		234,981
13. West Windsor Twp.	22,479		187,371	10,910	162,428	297,739		680,927
Total	\$1,063,025	\$87,439	\$6,633,341	\$157,810	\$7,136,650	\$4,863,670	\$213,456	\$20,155,389

Difference in totals due to rounding.

MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Carteret Bor.	\$80,874	\$394	\$805,420	\$1,199	\$249,769	\$268,068		\$1,405,724
2. Cranbury Twp.	7,875		105,096		28,587	82,372		223,930
3. Dunellen Bor.	24,720	847	200,041	2,552	41,303	100,082		369,545
4. East Brunswick Twp.	119,426	5,247	462,521		355,680	606,336		1,549,210
5. Edison Twp.	234,615	41,862	975,260	14,118	4,497,414	1,130,512		6,893,781
6. Helmetta Bor.	3,338		65,992		7,322	18,550		95,202
7. Highland Park Bor.	50,282	561	112,194		60,015	173,772		396,824
8. Jamesburg Bor.	16,023		30,208		28,732	50,093		125,056
9. Madison Twp.	170,281		229,829	3,770	468,022	470,346		1,342,248
10. Metuchen Bor.	56,036	10,235	265,755	17,512	139,730	260,635		749,903
11. Middlesex Bor.	52,565	1,316	217,049		152,592	252,095		675,617
12. Milltown Bor.	22,616		89,877		39,724	45,941		198,158
13. Monroe Twp.	31,942		107,189		206,420	213,538		559,089
14. New Brunswick City	146,407	3,214	974,154	24,174	303,425	610,240		2,061,614
15. North Brunswick Twp.	58,343	6,722	953,153	3,609	439,141	340,600		1,801,568
16. Perth Amboy City	135,617	4,674	1,463,454	38,508	214,959	450,585		2,307,797
17. Piscataway Twp.	127,298	17,031	648,271		488,038	684,838		1,965,476
18. Plainsboro Twp.	5,761		58,979		109,362	77,650		251,752
19. Sayreville Bor.	113,630	1,026	1,346,474	1,966	3,315,454	338,691		5,117,235
20. South Amboy City	32,641		47,780	100,794	1,618,920	86,513		1,886,638
21. South Brunswick Twp.	49,139	515	498,392	13,444	795,476	362,414		1,719,380
22. South Plainfield Bor.	73,901	46	411,275	9,572	264,914	399,141		1,158,849
23. South River Bor.	53,928	350	107,279		35,557	80,278		277,392
24. Spotswood Bor.	27,583		220,340	4,977	61,144	84,156		398,200
25. Woodbridge Twp.	345,855	16,461	2,051,559	60,257	5,924,756	1,346,660		9,745,548
Total	\$2,040,695	\$110,500	\$12,447,541	\$296,446	\$19,846,454	\$8,534,105		\$43,275,736

Difference in totals due to rounding.

MONMOUTH COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Allenhurst Bor.	\$3,537		\$10,024		\$79,387	\$13,382		\$106,330
2. Allentown Bor.	5,603		5,655		8,246	21,372		40,876
3. Asbury Park City	57,790	\$5,650	428,789	\$5,347	148,445	218,104		864,125
4. Atlantic Highlands Bor.	17,834	1,220	28,203		92,862	55,720		195,839
5. Avon-by-the-Sea Bor.	7,561		11,609		16,261	25,842		61,273
6. Belmar Bor.	20,211		45,964		46,354	68,916		181,445
7. Bradley Beach Bor.	14,552	142	31,909		51,045	47,174		144,822
8. Brielle Bor.	12,563		26,810		29,104	52,280		120,757
9. Colts Neck Twp.	20,340		42,129		367,119	147,717		577,305
10. Deal Bor.	8,393		6,546		60,727	84,345		160,011
11. Eatontown Bor.	51,100	5,834	216,372		114,408	144,383		532,097
12. Englishtown Bor.	3,663		16,958		5,007	14,874		40,502
13. Fair Haven Bor.	21,469	3	20,916		67,132	60,437		169,957
14. Farmingdale Bor.	4,013		18,678		8,126	18,681		49,498
15. Freehold Bor.	36,860	1,857	164,300		79,471	121,581		404,069
16. Freehold Twp.	46,088		156,545		220,921	312,701		736,255
17. Hazlet Twp.	77,736	101	152,011		146,340	192,805		568,993
18. Highlands Bor.	13,688		23,703		30,118	38,927		106,436
19. Holmdel Twp.	21,382		339,539		177,666	218,048		756,635
20. Howell Twp.	76,047		164,153		890,803	362,921		1,493,924
21. Interlaken Bor.	4,132		14		12,921	22,372		39,439
22. Keansburg Bor.	33,976	1,143	52,538		64,311	76,470		228,438
23. Keyport Bor.	25,185	680	83,583		42,364	99,407		251,219
24. Little Silver Bor.	21,008	5	40,058		58,588	90,486		210,145
25. Loch Arbour Village	1,381		3,443		3,055	6,118		13,997
26. Long Branch City	111,065	30,730	210,070	7,122	492,661	336,407		1,188,055
27. Manalapan Twp.	49,108		70,340		320,797	228,295		668,540
28. Manasquan Bor.	17,376	371	33,603		54,430	67,965		173,745
29. Marlboro Twp.	42,900		68,422		165,392	213,760		490,474
30. Matawan Bor.	31,935	636	40,665		343,706	83,786		500,728

31. Matawan Twp.	61,800		198,464		177,133	145,168		582,565
32. Middletown Twp.	190,933	934	201,575		662,746	778,739		1,834,927
33. Millstone Twp.	8,861		26,334		46,273	77,671		159,139
34. Monmouth Beach Bor.	7,138		6,264		21,037	33,670		68,109
35. Neptune Twp.	97,394	1,397	228,360		280,368	56,879		664,398
36. Neptune City Bor.	19,232		55,764		48,078	298,915		421,989
37. New Shrewsbury Bor.	29,344		114,024		108,504	130,404		382,276
38. Ocean Twp.	65,166	1,637	110,716		220,186	296,620		694,325
39. Oceanport Bor.	26,226		57,256		61,065	67,035		211,582
40. Red Bank Bor.	44,906	1,052	281,587	4,811	313,536	154,317	\$16,067	816,276
41. Roosevelt Bor.	2,845		3,125		7,631	10,815		24,416
42. Rumson Bor.	25,940		21,720		83,024	129,568		260,252
43. Sea Bright Bor.	4,680		27,371		21,684	24,990		78,725
44. Sea Girt Bor.	7,714		7,825		24,844	31,555		71,938
45. Shrewsbury Bor.	11,587		62,858		35,089	51,654		161,188
46. Shrewsbury Twp.	4,069	9	749		1,006	1,391		7,224
47. South Belmar Bor.	5,208		7,262		10,568	19,291		42,329
48. Spring Lake Bor.	13,618		20,727		32,682	78,620		145,647
49. Spring Lake Heights Bor.	16,086		18,138		43,666	59,688		137,578
50. Union Beach Bor.	22,623		81,081		81,613	53,141		238,458
51. Upper Freehold Twp.	8,917		41,625		44,108	78,980		173,630
52. Wall Twp.	57,668		155,910		525,145	298,559		1,037,282
53. West Long Branch Bor.	23,926	6,147	111,976		87,533	92,289		321,871
Total	\$1,614,375	\$59,547	\$4,354,259	\$17,280	\$7,135,284	\$6,415,234	\$16,067	\$19,612,053

Difference in totals due to rounding.

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Boonton Town	\$32,371		\$301,454	\$2,813	\$73,325	\$109,744		\$519,707
2. Boonton Twp.	10,731	\$1,056	39,261		17,218	43,004		111,270
3. Butler Bor.	24,646		155,610		126,564	72,291		379,111
4. Chatham Bor.	33,438	1,131	102,046	2,470	62,434	102,008	\$9,128	312,655
5. Chatham Twp.	28,289		20,799		125,214	126,299		300,601
6. Chester Bor.	4,541		25,346		11,917	38,920		80,724
7. Chester Twp.	14,908		36,684		139,036	72,962		263,590
8. Denville Twp.	49,094	878	194,706	4,957	296,655	140,289		686,579
9. Dover Town	52,568	2,413	260,085	4,188	112,811	127,105		559,170
10. East Hanover Twp.	27,034	17	193,861		604,824	132,403		958,139
11. Florham Park Bor.	28,292		156,994		96,981	142,865		425,132
12. Hanover Twp.	37,401	3,142	785,703		168,067	266,662		1,260,975
13. Harding Twp.	11,357		14,451		37,439	89,629		152,876
14. Jefferson Twp.	49,363		49,409		438,887	153,297		690,956
15. Kinnelon Bor.	26,566		23,071		46,601	55,499		151,737
16. Lincoln Park Bor.	31,578		66,529		70,136	84,104		252,347
17. Madison Bor.	58,409	901	138,176	2,919	52,583	127,342		380,330
18. Mendham Bor.	13,035		38,925		57,031	59,285		168,276
19. Mendham Twp.	12,923		9,910		41,936	85,447		150,216
20. Mine Hill Twp.	12,433		56,272		32,389	25,468		126,562
21. Montville Twp.	41,407		134,307		343,569	183,104		702,387
22. Morris Twp.	67,861		363,159		240,946	336,490	5,840	1,014,296
23. Morris Plains Bor.	19,365		191,708		64,170	95,831		371,074
24. Morristown Town	61,737	27,160	388,850	7,223	226,766	313,564	314,313	1,339,613
25. Mountain Lakes Bor.	16,565		28,462		66,694	69,377		181,098
26. Mount Arlington Bor.	12,549		15,225		43,229	27,384		98,387
27. Mount Olive Twp.	36,332		74,363		113,585	172,299		396,579
28. Netcong Bor.	9,990		42,868		58,125	36,452		147,435
29. Parsippany-Troy Hills Twp	192,642	15,401	359,743		313,392	424,411	91,377	1,396,966
30. Passaic Twp.	25,842		88,729		270,478	146,847		531,896

31. Pequannock Twp.	50,160	.....	99,233	.....	93,992	148,737	.....	392,122
32. Randolph Twp.	46,476	.....	157,671	.....	177,962	199,379	.....	581,488
33. Riverdale Bor.	9,539	.....	67,144	.....	40,102	61,709	.....	178,494
34. Rockaway Bor.	22,312	.....	157,637	.....	40,378	71,571	.....	291,898
35. Rockaway Twp.	66,256	.....	246,182	.....	125,274	142,358	.....	580,070
36. Roxbury Twp.	55,067	480	331,140	5,481	185,140	250,188	.....	827,496
37. Victory Gardens Bor.	3,590	.....	2,855	.....	3,556	4,902	.....	14,903
38. Washington Twp.	24,335	.....	82,723	.....	137,123	106,113	.....	350,294
39. Wharton Bor.	19,347	514	90,617	.....	39,806	43,500	.....	193,784
Total	\$1,340,348	\$53,092	\$5,591,908	\$30,051	\$5,196,336	\$4,888,839	\$420,658	\$17,521,233

Difference in totals due to rounding.

OCEAN COUNTY								
Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Barnegat Light Bor.	\$1,936		\$4,810		\$8,891	\$21,580		\$37,217
2. Bay Head Bor.	3,786		6,783	\$9,600	19,781	33,946		73,896
3. Beach Haven Bor.	5,201		20,438		40,352	49,885		115,876
4. Beachwood Bor.	15,345		8,042		34,037	72,599		130,023
5. Berkeley Twp.	27,677		70,634		469,655	235,972		803,938
6. Brick Twp.	122,540	\$1,933	130,206		373,337	552,332		1,180,348
7. Dover Twp.	152,930	1,441	578,529		802,624	894,473		2,429,997
8. Eagleswood Twp.	2,877		3,709		21,876	25,291		53,753
9. Harvey Cedars Bor.	1,098		2,225		9,708	30,859		43,890
10. Island Heights Bor.	4,883		4,098		10,416	19,622		39,019
11. Jackson Twp.	63,883	972	89,740		230,368	290,144		675,107
12. Lacey Twp.	16,135		20,952		2,933,255	212,143		3,182,485
13. Lakehurst Bor.	9,232		7,806		9,810	24,376		51,224
14. Lakewood Twp.	88,166	745	184,255		405,354	442,941		1,121,461
15. Lavallette Bor.	5,275		7,966		22,316	35,538		71,095
16. Little Egg Harbor Twp.	10,389		17,737		133,558	178,452		340,136
17. Long Beach Twp.	10,172		20,380		97,595	183,508		311,655
18. Manchester Twp.	26,391		19,537		171,909	191,819		409,656
19. Mantoloking Bor.	1,115		1,033		18,271	21,410		41,829
20. Ocean Twp.	7,767		10,398		69,951	72,090		160,206
21. Ocean Gate Bor.	3,779		2,077		14,066	22,142		42,064
22. Pine Beach Bor.	4,876		2,098		19,947	23,043		49,964
23. Plumsted Twp.	14,377		15,047		38,051	58,616		126,091
24. Pt. Pleasant Bor.	55,816		62,427		141,899	202,532		462,674
25. Pt. Pleasant Beach Bor.	17,065	463	85,686		108,826	85,447		297,487
26. Seaside Heights Bor.	4,362		31,233		20,054	20,520		76,169
27. Seaside Park Bor.	5,006		16,744		29,434	43,691		94,875
28. Ship Bottom Bor.	3,772		19,418		56,895	47,691		127,776
29. South Toms River Bor.	13,915		14,887		24,263	38,034		91,099
30. Stafford Twp.	12,877	420	24,469		515,894	189,374		743,034
31. Surf City Bor.	3,946		8,768		20,063	52,329		85,106
32. Tuckerton Bor.	6,732		11,836		34,150	62,733		115,451
33. Union Twp.	5,380		9,697		35,190	79,865		130,132
Total	\$728,699	\$5,974	\$1,513,664	\$9,600	\$6,941,822	\$4,514,995		\$13,714,733

PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Bloomingdale Bor.	\$27,254		\$57,106		\$40,492	\$54,421		\$179,273
2. Clifton City	288,155	\$5,774	3,001,258	\$2,572	1,206,926	1,199,906		5,704,591
3. Haledon Bor.	23,654		64,584		61,085	106,912		256,235
4. Hawthorne Bor.	67,018	669	240,264		165,839	247,183		720,973
5. Little Falls Twp.	40,991		197,376		133,755	257,062		629,184
6. North Haledon Bor.	26,614		35,294		43,376	109,473		214,757
7. Passaic City	192,684	4,238	2,128,488	9,166	269,932	677,848	\$425	3,282,781
8. Paterson City	506,227	29,207	2,480,137	29,402	1,482,967	1,548,119		6,076,059
9. Pompton Lakes Bor.	39,838	281	246,746		83,099	127,657		497,621
10. Prospect Park Bor.	18,093		47,086		18,081	41,220		124,480
11. Ringwood Bor.	36,328		12,966		196,089	119,526		364,909
12. Totowa Bor.	40,477	67,061	215,086		168,849	259,846		751,319
13. Wanaque Bor.	30,187		94,778		69,096	103,801		297,862
14. Wayne Twp.	171,770	8,270	596,584		356,126	810,335		1,943,085
15. West Milford Twp.	60,485	182	91,836		287,122	305,832		745,457
16. West Paterson Bor.	40,869	58	170,842		53,650	132,781		398,200
Total	\$1,610,645	\$115,741	\$9,680,434	\$41,140	\$4,636,482	\$6,101,922	\$425	\$22,186,786

Difference in totals due to rounding.

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Alloway Twp.	\$8,913	.....	\$21,994	.....	\$59,584	\$40,430	.....	\$130,921
2. Elmer Bor.	5,565	.....	15,810	.....	8,671	18,342	.....	48,388
3. Elsinboro Twp.	4,209	.....	6,774	.....	25,411	20,935	.....	57,329
4. Lower Alloways Creek Twp	.....	.....	11,581	.....	4,460,574	46,878	.....	4,519,033
5. Mannington Twp.	6,687	.....	82,621	.....	54,567	46,402	.....	190,277
6. Oldmans Twp.	7,299	.....	33,489	.....	24,844	47,288	.....	112,920
7. Penns Grove Bor.	20,019	\$1,504	58,638	.....	43,388	55,379	.....	178,928
8. Pennsville Twp.	46,476	628	1,884,018	.....	1,791,860	169,410	.....	3,892,392
9. Pilesgrove Twp.	9,459	.....	32,443	.....	105,248	70,197	.....	217,347
10. Pittsgrove Twp.	16,142	.....	36,309	.....	67,795	97,142	.....	217,388
11. Quinton Twp.	8,973	.....	21,560	.....	46,248	49,562	.....	126,343
12. Salem City	26,733	966	227,006	.....	147,428	63,076	.....	465,209
13. Upper Penns Neck Twp.	24,524	.....	250,408	.....	77,427	116,449	.....	468,808
14. Upper Pittsgrove Twp. ...	10,081	.....	36,429	.....	83,853	71,738	.....	202,101
15. Woodstown Bor.	10,965	.....	17,368	.....	18,862	29,774	.....	76,969
Total	\$206,043	\$3,098	\$2,736,447	..	\$7,015,760	\$943,002	.....	\$10,904,353

Difference in totals due to rounding.

SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Bedminster Twp.	\$9,078		\$33,734		\$35,432	\$75,158		\$153,402
2. Bernards Twp.	46,507	\$1,201	47,682		137,197	208,403		440,990
3. Bernardsville Bor.	23,252	114	68,559	\$2,799	96,148	101,400		292,272
4. Bound Brook Bor.	36,528	751	75,697	5,311	71,719	150,122		340,128
5. Branchburg Twp.	20,071	18	71,708		828,391	138,635		1,058,823
6. Bridgewater Twp.	105,685		1,918,962		637,982	659,256		3,321,885
7. Far Hills Bor.	2,726		8,696		6,904	10,621		28,947
8. Franklin Twp.	106,224	5,661	180,558		319,751	650,829		1,263,023
9. Green Brook Twp.	15,037		57,019		54,266	89,641		215,963
10. Hillsborough Twp.	38,663		152,400		205,459	361,050		757,572
11. Manville Bor.	45,542	602	578,423	4,803	55,210	131,049		815,629
12. Millstone Bor.	2,202		1,909		10,809	11,072		25,992
13. Montgomery Twp.	22,207		89,688	1,179	101,077	211,934		426,085
14. North Plainfield Bor.	76,187	951	113,099		115,929	228,677		534,843
15. Peapack-Gladstone Bor.	6,725		23,895		21,588	34,642		86,850
16. Raritan Bor.	23,388		225,957	4,498	56,947	103,790		414,580
17. Rocky Hill Bor.	3,205		24,417		5,964	15,537		49,123
18. Somerville Bor.	47,720	889	217,670	2,142	176,975	228,219	\$6,730	680,345
19. South Bound Brook Bor.	15,817		71,579		28,293	59,790		175,479
20. Warren Twp.	30,033	48	104,325		115,625	209,290		459,321
21. Watchung Bor.	16,603	87	204,370		74,391	140,699		436,150
Total	\$693,401	\$10,321	\$4,270,348	\$20,732	\$3,156,058	\$3,819,813	\$6,730	\$11,977,402

Difference in totals due to rounding.

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Andover Bor.	\$2,842	.....	\$9,172	.....	\$12,217	\$14,208	.....	\$38,439
2. Andover Twp.	10,626	.....	52,550	.....	38,509	53,439	.....	155,124
3. Branchville Bor.	3,184	\$1,751	29,225	.....	3,042	15,572	\$122,310	175,084
4. Byram Twp.	16,051	.....	27,205	.....	49,183	63,915	.....	156,354
5. Frankford Twp.	9,707	.....	52,589	.....	47,857	58,553	.....	168,706
6. Franklin Bor.	14,807	.....	54,144	.....	109,082	42,661	.....	220,694
7. Fredon Twp.	4,796	.....	26,317	.....	25,738	38,852	.....	95,703
8. Green Twp.	4,694	.....	18,489	.....	14,011	27,731	.....	64,925
9. Hamburg Bor.	6,362	.....	33,338	.....	16,508	17,361	.....	73,569
10. Hampton Twp.	7,309	.....	31,157	.....	34,295	52,231	.....	124,992
11. Hardyston Twp.	12,231	.....	36,891	.....	48,296	44,161	.....	141,579
12. Hopatcong Bor.	31,641	.....	16,423	.....	81,271	104,092	.....	233,427
13. Lafayette Twp.	4,203	.....	36,437	.....	9,190	15,348	.....	65,178
14. Montague Twp.	3,953	.....	10,557	.....	30,994	46,213	.....	91,717
15. Newton Town	25,506	772	223,129	.....	61,958	69,243	.....	380,608
16. Ogdensburg Bor.	7,767	.....	61,086	.....	7,240	16,679	.....	92,772
17. Sandyston Twp.	4,555	.....	12,167	.....	19,142	47,828	.....	83,692
18. Sparta Twp.	37,817	6	109,404	.....	147,797	122,893	.....	417,917
19. Stanhope Bor.	10,626	.....	36,179	.....	11,923	24,890	.....	83,618
20. Stillwater Twp.	7,543	.....	14,119	.....	31,807	43,291	.....	96,760
21. Sussex Bor.	7,124	.....	33,911	.....	15,521	30,394	.....	86,950
22. Vernon Twp.	21,179	57	62,028	.....	152,080	93,474	.....	328,818
23. Walpack Twp.	1,342	.....	2,998	.....	9,880	21,167	.....	35,387
24. Wantage Twp.	15,132	.....	76,970	.....	55,786	62,699	.....	210,587
Total	\$270,996	\$2,587	\$1,066,485	.....	\$1,033,328	\$1,126,895	\$122,310	\$3,622,600

Difference in totals due to rounding.

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Berkeley Heights Twp.	\$45,714	.....	\$610,012	.....	\$148,604	\$192,035	.....	\$996,365
2. Clark Twp.	65,816	\$461	520,192	.....	190,876	241,771	.....	1,019,116
3. Cranford Twp.	95,744	1,934	299,229	\$12,395	498,863	448,518	.....	1,356,683
4. Elizabeth City	393,778	6,889	2,525,234	261,646	2,111,004	1,496,504	.....	6,795,055
5. Fanwood Bor.	31,180	.....	31,862	.....	143,912	123,209	.....	330,163
6. Garwood Bor.	18,386	.....	212,977	.....	40,774	70,425	.....	342,562
7. Hillside Twp.	75,628	1,130	882,739	2,426	322,125	301,965	.....	1,586,013
8. Kenilworth Bor.	32,036	39	408,382	.....	116,617	167,251	.....	724,325
9. Linden City	144,744	3,132	2,366,809	13,340	7,243,445	669,791	.....	10,441,261
10. Mountainside Bor.	26,286	.....	223,722	.....	113,252	149,312	.....	512,572
11. New Providence Bor.	48,223	11,607	175,207	.....	169,451	200,052	.....	604,540
12. Plainfield City	163,804	5,681	755,314	10,130	337,124	658,360	.....	1,930,413
13. Rahway City	101,767	4,571	739,160	25,162	204,087	422,874	.....	1,497,621
14. Roselle Bor.	78,945	5,430	182,991	.....	174,317	291,410	.....	733,093
15. Roselle Park Bor.	49,905	1,310	97,838	1,389	87,812	146,322	.....	384,576
16. Scotch Plains Twp.	77,875	.....	105,751	.....	273,281	344,282	.....	801,189
17. Springfield Twp.	55,019	5,128	381,488	.....	259,420	231,350	.....	932,405
18. Summit City	82,563	3,194	343,632	8,418	503,224	384,712	.....	1,325,743
19. Union Twp.	185,529	54,152	1,308,071	.....	709,521	861,793	.....	3,119,066
20. Westfield Town	117,867	219	292,692	.....	281,876	517,340	.....	1,209,994
21. Winfield Twp.	7,634	.....	4,815	.....	6,283	9,678	.....	28,410
Total	\$1,898,440	\$104,877	\$12,468,115	\$334,905	\$13,935,869	\$7,928,955	.....	\$36,671,165

Difference in totals due to rounding.

WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Allamuchy Twp.	\$3,978		\$34,334		\$34,055	\$46,603		\$118,970
2. Alpha Bor.	9,889	\$81	29,251		22,261	24,070		85,552
3. Belvidere Town	9,515		83,374		21,258	23,870		138,017
4. Blairstown Twp.			29,997		1,978,174	59,929		2,068,100
5. Franklin Twp.	6,897		60,850		42,445	37,777		147,969
6. Frelinghuysen Twp.	3,908		25,554		22,627	20,605		72,694
7. Greenwich Twp.	5,180		24,167		26,995	26,242		82,584
8. Hackettstown Town	33,109	895	181,446		74,055	88,428		377,933
9. Hardwick Twp.	1,916		6,534		21,270	21,071		50,791
10. Harmony Twp.	7,673		51,112		20,182	33,288		112,255
11. Hope Twp.	3,985		15,995		23,448	34,921		78,349
12. Independence Twp.	7,190		21,913		14,326	26,194		69,623
13. Knowlton Twp.	6,075		30,276		39,335	32,463		108,149
14. Liberty Twp.	4,296		11,024		22,031	14,429		51,780
15. Lopatcong Twp.	10,990		63,372		133,460	78,161		285,983
16. Mansfield Twp.	12,395		40,539		212,164	67,371		332,469
17. Oxford Twp.	6,089		33,083		9,436	24,733		73,341
18. Pahaquarry Twp.			623		7,639	3,600		11,862
19. Phillipsburg Town	62,390	1,341	439,357	\$22,196	148,679	165,349		839,312
20. Pohatcong Twp.	13,716		45,532		27,566	41,911		128,725
21. Washington Bor.	20,774	940	103,709	1,955	68,778	62,539		258,695
22. Washington Twp.	12,531		54,642		39,041	60,620		166,834
23. White Twp.	8,132		51,774		40,179	54,286		154,371
Total	\$250,626	\$3,255	\$1,438,459	\$24,151	\$3,049,403	\$1,048,458		\$5,814,358

Difference in totals due to rounding.

APPENDIX 2

Abstracts of Ratables Tables of Equalized Valuations

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1975

COUNTY	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 188, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Atlantic	\$510,205,369	\$1,139,808,615	\$1,650,013,984	\$43,148,317					\$1,693,162,301
2 Bergen	3,988,966,955	6,920,112,096	10,909,079,051	146,669,365	\$24,000	\$4,000		\$28,000	11,055,720,416
3 Burlington	748,071,063	2,155,289,181	2,903,360,244	54,260,223			\$407,600	407,600	2,957,212,867
4 Camden	893,148,852	2,622,168,297	3,515,317,149	86,247,979			1,647,226	1,647,226	3,599,917,902
5 Cape May	602,997,139	1,034,825,081	1,637,822,220	18,235,588		1,000		1,000	1,656,056,808
6 Cumberland	214,620,584	705,047,906	919,668,490	24,817,619		2,300	980,000	982,300	943,503,809
7 Essex	1,880,278,800	4,304,138,300	6,184,417,100	189,913,100		2,000	344,900	346,900	6,373,983,300
8 Gloucester	404,709,650	1,019,406,640	1,424,116,290	25,416,529			1,470,900	1,470,900	1,448,061,919
9 Hudson	1,071,934,659	2,254,537,313	3,326,471,972	73,492,132		*171,850	58,000	229,850	3,399,734,254
10 Hunterdon	376,586,941	690,900,284	1,067,487,225	28,694,511					1,096,181,736
11 Mercer	594,149,340	1,725,670,825	2,319,820,165	58,030,081			62,800	62,800	2,377,787,446
12 Middlesex	2,101,575,265	4,828,940,675	6,930,515,940	129,928,578			321,700	321,700	7,060,122,818
13 Monmouth	1,478,285,556	3,170,580,804	4,648,866,360	74,167,556			12,300	12,300	4,723,022,016
14 Morris	1,625,346,513	3,085,449,478	4,710,795,991	88,485,256	28,000	5,100	88,400	121,800	4,799,159,447
15 Ocean	1,511,499,597	2,637,612,056	4,049,111,653	56,671,511					4,105,783,174
16 Passaic	1,294,301,598	2,635,340,046	3,929,641,644	70,013,360					3,999,655,004
17 Salem	92,206,910	368,947,475	461,154,385	12,375,251					473,529,636
18 Somerset	795,727,701	1,581,098,722	2,376,826,423	33,986,641			2,877,000	2,877,000	2,407,936,064
19 Sussex	379,421,559	734,671,180	1,114,092,739	22,961,527	54,000	1,000		55,000	1,136,999,266
20 Union	2,392,152,220	4,377,180,500	6,769,332,720	91,039,172			279,500	279,500	6,863,092,392
21 Warren	218,662,340	537,680,407	756,342,747	14,158,865			367,400	367,400	770,134,212
Totals	\$23,174,848,611	\$48,429,405,881	\$71,604,254,492	\$1,345,713,571	\$106,000	\$187,550	\$8,917,726	\$9,211,276	\$72,940,756,787

* Col. 5 (b) includes Totally Disabled Veteran Exemptions: Hudson County \$171,850.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1975—(Continued)

COUNTY	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
							Section A—County Taxes (Less Tax Due County on Bank Stock)		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
							Deduct Over- payment	Add Under- payment	
1 Atlantic			\$228,371	\$31,210,928	\$377,140,333	\$2,039,320,077	\$17,526,464.99		
2 Bergen			3,353,635	80,282,756	4,069,009,813	15,047,801,108	58,644,859.13		
3 Burlington			111,442	67,251,930	529,436,473	3,419,508,852	20,428,427.25	\$259,949.84	\$259,949.84
4 Camden			2,878,616	124,828,616	1,037,015,063	4,514,982,965	49,075,585.09		
5 Cape May			83,368	83,247,017	383,858,099	1,956,751,258	8,492,710.41		
6 Cumberland			228,000	53,122,568	133,651,967	1,024,261,208	11,471,440.64		
7 Essex			23,087,604	162,665,138	2,181,092,470	8,415,498,236	109,880,395.74		
8 Gloucester			138,377	39,198,627	598,871,252	2,007,872,921	11,743,598.43		
9 Hudson			99,372,294	122,361,242	1,375,380,804	4,752,126,114	47,122,877.59		
10 Hunterdon			86,598	7,314,280	255,089,232	1,344,043,286	5,871,701.29		
11 Mercer			3,855,566	2,101,012	1,080,868,540	3,460,410,540	32,309,948.57		
12 Middlesex			12,651,684	7,822,521	2,198,110,056	9,263,062,037	50,134,483.40		
13 Monmouth			622,676	66,494,141	1,427,376,770	6,084,527,321	38,208,814.53		
14 Morris			1,065,215	873,859	2,428,350,213	7,227,701,016	29,819,909.59		
15 Ocean			534,657	143,470,316	925,807,968	4,888,655,483	21,909,866.35		
16 Passaic			1,198,226		1,443,353,698	5,444,206,928	32,753,899.16	298,705.34	298,705.34
17 Salem			63,364	26,304,638	151,788,052	599,076,414	5,562,950.75		
18 Somerset			842,856	889,094	1,091,710,592	3,499,600,418	16,131,522.45		
19 Sussex			5,954	6,781,417	309,905,245	1,440,129,048	9,990,800.50		
20 Union			11,843,153	149,936,795	1,027,346,838	7,752,345,588	36,920,313.37		
21 Warren			820,591	20,342,359	263,066,337	1,013,678,781	6,011,944.96		
Totals			\$163,072,251	\$1,196,499,254	\$23,288,229,815	\$95,195,559,599	\$620,012,514.19	\$558,655.18	\$558,655.18

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1975—(Continued)

12—APPORTIONMENT OF TAXES											
Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D—Tax Levy			
II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes				I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	II Add: Deductions Allowed (C. 173, L. 1963)		
(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)		(a) Veterans		
Deduct Over-payment	Add Under-payment										
1	\$110,313.90	\$4,477.07	\$17,420,628.16	\$223,122.00	\$22,907,998.55	\$6,950,644.65	\$698,800.70	\$24,049,690.11	\$72,250,884.17	\$575,850.00	
2	299,939.04		58,344,920.09		215,423,218.32	32,944,291.89	1,802,493.00	99,322,825.50	407,837,748.80	3,397,600.00	
3	109,201.52	36,273.43	20,355,499.16	640,000.00	59,721,750.67	9,895,830.06	227,904.60	12,751,632.39	103,592,616.88	1,212,000.00	
4	406,368.23		48,669,216.86	429,000.00	77,220,245.11	9,505,709.89		27,078,400.51	162,902,572.37	1,606,020.00	
5	16,580.02	8,185.55	8,484,315.94	357,786.67	12,574,606.79	2,438,929.00	372,208.25	14,531,952.43	38,759,799.08	237,550.00	
6	120,544.22		11,950,896.42		17,900,300.50	161,700.00	613,342.85	6,800,437.95	36,826,677.72	324,050.00	
7	1,727,301.00		108,153,094.74		135,754,276.92	23,320,465.74	7,372,799.21	133,524,783.13	408,125,419.74	1,724,550.00	
8	28,133.21		11,715,465.22		32,338,822.02	4,403,998.39	33,210.50	6,537,232.98	55,028,729.11	659,200.00	
9	761,646.51	45,180.00	46,406,411.08		78,003,227.04		5,055,391.67	70,824,838.36	200,289,868.75	789,900.00	
10	31,871.39		5,839,829.90	271,000.00	14,364,494.70	14,026,503.52		2,461,166.69	36,962,993.81	250,100.00	
11	110,923.45		32,199,025.12	653,754.00	30,163,974.93	21,787,224.29	274,791.00	28,087,730.27	113,166,499.61	996,050.00	
12	498,574.72	8,875.40	49,644,784.08		164,426,244.38	592,999.97	2,877,106.42	32,331,842.49	249,872,977.34	2,250,900.00	
13	128,619.85	11,750.21	38,091,944.89	853,088.47	91,597,524.41	36,411,202.18	362,185.25	34,666,629.22	201,982,574.42	1,582,700.00	
14	148,595.71	1,384.55	29,672,698.43	997,700.00	108,449,931.16	30,055,955.79		38,829,434.16	208,005,719.54	1,363,680.00	
15	67,203.17	4,731.79	21,847,394.97	758,200.00	45,229,065.43	27,615,317.05		20,325,870.61	115,775,848.06	1,006,483.00	
16	207,599.61		32,546,299.55		75,046,302.93	8,210,479.83	2,042,556.50	39,359,569.93	157,205,208.74	1,177,250.00	
17	31,163.38	3,370.71	5,535,158.08		7,662,413.35	3,868,477.39	190,197.00	1,412,044.21	18,668,290.03	202,250.00	
18	53,802.58		16,077,719.87	733,783.50	49,271,680.43	17,430,556.75		13,157,980.11	96,671,720.66	733,950.00	
19	38,546.20		9,952,254.30	396,655.00	23,546,542.34	7,692,472.22		6,561,545.75	48,149,469.61	319,171.00	
20	219,450.78	2,674.62	36,703,537.21		108,430,475.03	21,336,503.48	3,551,976.00	54,878,155.02	224,950,646.74	1,809,700.00	
21	11,898.01		6,000,046.95	140,087.00	15,459,276.89	3,013,153.52	92,288.50	3,112,851.58	27,817,704.44	257,410.00	
	\$5,128,276.50	\$126,903.33	\$615,011,141.02	\$6,454,176.64	\$1,385,542,372.50	\$281,662,415.61	\$25,567,251.45	\$670,606,612.40	\$2,984,843,969.62	\$22,476,364.00	

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES			13	14	15				16	17
Section D—Tax Levy		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget								
II Add: Deductions Allowed (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)	Bank Stock • • • Tax Due Municipality			Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens			(d) Total of Miscellaneous Revenues (Cols. a+b+c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)	Total Ratables Determined Pursuant to R. S. 54:1-35 After Equalization Under R. S. 54:1-33 and R. S. 54:1-34
(b) Senior Citizens (½ of Amount in Col. 16)										
1	\$603,680.00	\$73,430,414.17	\$158,645.64	\$371,395,148	\$6,322,005.30	\$22,113,450.18	\$5,330,707.26	\$33,766,162.74	\$1,207,360.00	\$1,982,060,167
2	1,563,980.00	412,799,328.80	874,999.46	1,787,951,748	26,724,611.34	60,967,080.26	8,762,104.46	96,453,746.06	3,127,960.00	14,586,190,076
3	486,800.00	105,291,416.88	194,092.04	1,045,617,221	9,783,794.28	24,715,111.31	4,196,501.59	38,695,407.18	973,600.00	3,317,521,962
4	1,061,495.00	165,570,087.37	348,333.97	878,742,574	9,897,156.00	41,859,072.58	5,392,160.00	57,148,388.58	2,122,960.00	4,343,010,382
5	402,960.00	39,400,309.08	88,039.23	199,417,057	5,400,986.88	9,509,757.65	2,548,807.80	17,468,552.33	805,920.00	1,912,984,958
6	338,720.00	37,489,447.72	87,883.99	233,890,281	2,744,827.14	10,761,002.66	2,101,194.77	15,607,024.57	677,440.00	970,385,844
7	1,141,155.00	410,991,124.74	1,092,348.58	1,844,403,300	17,683,476.54	168,777,433.43	13,911,690.32	200,372,600.29	2,282,310.00	7,918,155,428
8	400,440.00	56,088,369.11	124,534.76	220,038,406	5,555,839.72	11,715,789.78	2,577,239.70	19,848,869.20	800,880.00	1,939,367,673
9	781,920.00	201,861,688.75	366,195.81	1,118,870,968	6,719,160.16	107,973,340.62	9,161,513.43	123,854,014.21	1,563,840.00	4,295,209,194
10	163,375.00	37,376,468.81	89,703.28	190,303,835	4,736,534.61	6,401,063.43	2,204,678.19	13,342,276.23	326,750.00	1,291,996,002
11	658,800.00	114,821,349.61	321,876.85	829,714,620	13,970,650.28	40,770,112.35	4,519,993.88	59,260,756.51	1,317,600.00	3,298,392,152
12	891,680.00	253,015,557.34	286,932.76	1,161,506,695	18,230,239.67	60,580,122.72	6,421,700.00	85,232,062.39	1,783,360.00	7,933,363,144
13	826,480.00	204,391,754.42	369,355.11	937,835,940	17,260,162.09	38,385,601.00	10,237,111.29	65,882,874.38	1,652,960.00	5,968,496,166
14	481,480.00	209,850,879.54	269,136.73	880,990,946	13,460,194.00	24,807,604.38	5,770,655.70	44,088,454.08	962,960.00	6,350,221,745
15	1,163,433.00	117,945,764.06	238,571.16	540,071,849	13,163,856.00	23,768,233.01	6,440,674.59	43,372,763.60	2,326,866.00	4,838,333,842
16	905,680.00	159,288,138.74	453,407.21	780,111,960	8,894,082.22	48,286,520.38	5,053,200.00	62,233,802.60	1,811,360.00	5,135,290,034
17	153,990.00	19,024,530.03	47,901.58	85,714,415	1,774,893.82	8,596,414.50	1,272,244.17	11,643,552.49	307,980.00	513,140,139
18	278,880.00	97,684,550.66	167,305.99	369,413,270	7,279,200.00	16,052,026.96	2,660,391.58	25,991,618.54	557,760.00	3,357,668,665
19	185,760.00	48,654,400.61	77,277.64	145,805,176	3,911,165.00	5,617,555.01	2,882,900.00	12,411,620.01	371,520.00	1,414,652,609
20	1,017,760.00	227,778,106.74	394,438.05	1,367,188,689	17,515,659.12	53,640,656.55	3,787,960.04	74,944,275.71	2,035,620.00	7,326,725,502
21	221,059.50	28,296,172.94	61,671.76	115,991,141	3,702,568.32	6,707,401.49	1,282,001.82	11,691,971.63	442,117.00	968,769,681
	\$13,729,526.50	\$3,021,049,860.12	\$6,112,651.60	\$16,104,975,239	\$214,740,062.49	\$792,005,300.25	\$106,515,430.59	\$1,113,260,793.33	\$27,459,053.00	\$89,661,932,365

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Absecon City	\$16,686,900	\$34,779,700	\$51,466,600	\$719,720	.....	.....	.....	.....	\$52,186,320
2 Atlantic City	88,135,270	213,813,870	301,949,140	16,691,362	.....	.....	.....	.....	318,640,502
3 Brigantine City	14,399,600	76,776,600	121,176,200	911,407	.....	.....	.....	.....	122,087,607
4 Buena Bor.	5,066,200	26,516,800	31,583,000	1,170,267	.....	.....	.....	.....	32,753,267
5 Buena Vista Twp.	17,581,675	32,218,600	49,800,275	667,268	.....	.....	.....	.....	50,467,543
6 Corbin City	290,800	871,200	1,162,000	15,533	.....	.....	.....	.....	1,177,533
7 Egg Harbor City	2,429,004	14,105,022	16,534,026	820,170	.....	.....	.....	.....	17,354,196
8 Egg Harbor Twp.	37,794,400	84,235,600	122,030,000	4,518,530	.....	.....	.....	.....	126,548,530
9 Estell Manor City	6,129,395	2,181,248	8,310,643	133,776	.....	.....	.....	.....	8,444,419
10 Folsom Bor.	2,831,405	9,819,360	12,650,765	652,251	.....	.....	.....	.....	13,303,016
11 Galloway Twp.	47,998,400	75,524,100	123,522,500	1,952,412	.....	.....	.....	.....	125,474,912
12 Hamilton Twp.	42,232,200	47,514,000	89,746,200	1,863,337	.....	.....	.....	.....	91,609,537
13 Hammonton Town	19,113,720	54,886,205	73,999,925	3,025,707	.....	.....	.....	.....	77,025,632
14 Linwood City	10,669,300	43,433,400	54,102,700	548,540	.....	.....	.....	.....	54,651,240
15 Longport Bor.	16,275,325	17,790,140	34,065,465	150,154	.....	.....	.....	.....	34,215,619
16 Margate City	45,445,500	104,541,450	149,986,950	778,049	.....	.....	.....	.....	150,764,999
17 Mullica Twp.	9,415,750	13,898,050	23,313,800	604,906	.....	.....	.....	.....	23,918,706
18 Northfield City	22,351,800	51,796,200	74,148,000	479,831	.....	.....	.....	.....	74,627,831
19 Pleasantville City	8,140,375	46,052,670	54,193,045	3,450,252	.....	.....	.....	.....	57,643,297
20 Port Republic City	2,272,900	4,277,000	6,549,900	264,014	.....	.....	.....	.....	6,813,914
21 Somers Point City	21,840,100	77,797,800	99,637,900	1,742,558	.....	.....	.....	.....	101,380,458
22 Ventnor City	39,243,650	102,081,800	141,325,450	1,773,856	.....	.....	.....	.....	143,099,306
23 Weymouth Twp.	3,861,700	4,897,800	8,759,500	214,417	.....	.....	.....	.....	8,973,917
Totals	\$510,205,369	\$1,139,808,615	\$1,650,013,984	\$43,148,317	.....	.....	.....	.....	\$1,693,162,301

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 8 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
							Section A—County Taxes (Less Tax Due County on Bank Stock)		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-87)	
							Deduct Over- payment	Add Under- payment	
1 Absecon City	\$3.97	85.82	\$12,326		\$9,202,048	\$61,400,694	\$527,694.07		
2 Atlantic City	6.72	87.34	110,421		65,043,555	383,794,478	3,298,432.92		
3 Brigantine City	2.95	90.17			13,868,356	135,955,963	1,168,442.10		
4 Buena Bor.	3.22	103.43	741		16,414	32,770,422	281,637.82		
5 Buena Vista Twp.	4.02	84.86	1,528		9,817,440	60,286,511	518,118.48		
6 Corbin City	5.92	46.02	154		1,423,365	2,601,052	22,354.14		
7 Egg Harbor City	7.36	65.42			9,782,807	27,137,003	233,222.70		
8 Egg Harbor Twp.	3.33	77.69	22		37,863,914	164,412,466	1,413,004.93		
9 Estell Manor City	4.97	62.11	23		5,232,884	13,677,326	117,546.62		
10 Folsom Bor.	5.35	69.06	652		6,123,748	19,427,416	166,964.44		
11 Galloway Twp.	2.40	138.39	528	\$31,210,928		94,264,512	810,134.56		
12 Hamilton Twp.	4.11	67.80			46,829,151	138,438,688	1,189,779.30		
13 Hammonton Town	4.71	79.05	60,553		23,863,666	100,949,851	867,590.16		
14 Linwood City	5.17	78.14	38		15,764,250	70,415,528	605,169.98		
15 Longport Bor.	3.42	68.37			15,967,943	50,183,562	431,291.02		
16 Margate City	3.14	81.39			36,045,490	186,810,489	1,605,499.56		
17 Mullica Twp.	5.55	67.75	84		11,868,209	35,786,909	307,563.09		
18 Northfield City	4.50	85.56	144		14,192,248	88,820,223	763,344.87		
19 Pleasantville City	6.17	70.60	41,157		25,291,261	82,975,715	713,115.60		
20 Port Republic City	3.24	73.39			2,538,601	9,352,515	80,378.03		
21 Somers Point City	3.65	96.72			4,874,726	106,255,184	913,185.62		
22 Ventnor City	3.48	88.03			20,999,459	164,098,765	1,410,308.90		
23 Weymouth Twp.	3.93	95.93			530,798	9,504,715	81,686.08		
Totals			\$228,371	\$31,210,928	\$377,140,333	\$2,039,320,077	\$17,526,464.99		

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1975—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES									
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. A, III + B + C, a, b, c + CII]	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)									
	Deduct Over-payment	Add Under payment								
1 Absecon City	\$2,862.98		\$524,831.00	\$8,275.22	\$961,594.00		\$37,608.50	\$488,076.34	\$2,020,385.15	
2 Atlantic City	78,937.88		3,219,495.04		4,563,300.00		66,562.20	13,353,835.44	21,205,192.68	
3 Brigantine City	1,736.14		1,166,706.96	18,323.34	1,021,271.50		104,676.25	1,226,981.19	3,537,968.24	
4 Buena Bor.	6,327.30		275,310.46	4,416.60				74,421.73	1,026,893.92	
5 Buena Vista Twp.	1,353.45		516,766.03	8,125.06				12,267.28	1,991,124.24	
6 Corbin City	852.23		21,501.91	350.55	36,500.00			8,595.99	66,948.46	
7 Egg Harbor City	97.27		233,125.43	3,657.37	331,408.50	G370,556.80		301,164.37	1,242,912.47	
8 Egg Harbor Twp.	3,626.90		1,409,378.03	22,158.54	1,767,170.36	G953,663.19		—7,990.34	4,144,379.78	
9 Estell Manor City	41.63		117,504.90	1,843.35	294,048.00				413,396.34	
10 Folsom Bor.	651.99		166,312.45	2,618.31	533,930.73				702,861.49	
11 Galloway Twp.	874.83		809,259.73	12,704.42	1,095,195.50	G704,242.84		319,837.46	2,941,239.95	
12 Hamilton Twp.		\$4,241.73	1,194,021.03	18,657.95	1,200,808.00	G672,060.48		615,733.76	3,701,281.22	
13 Hammonton Town	1,027.69		886,562.47	13,605.43	2,369,878.52			300,335.94	3,550,382.36	
14 Linwood City	522.17		604,647.81	9,490.19	1,016,247.50	M563,369.54	126,592.50	456,858.52	2,777,206.06	
15 Longport Bor.	1,482.79		429,808.23	6,763.45	120,000.00			597,738.33	1,154,310.01	
16 Margate City	1,055.84		1,604,443.72	25,177.22	1,729,292.50		131,663.00	1,157,494.21	4,648,070.65	
17 Mullica Twp.	60.50		307,502.59	4,823.16	377,515.42	G366,447.69		241,964.64	1,298,253.50	
18 Northfield City	4,173.15		759,171.72	11,970.67	1,143,319.17	M674,264.86	32,030.00	667,317.12	3,288,073.54	
19 Pleasantville City	2,991.88		710,123.72	11,182.98	1,413,047.35			1,333,339.30	3,467,693.35	
20 Port Republic City	202.74		80,175.29	1,260.48	133,268.00				214,703.77	
21 Somers Point City	1,355.64		911,829.98	14,320.45	1,075,891.50	M519,327.25	114,074.50	982,011.80	3,617,455.57	
22 Ventnor City		235.34	1,410,544.24	22,116.27	1,462,419.00		85,593.75	1,915,396.61	4,896,069.87	
23 Weymouth Twp.	78.84		81,607.24	1,280.99	256,893.00			4,310.33	344,091.56	
Totals	\$110,313.90	\$4,477.07	\$17,420,628.16	\$223,122.00	\$22,907,998.55	\$6,950,644.65	\$698,800.70	\$24,049,690.11	\$72,250,884.17	

(County Percentage Level of Taxable Value of Real Property in Effect—100%)

B=Buena Regional High School.

G=Greater Egg Harbor Regional High School.

M=Mainland Regional High School.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1975—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II		III			(a)	(b)	(c)	(d)	
	Add: Deductions Allowed (C. 173, L. 1963)										Total on Which Tax Rate is Computed (Cols. 1 + II)
	(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 10)		Bank Stock + * * Tax Due Municipality	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
1	\$31,950.00	\$18,800.00	\$2,071,135.15	\$5,444.99	\$9,182,200	\$225,000.00	\$537,708.89	\$50,000.00	\$812,708.89	\$37,600.00
2	69,300.00	184,720.00	21,409,212.68	64,610.64	157,870,810		11,949,154.02	2,621,558.92	14,570,712.94	269,440.00
3	31,900.00	26,880.00	3,596,738.24	2,827.06	9,131,400	300,000.00	481,709.25	200,000.00	981,709.25	53,760.00
4	11,200.00	14,640.00	1,052,733.92	6,205.07	4,599,100	180,000.00	183,406.91	90,000.00	453,406.91	29,280.00
5	14,450.00	19,040.00	2,024,614.24	1,985.63	7,170,950	300,000.00	284,531.02	300,000.00	884,531.02	38,080.00
6	800.00	1,920.00	69,668.45		270,300	37,096.13	31,657.00	4,400.00	73,153.13	3,840.00
7	17,800.00	15,200.00	1,275,912.47	3,899.65	5,129,173	152,500.00	270,553.46	64,000.00	487,053.46	30,400.00
8	35,450.00	28,160.00	4,207,989.78	7,990.34	44,287,175	1,410,000.00	1,751,817.22	190,000.00	3,351,817.22	56,320.00
9	2,650.00	3,040.00	419,086.34		1,315,190	52,558.35	84,064.52	20,000.00	156,622.87	6,080.00
10	4,850.00	3,280.00	710,991.49		377,720	110,000.00	81,341.48	49,463.17	240,804.65	6,560.00
11	31,650.00	26,960.00	2,999,849.96	1,862.54	40,554,300	440,000.00	556,750.00	150,000.00	1,146,750.00	53,920.00
12	26,150.00	36,000.00	3,763,431.22	2,634.52	17,345,050	332,000.00	785,714.83	270,285.17	1,388,000.00	72,000.00
13	38,500.00	36,960.00	3,626,842.36	8,987.84	11,786,840	515,000.00	632,874.11	190,000.00	1,337,874.11	73,920.00
14	32,600.00	14,480.00	2,824,286.06	12,657.81	8,299,300	200,000.00	272,302.35	30,000.00	502,302.35	28,960.00
15	6,000.00	7,120.00	1,167,430.01		2,116,270	50,000.00	150,522.56	45,000.00	245,522.56	14,240.00
16	48,250.00	35,280.00	4,731,600.65	12,163.48	7,519,350	570,000.00	750,734.00	105,000.00	1,425,734.00	70,560.00
17	13,050.00	15,920.00	1,327,223.50	516.10	2,519,450	70,000.00	261,579.48	110,000.00	441,579.48	31,840.00
18	47,650.00	19,840.00	3,355,563.54	6,806.51	5,762,500	595,000.00	573,079.07	130,000.00	1,298,079.07	39,680.00
19	39,800.00	48,800.00	3,556,263.35	5,993.96	11,086,890	300,000.00	923,924.99	205,000.00	1,428,924.99	97,600.00
20	3,350.00	2,640.00	220,693.77		796,660	32,284.33	70,103.18	8,000.00	110,387.51	5,280.00
21	29,550.00	46,720.00	3,693,725.57	5,343.99	9,364,500	15,566.49	566,192.75	308,000.00	889,759.24	93,440.00
22	35,000.00	43,440.00	4,974,509.87	7,134.05	11,146,600	375,000.00	848,387.88	170,000.00	1,393,387.88	86,880.00
23	3,950.00	3,840.00	351,881.56	1,581.46	763,450	60,000.00	65,341.21	20,000.00	145,341.21	7,680.00
	\$575,850.00	\$603,680.00	\$73,430,414.17	\$158,645.64	\$371,395,148	\$6,322,005.30	\$22,113,450.18	\$5,330,707.26	\$33,766,162.74	\$1,207,360.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$11,453,876.50
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$869426884
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes \$013477412

† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total County Taxes Appropriated \$17,579,273.85
 Less: Bank Stock Taxes Due County \$158,645.69
 Net County Taxes Apportioned (12 A III) \$17,420,628.16
 † Adjustments (Net Total 12 A IIB) + \$105,836.83
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$17,526,464.99
 ***Bank Stock Tax Due Municipality \$158,645.64
 Bank Stock Tax Due County 158,645.69
 Bank Stock Tax Due State 317,291.33
 Total Bank Stock Tax \$634,582.66

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implement and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Allendale Bor.	\$31,993,240	\$64,161,600	\$96,154,840	\$519,407					\$96,674,247
2 Alpine Bor.	29,686,600	26,942,600	56,629,200	352,084					56,981,284
3 Bergenfield Bor.	51,352,500	121,480,600	172,833,100	871,030					173,704,130
4 Bogota Bor.	25,219,500	40,363,059	65,582,559	490,551					66,073,110
5 Carlstadt Bor.	91,551,100	138,985,100	230,536,200	1,894,423					232,430,623
6 Cliffside Park Bor.	68,529,100	163,993,400	232,522,500	3,146,440					235,668,940
7 Closter Bor.	58,081,100	86,536,000	144,617,100	2,897,429					147,514,529
8 Cresskill Bor.	57,102,600	81,233,900	138,336,500	483,802		\$1,000		\$1,000	138,819,302
9 Demarest Bor.	16,362,100	31,558,200	47,920,300	153,015					48,073,315
10 Dumont Bor.	52,835,000	100,801,500	153,636,500	3,344,776					156,981,276
11 Elmwood Park Bor.	47,821,220	105,423,775	153,244,995	988,800					154,233,795
12 East Rutherford Bor.	43,130,700	72,520,100	115,650,800	2,699,285					118,350,085
13 Edgewater Bor.	45,121,920	68,975,669	114,097,589	501,404					114,598,993
14 Emerson Bor.	19,160,700	43,616,200	62,776,900	349,739					63,126,639
15 Englewood City	76,814,200	159,810,600	236,624,800	7,948,092					244,572,892
16 Englewood Cliffs Bor.	68,202,600	98,296,400	166,499,000	1,240,636					167,739,636
17 Fair Lawn Bor.	65,258,560	210,513,400	275,771,960	4,235,041					280,007,001
18 Fairview Bor.	42,335,400	73,199,900	115,535,300	596,883					116,132,183
19 Fort Lee Bor.	147,465,560	290,404,060	437,869,620	4,702,356					442,571,976
20 Franklin Lakes Bor.	43,220,100	106,526,900	150,047,000	1,036,111					151,083,111
21 Garfield City	92,280,750	155,969,050	248,249,800	1,916,658					250,166,458
22 Glen Rock Bor.	34,554,600	78,931,800	113,486,400	674,348					114,160,748
23 Hackensack City	165,973,900	346,475,100	512,449,000	18,380,253					530,829,253
24 Harrington Park Bor.	16,834,900	28,809,500	45,644,400	188,045					45,832,445
25 Hasbrouck Heights Bor.	27,686,450	70,847,790	98,534,240	636,031					99,170,271
26 Hawthorpe Bor.	17,227,000	28,388,500	45,615,500	160,370					45,775,870
27 Hillsdale Bor.	34,024,250	72,347,500	106,371,750	2,593,388					108,965,138
28 Ho-Ho-Kus Bor.	28,312,750	44,701,100	73,013,850	471,180					73,485,030
29 Leonia Bor.	36,352,350	56,692,990	93,045,340	662,158					93,707,498
30 Little Ferry Bor.	48,316,600	88,020,000	136,336,600	3,947,400					140,284,000
31 Lodi Bor.	70,365,100	112,421,400	182,786,500	1,440,127					184,226,627
32 Lyndhurst Twp.	113,353,200	138,309,800	251,663,000	1,355,958					253,018,958
33 Mahwah Twp.	112,653,400	186,082,600	298,736,000	15,135,118					313,871,118
34 Maywood Bor.	32,134,350	62,736,465	94,870,815	781,970					95,652,785
35 Midland Park Bor.	26,227,650	46,898,650	73,126,300	587,109					73,713,409

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1975—(Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
36 Montvale Bor.	\$55,029,450	\$77,557,350	\$132,586,800	\$1,233,455	.....	.....	.....	.....	\$133,820,255
37 Moonachie Bor.	30,783,400	57,818,100	94,601,500	755,679	.....	.....	.....	.....	95,357,179
38 New Milford Bor.	31,951,360	78,665,280	110,616,640	412,342	.....	.....	.....	.....	111,028,982
39 North Arlington Bor.	55,560,800	98,955,100	154,515,900	699,176	.....	.....	.....	.....	155,215,076
40 Northvale Bor.	17,909,700	42,974,100	60,883,800	233,541	.....	.....	.....	.....	61,117,341
41 Norwood Bor.	11,391,035	34,040,560	48,431,595	272,547	.....	.....	.....	.....	48,704,142
42 Oakland Bor.	43,710,000	87,813,650	131,523,650	1,737,234	.....	.....	.....	.....	133,260,884
43 Old Tappan Bor.	24,322,300	35,064,100	59,386,400	136,581	.....	.....	.....	.....	59,522,981
44 Oradell Bor.	70,992,900	106,740,100	177,733,000	1,563,009	.....	.....	.....	.....	179,296,009
45 Palisades Park Bor.	45,797,620	71,026,050	116,822,670	442,667	.....	.....	.....	.....	117,265,337
46 Paramus Bor.	322,192,400	482,483,000	804,675,400	7,029,756	.....	.....	.....	.....	811,705,156
47 Park Ridge Bor.	31,151,550	53,060,600	84,212,150	624,510	.....	.....	.....	.....	84,836,660
48 Ramsey Bor.	74,009,900	111,669,600	185,679,500	3,300,387	.....	.....	.....	.....	188,979,887
49 Ridgefield Bor.	62,582,300	90,103,200	152,685,500	772,711	.....	.....	.....	.....	153,458,211
50 Ridgefield Park Twp.	42,534,900	61,446,900	103,981,800	497,723	.....	.....	.....	.....	104,479,523
51 Ridgewood Twp.	155,294,400	194,536,900	349,831,300	5,590,490	.....	\$2,000	.....	\$2,000	355,419,790
52 River Edge Bor.	22,105,070	62,547,385	84,652,455	2,521,612	.....	.....	.....	.....	87,174,067
53 Rivervale Twp.	56,216,600	80,690,500	136,907,100	402,451	.....	.....	.....	.....	137,309,551
54 Rochelle Park Twp.	12,138,800	41,045,860	53,184,660	10,718,887	.....	.....	.....	.....	63,903,547
55 Rockleigh Bor.	10,050,300	20,643,300	30,693,600	297,717	.....	.....	.....	.....	30,991,317
56 Rutherford Bor.	79,766,500	99,923,400	179,689,900	5,116,115	.....	.....	.....	.....	184,806,015
57 Saddle Brook Twp.	47,726,220	96,671,250	144,400,470	1,125,035	.....	.....	.....	.....	145,525,505
58 Saddle River Bor.	34,400,300	35,363,950	69,764,250	421,179	.....	.....	.....	.....	70,185,429
59 South Hackensack Twp.	29,097,300	54,388,493	83,485,793	686,611	.....	.....	.....	.....	84,172,404
60 Teaneck Twp.	176,501,500	287,457,700	463,959,200	3,651,644	.....	1,000	.....	1,000	467,609,844
61 Tenafly Bor.	124,109,800	183,135,970	307,245,770	1,268,348	.....	.....	.....	.....	308,514,118
62 Teterboro Bor.	23,434,050	42,058,790	65,492,840	1,426,612	.....	.....	.....	.....	66,919,452
63 Upper Saddle River Bor.	52,365,700	98,781,250	151,146,950	798,523	.....	.....	.....	.....	151,945,473
64 Waldwick Bor.	39,692,200	59,349,600	99,041,800	437,760	.....	.....	.....	.....	99,479,560
65 Wallington Bor.	61,838,600	82,361,150	144,199,750	751,944	.....	.....	.....	.....	144,951,694
66 Washington Twp.	24,567,200	53,464,600	78,031,800	248,295	.....	.....	.....	.....	78,280,095
67 Westwood Bor.	27,875,750	59,324,450	87,200,200	626,184	.....	.....	.....	.....	87,826,384
68 Woodcliff Lake Bor.	36,926,000	73,496,600	110,422,600	857,460	.....	.....	.....	.....	111,280,060
69 Wood-Ridge Bor.	31,040,800	38,250,550	102,291,350	769,963	\$21,000	.....	.....	24,000	103,037,313
70 Wyckoff Twp.	71,359,200	133,930,500	205,289,700	1,809,800	.....	.....	.....	.....	210,099,500
Totals	\$3,988,966,955	\$6,920,112,096	\$10,909,079,051	\$146,669,365	\$24,000	\$4,000	.....	\$28,000	\$11,055,720,416

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Allendale Bor.	\$4.31	90.68	\$12,378		\$10,622,998	\$107,309,623	\$418,211.12			
2 Alpine Bor.	1.91	94.96			3,686,521	60,667,805	236,436.86			
3 Bergenfield Bor.	6.57	52.80	3,004		159,707,709	333,414,843	1,299,396.93			
4 Bogota Bor.	5.00	68.42	8,724		37,543,959	103,625,793	403,854.86			
5 Carlstadt Bor.	1.63	81.97	73,505		69,030,078	301,534,206	1,175,150.50			
6 Cliffside Park Bor.	2.77	86.87			40,294,362	275,963,302	1,075,494.61			
7 Closter Bor.	3.03	97.40	2,436	*\$109,651	6,640,628	154,047,942	600,361.46			
8 Cresskill Bor.	2.94	103.16	13	*127,375		136,228,086	530,913.24			
9 Demarest Bor.	6.20	53.69		2,463,854	41,654,613	89,727,928	349,691.07			
10 Dumont Bor.	5.25	68.16	1,234		73,266,015	230,248,525	897,333.25			
11 Elmwood Park Bor.	3.61	56.47	1,165		135,110,659	289,345,619	1,127,648.68			
12 East Rutherford Bor.	2.08	74.44	22,973		58,115,304	176,488,362	687,817.11			
13 Edgewater Bor.	2.42	111.70	521,179		17,750,821	132,870,993	517,829.86			
14 Emerson Bor.	6.16	53.98			55,034,686	118,161,325	460,502.78			
15 Englewood City	6.36	62.52	18,517		151,498,961	399,090,370	1,555,350.07			
16 Englewood Cliffs Bor.	2.87	63.08			109,970,605	277,710,241	1,082,302.85			
17 Fair Lawn Bor.	5.81	52.13	82,215		274,178,401	554,267,617	2,160,112.70			
18 Fairview Bor.	2.49	87.17	4,335		24,991,337	141,127,855	550,008.81			
19 Fort Lee Bor.	2.99	71.02			183,384,019	625,955,995	2,439,499.36			
20 Franklin Lakes Bor.	3.29	73.09			57,323,732	208,406,843	812,211.02			
21 Garfield City	2.75	86.60	739		55,334,592	305,501,789	1,190,613.12			
22 Glen Rock Bor.	6.37	56.70	8,208		89,060,875	203,229,831	792,034.98			
23 Hackensack City	3.34	93.78	62,994		70,780,762	601,673,009	2,344,862.79			
24 Harrington Park Bor.	5.40	63.19	1,503		26,839,821	72,673,769	283,226.96			
25 Hasbrouck Heights Bor.	4.78	52.56	547		91,726,407	190,897,225	743,971.88			
26 Haworth Bor.	4.30	66.12	3,320		23,806,212	69,580,402	271,171.37			
27 Hillsdale Bor.	5.55	62.16	5,324		66,634,039	175,604,501	684,372.50			
28 Ho-Ho-Kus Bor.	3.53	72.06	10,302		29,411,923	102,907,255	401,054.04			
29 Leonia Bor.	4.25	76.53	764		29,834,570	123,542,832	481,475.79			
30 Little Ferry Bor.	2.45	101.45			1,764,682	142,048,582	553,597.10			
31 Lodi Bor.	4.35	71.31	8,615		84,393,670	268,628,912	1,046,910.75			
32 Lyndhurst Twp.	2.45	79.59	80,187	*\$93,391	85,004,527	337,710,281	1,316,137.27			
33 Mahwah Twp.	2.41	112.05	318,600	19,330,058		294,859,660	1,149,138.21			
34 Maywood Bor.	4.40	63.25	1,101		59,816,682	155,470,568	605,905.77			
35 Midland Park Bor.	4.92	65.44	194		41,968,115	115,681,718	450,839.16			

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1975—(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. 1968)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (including Total Net Adjustments)	II—Adjustments Resulting from		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
36 Montvale Bor.	\$3.59	83.33			\$29,622,092	\$163,442,347	\$636,973.69			
37 Moonachie Bor.	1.82	80.13	\$42,393		30,875,851	126,275,423	492,125.35			
38 New Milford Bor.	6.27	52.44			102,120,494	213,149,476	830,694.19			
39 North Arlington Bor.	3.05	80.46	1,732		42,834,551	198,051,359	771,853.24			
40 Northvale Bor.	5.34	49.61	1,740		67,138,443	128,257,524	499,850.07			
41 Norwood Bor.	5.36	54.48	1,080		41,833,040	90,538,262	352,849.14			
42 Oakland Bor.	6.56	65.64			70,806,979	204,067,863	795,300.99			
43 Old Tappan Bor.	4.03	71.91			24,126,144	83,699,125	326,195.39			
44 Oradell Bor.	2.79	97.82	337		5,651,674	184,948,020	720,786.41			
45 Palisades Park Bor.	4.09	65.56	305		65,713,054	182,978,696	713,111.49			
46 Paramus Bor.	2.21	111.14		\$41,345,069		770,360,087	3,002,276.44			
47 Park Ridge Bor.	5.73	65.31	540		46,463,773	131,300,973	511,711.11			
48 Ramsey Bor.	4.23	77.61	7,218		58,504,837	247,491,942	964,534.95			
49 Ridgeland Bor.	1.30	65.30	1,819,756		101,358,827	256,636,794	1,000,174.61			
50 Ridgeland Park Twp.	4.54	70.78	20,468		48,517,713	153,017,704	596,346.38			
51 Ridgewood Twp.	5.05	76.75	7,147		111,295,208	466,722,145	1,818,927.18			
52 River Edge Bor.	6.18	47.33	3,692	*110,659	96,334,131	183,401,231	714,753.21			
53 River Vale Twp.	3.83	96.87			5,554,434	142,863,985	556,774.92			
54 Rochelle Park Twp.	3.86	49.07	2,431		58,511,690	122,417,668	477,090.76			
55 Rockleigh Bor.	.93	87.29			8,998,803	39,990,120	155,851.01			
56 Rutherford Bor.	3.60	72.98	12,992		71,067,193	255,886,200	997,249.37			
57 Saddle Brook Twp.	3.93	54.51	53,339		132,838,750	278,417,594	1,035,059.57			
58 Saddle River Bor.	2.51	66.62			35,217,960	105,403,389	410,782.07			
59 South Hackensack Twp.	2.14	99.26	1,990		13,419,753	97,594,147	380,347.60			
60 Teaneck Twp.	4.77	85.03	13,667		89,541,453	557,164,964	2,171,404.35			
61 Tenafly Bor.	3.58	100.31			2,329,041	310,843,159	1,211,429.71			
62 Teterboro Bor.	.75	83.21	52,191		34,496,220	101,467,863	395,444.39			
63 Upper Saddle River Bor.	3.60	78.66			43,200,866	195,146,339	760,531.69			
64 Waldwick Bor.	5.67	71.94	32,918	*37,948	40,275,557	139,750,087	544,639.32			
65 Wallington Bor.	1.90	117.09	583	16,364,751		128,587,526	501,136.17			
66 Washington Twp.	6.55	53.91			67,271,239	145,551,334	567,248.16			
67 Westwood Bor.	5.99	51.60			86,246,879	174,073,263	678,404.90			
68 Woodcliff Lake Bor.	3.93	92.24	5,800		10,139,354	121,426,214	473,222.93			
69 Wood-Ridge Bor.	3.37	68.25	17,240		65,582,962	168,637,515	657,220.50			
70 Wyckoff Twp.	3.99	69.93			91,938,663	302,038,163	1,177,114.54			
Totals			\$3,353,635	\$80,282,756	\$4,069,009,813	\$15,047,801,108	\$58,644,859.13			

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1975—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES									
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B: County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over-payment	Add Under-payment								
1 Allendale Bor.	\$2,762.13		\$415,448.99		\$1,495,297.20	NH\$1,220,897.37		\$1,002,929.26	\$4,184,572.82	
2 Alpine Bor.	199.67		236,327.19		688,548.50			152,715.37	1,077,591.06	
3 Bergenfield Bor.	1,209.68		1,298,187.25		7,347,131.00			2,582,391.08	11,227,709.33	
4 Bogota Bor.	3,403.82		400,450.54		1,161,832.00			1,682,549.00	3,244,831.54	
5 Carlstadt Bor.	311.47		1,174,839.03		1,338,551.63	CE900,561.19		321,453.89	3,735,405.74	
6 Cliffside Park Bor.	2,065.62		1,073,428.99		3,226,287.00			2,117,755.21	6,417,471.20	
7 Closter Bor.	1,796.56		598,564.90		1,817,773.15	N1,340,903.16		648,210.83	4,405,452.04	
8 Cresskill Bor.	5,824.35		525,088.89		2,525,355.00			970,715.60	4,021,159.49	
9 Demarest Bor.	45.10		349,645.97		1,110,496.00	N783,451.91		703,996.81	2,947,590.69	
10 Dumont Bor.	114.98		897,218.27		5,656,978.25			1,544,361.54	8,098,558.06	
11 Elmwood Park Bor.	42,176.91		1,085,471.77		3,382,568.50			975,406.29	5,443,446.56	
12 East Rutherford Bor.	57,516.10		630,301.01		1,021,083.98	CE760,129.95		—2,407.07	2,409,027.87	
13 Edgewater Bor.	47,127.32		470,702.54		972,727.50			1,306,825.93	2,750,255.97	
14 Emerson Bor.	5,669.66		464,833.12		2,791,764.00			583,604.70	3,830,201.82	
15 Englewood City	8,972.08		1,546,377.99		7,186,458.00		\$534,916.50	6,193,966.02	15,461,618.51	
16 Englewood Cliffs Bor.	535.55		1,081,767.30		2,605,753.00			1,087,158.20	4,774,678.50	
17 Fair Lawn Bor.	4,014.06		2,156,098.64		10,435,561.50			3,395,331.94	15,986,092.08	
18 Fairview Bor.	1,567.47		548,441.34		1,447,348.50			833,567.12	2,829,356.96	
19 Fort Lee Bor.	3,684.71		2,435,814.65		6,288,991.00			4,411,870.45	13,136,676.10	
20 Franklin Lakes Bor.	414.52		811,796.50		2,374,200.00	R1,451,860.48		289,473.03	4,927,330.01	
21 Garfield City	1,710.83		1,188,902.29		3,554,154.38		220,672.00	1,721,189.64	6,684,918.31	
22 Glen Rock Bor.	840.87		791,194.11		5,011,757.71			1,382,872.03	7,185,823.85	
23 Hackensack City	7,785.80		2,337,076.99		8,387,430.50		1,046,904.50	5,806,469.84	17,577,931.83	
24 Harrington Park Bor.	54.30		283,172.66		871,836.50	N634,502.01		659,664.07	2,449,175.24	
25 Hasbrouck Heights Bor.	63.86		743,908.02		2,739,470.90			1,168,002.86	4,651,381.78	
26 Haworth Bor.	7,936.43		263,234.94		817,664.50	N588,444.25		274,376.12	1,943,719.81	
27 Hillsdale Bor.	96.61		684,275.89		2,122,040.75	P1,633,113.93		1,536,592.83	5,976,023.40	
28 Ho-Ho-Kus Bor.	85.77		400,968.27		1,458,393.00			706,774.77	2,566,136.04	
29 Leonia Bor.	2,540.80		478,934.99		2,441,767.00			1,015,485.26	3,936,187.25	
30 Little Ferry Bor.	1,542.13		552,064.97		1,947,680.00			883,392.71	3,383,127.68	
31 Lodi Bor.	10,861.50		1,036,049.25		4,596,614.50			2,244,934.95	7,877,598.70	
32 Lyndhurst Twp.	6,552.91		1,309,584.36		3,135,423.00			1,587,620.17	6,032,627.53	
33 Mahwah Twp.	5,638.41		1,143,499.80		4,933,096.00			1,413,597.01	7,490,192.61	
34 Maywood Bor.	6,493.80		599,411.97		2,538,270.00			997,850.84	4,135,532.81	
35 Midland Park Bor.	596.09		450,243.07		2,283,655.00			837,935.31	3,571,833.38	

CE=Carlstadt-East Rutherford Regional High School District Amount to be Apportioned
 NH=Northern Highlands Regional High School District Amount to be Apportioned
 N=Northern Valley Regional High School District Amount to be Apportioned

\$1,660,691.14
 \$3,057,169.50
 \$5,987,100.50

P=Pascack Valley Regional High School District Amount to be Apportioned
 R=Ramapo Indian Hills Regional High School District Amount to be Apportioned
 RD=River Dell Regional High School District Amount to be Apportioned

\$5,591,610.75
 \$6,196,465.00
 \$4,056,099.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1975—(Continued)

BERGEN COUNTY

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TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			Section D Tax Levy	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes		II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. A, III + B + C, a, b, c + CII]	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
	Deduct Over-payment	Add Under-payment							
36 Montvale Bor.	\$519.48		\$636,464.21	\$1,776,316.75	P\$1,518,911.81	\$829,196.63	\$4,760,879.40		
37 Moonachie Bor.			492,125.35	851,971.05		366,627.96	1,710,727.36		
38 New Milford Bor.	15.32		880,678.87	4,692,490.93		1,317,457.31	6,840,627.11		
39 North Arlington Bor.	702.42		771,150.82	2,353,639.00		1,492,176.59	4,616,966.41		
40 Northvale Bor.	467.05		499,383.02	1,074,563.00	N1,118,897.48	540,937.49	3,233,781.08		
41 Norwood Bor.	236.84		352,612.30	942,052.00	N790,064.95	496,234.46	2,580,963.71		
42 Oakland Bor.	729.83		794,571.16	3,664,085.00	R2,448,892.47	1,753,955.09	8,661,453.72		
43 Old Tappan Bor.	31.80		326,163.59	1,189,361.00	N780,836.74	128,433.81	2,374,795.14		
44 Oradell Bor.	5,730.07		715,056.34	1,041,102.00	RD1,946,140.66	1,237,836.15	4,940,135.15		
45 Palisades Park Bor.	3,763.89		709,347.60	2,772,205.00		1,248,122.90	4,729,675.50		
46 Paramus Bor.	504.50		3,001,771.94	11,848,701.00		2,821,844.22	17,672,317.16		
47 Park Ridge Bor.	162.81		511,548.30	2,945,980.00		1,355,478.84	4,813,007.14		
48 Ramsey Bor.	9,259.15		955,275.80	5,411,697.25		1,552,999.14	7,919,972.19		
49 Ridgedale Bor.			1,000,174.61	935,581.90		—14,012.85	1,921,743.66		
50 Ridgedale Park Twp.	4,968.98		591,377.40	2,851,785.00		1,230,680.58	4,673,842.98		
51 Ridgewood Twp.	2,544.39		1,816,382.79	12,310,305.00		3,661,968.33	17,788,656.12		
52 River Edge Bor.	2,583.86		712,174.35	1,323,253.00	RD2,109,958.34	1,158,186.02	5,303,571.71		
53 River Vale Twp.	610.28		556,164.64	2,205,548.93	P1,327,289.85	1,112,188.50	5,201,191.92		
54 Rochelle Park Twp.			477,090.76	1,236,064.00		698,111.74	2,411,266.50		
55 Rockleigh Bor.			155,851.01	40,000.00		89,785.00	285,636.01		
56 Rutherford Bor.	1,241.19		996,008.18	3,273,171.83		2,260,968.18	6,530,148.19		
57 Saddle Brook Twp.	1,165.27		1,083,894.30	3,562,377.00		948,863.42	5,595,134.72		
58 Saddle River Bor.	3,407.23		407,374.84	944,050.90		393,516.22	1,744,941.96		
59 South Hackensack Twp.	1,146.11		379,201.49	740,633.50		660,304.60	1,750,139.59		
60 Teaneck Twp.	6,283.90		2,165,120.45	12,609,390.00		7,263,486.80	22,038,006.25		
61 Tenafly Bor.	2,015.67		1,209,414.04	6,828,153.00		2,905,792.79	10,943,359.83		
62 Teterboro Bor.			395,444.39	4,000.00		101,280.88	500,725.27		
63 Upper Saddle River Bor.	817.94		759,773.75	2,221,384.87	NH1,836,272.13	609,773.11	5,427,143.86		
64 Waldwick Bor.	1,537.64		543,101.68	3,969,290.87		1,054,890.22	5,557,282.77		
65 Wallington Bor.	7.47		501,128.70	1,490,982.50		690,985.72	2,683,096.92		
66 Washington Twp.	11.48		567,236.68		W3,163,425.94	1,333,193.03	5,063,855.65		
67 Westwood Bor.	88.43		678,316.47		W3,231,730.06	1,287,131.68	5,197,178.21		
68 Woodcliff Lake Bor.	6,838.85		466,384.08	851,209.00	P1,112,295.16	1,907,390.73	4,337,278.97		
69 Wood-Ridge Bor.	45.57		657,174.93	1,844,779.50		895,325.23	3,397,279.66		
70 Wyckoff Twp.	379.75		1,176,734.79	3,913,202.00	R2,295,712.05	893,181.37	8,278,830.21		
Totals	\$299,939.04		\$58,344,920.09	\$215,423,218.32	\$32,944,291.89	\$1,802,493.00	\$407,837,748.80		
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes				Bank Stock Tax Due State				1,749,998.92	
***Bank Stock Tax Due Municipality				Total Bank Stock Tax				\$3,499,997.84	
Bank Stock Tax Due County									

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1975—(Continued)

12—APPORTIONMENT OF TAXES			13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)	
Section D—Tax Levy		III Total on Which Tax Rate is Computed (Cols. I + II)			(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)		
II Add: Deductions Allowed (C. 173, L. 1963)										
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$24,800.00	\$5,600.00	\$4,164,972.82	\$3,894.74	\$12,518,900	\$181,505.43	\$471,791.44	\$175,000.00	\$828,296.87	\$11,200.00
2	4,050.00	1,120.00	1,082,761.06		138,592,400	200,000.00	132,190.78	55,000.00	387,190.78	2,240.00
3	123,900.00	50,080.00	11,401,689.33	22,958.92	22,516,900	500,000.00	1,152,345.00	85,000.00	1,737,345.00	100,160.00
4	31,050.00	22,960.00	3,298,841.54	11,313.74	6,818,400	137,000.00	501,594.81	51,575.00	690,169.81	45,920.00
5	21,500.00	19,600.00	3,776,505.74	8,454.35	9,321,800	845,000.00	824,605.70	155,000.00	1,824,605.70	39,200.00
6	43,800.00	45,760.00	6,507,081.20	12,893.31	19,700,600	205,000.00	991,609.16	125,000.00	1,321,609.16	91,520.00
7	44,250.00	12,400.00	4,462,102.04	8,535.27	10,828,650	350,000.00	1,200,453.88	70,000.00	1,620,453.88	24,800.00
8	42,050.00	15,360.00	4,078,569.49	4,115.41	12,857,600	220,000.00	516,572.93	60,000.00	796,572.93	30,720.00
9	24,500.00	5,520.00	2,977,610.69	2,754.90	7,342,300	120,000.00	254,831.72	25,000.00	399,831.72	11,040.00
10	90,450.00	42,960.00	8,231,968.06	6,045.62	17,916,900	384,000.00	704,828.82	130,000.00	1,218,828.82	85,920.00
11	74,050.00	42,480.00	5,559,976.56	12,756.19	12,994,230	210,400.00	1,297,993.80	95,000.00	1,603,993.80	84,960.00
12	21,700.00	21,655.00	2,452,382.87	7,866.22	48,896,300	1,091,239.29	1,722,734.10	274,789.45	3,088,762.84	43,310.00
13	9,750.00	9,360.00	2,769,365.97	5,783.41	13,148,200	21,000.00	1,092,213.51	275,000.00	1,388,213.51	18,720.00
14	44,100.00	10,160.00	3,884,461.82	2,011.03	7,623,500	190,000.00	382,526.47	103,000.00	675,526.47	20,320.00
15	52,850.00	36,645.00	15,551,113.51	31,972.86	70,876,900	1,079,500.00	2,529,447.68	560,000.00	4,168,947.68	73,290.00
16	23,100.00	5,360.00	4,808,138.50	7,728.50	44,048,100	255,200.00	481,800.00	88,000.00	825,000.00	10,720.00
17	190,150.00	71,175.00	16,248,317.08	27,979.67	38,636,550	1,205,000.00	2,149,000.00	151,000.00	3,505,000.00	142,350.00
18	26,750.00	31,840.00	2,887,946.96	7,112.79	13,075,400	165,000.00	599,453.52	55,000.00	819,453.52	63,680.00
19	43,100.00	44,935.00	13,224,711.10	32,423.97	62,320,592	200,000.00	1,419,214.65	350,000.00	1,969,214.65	89,870.00
20	32,400.00	7,440.00	4,967,170.01	4,589.93	14,125,000	500,000.00	516,407.72	175,000.00	1,191,407.72	14,880.00
21	64,900.00	110,560.00	6,860,378.31	27,826.74	31,240,000	475,000.00	2,039,886.71	134,000.00	2,648,886.71	221,120.00
22	66,050.00	15,600.00	7,267,473.85	10,632.82	13,375,700	519,000.00	671,021.94	81,363.00	1,271,384.94	31,200.00
23	58,150.00	65,520.00	17,701,601.83	149,575.14	109,410,200	1,600,000.00	3,525,099.43	600,000.00	5,725,099.43	131,040.00
24	20,450.00	4,080.00	2,473,705.24	1,980.41	4,608,800	240,000.00	209,856.97	10,000.00	459,856.97	8,160.00
25	58,350.00	29,040.00	4,738,771.78	8,205.70	6,002,264	155,000.00	612,046.64	135,000.00	902,046.64	58,080.00
26	17,100.00	4,160.00	1,964,979.81	2,064.95	5,114,200	300,000.00	303,060.83	35,000.00	638,060.83	8,320.00
27	56,800.00	13,840.00	6,046,663.40	16,506.70	12,156,450	315,000.00	748,609.57	66,000.00	1,129,609.57	27,680.00
28	22,600.00	2,480.00	2,591,216.04	5,561.86	6,236,550	100,000.00	230,939.10	40,000.00	370,939.10	4,960.00
29	27,400.00	12,550.00	3,976,137.25	6,766.39	16,975,800	200,000.00	556,219.84	65,000.00	821,219.84	25,100.00
30	27,550.00	21,680.00	3,432,357.68	5,364.62	21,074,600	168,000.00	541,228.56	44,750.00	753,978.56	43,360.00
31	68,450.00	55,680.00	8,001,728.70	13,820.55	31,503,400	600,000.00	1,365,905.53	125,000.00	2,090,905.53	111,360.00
32	81,250.00	63,280.00	6,177,157.53	11,460.72	33,550,700	292,193.52	1,081,588.23	116,000.00	1,489,781.75	126,560.00
33	38,850.00	14,160.00	7,543,202.81	7,083.44	70,005,230	510,000.00	1,068,853.87	375,000.00	1,953,853.87	28,320.00
34	49,050.00	20,720.00	4,205,302.81	5,745.57	7,773,682	288,000.00	558,730.87	28,000.00	874,730.87	41,440.00
35	33,350.00	18,000.00	3,623,183.38	7,599.69	8,033,100	288,000.00	426,948.00	52,000.00	761,948.00	36,000.00

W=Westwood Regional School District Amount to be Apportioned \$6,395,156.00
 * Amounts Deducted Under Ch. 168, L. 1974.
 Total County Taxes Appropriated \$59,219,919.57
 Less: Bank Stock Taxes Due County 874,999.46
 Net County Taxes Apportioned (12 A III) \$58,344,920.09

‡ Adjustments (Net Total 12 A IIb) + 299,939.04
 Total County Taxes Apportioned \$58,644,859.13
 Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$34,414,009.75

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES				13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
36	\$30,650.00	\$4,880.00	\$4,796,409.40	\$6,810.65	\$18,226,400	\$300,000.00	\$865,261.43	\$194,000.00	\$1,359,261.43	\$9,760.00
37	10,650.00	5,360.00	1,728,737.36	6,874.41	35,552,000	220,000.00	372,225.10	40,000.00	632,225.10	10,720.00
38	90,500.00	24,960.00	6,956,087.11	5,536.96	11,045,070	350,000.00	755,133.74	39,000.00	1,144,133.74	49,920.00
39	62,400.00	39,520.00	4,718,886.41	7,387.80	19,134,400	350,000.00	712,094.00	37,270.00	1,069,334.00	79,040.00
40	20,550.00	7,000.00	3,261,931.08	3,355.07	4,167,000	160,000.00	548,453.40	55,000.00	763,453.40	15,200.00
41	18,800.00	7,360.00	2,607,123.71	3,553.54	4,672,395	225,000.00	293,044.03	40,000.00	558,044.03	14,720.00
42	63,200.00	8,320.00	8,732,973.72	5,428.38	13,679,900	50,000.00	623,719.63	460,000.00	1,133,719.63	16,640.00
43	18,100.00	3,680.00	2,396,575.14	1,463.66	8,291,700	218,000.00	522,265.84	76,000.00	816,265.84	7,360.00
44	46,150.00	13,440.00	4,999,725.15	8,857.73	18,346,400	250,000.00	603,179.71	92,509.01	945,688.72	26,880.00
45	34,400.00	26,400.00	4,790,475.50	3,699.41	12,111,300	250,000.00	548,025.53	53,488.00	851,513.53	52,800.00
46	161,150.00	27,280.00	17,860,747.16	41,915.78	179,464,500	1,250,000.00	2,666,151.42	150,000.00	4,066,151.42	54,560.00
47	36,400.00	11,600.00	4,861,007.14	7,417.82	8,700,000	340,000.00	437,669.55	74,000.00	851,669.55	23,200.00
48	54,550.00	11,600.00	7,989,122.19	11,922.62	24,149,700	450,000.00	649,908.72	275,000.00	1,374,908.72	23,200.00
49	36,800.00	28,640.00	1,987,183.66	14,012.85	17,698,700	468,000.00	4,030,331.92	9,200.00	4,507,531.92	57,280.00
50	41,050.00	26,480.00	4,741,372.98	5,505.24	18,556,800	558,500.00	708,888.18	80,000.00	1,347,388.18	52,960.00
51	114,900.00	26,880.00	17,930,436.12	40,961.09	51,721,100	783,331.48	1,804,079.92	400,000.00	2,987,411.40	53,760.00
52	64,100.00	17,840.00	5,385,511.71	4,693.07	15,081,850	350,000.00	617,575.45	30,000.00	997,575.45	35,680.00
53	42,750.00	7,760.00	5,251,701.92	2,581.48	6,693,300	375,000.00	494,976.32	120,000.00	989,976.32	15,520.00
54	30,200.00	20,560.00	2,462,026.50	7,023.02	2,483,500	278,000.00	309,236.72	4,000.00	591,236.72	41,120.00
55	700.00	240.00	286,576.01	.....	6,403,500	40,000.00	51,790.00	.....	91,790.00	480.00
56	74,750.00	37,420.00	6,642,318.19	39,162.24	35,377,500	655,000.00	1,336,225.87	60,000.00	2,051,225.87	74,840.00
57	81,950.00	27,840.00	5,704,924.72	14,611.84	17,162,185	450,000.00	1,042,477.27	75,000.00	1,567,477.27	55,680.00
58	10,050.00	1,520.00	1,756,511.96	4,903.78	4,087,000	236,000.00	150,665.00	45,000.00	431,665.00	3,040.00
59	8,550.00	5,680.00	1,794,369.59	5,331.90	4,606,000	200,000.00	439,415.14	24,000.00	663,415.14	11,360.00
60	156,950.00	71,920.00	22,266,876.25	40,381.20	83,022,000	600,000.00	2,055,235.00	250,000.00	2,905,235.00	143,840.00
61	62,650.00	20,480.00	11,026,489.83	17,647.26	45,330,000	174,672.37	623,040.63	275,000.00	1,072,713.00	40,960.00
62	.....	.....	500,726.27	3,219.12	37,283,600	126,331.00	234,060.00	.....	360,391.00	.....
63	33,300.00	2,960.00	5,463,403.86	965.43	9,285,800	200,000.00	430,716.46	125,600.00	756,316.46	5,920.00
64	62,150.00	13,440.00	5,632,872.77	4,557.48	14,786,400	375,000.00	841,854.16	77,000.00	1,293,854.16	26,880.00
65	30,450.00	34,320.00	2,747,866.92	8,941.96	12,393,600	80,000.00	501,823.51	40,000.00	621,823.51	68,640.00
66	50,800.00	6,960.00	5,121,615.65	2,380.39	15,251,200	439,000.00	435,799.32	50,000.00	924,799.32	13,920.00
67	44,450.00	17,680.00	5,259,308.21	15,542.01	17,959,100	241,000.00	695,110.97	50,000.00	986,110.97	35,360.00
68	24,650.00	4,880.00	4,366,808.97	2,068.97	24,201,900	650,000.00	316,609.81	47,960.00	1,014,569.81	9,760.00
69	39,500.00	26,480.00	3,463,259.66	10,700.82	7,759,550	26,738.25	678,243.28	282,600.00	987,581.53	52,960.00
70	80,800.00	18,240.00	8,377,870.21	14,178.35	21,886,500	900,000.00	690,131.45	165,000.00	1,755,131.45	36,480.00
	\$3,397,600.00	\$1,563,980.00	\$412,799,328.80	\$874,999.46	\$1,757,951,748	\$26,724,611.34	\$60,967,030.26	\$8,762,104.46	\$96,453,746.06	\$3,127,960.00

† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bass River Twp.	\$11,214,470	\$6,640,100	\$17,854,570	\$460,444					\$18,315,014
2 Beverly City	2,214,600	11,725,750	13,940,350	95,098					14,035,448
3 Bordentown City	3,714,235	23,243,325	26,957,560	313,737					27,271,297
4 Bordentown Twp.	22,374,500	59,116,580	81,491,080	2,022,069					83,513,749
5 Burlington City	11,631,750	43,453,800	55,085,550	2,708,456					57,794,006
6 Burlington Twp.†	51,728,350	102,689,900	154,418,250	1,146,929					155,565,179
7 Chesterfield Twp.†	10,198,200	22,001,900	32,200,100	1,001,953					33,202,053
8 Cinnaminson Twp.†	48,801,500	145,041,455	193,842,955	2,805,436					196,648,391
9 Delran Twp.†	9,139,474	29,414,550	38,554,024	368,508					38,922,532
10 Delran Twp.	27,043,500	99,323,800	126,367,300	1,403,607					127,770,907
11 Eastampton Twp.	3,654,810	17,589,400	21,244,210	224,273					21,468,483
12 Edgewater Park Twp.*	25,018,100	72,789,800	97,807,900	708,580					98,516,480
13 Evesham Twp.	57,666,210	121,800,006	179,466,216	2,937,103					182,403,319
14 Fieldsboro Bor.	418,700	2,494,100	2,912,800	17,252					2,930,052
15 Florence Twp.	14,284,291	47,718,796	62,003,087	704,304			\$407,600	\$407,600	62,299,791
16 Hainesport Twp.†	10,209,140	24,258,000	34,467,140	574,165					35,041,305
17 Lumberton Twp.*	14,151,294	42,999,200	57,150,494	567,346					57,717,840
18 Mansfield Twp.	6,110,150	12,854,200	18,964,350	524,100					19,488,450
19 Maple Shade Twp.	24,082,760	77,596,326	101,679,086	896,923					102,576,009
20 Medford Twp.	34,475,950	89,517,520	123,993,470	1,916,883					125,910,353
21 Medford Lakes Bor.	11,972,546	41,946,840	53,919,386	193,384					54,112,770
22 Moorestown Twp.	62,806,800	190,644,800	253,451,600	7,064,613					260,506,213
23 Mount Holly Twp.	12,149,270	48,233,100	60,382,370	3,586,773					63,969,143
24 Mount Laurel Twp.	41,546,730	97,050,855	138,597,585	1,708,517					140,306,102
25 New Hanover Twp.†	1,782,750	3,407,800	5,190,550	2,299,447					7,489,997
26 North Hanover Twp.*	10,885,500	20,322,000	31,207,500	500,393					31,707,893
27 Palmyra Bor.	11,451,400	34,984,300	46,435,700	451,096					46,886,796
28 Pemberton Bor.	2,131,500	8,321,550	10,453,050	492,484					10,945,534
29 Pemberton Twp.	47,171,770	126,351,683	173,523,453	2,761,015					176,284,468
30 Riverside Twp.	9,513,750	43,296,900	52,807,650	1,602,382					54,410,032
31 Riverton Bor.	4,248,050	16,448,850	20,696,900	256,691					20,953,591
32 Shamong Twp.†	11,689,250	12,097,850	23,787,100	613,835					24,400,935
33 Southampton Twp.	25,189,750	54,922,136	80,111,886	1,899,952					82,011,838
34 Springfield Twp.†	11,498,225	21,283,250	32,781,475	1,068,146					33,849,621
35 Tabernacle Twp.	16,704,740	19,222,950	35,927,690	355,577					36,283,267
36 Washington Twp.	2,197,968	7,549,721	9,747,689	409,033					10,156,722
37 Westampton Twp.†	11,745,250	27,736,300	39,481,550	550,843					40,032,393
38 Willingboro Twp.†	42,328,610	318,028,050	360,356,660	3,970,887					364,327,547
39 Woodland Twp.*	21,006,580	5,331,675	26,338,255	591,365					26,929,620
40 Wrightstown Bor.	1,918,640	5,843,063	7,761,703	2,496,054					10,257,757
Totals	\$748,071,063	\$2,155,289,181	\$2,903,360,244	\$54,260,223			\$407,600	\$407,600	\$2,957,212,867

* Revalued District.
† Reassessed District.

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$13,655,026.45

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment
1 Bass River Twp.	\$2.73	76.83			\$6,143,069	\$24,458,083	\$146,114.60		\$1,573.61
2 Beverly City	4.47	81.24			3,810,286	17,845,734	106,611.88		3,873.98
3 Bordentown City	5.65	80.16	\$3,774		8,108,573	35,383,644	211,384.80	\$4,188.54	
4 Bordentown Twp.	3.71	85.47	1,992		17,114,322	100,630,063	601,172.28		8,321.15
5 Burlington City	2.81	66.30	46,064	**\$40,573	33,548,484	91,347,981	545,720.36		8,833.15
6 Burlington Twp.†	2.59	107.57	7,111		195,551	155,767,841	930,569.90		4,678.81
7 Chesterfield Twp.†	2.44	113.67		2,874,243		30,327,810	181,180.83		2,662.46
8 Cinnaminson Twp.†	3.65	90.10			28,519,526	225,167,917	1,345,171.67		19,763.68
9 Delran Twp.†	3.37	98.76	7,236		4,864,827	43,794,595	261,632.51		3,830.65
10 Delran Twp.	3.59	86.14			25,672,061	153,442,968	916,680.92	101,812.04	
11 Eastampton Twp.	5.32	64.33	176		12,233,827	33,702,486	201,341.42		2,086.76
12 Edgewater Park Twp.*	3.08	111.09	1,298	7,200,422		30,327,810	545,537.40		6,922.18
13 Evesham Twp.	3.86	76.81			55,964,060	238,367,379	1,424,026.34	30,853.38	
14 Fieldsboro Bor.	5.63	59.69	34		3,398,576	6,328,662	37,807.95		667.12
15 Florence Twp.	5.08	56.85	7,344	**\$8,795	58,887,827	121,186,167	723,976.13		7,311.19
16 Hainesport Twp.†	3.28	98.68	250	**15,809	1,796,770	36,822,516	219,980.74		2,976.30
17 Lumberton Twp.*	2.66	116.98	951	5,889,770		51,829,021	309,630.84		2,010.08
18 Mansfield Twp.	3.39	56.36	16		15,847,795	35,336,261	211,101.73		3,015.89
19 Maple Shade Twp.	5.08	66.52	2,656		54,079,931	156,658,596	935,891.34	16,540.36	
20 Medford Twp.	4.64	72.50	95		48,995,032	174,905,480	1,044,899.73		28,271.92
21 Medford Lakes Bor.	3.89	92.68			4,412,383	58,525,153	349,634.08	57,506.97	
22 Moorestown Twp.	3.36	102.77	1,790	**13,428	4,959,115	265,453,690	1,585,842.19		24,976.21
23 Mount Holly Twp.	5.25	75.43	16,651	**1,657	23,002,970	86,987,110	519,668.15	788.03	
24 Mount Laurel Twp.	4.59	73.90	52		52,103,525	192,409,679	1,149,471.26		17,623.76
25 New Hanover Twp.†	2.35	105.75		151,088		7,338,900	43,843.24		24,727.20
26 North Hanover Twp.*	1.50	123.45		4,744,573		26,963,320	161,081.09		2,354.60
27 Palmyra Bor.	4.05	73.86	102		17,943,666	64,830,534	387,302.94		33,338.05
28 Pemberton Bor.	2.88	102.45		877	44,825	10,990,359	65,657.31		865.61
29 Pemberton Twp.	2.37	113.98	5,016	20,019,776		156,268,831	933,562.86		10,041.03
30 Riverside Twp.	4.38	83.05	8,375		15,575,385	69,993,792	418,148.67		6,812.90
31 Riverton Bor.	4.87	72.33			8,303,043	29,256,634	174,781.54	2,999.80	
32 Shamong Twp.†	2.93	98.68			630,769	25,031,704	149,541.46		1,305.89
33 Southampton Twp.	2.26	89.17	96		11,306,803	93,318,737	557,493.81		5,596.91
34 Springfield Twp.†	2.49	97.89			2,066,003	35,906,624	214,503.15		15,018.02
35 Tabernacle Twp.	2.87	111.62		3,443,987		32,889,280	196,184.56		1,855.06
36 Washington Twp.	3.91	54.02			9,201,122	19,357,844	115,645.35		7,045.27
37 Westampton Twp.†	3.05	110.91		2,685,257		37,347,136	223,114.86		1,581.71
38 Willingboro Twp.†	3.65	104.65		12,740,236		351,587,311	2,100,411.53	34,238.23	
39 Woodland Twp.*	1.70	140.57	260	7,421,439		19,508,441	116,545.03		8.09
40 Wrightstown Bor.	2.54	98.34	100		716,347	10,974,204	65,560.80	10,967.49	
Totals			\$111,442	\$67,251,930	\$529,436,473	\$3,419,508,852	\$20,428,427.25	\$259,949.84	\$259,949.84

Rate per \$100 to be applied to Col. 11 (less \$809,450,680,
Moorestown, Mt. Laurel and Willingboro) for apportion-
ment of County Library Taxes
Total County Taxes Apportioned \$0.02465883
Less: Bank Stock Taxes Due County \$20,549,591.16
194,092.00

Net County Taxes Apportioned (12 A III) 20,355,499.16
± Adjustments (Net Total 12 A IIb) ± 72,928.09
Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$20,428,427.25

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1975—(Continued)

12—APPORTIONMENT OF TAXES										
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)		
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over-payment	Add Under-payment								
										I Total Tax Levy [Cols. A III + B + C, b, c + C II]
1 Bass River Twp.	\$1,389.29		\$146,298.92	\$6,032.28	\$326,298.00			\$8,754.71	\$487,353.91	
2 Beverly City			110,485.86	4,555.06	344,730.00		\$17,887.00	129,783.99	607,441.91	
3 Bordentown City	2,106.15		205,005.11	8,463.68	549,975.00	B\$428,571.45	29,535.00	290,452.35	1,512,092.59	
4 Bordentown Twp.	176.41		609,317.02	25,127.51	1,131,798.20	B833,734.55	24,687.60	427,305.19	3,051,970.07	
5 Burlington City	1,110.17		553,443.34	22,819.66	890,133.00		65,007.50		1,540,403.50	
6 Burlington Twp.†	3,935.46		931,313.25	38,308.96	2,896,812.22		90,787.50		3,957,221.93	
7 Chesterfield Twp.†			158,843.29	7,583.91	383,433.00	N192,423.37		31,354.55	798,638.12	
8 Cinnaminson Twp.†	1,170.31		1,363,705.04	56,253.33	5,123,374.00			528,092.27	7,071,484.64	
9 Delran Twp.†	1,442.10		264,021.06	10,891.00	792,116.00			214,855.46	1,281,883.52	
10 Delran Twp.	274.87		814,594.01	33,689.42	3,226,000.00			445,726.41	4,520,009.84	
11 Eastampton Twp.		\$7,344.41	210,772.59	8,709.88	528,845.00	RV289,439.30		92,792.63	1,130,559.40	
12 Edgewater Park Twp.* ..	854.95		551,004.63	22,724.43	2,042,809.00			372,450.88	2,989,678.94	
13 Evesham Twp.	8,199.64		1,384,973.32	57,171.53	3,018,721.10	L1,517,035.24		983,450.02	6,961,351.21	
14 Fieldshoro Bor.	51.44		38,420.63	1,584.06	121,433.00				161,437.60	
15 Florence Twp.	29,776.75		701,510.57	28,972.53	1,964,306.50			395,526.74	3,090,316.34	
16 Hainesport Twp.†	1,233.61		221,723.43	9,145.71	546,417.75	RV302,498.10		43,176.73	1,122,961.72	
17 Lambertown Twp.*		875.37	312,516.29	12,858.88	642,192.00	RV428,686.94		120,594.05	1,614,848.16	
18 Mansfield Twp.			214,117.62	8,831.90	206,118.00	N215,452.50			644,520.02	
19 Maple Shade Twp.	2,371.07		916,979.91	37,898.92	3,384,509.37			751,917.97	5,091,306.17	
20 Medford Twp.	858.58		1,072,313.07	44,201.04	2,722,110.91	L1,188,498.91		754,280.09	5,781,404.02	
21 Medford Lakes Bor.	89.68		291,977.43	12,062.23	887,741.68	L627,109.15		257,543.25	2,076,763.74	
22 Moorestown Twp.	3,449.89		1,607,368.51	135.14	5,745,922.00			1,303,409.54	8,656,835.19	
23 Mount Holly Twp.	7,644.96		511,235.16	21,116.53	1,384,142.04	RV705,435.95		662,220.98	3,284,150.66	
24 Mount Laurel Twp.	14,726.42		1,152,368.60	515.99	3,230,073.00	L1,262,642.20		723,258.65	6,368,858.44	
25 New Hanover Twp.†			68,570.44	2,809.94		NHW102,240.37			173,620.75	
26 North Hanover Twp.* ..	581.96		162,853.73	6,716.29	78,648.00	N218,597.49			466,815.51	
27 Palmyra Bor.	568.72		420,072.27	17,307.06	1,142,696.00			262,196.53	1,842,271.86	
28 Pemberton Bor.	476.40		66,046.52	2,724.16	178,341.00			60,233.25	307,394.93	
29 Pemberton Twp.	7,218.25		936,385.64	38,624.35	2,040,984.72			1,017,594.87	4,033,589.58	
30 Riverside Twp.	23.94		424,937.63	17,528.37	1,558,405.50			311,739.94	2,312,611.44	
31 Riverton Bor.	33.53		171,748.21	7,098.04	633,908.50			188,528.48	1,001,283.23	
32 Shamong Twp.†	320.25		150,527.10	6,208.18	396,288.29	L152,642.86		5,200.00	705,646.43	
33 Southampton Twp.	784.94		562,305.78	23,205.64	624,583.25	L538,029.95		38,366.47	1,786,491.09	
34 Springfield Twp.†	22.33		229,498.84	9,407.39	351,369.25	N198,917.84		40,445.71	829,638.83	
35 Tabernacle Twp.	10,910.59		187,129.03	7,711.45	453,326.00	L248,603.69		129,218.20	1,025,988.37	
36 Washington Twp.	4,301.32		118,389.30	4,856.02	264,232.89			5,200.00	392,678.21	
37 Westampton Twp.†	21.82		224,674.75	9,229.76	544,982.25	RV307,342.77		115,919.24	1,202,148.77	
38 Willingboro Twp.†		28,053.65	2,091,226.95		9,063,345.00			1,945,026.42	13,102,638.37	
39 Woodland Twp.*	3,060.00		113,493.72	4,632.23	291,549.25			39,946.52	449,621.72	
40 Wrightstown Bor.	12.72		54,560.59	2,257.54		NHW139,627.63		60,220.30	256,686.06	
Totals	\$109,201.52	\$36,273.43	\$20,355,490.16	\$649,000.00	\$59,721,750.67	\$9,895,830.06	\$227,904.60	\$12,751,632.39	\$103,592,616.88	

** As per Chapter 168, P. L. of 1974—\$80,732.00.

REGIONAL SCHOOL DISTRICTS

B=Bordentown Regional High School	\$1,262,306.00
L=Lenape Regional High School	5,534,862.00
N=Northern Burlington County Regional High School	825,391.00
NHW=New Hanover-Wrightstown District	241,888.00

RV=Rancocas Valley Regional High School

***Bank Stock Tax Due Municipality

Bank Stock Tax Due County

Bank Stock Tax Due State

Total Bank Stock Tax

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1975—(Continued)

12—APPORTIONMENT OF TAXES				13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)		
Section D—Tax Levy						(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)			
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)										
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)											
1	\$4,600.00	\$7,280.00	\$499,233.91	\$245.26	\$7,010,500	\$101,700.00	\$115,000.00	\$50,000.00	\$266,700.00	\$14,560.00		
2	10,700.00	8,560.00	626,701.91	3,378.01	1,994,250	110,000.00	164,065.00	50,000.00	324,065.00	17,120.00		
3	13,800.00	13,680.00	1,539,572.59	7,512.65	5,723,500	117,000.00	411,500.00	130,000.00	658,500.00	27,360.00		
4	36,250.00	7,680.00	3,095,900.07	4,007.21	18,316,430	240,000.00	522,000.00	70,000.00	832,000.00	15,360.00		
5	39,100.00	40,400.00	1,619,903.50	14,204.04	28,826,450	400,761.04	4,565,193.48	37,378.43	5,003,332.95	80,800.00		
6	44,550.00	13,520.00	4,015,291.93	3,714.60	14,892,000	600,000.00	2,072,992.50	120,000.00	2,792,992.50	27,040.00		
7	7,850.00	3,200.00	809,688.12	1,431.45	40,483,100	96,000.00	181,689.00	37,000.00	314,689.00	6,400.00		
8	80,400.00	14,720.00	7,166,604.64	10,621.71	18,661,800	274,000.00	1,100,049.84	149,000.00	1,523,049.84	29,440.00		
9	17,700.00	11,520.00	1,311,103.52	261.64	2,557,300	80,000.00	291,667.00	40,000.00	411,667.00	23,040.00		
10	47,700.00	12,720.00	4,580,429.84	2,378.77	11,012,000	550,000.00	816,065.74	116,000.00	1,482,066.74	25,440.00		
11	7,550.00	2,400.00	1,140,509.40	1,008.37	632,800	207,000.00	198,549.00	22,500.00	428,049.00	4,800.00		
12	31,050.00	5,760.00	3,026,488.94	1,349.12	5,629,300	225,000.00	358,272.00	105,000.00	688,272.00	11,520.00		
13	56,350.00	10,480.00	7,028,181.21	11,249.98	11,283,150	600,000.00	1,201,000.00	250,000.00	2,051,000.00	20,960.00		
14	2,000.00	1,520.00	164,957.69	.....	40,800	38,470.00	86,060.00	13,000.00	137,530.00	3,040.00		
15	39,400.00	34,720.00	3,164,436.34	5,547.81	6,850,630	.....	868,013.27	286,895.76	1,154,909.03	69,440.00		
16	12,850.00	10,640.00	1,146,451.72	423.27	3,431,250	210,000.00	158,000.00	100,000.00	468,000.00	21,280.00		
17	15,250.00	4,240.00	1,534,338.16	1,405.95	4,338,700	365,000.00	328,000.00	80,000.00	773,000.00	8,480.00		
18	8,600.00	5,600.00	658,720.02	1,167.58	4,519,050	162,820.00	267,598.00	33,000.00	463,518.00	11,200.00		
19	70,250.00	43,200.00	5,204,756.17	8,883.03	8,223,425	425,000.00	704,820.00	150,000.00	1,279,820.00	86,400.00		
20	39,650.00	11,840.00	5,832,894.02	9,699.15	21,931,810	312,000.00	629,989.62	470,000.00	1,411,989.62	23,680.00		
21	23,650.00	4,160.00	2,104,573.74	891.25	1,363,500	130,000.00	270,798.00	62,000.00	462,798.00	8,320.00		
22	62,550.00	26,640.00	8,746,025.19	22,479.94	29,413,640	750,000.00	1,347,083.09	200,000.00	2,297,083.09	53,280.00		
23	44,300.00	24,080.00	3,352,530.66	25,059.02	25,393,650	183,292.00	826,350.00	172,000.00	1,181,642.00	48,160.00		
24	48,600.00	10,960.00	6,428,418.44	6,302.35	16,135,080	650,610.00	979,818.00	270,000.00	1,900,428.00	21,920.00		
25	1,600.00	800.00	176,020.75	2,307.00	565,786,126	129,336.92	355,751.84	8,000.00	493,088.76	1,600.00		
26	6,550.00	1,840.00	475,205.51	470.97	25,554,100	66,021.68	446,929.54	22,000.00	534,951.22	3,680.00		
27	30,000.00	23,040.00	1,895,311.86	3,070.77	9,078,900	210,000.00	400,739.07	61,500.00	672,239.07	46,080.00		
28	3,950.00	2,800.00	314,144.93	2,716.75	2,191,800	43,000.00	61,000.00	32,500.00	136,500.00	5,600.00		
29	110,600.00	21,120.00	4,165,309.58	4,666.13	48,316,585	185,000.00	1,028,955.04	220,000.00	1,433,955.04	42,240.00		
30	32,250.00	32,880.00	2,377,741.44	9,660.06	8,407,100	140,000.00	540,400.00	100,000.00	780,400.00	65,760.00		
31	12,650.00	5,840.00	1,019,773.23	3,326.16	5,041,950	42,000.00	151,824.80	23,000.00	216,824.80	11,680.00		
32	3,550.00	3,440.00	712,636.43	.....	12,598,550	100,000.00	85,441.00	84,000.00	269,441.00	6,880.00		
33	27,250.00	34,560.00	1,848,301.09	2,884.53	1,683,750	293,000.00	351,523.00	50,000.00	694,523.00	69,120.00		
34	8,100.00	4,240.00	841,978.83	476.29	3,003,900	210,000.00	151,198.00	60,000.00	421,198.00	8,480.00		
35	7,100.00	5,680.00	1,038,768.37	.....	8,441,600	75,000.00	127,262.08	140,000.00	342,262.08	11,360.00		
36	2,100.00	2,160.00	396,938.21	.....	5,376,400	62,300.00	56,000.00	8,000.00	126,300.00	4,320.00		
37	15,650.00	2,480.00	1,220,278.77	1,376.79	10,376,450	124,000.00	301,530.47	54,000.00	479,530.47	4,960.00		
38	180,500.00	13,200.00	13,296,338.37	19,678.58	33,363,170	1,100,000.00	1,962,335.00	185,605.00	3,248,000.00	26,400.00		
39	3,350.00	2,400.00	455,371.72	.....	16,519,325	120,000.00	126,694.77	125,000.00	371,694.77	4,800.00		
40	2,100.00	800.00	259,586.06	740.92	1,213,400	55,382.64	102,953.16	9,062.40	167,398.20	1,600.00		
\$1,212,000.00				\$486,800.00	\$105,291,416.88	\$194,092.04	\$1,045,617,221	\$9,783,794.28	\$24,715,111.31	\$4,196,501.59	\$38,695,407.18	\$973,600.00
1975 FIRE DISTRICTS												

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Audubon Bor.	\$24,806,360	\$75,982,400	\$100,788,760	\$605,851					\$101,394,611
2 Audubon Park Bor.	147,106	1,298,352	1,445,458	42,268					1,487,726
3 Barrington Bor.	13,897,951	59,104,436	73,002,387	531,622		\$1,647,226			71,886,783
4 Bellmawr Bor.	9,542,275	57,053,925	66,596,200	454,067					67,050,267
5 Berlin Bor.	8,254,892	27,850,050	36,104,942	1,655,862					37,760,804
6 Berlin Twp.	2,080,145	13,319,224	15,399,369	115,703					15,515,072
7 Brooklawn Bor.	2,113,550	8,668,860	10,782,350	172,177					10,954,527
8 Camden City	42,516,105	222,883,760	265,399,865	30,146,942					295,546,807
9 Cherry Hill Twp.	335,558,400	733,168,010	1,068,726,410	10,624,525					1,079,348,935
10 Chesilhurst Bor.	1,304,440	3,835,080	5,139,520	60,461					5,199,981
11 Clementon Bor.	2,820,819	19,255,876	22,076,695	303,532					22,380,227
12 Collingswood Bor.	19,109,700	88,027,150	107,136,850	3,223,626					110,360,476
13 Gibbsboro Bor.	2,160,300	9,066,150	11,226,450	167,915					11,394,365
14 Gloucester City	9,966,500	42,079,344	52,045,844	2,018,515					54,064,359
15 Gloucester Twp.	20,699,125	122,987,400	143,686,525	2,109,517					146,096,042
16 Haddon Twp.	18,304,950	73,497,375	91,802,325	513,026					92,315,351
17 Haddonfield Bor.	49,379,100	97,024,500	146,403,600	5,314,209					151,717,809
18 Haddon Heights Bor.	6,470,400	33,858,400	40,328,800	373,941					40,702,741
19 Hi-Nella Bor.	835,082	5,172,200	6,007,282	51,381					6,058,663
20 Laurel Springs Bor.	3,910,150	12,792,040	16,702,190	2,787,898					19,490,088
21 Lawnside Bor.	4,972,799	15,309,711	20,273,510	120,669					20,394,179
22 Lindenwald Bor.	12,888,225	76,554,715	89,442,940	689,068					90,132,008
23 Magnolia Bor.	4,199,875	20,429,627	24,629,502	144,275					24,773,777
24 Merchantville Bor.	9,004,150	21,264,250	30,268,400	3,424,824					33,693,224
25 Mt. Ephraim Bor.	9,503,140	31,527,030	41,030,170	489,125					41,519,295
26 Oaklyn Bor.	3,833,850	16,574,384	20,408,234	107,835					20,516,069
27 Pennsauken Twp.	133,629,200	375,956,600	509,585,800	4,656,633					514,242,433
28 Pine Hill Bor.	8,758,025	37,283,315	46,041,340	322,275					46,363,615
29 Pine Valley Bor.	338,244	619,326	957,570	14,655					972,225
30 Runnemede Bor.	7,194,950	34,791,673	41,986,623	694,893					42,681,518
31 Somerdale Bor.	6,607,414	31,560,327	38,167,741	320,479					38,488,220
32 Stratford Bor.	7,900,450	34,540,665	42,441,115	472,425					42,913,540
33 Tavistock Bor.	357,000	545,700	902,700	2,860					905,560
34 Voorhees Twp.	10,197,600	65,054,250	75,251,850	559,483					75,811,335
35 Waterford Twp.	12,772,530	24,109,550	36,882,080	514,935					37,397,015
36 Winslow Twp.	83,228,600	117,328,400	200,557,000	12,054,088					212,611,088
37 Woodlynne Bor.	3,885,450	11,805,300	15,690,750	86,417					15,777,167
Totals	\$893,148,852	\$2,622,168,297	\$3,515,317,149	\$86,247,979		\$1,647,226			\$3,599,917,902

Total Amount of Miscellaneous Revenues (Including Surplus
Revenues Appropriated) for the support of the County
Budget \$20,272,234.53
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$1.0869495072

Total County Taxes Appropriated \$49,017,550.83
Less: Bank Stock Taxes Due County 348,333.97
Net County Taxes Apportioned (12 A III) 48,669,216.86
± Adjustments (Net Total 12 A IIB) ± \$406,368.23

* Net Adjustments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
							Section A—County Taxes (Less Tax Due County on Bank Stock)		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment
1 Audubon Bor.	\$3.70	109.18		\$5,067,716		\$96,326,895	\$1,047,024.71		
2 Audubon Park Bor.	9.39	100.00			\$74,324	1,562,050	16,978.70		
3 Barrington Bor.	4.17	92.97	\$4,115		11,309,268	83,200,166	904,343.79		
4 Bellmawr Bor.	7.11	50.06	31,919		68,468,988	135,551,174	1,473,372.82		
5 Berlin Bor.	5.71	61.83	5,479		23,687,311	61,453,594	667,969.54		
6 Berlin Twp.	7.93	38.88			24,502,488	40,017,560	434,970.68		
7 Brooklawn Bor.	6.17	54.46	140		9,668,904	20,623,571	224,167.80		
8 Camden City	7.86	74.84	2,663,152		138,195,383	436,405,342	4,743,505.71		
9 Cherry Hill Twp.	3.65	105.13	62	29,579,287		1,049,769,710	11,410,466.69		
10 Chesilhurst Bor.	6.12	67.60			2,584,464	7,784,445	84,612.99		
11 Clementon Bor.	6.72	51.02			22,052,771	44,432,998	482,964.25		
12 Collingswood Bor.	4.69	82.75			24,743,229	135,103,705	1,468,509.06		
13 Gibbsboro Bor.	8.00	45.38			14,921,378	26,315,743	286,038.84		
14 Gloucester City	6.46	57.29	12,826		48,010,875	102,088,060	1,109,045.66		
15 Gloucester Twp.	7.10	51.30			139,633,834	285,729,876	3,105,739.49		
16 Haddon Twp.	6.60	53.18	3,898		83,091,772	175,411,021	1,906,629.23		
17 Haddonfield Bor.	4.47	82.17			33,896,735	185,614,544	2,017,536.37		
18 Haddon Heights Bor.	7.77	46.10	6,580		48,132,690	88,842,011	965,667.80		
19 Hi-Nella Bor.	6.53	69.19	30		2,733,281	8,791,974	95,564.32		
20 Laurel Springs Bor.	3.82	84.09	55		3,406,120	22,896,263	248,870.82		
21 Lawnside Bor.	5.80	70.11			9,303,140	29,697,319	322,794.86		
22 Lindenwald Bor.	4.65	59.57	1,516		61,256,834	151,390,358	1,645,536.75		
23 Magnolia Bor.	6.40	56.74			19,447,823	44,221,600	480,666.46		
24 Merchantville Bor.	4.92	79.22	3,538		8,537,504	42,234,266	459,065.15		
25 Mt. Ephraim Bor.	3.78	89.17	36		5,713,933	47,233,264	513,401.73		
26 Oaklyn Bor.	6.55	53.32	6,214		18,471,476	38,993,759	423,842.47		
27 Pennsauken Twp.	2.99	111.16	131,122	23,012,224		491,361,331	5,340,849.57		
28 Pine Hill Bor.	4.78	79.09	45		12,384,013	58,747,673	638,557.54		
29 Pine Valley Bor.	4.84	66.30			508,567	1,480,792	16,095.46		
30 Runnemede Bor.	6.04	52.20			40,293,082	82,974,600	901,892.00		
31 Somerdale Bor.	4.87	79.07			10,939,358	49,427,578	537,252.81		
32 Strafford Bor.	6.93	52.35	660		39,846,760	82,760,960	899,569.85		
33 Tavistock Bor.	2.19	102.06			108,628	1,014,188	11,023.71		
34 Voorhees Twp.	6.16	44.76			95,885,137	171,696,472	1,866,253.95		
35 Waterford Twp.	4.32	73.55	360		13,986,724	51,384,099	558,519.21		
36 Winslow Twp.	2.16	156.42	6,869	67,169,389		145,448,568	1,580,952.49		
37 Woodlynne Bor.	4.99	93.68			1,218,269	16,995,436	184,731.81		
Totals			\$2,878,616	\$124,828,616	\$1,037,015,063	\$1,514,982,965	\$49,075,585.09		

Total County Taxes Apportioned (Including Adjustments—

Total 12 A I) \$49,075,585.09

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1975—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES							
		Section A—County Taxes (Less Tax Due County on Bank Stock)		Section B County Library Taxes	Section C—Local Taxes to Be Raised for			Section D Tax Levy [Cols. A, III + B + C, a, b, c + CII]	
		II—Adjustments Resulting from			I—District School Purposes		Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)		
		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
		Deduct Over-payment	Add Under-payment		III Net County Taxes Apportioned				
1 Audubon Bor.	\$1,318.34		\$1,045,706.37		\$2,097,493.25		\$518,568.54	\$3,661,758.16	
2 Audubon Park Bor.			16,978.70	\$391.35	47,814.00		74,500.00	139,684.06	
3 Barrington Bor.	917.87		903,425.92	20,844.36	1,505,719.00		451,278.89	2,941,268.17	
4 Bellmawr Bor.	1,889.02		1,471,483.80	33,959.99	1,593,608.64	B\$629,132.75	964,560.37	4,682,735.55	
5 Berlin Bor.	790.32		667,179.22	15,396.13	855,332.75	B\$452,972.96	131,366.04	2,122,247.10	
6 Berlin Twp.			434,970.68	10,025.71	430,381.00	1,296,914.68	25,812.15	1,198,104.22	
7 Brooklawn Bor.			224,167.80	5,166.88	372,619.00		53,301.73	655,255.41	
8 Camden City	95,134.62		4,648,871.09		8,309,761.50		9,816,294.45	22,774,427.04	
9 Cherry Hill Twp.	193,632.86		11,216,833.83		24,591,398.75		3,310,092.55	39,118,325.13	
10 Chesilhurst Bor.	183.97		84,429.02	1,950.26	90,775.50	L60,387.58	77,273.79	314,816.15	
11 Clementon Bor.	228.89		482,735.36	11,131.92	339,596.00	L344,687.57	294,916.53	1,473,067.38	
12 Collingswood Bor.	2,123.26		1,466,385.80		2,661,824.96		947,051.84	5,075,262.60	
13 Gibbsboro Bor.	12.22		286,026.62	6,592.95	275,835.88	F278,414.27	49,885.02	896,754.74	
14 Gloucester City	244.50		1,109,401.16		1,471,552.91		813,665.91	3,394,619.98	
15 Gloucester Twp.	4,026.99		3,101,712.50	71,584.65	4,343,383.80	B1,650,200.13	1,036,365.26	10,203,246.34	
16 Haddon Twp.	6,538.42		1,900,090.81	43,946.18	3,321,562.25		698,211.14	5,963,810.38	
17 Haddonfield Bor.	557.80		2,016,978.57		3,765,592.00		908,092.90	6,690,663.47	
18 Haddon Heights Bor.	127.94		965,639.86		1,699,632.50		422,629.49	3,087,801.85	
19 Hlt-Nella Bor.			95,564.32	2,202.68	236,691.00		57,504.16	391,962.16	
20 Laurel Springs Bor.	170.66		248,700.16	5,736.26	360,183.00		113,226.19	727,845.61	
21 Lawnside Bor.	453.29		322,341.57	7,440.15	548,412.77		289,110.62	1,167,305.11	
22 Lindenwald Bor.	12,621.91		1,632,915.74	37,928.22	786,297.79	L1,174,405.94	494,454.28	4,126,001.97	
23 Magnolia Bor.	3,206.33		477,460.13	11,078.96	494,070.50	S294,503.40	287,228.15	1,554,341.14	
24 Merchantville Bor.	276.85		458,808.30	10,581.06	793,638.50		368,965.26	1,631,993.12	
25 Mt. Ephraim Bor.	54.59		513,347.14	11,833.48	666,157.00		330,200.18	1,521,537.80	
26 Oaklyn Bor.	420.74		423,421.73	9,769.22	716,348.00		154,350.78	1,803,889.73	
27 Pennsauken Twp.	69,564.80		5,271,284.77		7,582,796.75		2,216,175.90	15,070,257.42	
28 Pine Hill Bor.	700.96		637,856.58	14,718.21	529,831.50	L455,733.24	541,413.69	2,179,553.22	
29 Pine Valley Bor.			16,095.46	370.99			30,570.00	47,086.45	
30 Rummelboro Bor.	741.30		901,150.70		853,535.00	B475,949.12	278,144.47	2,508,779.26	
31 Somerdale Bor.	63.89		537,188.92	12,383.22	625,896.01	S383,812.22	278,310.83	1,837,591.20	
32 Stratford Bor.	187.88		899,381.97		1,099,715.50	S606,464.07	313,218.30	2,918,779.84	
33 Tavistock Bor.			11,023.71	254.09			8,566.00	19,843.80	
34 Voorhees Twp.	4,943.66		1,861,310.29	43,015.56	1,508,542.00	F875,208.77	347,123.97	4,635,200.69	
35 Waterford Twp.	2,763.77		555,755.44		484,510.60	L398,610.55	141,786.27	1,580,662.86	
36 Winslow Twp.	857.63		1,580,094.86	36,439.61	1,785,126.84	L1,128,312.64	7,398.20	4,522,575.75	
37 Woollynnne Bor.	1,633.85		183,097.96	4,257.91	324,608.66		251,603.08	763,567.59	
Totals	\$406,368.23		\$48,660,216.86	\$429,000.00	\$77,220,245.11	\$9,505,709.89	\$27,078,400.61	\$162,902,572.36	
B=Black Horse Regional			\$2,755,282.00		S=Sterling Regional			1,284,779.69	
E=Eastern Regional			1,606,596.00						
L=Lower Regional		\$3,872,572.50						\$9,505,709.89	
Less Calendar Year—Berlin Twp.		13,350.30	3,859,052.20						

Abstract of Katables and Exemptions in the County of Camden, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES			13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)	
Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)		
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate Is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$47,700.00	\$44,130.00	\$3,753,588.16	\$8,080.24	\$11,068,400	\$170,000.00	\$490,844.96	\$28,500.00	\$689,344.96	\$88,260.00
2			139,684.05		474,932	16,000.00	16,435.00		32,435.00	
3	39,200.00	16,960.00	2,997,128.17	1,538.87	22,342,700	146,000.00	425,936.28	73,000.00	644,936.28	33,920.00
4	66,650.00	17,920.00	4,767,305.55	5,991.00	11,979,250	224,000.00	545,000.00	30,000.00	799,000.00	35,840.00
5	21,050.00	11,280.00	2,154,577.10	6,358.12	7,342,200	135,000.00	356,434.01	50,000.00	541,434.01	22,560.00
6	15,800.00	16,240.00	1,230,144.22	721.85	1,160,450	109,500.00	412,248.00	42,500.00	564,248.00	32,480.00
7	10,250.00	9,880.00	675,385.41	3,278.99	3,569,500	64,000.00	194,332.74	22,000.00	280,332.74	19,760.00
8	165,895.00	280,080.00	23,220,402.04	102,266.04	110,359,033		20,791,183.92	1,220,000.00	22,011,183.92	560,160.00
9	270,500.00	48,645.00	39,437,470.13	41,907.45	264,307,736	2,804,000.00	4,706,000.00	1,000,000.00	8,510,000.00	97,290.00
10	1,650.00	1,600.00	318,066.15		559,720	40,000.00	75,285.66	45,000.00	160,285.66	3,200.00
11	17,750.00	14,080.00	1,504,897.38	2,763.47	2,055,845	175,000.00	193,320.00	70,000.00	438,320.00	28,160.00
12	52,250.00	50,880.00	5,178,392.60	14,748.16	14,732,300	313,000.00	559,700.00	230,000.00	1,102,700.00	101,760.00
13	11,650.00	3,040.00	911,444.74	1,614.98	1,917,400	57,000.00	153,600.00	20,000.00	230,600.00	6,080.00
14	45,950.00	53,520.00	3,494,089.98	4,646.71	7,544,400	160,000.00	1,095,141.71	200,000.00	1,455,141.71	107,040.00
15	122,350.00	41,200.00	10,366,796.34	12,334.74	46,817,335	890,000.00	1,770,300.00	403,000.00	3,063,300.00	82,400.00
16	75,550.00	55,200.00	6,094,560.38	15,788.86	10,645,900	518,000.00	634,252.00	120,000.00	1,272,252.00	110,400.00
17	56,850.00	28,880.00	6,776,393.47	32,207.10	57,983,400	490,000.00	564,700.00	75,000.00	1,129,700.00	57,760.00
18	43,150.00	30,240.00	3,161,191.85	7,370.51	15,938,980	196,200.00	415,500.00	15,000.00	626,700.00	60,480.00
19	2,750.00	1,040.00	395,752.16	1,110.84	2,073,990	45,000.00	81,385.00	5,000.00	131,385.00	2,080.00
20	10,550.00	6,560.00	744,955.61	2,093.81	1,504,740	78,000.00	97,680.00	9,000.00	184,680.00	13,120.00
21	8,000.00	7,360.00	1,182,665.11	889.38	2,816,910	140,000.00	206,000.00	55,000.00	401,000.00	14,720.00
22	42,350.00	17,360.00	4,185,711.97	2,045.72	13,656,480	447,500.00	580,000.00	216,000.00	1,243,500.00	34,720.00
23	21,650.00	10,240.00	1,586,231.14	1,471.85	3,383,434	120,836.00	235,164.00	18,000.00	374,000.00	20,480.00
24	13,850.00	12,500.00	1,658,403.12	11,134.74	6,013,700	81,000.00	300,900.00	25,000.00	406,900.00	25,120.00
25	28,400.00	22,000.00	1,571,937.80	4,299.82	3,156,690	100,000.00	212,500.00	12,000.00	324,500.00	44,000.00
26	19,650.00	19,920.00	1,343,459.73	4,149.22	2,127,500	65,000.00	228,925.00	13,000.00	306,925.00	39,840.00
27	163,100.00	116,400.00	15,349,757.42	23,093.10	49,154,800	300,000.00	2,700,000.00	400,000.00	3,400,000.00	232,800.00
28	21,600.00	16,400.00	2,217,553.22	954.01	7,455,985	29,826.00	261,494.30	300,000.00	591,320.30	32,800.00
29			47,036.45			3,030.00	1,150.00		4,180.00	
30	45,600.00	23,040.00	2,577,419.29	5,855.53	7,410,450	210,000.00	387,000.00	40,000.00	637,000.00	46,080.00
31	27,850.00	9,440.00	1,874,881.20	3,189.17	5,115,350	95,000.00	256,500.00	90,000.00	441,500.00	18,880.00
32	46,175.00	9,320.00	2,974,274.84	1,741.70	11,733,153	92,000.00	366,745.00	23,560.00	482,305.00	18,640.00
33			19,843.80			312,500	1,971.00		2,971.00	
34	26,700.00	7,760.00	4,669,660.59	7,876.03	11,613,200	225,000.00	511,600.00	170,000.00	906,600.00	15,520.00
35	20,150.00	16,480.00	1,617,292.86	6,213.73	6,510,100	190,000.00	328,000.00	110,000.00	628,000.00	32,960.00
36	33,600.00	27,440.00	4,583,615.75	7,398.20	152,236,900	1,135,764.00	1,605,244.00	230,000.00	2,971,008.00	54,880.00
37	9,850.00	14,400.00	787,817.59	3,196.94	1,667,200	30,500.00	96,600.00	31,600.00	158,700.00	28,800.00
	\$1,006,020.00	\$1,061,495.00	\$165,570,087.36	\$348,333.97	\$878,742,574	\$9,897,156.00	\$41,850,072.58	\$5,392,160.00	\$57,148,388.58	\$2,122,990.00

***Bank Stock Tax Due Municipality	\$348,333.97	Bank Stock Tax Due State	696,667.93
Bank Stock Tax Due County	348,333.96	Total Bank Stock Tax	\$1,393,335.86

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 188, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Avalon Bor.	\$43,364,400	\$67,773,100	\$111,137,500	\$453,511	.....	.....	.....	.....	\$111,591,011
2 Cape May City	14,843,765	35,764,365	50,608,130	750,749	.....	.....	.....	.....	51,358,879
3 Cape May Point Bor.	4,340,500	4,522,800	8,863,300	26,173	.....	.....	.....	.....	8,889,473
4 Dennis Twp. (R)	21,631,975	19,578,190	41,210,165	652,509	.....	\$1,000	.....	\$1,000	41,861,674
5 Lower Twp.	22,625,330	79,059,260	101,684,590	1,436,761	.....	.....	.....	.....	103,121,351
6 Middle Twp.	37,063,250	73,556,575	110,619,825	2,346,446	.....	.....	.....	.....	112,966,271
7 North Wildwood City (R) ..	63,707,775	94,690,050	158,397,825	562,373	.....	.....	.....	.....	158,960,198
8 Ocean City	118,326,921	273,462,846	391,789,267	3,174,294	.....	.....	.....	.....	394,963,561
9 Sea Isle City	61,882,700	58,659,090	120,541,790	877,538	.....	.....	.....	.....	121,419,328
10 Stone Harbor Bor.	35,001,808	54,737,222	90,339,030	411,620	.....	.....	.....	.....	90,750,650
11 Upper Twp.	22,167,085	39,439,230	61,606,315	1,285,194	.....	.....	.....	.....	62,891,509
12 West Cape May Bor. (R) ..	5,367,700	7,234,386	12,602,086	144,901	.....	.....	.....	.....	12,746,987
13 West Wildwood Bor. (R) ..	4,395,050	6,364,600	10,759,650	37,972	.....	.....	.....	.....	10,797,622
14 Wildwood City (R)	73,953,000	101,067,700	175,020,700	4,977,615	.....	.....	.....	.....	179,998,315
15 Wildwood Crest Bor. (R) ..	71,025,580	108,464,717	179,490,297	628,291	.....	.....	.....	.....	180,118,588
16 Woodbine Bor.	2,700,300	10,451,450	13,151,750	469,641	.....	.....	.....	.....	13,621,391
Totals	\$602,997,139	\$1,034,825,081	\$1,637,822,220	\$18,235,588	.....	\$1,000	.....	\$1,000	\$1,656,056,808

(R) = Revalued District.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Avalon Bor.	\$2.435	59.00			\$78,503,411	\$190,094,422	\$825,049.62			
2 Cape May City	4.723	62.87	\$16,806		32,296,814	83,672,499	363,156.17			
3 Cape May Point Bor.	2.150	79.28			2,325,092	11,214,565	48,673.56			
4 Dennis Twp. (R)	1.828	138.16	37	\$10,930,774		30,930,937	134,246.75			
5 Lower Twp.	4.650	53.13	211		77,363,215	180,484,777	783,341.75			
6 Middle Twp.	3.299	92.11	9,448		11,584,303	124,560,022	540,616.59			
7 North Wildwood City (R) ..	1.679	119.02		21,005,713		137,954,485	598,751.37			
8 Ocean City	2.431	76.87	19,594		127,354,094	522,337,249	2,267,053.09			
9 Sea Isle City	1.581	109.48		9,710,064		111,709,264	484,841.61			
10 Stone Harbor Bor.	1.616	70.38			39,413,009	130,163,659	504,937.55			
11 Upper Twp.	.772	81.49	3,119		15,018,161	77,912,789	338,157.83			
12 West Cape May Bor. (R) ..	2.913	121.70	5,274	2,128,755		10,623,506	46,108.24			
13 West Wildwood Bor. (R) ..	2.182	121.67		1,835,450		8,962,172	38,897.70			
14 Wildwood City (R)	2.549	115.47	28,786	16,504,755		163,522,346	709,721.24			
15 Wildwood Crest Bor. (R) ..	1.712	113.67		17,342,329		162,776,259	706,483.07			
16 Woodbine Bor.	2.625	150.15	93	3,789,177		9,832,307	42,674.27			
Totals			\$83,363	\$83,247,017	\$383,858,099	\$1,956,751,258	\$8,492,710.41			

(R) = Revalued District.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1975—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES									
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)									
	Deduct Over-payment	Add Under-payment								
1 Avalon Bor.	\$523.87		\$824,525.75	\$47,505.53	\$391,576.00			\$1,439,782.70	\$2,703,389.98	
2 Cape May City	3,463.46		350,692.71	20,787.09	318,745.00	\$505,012.01		1,150,689.12	2,393,925.93	
3 Cape May Point Bor.		\$28.71	48,702.27	2,802.13	30,845.00			103,573.92	185,923.32	
4 Dennis Twp. (R)	21.41		134,225.34	7,731.57	601,373.04			—703.33	742,626.62	
5 Lower Twp.	571.41		782,770.34	45,091.03	1,442,349.49	1,753,531.70		605,976.09	4,629,718.65	
6 Middle Twp.	4,036.37		536,580.22	30,923.78	3,025,710.00			49,946.08	3,643,160.08	
7 North Wildwood City (R) ..	23.80		598,727.57	34,487.33	840,557.00		\$21,472.00	1,124,441.15	2,619,685.05	
8 Ocean City		8,149.22	2,275,202.31		2,671,665.00		168,400.00	4,385,962.69	9,501,230.00	
9 Sea Isle City	4,416.86		480,424.75	27,692.10	423,912.00		61,932.50	903,616.70	1,897,578.05	
10 Stone Harbor Bor.	475.07		564,462.48	32,514.50	330,333.50			526,841.38	1,454,151.86	
11 Upper Twp.	333.84		337,823.99	19,463.85	94,651.50			—3,765.09	448,174.25	
12 West Cape May Bor. (R) ..		7.62	46,115.86	2,656.29	66,827.50	180,385.29		65,959.18	361,944.12	
13 West Wildwood Bor. (R) ..	295.70		38,602.00	2,224.85	55,839.50			133,500.00	230,166.35	
14 Wildwood City (R)	1,245.56		708,475.68	40,820.10	1,020,036.00		120,403.75	2,663,562.50	4,553,298.03	
15 Wildwood Crest Bor. (R) ..	432.07		706,051.00	40,669.16	994,042.19			1,305,919.46	3,046,681.81	
16 Woodbine Bor.	740.60		41,933.67	2,417.36	236,144.07			67,649.88	348,144.98	
Totals	\$16,580.02	\$8,185.55	\$8,484,315.94	\$357,786.67	\$12,574,606.79	\$2,438,929.00	\$372,208.25	\$14,531,952.43	\$38,759,799.08	

(R) — Revalued District.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES				13	14	15				16
Section D—Tax Levy						Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate Is Computed (Cols. I + II)				Bank Stock • • • Tax Due Municipality	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated		(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$6,700.00	\$7,360.00	\$2,717,449.98	\$5,217.30	\$14,612,120	\$650,000.00	\$295,000.00	\$110,000.00	\$1,055,000.00	\$14,720.00
2	12,200.00	19,680.00	2,425,805.92	5,023.88	23,323,987	188,900.00	534,205.06	277,050.04	1,000,155.10	39,360.00
3	1,250.00	3,920.00	191,093.32		422,550	18,000.00	56,532.07	5,599.34	80,131.41	7,840.00
4	9,500.00	13,040.00	765,166.62	708.33	9,380,520	218,186.88	184,664.91	50,000.00	452,851.79	26,080.00
5	45,550.00	119,520.00	4,794,788.65	5,383.02	10,467,000	425,000.00	649,960.92	440,000.00	1,514,960.92	239,040.00
6	31,800.00	51,600.00	3,726,560.08	7,966.32	29,302,600	480,000.00	970,923.89	225,000.00	1,675,923.89	103,200.00
7	16,000.00	32,480.00	2,668,165.05	2,958.36	9,530,350	1,160,000.00	655,806.05	250,000.00	2,065,806.05	64,960.00
8	44,150.00	57,520.00	9,602,900.00	24,133.38	13,315,695	380,000.00	1,607,444.01	380,000.00	2,367,444.01	115,040.00
9	8,550.00	13,760.00	1,919,888.05	2,032.01	20,298,650	120,000.00	443,370.92	70,000.00	633,370.92	27,520.00
10	5,300.00	6,800.00	1,466,251.86	6,751.95	16,617,160	260,000.00	387,484.47	18,000.00	665,484.47	13,600.00
11	18,550.00	18,480.00	485,204.25	3,765.09	3,966,950	713,000.00	1,428,512.49	29,658.42	2,171,170.91	36,960.00
12	2,800.00	6,560.00	371,304.12	1,168.51	420,050	22,400.00	48,792.93	35,000.00	106,192.93	13,120.00
13	1,150.00	4,320.00	235,636.35		135,150	28,500.00	46,500.00	13,500.00	85,500.00	8,640.00
14	10,650.00	24,320.00	4,588,268.03	18,887.03	24,622,000	376,000.00	1,618,371.50	400,000.00	2,394,371.50	48,640.00
15	18,600.00	19,040.00	3,084,321.81	2,851.20	13,370,200	275,000.00	468,059.85	185,000.00	928,059.85	38,080.00
16	4,800.00	4,560.00	357,504.98	1,197.85	9,632,075	95,000.00	114,128.58	60,000.00	269,128.58	9,120.00
	\$237,550.00	\$402,960.00	\$39,400,309.08	\$88,039.23	\$199,417,057	\$5,409,986.88	\$9,509,757.65	\$2,548,807.80	\$17,468,552.33	\$805,920.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$5,964,194.56
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.4340206506
 Total County Taxes Appropriated \$8,572,355.17
 Less: Bank Stock Taxes Due County —88,039.23
 Net County Taxes Apportioned (12 A III) \$8,484,315.94
 ‡ Adjustments (Net Total 12 A IIB) ± +8,394.47

Total County Taxes Apportioned (including Adjustments—Total 12 A I) \$8,492,710.41
 ***Bank Stock Tax Due Municipality \$88,039.23
 Bank Stock Tax Due County 88,039.23
 Bank Stock Due State 176,078.44
 Total Bank Stock Tax \$352,156.90

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bridgeton City	\$14,133,950	\$78,748,000	\$92,881,950	\$3,666,400	.....	.....	.....	.....	\$96,548,350
2 Commercial Twp.	9,485,775	12,424,700	21,910,475	1,195,178	.....	.....	.....	.....	23,105,663
3 Deerfield Twp.	2,522,300	9,518,100	12,040,400	476,657	.....	.....	.....	.....	12,517,057
4 Downe Twp.	2,662,980	4,281,900	6,944,880	251,844	.....	.....	.....	.....	7,196,724
5 Fairfield Twp.	6,208,900	21,210,600	27,419,500	538,327	.....	.....	.....	.....	27,957,827
6 Greenwich Twp.	3,225,900	6,972,100	10,198,000	143,507	.....	.....	.....	.....	10,341,507
7 Hopewell Twp.	6,935,500	19,725,300	26,660,800	516,755	.....	.....	.....	.....	27,177,555
8 Lawrence Twp.	4,620,950	5,460,625	10,081,575	432,500	.....	.....	.....	.....	10,514,075
9 Maurice River Twp.	5,410,529	9,155,781	14,566,310	392,858	.....	.....	.....	.....	14,959,168
10 Millville City	14,482,600	93,693,100	108,175,700	2,600,900	.....	.....	.....	.....	110,776,600
11 Shiloh Bor.	486,500	2,736,600	3,223,100	64,418	.....	.....	.....	.....	3,287,518
12 Stow Creek Twp.	2,803,000	6,610,500	9,413,500	274,363	.....	.....	.....	.....	9,687,863
13 Upper Deerfield Twp.	15,016,900	49,335,300	64,352,200	1,035,034	.....	.....	.....	.....	65,387,234
14 Vineland City	126,624,800	385,175,300	511,800,100	13,228,878	.....	\$2,300	\$980,000	\$982,300	524,046,678
Totals	\$214,620,584	\$705,017,906	\$919,668,490	\$24,817,619	.....	\$2,300	\$980,000	\$982,300	\$943,503,809

Total Amount of Miscellaneous Revenues (Including Surplus
 Revenues Appropriated) for the support of the County
 Budget \$6,783,599.56

Rate per \$100 to be applied to Col. 11 for apportionment of
 County Taxes \$1.119972185

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1975—(Continued)

TAXING DISTRICT	7	8	9	10		11	12—APPORTIONMENT OF TAXES			
	General Tax Rate to Apply Per \$100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	True Value of Class II Railroad Property (C. 139 L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	Section A—County Taxes (Less Tax Due County on Bank Stock)			
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 and R. S. 54:3-19 N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Bridgeton City	\$4.76	98.33	\$34,316		\$12,943,075	\$109,525,741	\$1,226,657.84			
2 Commercial Twp.	3.91	98.04	117		1,508,770	24,614,540	275,676.00			
3 Deerfield Twp.	5.88	64.45			7,193,183	19,710,240	220,749.21			
4 Downe Twp.	5.65	55.91	417		6,368,495	13,565,636	151,931.35			
5 Fairfield Twp.	3.40	100.62	1,312		355,467	28,314,606	317,115.71			
6 Greenwich Twp.	3.70	91.05			1,382,166	11,723,673	131,301.88			
7 Hopewell Twp.	4.36	80.87			7,129,080	34,306,635	384,224.77			
8 Lawrence Twp.	5.81	66.96	3,164		5,482,614	15,999,853	179,193.90			
9 Maurice River Twp.	7.00	56.34	8,680		12,866,591	27,834,439	311,737.98			
10 Millville City	6.48	62.82	83,015		74,205,958	185,065,573	2,072,682.94			
11 Shiloh Bor.	4.26	84.31			698,861	3,986,379	44,646.34			
12 Stow Creek Twp.	3.06	112.20		\$509,534		9,178,329	102,794.73			
13 Upper Deerfield Twp.	3.01	99.38	3,584		3,517,707	68,908,525	771,756.31			
14 Vineland City	3.26	116.73	93,395	52,613,034		471,527,039	5,280,971.68			
Totals			\$228,000	\$53,122,568	\$133,651,967	\$1,024,261,208	\$11,471,440.64			

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate	Commercial Light No. 2		
Commercial Fire No. 1	\$6,692,023.55	\$25,510.00	.38	Commercial Light No. 3	3,893,787.49	5,500.00 .14
Commercial Fire No. 2	3,893,787.49	14,990.50	.39	Downe Fire No. 1	12,519,841.96	5,500.00 .04
Commercial Fire No. 3	12,519,841.96	7,000.00	.06	Downe Fire No. 2	2,084,435.00	5,000.00 .24
Commercial Light No. 1	6,692,023.55	9,000.00	.13	Downe Fire No. 3	3,311,648.00	11,951.25 .36
				Maurice River Fire No. 1	1,500,641.00	9,550.00 .53
				Vineland Garbage and Trash No. 1	3,249,177.00	2,500.00 .08
					183,308,000.00	185,000.00 .10

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1975—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II	I Total Tax Levy [Cols. A III + B + C Ia, b, c + C II]
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a)	(b)	(c)	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	
	Deduct Over-payment	Add Under-payment			As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget		
1 Bridgeton City	\$992.70		\$1,225,665.14		\$1,824,909.00			\$1,446,593.62	\$4,497,167.76
2 Commercial Twp.	354.22		275,321.78		597,130.10				872,451.88
3 Deerfield Twp.	93.00		220,656.21		466,038.00	\$17,589.50		19,114.28	723,397.90
4 Downe Twp.	1,400.24		150,531.11		240,016.50				390,547.61
5 Fairfield Twp.	377.36		316,738.35		554,642.00	42,379.39		13,677.12	927,436.86
6 Greenwich Twp.	26.73		131,275.15		238,403.00	7,817.56			377,495.71
7 Hopewell Twp.	364.14		383,860.63		719,473.50	31,270.23			1,164,604.36
8 Lawrence Twp.	1,382.50		177,811.40		275,106.00			144,818.99	597,736.39
9 Maurice River Twp.	384.85		311,353.13		626,805.00			84,486.00	1,022,644.13
10 Millville City	12,398.68		2,060,284.26		3,076,568.00		\$237,043.20	1,665,370.48	7,039,265.94
11 Shiloh Bor.			44,646.34		88,260.00	3,805.91			136,712.25
12 Stow Creek Twp.			102,794.73		178,555.50	9,360.50			290,710.73
13 Upper Deerfield Twp.	9,767.87		761,988.44		1,114,558.90	49,476.91		6,400.75	1,932,434.00
14 Vineland City	93,001.93		5,187,969.75		7,869,835.00		376,290.65	3,419,967.71	16,854,072.11
Totals	\$120,544.22		\$11,350,896.42		\$17,900,300.50	\$161,700.00	\$613,342.85	\$6,800,437.95	\$36,826,677.72

Total County Taxes Appropriated \$11,438,780.42
 Less: Bank Stock Taxes Due County 87,884.00

Net County Taxes Apportioned (12 A III) \$11,350,896.42
 ‡Adjustments (Net Total 12 A IIb) +120,544.22

Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$11,471,440.64
 ‡ Net Overpayments are added to the Net Taxes Apportioned and Net
 Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES				13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$45,350.00	\$50,760.00	\$4,593,277.76	\$27,632.55	\$40,816,800	\$248,000.00	\$1,946,769.68	\$240,000.00	\$2,434,769.68	\$101,520.00
2	10,250.00	20,120.00	902,821.88	1,059.07	4,874,400	219,425.27	207,089.85	60,000.00	486,515.12	40,240.00
3	4,700.00	7,520.00	735,617.99	885.72	4,031,700	156,000.00	170,300.00	72,000.00	398,300.00	15,040.00
4	5,850.00	10,240.00	406,637.61	.....	1,910,537	75,000.00	165,000.00	30,194.77	270,194.77	20,480.00
5	11,250.00	12,160.00	950,846.86	1,297.40	1,794,300	183,000.00	377,723.35	192,000.00	752,723.35	24,320.00
6	2,200.00	3,360.00	383,055.71	460.62	1,095,600	38,644.87	52,277.75	35,000.00	125,922.62	6,720.00
7	10,500.00	9,280.00	1,184,384.36	1,401.24	5,956,300	72,000.00	144,000.00	90,000.00	306,000.00	18,560.00
8	4,850.00	7,360.00	609,946.39	1,881.01	1,112,400	48,000.00	163,000.00	63,000.00	274,000.00	14,720.00
9	9,300.00	14,640.00	1,046,584.13	.....	20,124,214	60,000.00	270,295.19	115,000.00	445,295.19	29,280.00
10	76,750.00	66,960.00	7,182,975.94	21,349.52	31,953,330	565,000.00	1,846,838.29	210,000.00	2,621,838.29	133,920.00
11	1,500.00	1,920.00	140,132.25	358.28	294,700	19,076.23	11,151.90	4,000.00	34,228.13	3,840.00
12	2,200.00	3,600.00	296,510.73	.....	857,900	57,798.97	58,876.23	15,000.00	131,675.20	7,200.00
13	18,100.00	14,640.00	1,965,174.00	2,284.62	4,976,200	.....	613,051.61	250,000.00	863,051.61	29,280.00
14	121,250.00	116,160.00	17,091,482.11	29,273.96	114,091,900	1,002,881.80	4,734,628.81	725,000.00	6,462,510.61	232,320.00
	\$324,050.00	\$338,720.00	\$37,489,447.72	\$87,883.99	\$233,890,281	\$2,744,827.14	\$10,761,002.66	\$2,101,194.77	\$15,607,024.57	\$677,440.00

NOTE: Land owned by the State of New Jersey as defined under R. S. 54:4-2.1 is included in Column 14 as exempt property.

***Bank Stock Tax Due Municipality	\$87,883.99
Bank Stock Tax Due County	87,884.00
Bank Stock Tax Due State	175,767.99
Total Bank Stock Tax	\$351,535.98

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implement and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Belleville Town	\$73,256,400	\$160,857,900	\$234,114,300	\$3,658,200					\$237,772,500
2 Bloomfield Town	150,471,400	282,255,500	432,726,900	5,974,000					438,700,900
3 Caldwell Bor.	22,882,900	48,046,100	70,929,000	2,431,500					73,360,500
4 Cedar Grove Twp.	32,921,800	71,271,100	104,192,900	684,700					104,877,600
5 East Orange City	110,213,300	336,471,500	446,684,800	17,537,800					464,222,600
6 Essex Fells Bor.	12,754,600	24,601,700	37,356,300	147,000					37,503,300
7 Fairfield Bor. (R)	119,379,900	181,985,000	301,364,900	5,194,400					306,559,300
8 Glen Ridge Bor.	29,263,200	49,943,700	79,206,900	720,700					79,927,600
9 Irvington Town	83,995,000	228,848,000	312,843,000	12,578,600					325,421,600
10 Livingston Twp.	104,297,900	219,923,300	324,221,200	3,604,500					327,825,700
11 Maplewood Twp.	63,590,300	143,011,800	206,602,100	1,340,700					207,942,800
12 Millburn Twp.	145,774,100	213,307,700	359,081,800	4,987,200					364,069,000
13 Montclair Town	115,767,500	345,630,200	461,397,700	8,888,800					470,286,500
14 Newark City	260,167,700	827,214,200	1,087,381,900	100,213,100			\$344,900	\$344,900	1,187,250,100
15 North Caldwell Bor.	29,238,500	56,662,500	85,901,000	353,400					86,254,400
16 Nutley Town	89,303,100	180,452,400	269,755,500	5,419,500					275,166,000
17 Orange City	28,733,900	104,428,100	133,162,000	2,367,400					135,529,400
18 Roseland Bor.	12,863,400	76,038,700	118,902,100	504,700					119,406,800
19 South Orange Village	83,314,400	159,070,900	242,385,300	5,815,800					248,201,100
20 Verona Bor.	47,442,300	110,243,700	157,686,000	1,219,100		\$2,000		2,000	158,903,100
21 West Caldwell Bor. (R)	93,962,000	175,389,900	269,351,900	1,458,000					270,809,900
22 West Orange Town	140,685,200	278,484,400	419,169,600	4,823,000					423,992,600
Totals	\$1,880,278,800	\$4,304,138,300	\$6,184,417,100	\$189,913,100		\$2,000	\$344,900	\$346,900	\$6,373,983,300

R=Revaluation and Reflected.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1975—(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. 189, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
							Section A—County Taxes (Less Tax Due County on Bank Stock)		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
1 Belleville Town	\$6.64	67.39	\$62,329		\$131,622,537	\$369,457,366	\$4,876,453.86		
2 Bloomfield Town	5.45	82.82	259,188		109,823,985	548,784,073	7,243,380.32		
3 Caldwell Bor.	6.11	74.22	1,700		26,753,513	100,115,713	1,321,423.52		
4 Cedar Grove Twp.	5.57	59.09	1,343		76,263,871	181,142,814	2,390,897.16		
5 East Orange City	7.85	103.71	432,754	\$1,336,843		463,318,511	6,115,323.58		
6 Essex Fells Bor.	5.34	61.48	6,729		23,548,452	61,058,481	805,908.58		
7 Fairfield Bor. (R)	2.21	143.83		79,121,983		227,437,317	3,001,936.58		
8 Glen Ridge Bor.	7.89	78.68	30,197		22,023,545	101,981,342	1,346,047.90		
9 Irvington Town	6.63	77.79	116,944		101,293,682	426,832,226	5,633,742.48		
10 Livingston Twp.	6.15	55.94			263,974,517	591,800,217	7,811,148.80		
11 Maplewood Twp.	6.88	68.25	32,715		101,291,899	309,267,414	4,082,008.94		
12 Millburn Twp.	4.62	73.81	31,589		148,102,986	542,203,575	7,156,524.58		
13 Montclair Town	5.27	97.31	472,123		19,680,546	490,439,169	6,473,288.13		
14 Newark City	9.94	70.78	21,170,406	*3,337,807	733,533,253	1,967,295,080	25,966,253.71		
15 North Caldwell Bor.	5.09	88.94			11,144,540	97,398,940	1,285,564.94		
16 Nutley Town	5.64	66.51	13,289		148,583,087	423,762,376	5,593,223.65		
17 Orange City	9.87	76.51	227,270		50,171,110	185,927,780	2,454,053.76		
18 Roseland Bor.	3.37	113.60	1,825	11,396,154		108,012,471	1,425,652.53		
19 South Orange Village	4.86	105.80	226,483	10,854,129		237,573,454	3,135,723.07		
20 Verona Bor.	5.28	76.47	720		52,124,396	211,028,216	2,785,353.47		
21 West Caldwell Bor. (R) ..	3.33	128.76		56,618,222		214,191,678	2,827,107.88		
22 West Orange Town	6.11	77.62			132,477,423	556,470,023	7,344,826.88		
Totals			\$23,087,604	\$162,665,138	\$2,181,092,470	\$8,415,498,236	\$111,075,844.32		
						*—90,571,407	—1,195,448.58		
						\$8,324,926,829	\$109,880,395.74		

* Chapter 168.

** Fox Lance.

* Cedar Grove ½ rebate pursuant to Sec. 54:4-5 of Revised Statutes.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1975—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES									
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over-payment	Add Under-payment								
1 Belleville Town	\$5,389.59		\$4,871,064.27		\$6,825,951.00			\$3,896,568.65	\$15,593,583.92	
2 Bloomfield Town	237,615.60		7,005,764.72		9,549,484.97		\$435,905.50	6,620,951.09	23,612,166.28	
3 Caldwell Bor.	1,978.69		1,319,444.83			C\$2,118,657.63		1,005,175.61	4,443,278.07	
4 Cedar Grove Twp.	1,816.60		1,193,631.98		3,604,662.50			969,491.45	5,767,785.93	
5 East Orange City	453,263.49		5,662,060.09	N	10,514,579.50		674,901.00	19,402,496.62	36,254,037.21	
6 Essex Fells Bor.	900.00		805,008.58		435,063.00	R489,488.38		261,472.59	1,991,982.55	
7 Fairfield Bor. (R)	3,235.00		2,998,701.62		1,323,815.00	R1,909,970.99		503,903.00	6,736,391.11	
8 Glen Ridge Bor.	1,932.12		1,344,115.78		3,601,117.50			1,312,786.67	6,258,019.95	
9 Irvington Town	37,660.99		5,596,081.58		8,644,558.50		245,439.75	6,864,442.56	21,350,522.39	
10 Livingston Twp.	16,253.43		7,794,895.37	O	10,596,219.00			1,566,878.53	19,987,962.90	
11 Maplewood Twp.	13,755.20		4,068,253.74			J6,807,972.73		3,263,661.34	14,189,887.81	
12 Millburn Twp.	21,318.34		7,135,206.24		7,763,575.50			3,186,777.73	18,085,559.47	
13 Montclair Town	29,404.08		6,443,884.05		11,560,394.00		714,509.45	5,870,545.75	24,589,333.25	
14 Newark City	772,408.05		25,193,945.66		32,563,519.50		5,020,556.26	54,643,250.39	117,421,171.81	
15 North Caldwell Bor.	537.24		1,285,027.70	N	1,200,703.00	R1,286,125.57		585,180.18	4,357,036.45	
16 Nutley Town	258.03		5,592,965.62		6,406,229.50			3,329,972.75	15,329,167.87	
17 Orange City	11,688.85		2,442,364.61		4,828,161.23		281,427.25	5,740,937.18	13,292,890.57	
18 Roseland Bor.	3,773.89		1,421,878.64		890,753.72	R974,991.44		711,060.05	3,998,683.85	
19 South Orange Village	39,420.60		3,096,302.47			I5,177,737.14		3,712,637.89	11,886,677.50	
20 Verona Bor.	1,315.26		2,784,038.21	E	4,008,003.00			1,504,276.85	8,296,318.05	
21 West Caldwell Bor. (R)....	82.99		2,827,024.89			C4,555,521.86		1,566,979.71	8,949,526.46	
22 West Orange Town	73,292.99		7,271,533.89		11,436,586.50			6,975,335.94	25,683,456.33	
Totals	\$1,727,301.00		\$108,153,094.74		\$135,754,276.92	\$23,320,465.74	\$7,372,799.21	\$133,524,783.13	\$408,125,419.74	

R=Regional: Fairfield, Essex Fells, North Caldwell, Roseland.

J=Joint: Maplewood, South Orange.

C=Consolidated: Caldwell, West Caldwell.

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$52,614,413.53

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$1.319896237

Total County Taxes Appropriated \$109,245,443.38

Less: Bank Stock Taxes Due County 1,092,348.64

Net County Taxes Apportioned (12 A III) \$108,153,094.74

± Adjustments (Net Total 12 A Iib) ± 1,727,301.00

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$109,880,395.74

± Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES				18 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Fines	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$102,550.00	\$82,960.00	\$15,779,093.92	\$27,020.43	\$47,568,200	\$1,800,000.00	\$2,187,996.13	\$115,000.00	\$4,102,996.13	\$165,920.00
2	155,400.00	115,745.00	23,883,311.28	34,143.13	65,572,500	1,300,000.00	2,969,138.00	385,000.00	4,654,138.00	231,490.00
3	22,350.00	10,875.00	4,476,503.07	12,117.07	28,956,400	228,350.00	514,809.26	85,000.00	828,159.26	21,750.00
4	56,950.00	14,560.00	5,839,295.93	16,274.45	47,782,000	580,000.00	885,106.78	74,000.00	1,539,106.78	29,120.00
5	77,500.00	68,205.00	36,399,742.21	57,357.21	131,397,300		10,027,612.89	1,600,000.00	11,627,612.89	136,410.00
6	9,050.00	960.00	2,001,942.55		5,409,600	235,500.00	252,155.58	30,706.40	518,361.98	1,920.00
7	29,250.00	7,600.00	6,773,241.11	8,877.82	9,184,800	645,000.00	959,152.97	135,000.00	1,739,152.97	15,200.00
8	32,950.00	8,160.00	6,299,129.95	5,869.45	32,434,800	210,044.20	423,794.81	50,483.92	684,322.93	16,320.00
9	88,550.00	122,385.00	21,561,457.39	44,324.59	43,610,200	1,500,000.00	4,839,878.26	400,000.00	6,739,878.26	244,770.00
10	144,400.00	26,480.00	20,158,872.90	26,090.38	89,326,300	1,340,000.00	1,861,620.37	423,000.00	3,624,620.37	52,960.00
11	93,950.00	52,720.00	14,286,557.81	25,815.71	31,482,000	442,500.00	1,523,267.83	270,000.00	2,235,767.83	105,440.00
12	77,500.00	16,480.00	18,179,539.47	22,754.67	44,545,800	1,750,000.00	2,561,712.64	220,000.00	4,531,712.64	32,960.00
13	103,050.00	55,065.00	24,747,448.25	41,178.67	85,708,000	1,615,690.91	3,432,766.91	460,000.00	5,508,457.82	110,130.00
14	221,300.00	328,080.00	117,970,551.81	659,902.60	904,191,900	1,800,000.00	125,008,597.78	7,500,000.00	134,308,597.78	656,160.00
15	22,300.00	2,960.00	4,382,296.45		26,651,000	247,000.00	328,533.05	70,000.00	645,533.05	5,920.00
16	119,050.00	68,320.00	15,516,537.87	21,617.88	22,600,200	1,200,000.00	1,662,640.79	143,000.00	3,005,640.79	136,640.00
17	30,800.00	39,600.00	13,363,290.57	24,571.19	44,740,500	650,000.00	4,154,983.42	600,000.00	5,404,983.42	79,200.00
18	19,800.00	5,440.00	4,023,923.55		15,517,000	221,891.43	369,570.81	79,500.00	670,962.24	10,880.00
19	53,800.00	16,720.00	12,057,197.50	15,880.34	60,623,200	726,000.00	992,685.96	200,000.00	1,918,685.96	33,440.00
20	61,850.00	23,000.00	8,381,768.06	8,452.62	26,065,600	240,000.00	638,687.41	131,000.00	1,009,667.41	47,200.00
21	49,750.00	14,000.00	9,013,276.46	12,412.78	23,222,100	190,500.00	674,821.78	390,000.00	1,255,321.78	28,000.00
22	152,450.00	60,240.00	25,896,146.33	27,678.59	57,813,900	761,000.00	2,507,900.00	550,000.00	3,818,900.00	120,480.00
	\$1,724,550.00	\$1,141,155.00	\$410,901,124.74	\$1,092,348.58	\$1,844,403,300	\$17,683,476.54	\$168,777,433.43	\$13,911,690.32	\$200,372,600.29	\$2,282,310.00

***Bank Stock Tax Due Municipality \$1,092,348.58
 Bank Stock Tax Due County 1,092,348.64
 Bank Stock Tax Due State 2,184,697.27
 Total Bank Stock Tax \$4,369,394.49

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Clayton Bor.	\$2,838,900	\$19,368,000	\$22,206,900	\$390,133	.....	.....	.....	.....	\$22,597,033
2 Deptford Twp.	82,427,100	112,279,400	194,706,500	1,671,801	.....	.....	.....	.....	196,378,301
3 East Greenwich Twp.	9,976,600	22,680,990	32,657,590	800,843	.....	.....	.....	.....	33,458,433
4 Elk Twp.	4,066,325	10,779,900	15,446,225	455,979	.....	.....	.....	.....	15,902,204
5 Franklin Twp.	8,601,700	31,027,800	39,629,500	1,104,077	.....	.....	.....	.....	40,733,577
6 Glassboro Bor.	17,581,200	61,471,100	79,052,300	2,863,092	.....	.....	.....	.....	81,915,392
7 Greenwich Twp.	7,574,200	93,730,825	101,305,025	301,282	.....	.....	.....	.....	101,606,307
8 Harrison Twp.	13,263,800	21,817,050	35,080,850	682,376	.....	.....	.....	.....	35,763,226
9 Logan Twp.	6,627,600	10,465,613	17,093,213	192,060	.....	.....	.....	.....	17,285,273
10 Mantua Twp.	7,681,200	32,726,400	40,407,600	806,574	.....	.....	.....	.....	41,214,174
11 Monroe Twp.	74,334,100	109,263,012	183,597,112	5,698,856	.....	.....	.....	.....	189,295,968
12 National Park Bor.	1,040,350	9,112,100	10,152,450	64,289	.....	.....	.....	.....	10,216,739
13 Newfield Bor.	1,354,800	7,916,000	9,270,800	182,679	.....	.....	.....	.....	9,453,479
14 Paulsboro Bor.	4,575,100	28,419,600	32,994,700	893,391	.....	.....	.....	.....	33,888,091
15 Pitman Bor.	13,416,000	55,965,200	69,381,200	564,426	.....	.....	.....	.....	69,945,626
16 South Harrison Twp.	4,808,600	7,724,100	12,532,700	154,065	.....	.....	.....	.....	12,686,765
17 Swedesboro Bor.	1,222,800	8,420,100	9,642,900	514,614	.....	.....	.....	.....	10,157,514
18 Washington Twp.	31,564,150	102,018,250	133,582,400	1,271,882	.....	.....	.....	.....	134,854,282
19 Wenonah Bor.	4,858,500	16,948,350	21,806,850	223,522	.....	.....	.....	.....	22,030,372
20 West Deptford Twp.	69,451,600	156,891,800	226,343,400	982,110	.....	.....	\$1,470,900	\$1,470,900	225,854,610
21 Westville Bor.	3,353,000	16,788,050	20,141,050	233,120	.....	.....	.....	.....	20,374,179
22 Woodbury City	26,461,600	57,281,000	83,742,600	4,581,871	.....	.....	.....	.....	88,324,471
23 Woodbury Heights Bor.	4,015,625	18,858,200	22,873,825	310,985	.....	.....	.....	.....	23,184,810
24 Woolwich Twp.	3,014,800	7,453,800	10,468,600	472,483	.....	.....	.....	.....	10,941,083
Totals	\$404,709,650	\$1,019,406,640	\$1,424,116,290	\$25,416,529	.....	.....	\$1,470,900	\$1,470,900	\$1,448,061,919

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
							Section A—County Taxes (Less Tax Due County on Bank Stock)		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
1 Clayton Bor.	\$5.85	50.98	\$1,600		\$22,524,875	\$45,123,508	\$263,917.28		
2 Deptford Twp.	3.18	97.25	165		9,873,362	206,251,828	1,206,320.69		
3 East Greenwich Twp.	3.34	91.20	206		3,947,562	37,406,201	218,780.48		
4 Elk Twp.	4.03	57.73	119		11,883,800	27,786,123	162,514.80		
5 Franklin Twp.	5.20	48.10			44,495,200	85,228,777	498,484.00		
6 Glassboro Bor.	5.42	74.07	28,104		32,974,204	114,917,700	672,127.56		
7 Greenwich Twp.	3.33	53.64	30,018		103,884,851	205,521,176	1,202,047.27		
8 Harrison Twp.	3.06	93.00			3,766,558	39,529,784	231,200.84		
9 Logan Twp.	4.75	43.82	55		23,607,073	40,892,401	239,170.48		
10 Mantua Twp.	6.46	47.62	441		45,788,759	87,003,374	508,863.22		
11 Monroe Twp.	2.01	129.93		\$39,198,627		150,097,341	877,885.69		
12 National Park Bor.	6.63	52.63			9,299,110	19,515,849	114,143.83		
13 Newfield Bor.	5.31	71.72	437		4,129,335	13,583,251	79,445.39		
14 Paulsboro Bor.	5.10	64.16	1,008		21,222,405	55,111,504	322,334.83		
15 Pitman Bor.	4.55	81.82	362		18,220,872	88,166,860	515,668.19		
16 South Harrison Twp.	3.18	85.87	12		2,492,922	15,179,699	88,782.66		
17 Swedesboro Bor.	5.52	64.15	7,047		7,370,021	17,534,582	102,555.84		
18 Washington Twp.	5.09	60.19			90,535,640	225,389,922	1,318,255.11		
19 Wenonah Bor.	3.62	87.96	50		3,079,427	25,109,849	146,861.88		
20 West Deptford Twp.	3.17	77.74	9,658		77,050,231	302,914,499	1,771,678.97		
21 Westville Bor.	5.53	54.22	20,414		18,267,721	38,662,314	226,127.20		
22 Woodbury City	4.57	86.16	38,081		16,963,590	105,326,142	616,023.98		
23 Woodbury Heights Bor.	4.73	53.06	155		21,524,317	44,709,282	261,494.56		
24 Woolwich Twp.	3.65	71.31	446		5,969,417	16,910,955	98,908.38		
Totals			\$138,377	\$39,198,627	\$598,871,252	\$2,007,872,921	\$11,743,598.43		

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1975—(Continued)

12—APPORTIONMENT OF TAXES										
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)		
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over-payment	Add Under-payment								
										I Total Tax Levy [Cols. A III + B + C Ia, b, c + C II]
1 Clayton Bor.	\$169.54		\$263,747.74		\$866,204.69			\$159,357.80	\$1,289,310.23	
2 Deptford Twp.	3,333.13		1,202,987.56		4,153,589.75			735,544.73	6,092,122.04	
3 East Greenwich Twp.	624.81		218,155.67		481,325.00	K\$327,376.71		68,415.86	1,095,273.24	
4 Elk Twp.	337.64		162,177.16		240,542.00	S\$219,838.66		—469.45	622,088.37	
5 Franklin Twp.	1,230.86		497,253.14		789,353.50	S\$707,915.33		57,892.08	2,052,414.05	
6 Glassboro Bor.	310.50		671,817.36		2,397,264.00			703,211.32	4,372,292.68	
7 Greenwich Twp.	46.56		1,202,000.71		1,658,853.14			471,502.95	3,332,356.80	
8 Harrison Twp.	910.43		230,290.41		401,749.00	C\$356,517.87		89,110.10	1,077,667.38	
9 Logan Twp.	137.70		239,032.78		530,280.50			41,383.77	810,697.05	
10 Mantua Twp.	45.32		508,817.90		716,674.00	C1,124,865.13		247,909.88	2,598,266.91	
11 Monroe Twp.	3,766.32		874,119.37		2,688,814.50			127,914.71	3,690,848.58	
12 National Park Bor.	9.40		114,134.43		238,358.00	G\$300,208.08		—1,619.84	651,080.67	
13 Newfield Bor.	170.17		79,275.22		305,170.00			106,867.77	491,312.99	
14 Paulsboro Bor.	3,566.53		318,768.30		789,818.33			565,294.07	1,673,880.70	
15 Pitman Bor.	3,227.76		512,440.43		2,077,747.35			527,618.53	3,117,806.31	
16 South Harrison Twp.	352.64		88,430.02		162,211.69	K146,694.51			397,336.22	
17 Swedesboro Bor.	29.94		102,525.90		*166,057.79	K208,862.27		71,310.82	548,756.78	
18 Washington Twp.	2,234.20		1,316,020.91		4,921,566.00			529,152.57	6,766,739.48	
19 Wenonah Bor.	11.97		146,849.91		239,787.00	G\$255,389.36		138,340.10	780,366.37	
20 West Deptford Twp.	6,976.57		1,764,702.40		4,513,644.91			773,255.10	7,051,602.41	
21 Westville Bor.			226,127.20		330,719.00	G\$308,956.63		218,468.64	1,084,271.47	
22 Woodbury City	625.38		615,403.60		2,544,231.93		\$33,210.50	768,933.30	3,961,779.33	
23 Woodbury Heights Bor.	15.84		261,478.72		350,982.00	G\$324,389.78		138,332.69	1,075,183.19	
24 Woolwich Twp.			98,908.38		*173,877.94	K122,984.06		—494.52	395,275.86	
Totals	\$28,133.21		\$11,715,465.22		\$32,338,822.02	\$4,408,998.39	\$33,210.50	\$6,537,232.98	\$55,028,729.11	

* Consolidated Schools.
 Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$6,427,104.87
 Rate per \$100 to be applied to Col. 11 for Apportionment of County Taxes \$0.584877574
 Total County Taxes Appropriated \$11,840,000.00

Less: Bank Stock Taxes Due County 124,534.78
 Net County Taxes Apportioned (12 A III) \$11,715,465.22
 ‡ Adjustments (Net Total 12 A IIb) +28,133.21
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$11,743,598.43

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES				13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Fees	(d) Total of Miscellaneous Revenues (Cols. a+b+c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate Is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$17,450.00	\$13,760.00	\$1,320,520.23	\$4,172.83	\$8,462,800	\$183,000.00	\$320,776.15	\$88,000.00	\$591,776.15	\$27,520.00
2	98,900.00	36,240.00	6,227,262.04	5,191.40	35,556,000	487,586.57	1,227,768.89	450,000.00	2,165,355.46	72,480.00
3	11,050.00	8,640.00	1,114,963.24	1,204.97	3,486,190	173,000.00	337,054.00	65,000.00	575,054.00	17,280.00
4	8,500.00	10,080.00	640,668.37	469.45	1,094,075	63,865.48	135,119.44	60,000.00	258,984.92	20,160.00
5	30,800.00	32,400.00	2,115,614.05	2,752.66	6,192,854	240,000.00	587,504.07	170,000.00	997,504.07	64,800.00
6	39,600.00	22,360.00	4,434,252.68	1,288.68	39,540,490	417,203.92	996,776.41	180,000.00	1,593,980.33	44,720.00
7	28,050.00	17,760.00	3,378,166.80	3,193.98	5,836,000	340,000.00	600,593.76	30,000.00	970,593.76	35,520.00
8	9,700.00	6,960.00	1,094,327.38	2,803.10	6,894,200	20,000.00	240,907.98	88,139.70	349,047.68	13,920.00
9	4,200.00	5,360.00	820,257.05	516.23	841,375	91,078.45	206,473.41	22,000.00	319,551.86	10,720.00
10	44,300.00	17,200.00	2,659,766.91	14,060.12	2,888,000	241,667.56	445,342.57	80,000.00	767,010.13	34,400.00
11	55,850.00	46,400.00	3,793,098.58	5,085.29	14,469,500	773,742.27	1,635,771.62	295,000.00	2,704,513.89	92,800.00
12	16,900.00	9,280.00	677,260.67	1,619.84	3,298,450	96,527.54	195,501.88	44,000.00	336,029.42	18,560.00
13	3,750.00	6,040.00	501,102.99	4,188.18	878,142	105,875.70	124,203.75	28,000.00	258,079.45	12,080.00
14	25,400.00	28,240.00	1,727,520.70	6,705.93	5,891,500	265,991.35	404,893.62	89,000.00	759,884.97	56,480.00
15	35,550.00	25,520.00	3,178,876.31	13,129.38	15,323,700	225,000.00	454,562.02	80,000.00	759,562.02	51,040.00
16	2,950.00	2,640.00	402,926.22	5,167.19	488,700	38,519.81	67,406.61	27,000.00	132,926.45	5,280.00
17	5,000.00	6,360.00	560,116.78	10,847.43	1,610,400	46,969.91	181,124.02	50,000.00	278,093.93	12,720.00
18	67,950.00	17,440.00	6,852,129.48	813.05	9,837,980	512,809.60	836,933.40	310,000.00	1,659,743.00	34,880.00
19	10,300.00	5,040.00	795,706.37	10,654.52	2,099,850	58,000.00	85,302.86	10,000.00	153,902.86	10,080.00
20	65,550.00	24,400.00	7,141,552.41	5,078.59	19,691,250	681,640.11	1,055,056.54	200,000.00	1,936,696.65	48,500.00
21	20,800.00	20,480.00	1,125,551.47	22,148.20	1,810,900	116,000.00	426,456.23	32,500.00	574,956.23	40,960.00
22	40,100.00	29,920.00	4,031,799.33	2,859.22	25,484,900	208,933.96	831,576.95	139,000.00	1,179,510.91	59,840.00
23	14,700.00	5,760.00	1,095,643.19	494.52	4,204,450	60,000.00	180,003.06	30,000.00	270,003.06	11,520.00
24	1,850.00	2,160.00	399,285.86		4,156,700	108,427.49	138,680.51	9,000.00	256,108.00	4,320.00
	\$659,200.00	\$400,440.00	\$56,088,369.11	\$124,534.76	\$220,038,406	\$5,555,839.72	\$11,715,789.78	\$2,577,239.70	\$19,848,869.20	\$800,880.00

***Bank Stock Tax Due Municipality	\$124,534.76
Bank Stock Tax Due County	124,534.78
Bank Stock Due State	249,069.56
Total Bank Stock Tax	\$498,139.10
G=Clearview Regional High School	\$1,481,883.00
G=Gateway Regional High School	1,188,943.85
K=Kingsway Regional High School	805,917.55
S=Southern Regional High School	927,753.99
	\$4,408,998.39

ADDITIONAL FIRE TAX RATES PER \$100. ASSESSED VALUATION IN THE FOLLOWING DISTRICTS			
District	Valuation	Appropriation	Rate
Deptford Township	\$196,378,301	\$196,378.00	.10
Franklin Township			
Franklinville	14,179,977	26,910.00	.19
Malaga	10,162,400	20,135.00	.20
Janvier	7,715,800	22,475.00	.30
Grove	8,675,400	13,740.00	.16
Washington Township	134,854,282	168,813.00	.13

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bayonne City	\$132,173,240	\$260,764,660	\$392,937,900	\$7,619,937	.....	\$158,600	.....	\$158,600	\$400,390,237
2 East Newark Bor.	2,836,360	7,351,300	10,187,660	100,521	.....	.....	.....	.....	10,288,181
3 Guttenberg Town	7,404,000	25,865,150	33,329,150	255,491	.....	13,250	.....	13,250	33,571,391
4 Harrison Town	27,074,350	60,484,500	87,558,850	1,405,713	.....	.....	.....	.....	88,964,563
5 Hoboken City	27,771,900	87,922,900	115,694,800	1,939,129	.....	.....	.....	.....	117,633,929
6 Jersey City	296,965,775	485,264,125	782,229,900	20,722,511	.....	.....	\$58,000	58,000	811,894,411
7 Kearny Town	90,311,400	251,756,000	345,067,400	5,499,445	.....	.....	.....	.....	350,566,845
8 North Bergen Twp.	240,534,209	477,960,803	718,495,018	7,453,904	.....	.....	.....	.....	725,948,916
9 Secaucus Town	90,694,400	161,787,800	252,482,200	2,688,356	.....	.....	.....	.....	255,170,556
10 Union City	77,669,500	210,745,650	288,415,150	14,054,400	.....	.....	.....	.....	302,469,550
11 Weehawken Twp.	30,087,000	81,891,550	111,978,550	1,215,438	.....	.....	.....	.....	113,223,988
12 West New York Town ..	48,352,525	139,742,875	188,095,400	1,507,287	.....	.....	.....	.....	189,602,687
Totals	\$1,071,834,659	\$2,254,537,313	\$3,326,471,978	\$73,492,132	.....	\$171,850	\$58,000	\$229,850	\$3,399,734,254

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Bayonne City	\$7.362	67.05	\$965,636	*\$163,310	\$241,404,274	\$642,605,837	\$6,247,009.29			
2 East Newark Bor.	6.371	66.74			9,544,039	19,832,220	\$4,467.36			
3 Guttenberg Town	5.312	65.66			19,823,195	53,394,586	192,796.36			
4 Harrison Town	4.619	75.95	729,311	*112,705	58,648,965	148,230,134	\$12,027.53			
5 Hoboken City	10.853	66.82	9,900,874	*738,850	79,553,958	206,349,911	519,068.54			
6 Jersey City	8.552	68.98	57,064,470	*10,477,565	75,416,535	1,319,561,447	\$33,389.94			
7 Kearny Town	4.556	59.01	6,837,555		455,666,596	668,409,098	1,441,000.02			
8 North Bergen Twp.	3.009	122.54	2,010,106	\$310,347	311,004,698	621,301,350	\$46,481.85			
9 Secaucus Town	3.358	72.69	1,350,165	106,347,325		313,809,905	2,006,003.89			
10 Union City	5.823	102.32	18,760		112,584,027		\$297,241.70			
11 Weehawken Twp.	5.108	91.27	13,913,330	*2,171,578	19,306,745	144,272,485	12,827,974.60			
12 West New York Town	7.317	83.16	6,582,091	*2,039,562	51,106,177	245,251,393	\$150,564.12			
Totals			\$90,372,298	\$122,361,242	\$1,375,380,804	\$4,752,126,114	\$6,497,852.34			
							\$139,952.75			
							6,039,900.48			
							\$83,143.59			
							3,588,203.93			
							\$70,688.01			
							3,050,662.29			
							\$32,498.45			
							1,402,526.25			
							\$55,244.70			
							2,384,179.60			

* Chapter 168, Laws of 1974.

† Fox Lance.

§ County Vocational School Taxes.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1975—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)								
	Deduct Over-payment	Add Under-payment							
1 Bayonne City	\$9,080.53		\$6,237,928.76		\$11,952,261.00		\$11,019,446.41	\$29,209,636.17	
2 East Newark Bor.	5,717.40		191,546.32		332,771.50		122,881.91	647,199.73	
3 Guttenberg Town	4,507.85		526,588.22		688,648.50		519,553.12	1,762,527.34	
4 Harrison Town	6,693.75		1,467,696.21		2,063,942.50		399,179.99	4,068,036.95	
5 Hoboken City	30,411.08		2,022,074.66		3,847,830.64		6,850,034.50	12,719,939.80	
6 Jersey City	333,948.18		12,791,268.12		25,148,015.00		28,468,081.37	68,865,746.24	
7 Kearny Town	170,328.68		6,478,087.78		7,460,947.00		1,074,871.88	15,802,396.91	
8 North Bergen Twp.	64,679.14		6,115,174.09		8,279,174.00		6,595,980.86	21,659,277.95	
9 Secaucus Town	1,747.36	\$45,180.00	3,714,780.16		3,114,835.50		1,569,809.73	8,498,487.56	
10 Union City	72,756.97		3,048,593.33		6,263,705.00		7,917,779.24	17,510,491.07	
11 Weehawken Twp.	18,720.73		1,416,303.97		2,868,867.00		1,388,097.12	5,743,699.34	
12 West New York Town	43,054.84		2,396,369.46		5,982,230.00		4,899,122.23	13,802,429.69	
Totals	\$761,646.51	\$45,180.00	\$46,406,411.08		\$78,003,227.64		\$5,055,391.67	\$200,289,868.75	
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget					Total County Taxes Appropriated				\$46,772,606.89
					Less: Bank Stock Taxes Due County				366,195.81
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes					Net County Taxes Apportioned (12 A III)				\$46,406,411.08
					‡ Adjustments (Net Total 12 A IIb) +				716,466.51
Rate per \$100 to be applied to Col. 11 for apportionment of County Vocational School Taxes					Total County Taxes Apportioned (Including Adjustments—Total 12 A I)				\$47,122,877.59

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES			13 Bank Stock * * Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)	
Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)		
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate Is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$149,850.00	\$114,100.00	\$29,473,646.17	\$36,854.89	\$348,803,440	\$1,125,000.00	\$5,965,595.75	\$750,000.00	\$7,840,595.75	\$228,320.00
2	3,550.00	4,640.00	653,389.73	1,734.75	627,000	52,500.00	365,033.41	18,000.00	435,533.41	9,280.00
3	7,550.00	13,120.00	1,783,197.34	4,890.86	3,501,100	225,000.00	305,639.26	35,000.00	565,639.26	26,240.00
4	19,900.00	20,640.00	4,108,576.95	7,445.24	10,234,800	770,000.00	4,325,443.77	115,000.00	5,210,443.77	41,280.00
5	18,950.00	27,200.00	12,766,089.80	18,825.12	82,201,500		7,554,183.91	1,266,000.00	8,820,183.91	54,400.00
6	285,700.00	278,640.00	69,430,086.24	156,045.78	339,003,929	1,230,000.00	61,253,475.00	4,469,440.00	66,952,915.00	557,280.00
7	88,400.00	78,800.00	15,969,596.91	16,782.25	63,725,765	547,660.16	9,918,510.62	205,600.00	10,671,770.78	157,600.00
8	88,600.00	95,840.00	21,843,717.95	9,850.22	136,385,800	926,000.00	3,583,450.78	990,000.00	5,499,450.78	191,680.00
9	43,150.00	26,880.00	8,568,517.56	23,516.04	27,242,660	438,000.00	1,505,651.01	75,000.00	2,018,651.01	53,760.00
10	39,850.00	62,080.00	17,612,421.07	67,342.20	45,339,000	625,000.00	6,583,987.16	630,673.43	7,839,660.59	124,160.00
11	17,700.00	16,400.00	5,777,799.34	4,113.64	12,397,500	280,000.00	2,108,386.79	106,800.00	2,495,186.79	32,800.00
12	26,700.00	43,520.00	13,872,649.69	18,884.82	49,408,674	500,000.00	4,503,983.16	500,000.00	5,503,983.16	87,040.00
	\$789,900.00	\$781,920.00	\$201,861,688.75	\$366,195.81	\$1,118,870,968	\$6,719,160.16	\$107,973,340.62	\$9,161,513.43	\$123,854,014.21	\$1,563,840.00

***Bank Stock Tax Due Municipality \$366,195.81
 Bank Stock Tax Due County 366,195.81
 Bank Stock Tax Due State 732,391.62
 Total Bank Stock Tax \$1,464,783.24

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.4b)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Alexandria Twp.	\$10,418,642	\$19,500,050	\$29,918,692	\$294,880	.....	.....	.....	.....	\$30,213,572
2 Bethlehem Twp.	19,180,550	18,679,680	37,860,230	233,610	.....	.....	.....	.....	38,093,840
3 Bloomsbury Bor.	2,610,225	9,008,250	11,618,475	157,182	.....	.....	.....	.....	11,775,657
4 Califon Bor.	3,107,750	9,091,710	12,199,460	407,327	.....	.....	.....	.....	12,606,787
5 Clinton, Town of	11,289,100	22,032,200	33,321,300	524,330	.....	.....	.....	.....	33,845,630
6 Clinton Twp.	35,620,215	52,915,099	88,535,314	3,222,999	.....	.....	.....	.....	91,758,313
7 Delaware Twp.	21,598,968	29,183,729	50,782,697	872,706	.....	.....	.....	.....	51,655,403
8 East Amwell Twp.	17,000,980	31,051,591	48,742,571	342,306	.....	.....	.....	.....	49,084,877
9 Flemington Bor.	12,517,485	32,276,850	44,794,335	1,385,005	.....	.....	.....	.....	46,179,440
10 Franklin Twp.	14,106,725	28,970,637	43,077,362	11,768,883	.....	.....	.....	.....	54,846,245
11 Frenchtown Bor.	5,320,000	17,507,600	22,827,600	393,023	.....	.....	.....	.....	23,220,623
12 Glen Gardner Bor.	2,597,922	5,534,090	8,132,012	170,972	.....	.....	.....	.....	8,302,984
13 Hampton Bor.	2,307,951	6,974,900	9,282,851	237,388	.....	.....	.....	.....	9,520,239
14 High Bridge Bor.	11,671,400	24,013,100	35,684,500	345,005	.....	.....	.....	.....	36,029,505
15 Holland Twp.	15,409,210	39,673,730	55,082,940	385,959	.....	.....	.....	.....	55,468,899
16 Kingwood Twp.	17,799,920	22,607,450	40,407,370	791,318	.....	.....	.....	.....	41,198,688
17 Lambertville, City of ...	3,414,400	15,401,900	18,816,300	403,162	.....	.....	.....	.....	19,219,462
18 Lebanon Bor.	2,319,659	4,978,700	7,298,359	237,828	.....	.....	.....	.....	7,536,187
19 Lebanon Twp.	23,995,533	39,332,674	63,328,207	612,169	.....	.....	.....	.....	63,940,376
20 Milford Bor.	2,070,950	16,317,827	18,388,777	590,512	.....	.....	.....	.....	18,979,289
21 Raritan Twp.	29,469,800	75,432,300	104,902,100	1,310,597	.....	.....	.....	.....	106,212,697
22 Readington Twp.	43,288,098	76,472,068	119,760,166	1,929,023	.....	.....	.....	.....	121,689,189
23 Stockton Bor.	1,107,650	5,649,700	6,757,350	130,662	.....	.....	.....	.....	6,888,012
24 Tewksbury Twp.	43,655,820	50,129,800	93,785,620	1,014,511	.....	.....	.....	.....	94,800,131
25 Union Twp.	15,621,253	15,934,065	31,555,318	454,773	.....	.....	.....	.....	32,010,091
26 West Amwell Twp.	8,993,705	21,630,484	30,624,189	478,381	.....	.....	.....	.....	31,102,570
Totals	\$376,586,941	\$690,900,284	\$1,067,487,225	\$28,694,511	.....	.....	.....	.....	\$1,096,181,736

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$13,342,276.23

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.43686847
County Library Tax Sec. 12-Sec. B 100%

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a)	(b)		Section A—County Taxes (Less Tax Due County on Bank Stock)		
				Amounts Deducted Under K. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
1 Alexandria Twp.	\$4.27	80.02	\$110		\$8,130,400	\$38,344,082	\$167,513.20		
2 Bethlehem Twp.	3.79	95.17	4,920	\$4,098	2,558,232	40,652,894	177,599.68		
3 Bloomsbury Bor.	2.29	117.85	1,814	1,320,079		10,457,392	45,685.05		
4 Califon Bor.	4.29	87.65	56		2,021,695	14,628,538	63,907.47		
5 Clinton, Town of	3.22	107.14	1,725	1,334,665		32,512,690	142,037.69		
6 Clinton Twp.	4.10	90.80	2,776	1,101	10,879,189	102,639,207	448,398.33		
7 Delaware Twp.	3.68	81.87	425	2,076	12,777,270	64,431,022	281,478.82		
8 East Amwell Twp.	2.82	95.86	1,419		3,719,871	52,806,167	239,693.49		
9 Flemington Bor.	3.83	76.01	724		17,026,754	63,206,918	276,131.10		
10 Franklin Twp.	2.86	97.64	3,889		2,273,456	57,123,590	249,554.95		
11 Frenchtown Bor.	2.93	118.64	2,164	2,339,144		20,883,643	91,234.05		
12 Glen Gardner Bor.	3.87	120.29	327	1,253,999		7,049,312	30,796.22		
13 Hampton Bor.	4.80	80.44	7,965	5,905	2,404,877	11,927,176	52,106.07		
14 High Bridge Bor.	3.83	109.12	12,759	1,019,875		35,025,889	153,014.88		
15 Holland Twp.	1.53	75.05	13,420		21,191,109	76,673,428	334,962.03		
16 Kingwood Twp.	3.01	89.62	871	4,686	6,092,899	47,287,772	206,585.37		
17 Lambertville, City of	6.67	55.65	16,085		16,698,235	35,933,782	156,983.36		
18 Lebanon Bor.	5.77	58.65	108		5,330,485	12,866,780	56,210.90		
19 Lebanon Twp.	2.92	85.80	117	17,483	11,922,442	75,845,452	331,344.86		
20 Milford Bor.	3.22	78.79	1,779	11,169	11,316,080	30,285,970	132,309.89		
21 Raritan Twp.	3.67	61.99	422		74,576,719	180,789,888	789,813.79		
22 Readington Twp.	3.50	82.06	9,493		28,719,872	150,418,564	657,131.23		
23 Stockton Bor.	2.58	94.84	1,439		565,168	7,454,619	32,566.88		
24 Tewksbury Twp.	2.99	97.49			4,317,990	99,118,121	438,015.81		
25 Union Twp.	3.32	95.02	1,791		2,783,872	34,795,754	152,011.68		
26 West Amwell Twp.									
	3.40	77.30			9,782,617	40,885,187	178,614.49		
Totals			\$86,598	\$7,314,280	\$255,089,232	\$1,344,043,286	\$5,871,701.29		

Total County Taxes Appropriated \$5,929,533.18
Less: Bank Stock Taxes Due County 59,703.25
Net County Taxes Apportioned (12 A III) \$5,839,829.90

‡ Adjustments (Net Total 12 A IIb) +31,871.39
Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$5,871,701.29

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1975—(Continued)

12—APPORTIONMENT OF TAXES									
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, - See Col. 13)	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Over-payment	Add Under-payment							
1 Alexandria Twp.	\$1,755.29		\$165,758.00	\$8,516.52	\$674,789.20	D\$399,133.32		\$26,155.61	\$1,274,352.65
2 Bethlehem Twp.	1,431.13		176,168.55	9,051.09	537,820.00	NH505,896.10		201,226.03	1,430,161.77
3 Bloomsbury Bor.	177.97		45,507.08	2,337.96	197,949.00			16,530.84	262,324.82
4 Califon Bor.	1,064.79		62,842.68	3,228.81	205,286.00	NH180,765.48		81,971.61	534,074.58
5 Clinton, Town of	549.65		141,488.04	7,269.85	349,812.00	NH406,806.88		170,870.61	1,076,277.37
6 Clinton Twp.	4,293.07		444,105.26	22,818.15	1,801,122.00	NH1,272,995.48		190,465.50	3,731,506.39
7 Delaware Twp.	1,542.04		279,936.78	14,381.75	743,219.00	HC631,740.83		211,262.98	1,880,541.34
8 East Amwell Twp.	8,510.72		222,182.77	11,424.54	545,353.00	HC467,957.46		120,281.14	1,367,198.91
9 Flemington Bor.	46.10		276,085.00		FR590,306.66	HC572,255.44		312,340.10	1,750,987.20
10 Franklin Twp.	461.88		249,093.07	12,796.73	528,962.34	NH716,021.83		43,452.68	1,550,326.65
11 Frenchtown Bor.	667.45		90,566.60	4,653.0	262,955.20	D200,000.10		112,428.60	670,603.54
12 Glen Gardner Bor.	508.25		30,287.97	1,556.21	144,560.00	NH87,196.12		53,421.28	317,021.58
13 Hampton Bor.	179.22		51,926.85	2,667.69	206,029.00	NH149,286.59		40,000.00	449,910.13
14 High Bridge Bor.	134.68		152,880.20	7,853.80	617,686.00	NH439,383.75		145,491.60	1,363,295.35
15 Holland Twp.	990.25		333,971.78	17,157.39	2	D8467,750.72		-1,422.95	817,456.94
16 Kingwood Twp.	692.00		205,893.37	10,577.55	469,789.49	D359,709.45		176,336.23	1,222,306.09
17 Lambertville, City of	129.19		156,854.17		295,866.00	SH573,849.52		225,006.96	1,251,576.65
18 Lebanon Bor.			56,210.90	2,887.65	187,050.00	NH161,541.22		21,964.65	429,654.42
19 Lebanon Twp.	195.78		331,149.08	17,011.81	540,579.95	NH951,714.20		-395.85	1,840,059.19
20 Milford Bor.	145.69		132,164.20		290,460.66	D181,913.74		-3,106.17	601,432.43
21 Raritan Twp.	147.07		789,666.72	40,566.58	FR1,412,211.06	HC1,634,728.15		-20,474.71	3,856,697.80
22 Readington Twp.	1,788.08		655,343.15	33,667.34	1,940,817.50	HC1,536,027.81		39,998.69	4,205,854.49
23 Stockton Bor.			32,596.88	1,673.01	51,766.50	SH76,140.90		10,491.84	172,639.13
24 Tewksbury Twp.	4,745.79		428,270.02	22,064.38	939,234.00	NH1,232,227.84		192,960.76	2,814,697.00
25 Union Twp.	1,221.08		150,790.60	7,747.54	459,746.00	NH433,932.51		-1,427.54	1,050,789.11
26 West Amwell Twp.	494.31		178,120.18	9,150.68	371,114.14	SH387,528.08		95,335.20	1,041,248.28
Totals	\$31,871.39		\$5,839,829.90	\$271,000.00	\$14,364,494.70	\$14,026,503.52		\$2,461,165.69	\$36,962,993.81

LOCAL TAX LEVY PORTION OF REGIONAL SCHOOL BUDGETS
 North Hunterdon Regional High School \$6,537,768.00
 Delaware Valley Regional High School 1,608,507.33
 South Hunterdon Regional High School 1,087,518.50
 Hunterdon Central Regional High School 4,842,709.69

Flemington-Raritan School 2,002,517.72
 1 Lebanon Township—appropriated \$550,000.00 to local schools.
 2 Holland Township—appropriated \$1,088,016.33 to local schools.
 3 Holland Township—appropriated \$225,783.67 to Delaware Valley Regional H. S.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES				13	14	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16
Section D—Tax Levy				Bank Stock • • • Tax Due Municipality	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Fees	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$8,000.00	\$6,800.00	\$1,289,152.65	\$565.24	\$3,089,200	\$150,000.00	\$148,220.67	\$90,000.00	\$388,220.67	\$13,600.00
2	6,050.00	4,240.00	1,440,451.77		886,700	50,000.00	84,541.06	150,000.00	284,541.06	8,480.00
3	3,100.00	3,200.00	268,624.82	5,077.20	287,150	44,688.74	31,653.70	9,000.00	85,342.44	6,400.00
4	3,950.00	2,160.00	540,184.58	2,822.92	1,050,700	20,400.00	42,206.60	56,000.00	118,606.60	4,320.00
5	6,800.00	3,320.00	1,086,397.37	6,740.44	6,309,200	155,500.00	110,532.26	50,000.00	316,032.26	6,640.00
6	19,800.00	8,160.00	3,759,466.39	1,229.06	54,322,200	350,000.00	322,528.64	200,000.00	872,528.64	16,320.00
7	10,900.00	8,400.00	1,899,841.34	265.58	7,023,500	305,091.67	160,905.64	85,000.00	551,057.31	16,800.00
8	8,050.00	6,000.00	1,381,248.91	556.39	1,450,800	187,000.00	148,313.61	100,000.00	435,313.61	12,000.00
9	8,300.00	7,945.00	1,767,232.20	20,098.61	9,593,575	175,000.00	359,452.11	85,000.00	619,452.11	15,890.00
10	8,850.00	6,080.00	1,565,256.65	963.80	2,398,500	94,650.00	147,652.22	72,000.00	314,302.22	12,160.00
11	4,900.00	4,160.00	679,663.54	3,375.02	1,731,000	40,000.00	80,573.38	60,000.00	180,573.38	8,320.00
12	2,200.00	1,840.00	321,061.58	1,385.58	416,200	15,000.00	49,661.03	27,000.00	91,661.03	3,680.00
13	3,900.00	2,480.00	456,290.13		865,050	24,198.22	64,082.71	34,000.00	122,280.93	4,960.00
14	8,600.00	7,360.00	1,379,255.35	1,941.81	4,115,300	75,000.00	170,144.17	100,900.00	346,044.17	14,720.00
15	16,450.00	12,750.00	846,656.94	1,422.95	2,697,900	775,000.00	1,205,785.26	23,763.52	2,004,548.78	25,500.00
16	7,700.00	6,240.00	1,236,246.09	318.77	2,195,020	55,000.00	150,636.02	120,000.00	325,636.02	12,480.00
17	13,200.00	15,920.00	1,280,696.65	8,205.93	4,577,000	40,000.00	252,528.71	112,000.00	404,528.71	31,840.00
18	2,300.00	2,320.00	434,274.42	1,098.35	708,000	53,000.00	44,449.00	17,000.00	114,449.00	4,640.00
19	14,150.00	9,440.00	1,863,649.19	574.05	30,478,000	475,000.00	729,262.27	140,000.00	1,344,262.27	18,880.00
20	4,300.00	5,200.00	610,932.43	3,106.17	1,274,400	265,000.00	299,040.42	12,714.67	576,755.09	10,400.00
21	27,350.00	11,760.00	3,895,807.80	20,623.51	29,123,000	540,000.00	655,148.52	145,000.00	1,340,148.52	23,520.00
22	29,650.00	13,760.00	4,249,264.49	5,899.31	6,163,940	400,000.00	589,223.10	240,000.00	1,229,223.10	27,520.00
23	3,150.00	1,680.00	177,469.13	731.48	1,898,900	22,771.72	31,225.27	9,000.00	62,996.99	3,360.00
24	13,300.00	3,840.00	2,831,837.00	1,473.57	3,345,300	265,546.31	244,204.67	100,000.00	609,750.98	7,680.00
25	6,400.00	3,760.00	1,060,949.11	1,427.54	11,936,300	58,687.95	147,407.83	86,300.00	292,395.78	7,520.00
26	8,750.00	4,560.00	1,054,558.28		2,364,000	100,000.00	131,624.56	80,000.00	311,624.56	9,120.00
	\$250,100.00	\$163,375.00	\$37,376,468.81	\$89,703.28	\$190,303,835	\$4,736,534.61	\$6,401,063.43	\$2,204,678.19	\$13,342,276.23	\$326,750.00

***Bank Stock Tax Due State \$179,406.60
 Bank Stock Tax Due Municipality 89,703.28
 Bank Stock Tax Due County 89,703.31
 Total Bank Stock Tax \$358,813.19

† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implement and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 East Windsor Twp.	\$71,050,800	\$198,346,600	\$269,397,400	\$2,265,515	.....	.....	.....	.....	\$271,662,915
2 Ewing Twp.	34,071,100	163,711,700	197,782,800	4,025,580	.....	.....	.....	.....	201,808,380
3 Hamilton Twp.	69,506,275	336,717,100	406,223,375	5,846,012	.....	.....	.....	.....	412,069,387
4 Hightstown Bor.	11,663,300	30,092,400	41,755,700	2,114,076	.....	.....	.....	.....	43,869,776
5 Hopewell Bor.	5,552,050	21,683,600	27,235,650	722,202	.....	.....	.....	.....	27,958,452
6 Hopewell Twp.	61,324,800	133,202,800	194,527,600	2,046,670	.....	.....	.....	.....	196,574,270
7 Lawrence Twp.	86,769,950	206,258,650	293,028,600	6,324,700	.....	.....	.....	.....	299,353,300
8 Pennington Bor.	6,668,725	20,249,925	26,918,650	681,172	.....	.....	.....	.....	27,599,822
9 Princeton Bor.	31,440,300	64,094,800	95,535,100	2,889,547	.....	.....	.....	.....	98,424,647
10 Princeton Twp.	93,792,700	165,759,200	259,551,900	1,769,593	.....	.....	.....	.....	261,321,493
11 Trenton, City	71,447,140	259,062,550	330,509,690	23,687,519	.....	.....	.....	.....	354,197,209
12 Washington Twp.	19,019,300	32,023,000	51,042,300	1,059,030	.....	.....	.....	.....	52,101,330
13 West Windsor Twp.	31,842,300	94,468,500	126,310,800	4,598,465	.....	.....	\$62,800	\$62,800	130,846,405
Totals	\$594,149,340	\$1,725,670,825	\$2,319,820,165	\$58,030,081	.....	.....	\$62,800	\$62,800	\$2,377,787,446

Total Amount of Miscellaneous Revenues (including Surplus
 Revenues Appropriated) for the support of the County
 Budget \$8,762,430.97
 Rate per \$100 to be applied to Col. 11 for apportionment of
 County Taxes \$0.9337027566

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)		
								Deduct Over- payment	Add Under- payment	
1 East Windsor Twp.	\$3.50	93.56	\$28	*\$157,546	\$24,791,625	\$296,297,022	\$2,766,533.46			
2 Ewing Twp.	6.07	52.59	182,545	*46,397	214,594,512	416,539,040	3,889,236.50			
3 Hamilton Twp.	5.79	49.80	238,800	*762,751	436,130,221	847,675,651	7,914,770.97			
4 Hightstown Bor.	4.62	80.20	16,545		12,220,154	56,106,475	523,867.70			
5 Hopewell Bor.	3.33	103.16	27,545	58,658		27,927,339	260,758.33			
6 Hopewell Twp.	3.10	88.29	3,475		33,099,737	229,677,482	2,144,504.98			
7 Lawrence Twp.	3.45	89.51	24,521	*217,294	49,886,255	349,046,782	3,259,059.42			
8 Pennington Bor.	3.48	86.55	1,359		4,804,271	32,405,452	302,570.60			
9 Princeton Bor.	4.63	59.57	64,931		70,252,410	168,741,988	1,575,548.59			
10 Princeton Twp.	3.49	87.18	17,527		42,062,578	303,401,591	2,832,869.08			
11 Trenton, City	7.77	81.70	2,763,426	*625,753	120,961,394	477,296,276	4,456,528.48			
12 Washington Twp.	3.04	90.38	6,224		7,324,096	59,431,650	554,914.96			
13 West Windsor Twp.	4.65	68.01	508,640	*232,613	64,741,287	195,863,779	1,828,785.50			
Totals			\$3,855,566	\$2,101,012	\$1,080,868,540	\$3,460,410,540	\$32,309,948.57			

* Equalized Deductions

(Chapter 168, P. L. 1974)
Assessed Valuations

East Windsor Township	\$147,400.00
Ewing Township	24,400.00
Hamilton Township	379,850.00
Lawrence Township	194,500.00
Trenton City	511,240.00
West Windsor Township	158,200.00

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1975—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Over-payment	Add Under-payment							
1 East Windsor Twp.	\$1,930.27		\$2,764,603.19	\$120,972.75		\$5,749,450.00		\$848,308.46	\$9,483,334.40
2 Ewing Twp.	6,355.81		3,882,880.69	169,906.23	\$7,000,852.38			897,219.71	12,040,859.01
3 Hamilton Twp.	25,020.62		7,889,750.35		8,116,832.10			7,261,785.09	23,268,367.54
4 Hightstown Bor.	109.46		523,758.24	22,918.41		*1,089,254.00		370,285.14	2,006,215.79
5 Hopewell Bor.	900.26		259,858.07			†563,800.62		95,043.39	918,702.08
6 Hopewell Twp.	4,405.50		2,140,099.48	93,646.15		‡3,233,222.37		570,348.06	6,037,316.06
7 Lawrence Twp.	10,513.27		3,248,546.15	142,149.75	5,580,923.40			1,250,306.20	10,221,925.50
8 Pennington Bor.	231.97		302,338.63			§521,041.01		124,308.72	947,688.36
9 Princeton Bor.	73.07		1,575,475.52			||1,989,663.85		959,617.05	4,524,756.42
10 Princeton Twp.	2,173.15		2,830,695.93			‡4,886,136.15		1,359,158.38	9,075,990.46
11 Trenton, City	55,900.45		4,400,628.03		8,451,975.50		\$274,791.00	13,897,820.25	27,025,214.78
12 Washington Twp.	2,517.17		552,397.79	24,171.99	923,391.55			64,051.28	1,564,012.61
13 West Windsor Twp.	792.45		1,827,993.05	79,988.72		\$3,754,656.29		389,478.54	6,052,116.60
Totals	\$110,923.45		\$32,199,025.12	\$653,754.00	\$30,163,974.93	\$21,787,224.29	\$274,791.00	\$28,087,730.27	\$113,166,499.61

Total County Taxes Appropriated	\$32,520,901.90
Less: Bank Stock Taxes Due County	321,876.87
Net County Tax Apportioned (12 A III)	\$32,199,025.12
‡ Adjustments (Net Total 12 A IIb) ±	110,923.45
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	\$32,309,948.57

County Library Budget	
Amount to Raise	\$653,754.00
Total Adjustments	1,161.35
Total	\$654,915.35
Apportioned Rate	\$0.0108565677
* East Windsor-Hightstown Regional School District.	
† Hopewell Valley Regional School District.	
‡ Princeton Regional School District.	
§ West Windsor-Plainsboro (Middlesex Co.) Regional School District.	

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES			13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)	
Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)		
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizen (½ of Amount in Col. 16)									
1	\$29,310.00	\$3,920.00	\$9,516,564.40	\$7,368.10	\$23,013,200	\$566,000.00	\$1,168,512.42	\$450,000.00	\$2,184,512.42	\$7,840.00
2	151,510.00	62,720.00	12,255,089.01	28,867.15	97,474,230	990,000.00	3,880,602.83	430,000.00	5,300,602.83	125,440.00
3	386,080.00	196,640.00	23,851,087.54	26,900.39	61,121,742	9,080,000.00	7,994,762.72	600,000.00	17,574,762.72	393,280.00
4	13,220.00	8,720.00	2,028,155.79	15,284.86	29,445,538	156,100.00	317,151.00	105,000.00	578,251.00	17,440.00
5	6,120.00	5,760.00	930,582.08	3,530.22	3,769,700	42,000.00	86,676.80	29,500.00	158,176.80	11,520.00
6	45,480.00	13,680.00	6,096,476.06	5,124.28	17,223,900	300,000.00	756,390.43	290,000.00	1,346,390.43	27,360.00
7	72,040.00	31,920.00	10,325,885.50	16,061.80	92,283,100	768,000.00	2,013,260.12	407,993.88	3,189,254.00	63,840.00
8	9,560.00	3,600.00	960,848.36	5,800.62	5,927,400	59,850.00	135,785.00	24,500.00	220,135.00	7,200.00
9	16,500.00	11,280.00	4,552,536.42	41,254.79	158,941,200	200,000.00	1,569,066.42	150,000.00	1,919,066.42	22,560.00
10	36,220.00	10,640.00	9,122,850.46	6,191.62	117,143,300	260,000.00	1,271,944.00	428,000.00	1,959,944.00	21,280.00
11	195,200.00	296,880.00	27,517,294.78	153,298.84	212,528,020	1,056,700.28	20,482,890.61	1,200,000.00	22,739,590.89	593,760.00
12	11,650.00	5,520.00	1,581,182.61	4,397.72	4,109,540	117,000.00	434,985.00	140,000.00	691,985.00	11,040.00
13	23,160.00	7,520.00	6,082,796.60	8,296.46	6,733,750	375,000.00	758,085.00	265,000.00	1,398,085.00	15,040.00
	\$996,050.00	\$658,800.00	\$114,821,349.61	\$321,876.85	\$829,714,620	\$13,970,650.28	\$40,770,112.35	\$4,519,993.88	\$59,260,756.51	\$1,317,600.00

***Bank Stock Tax Due Municipality \$321,876.85
 Bank Stock Tax Due County 321,876.87
 Bank Tax Due State 643,753.74
 Total Bank Stock Tax \$1,287,507.46

1975 FIRE TAX RATES	
Township of Hamilton Per \$100 Assessed Valuation	
Fire District	Rate
1 Crosswicks	.19
2 Mercerville	.14
3 Rusling	.18
4 Hamilton and Enterprise	.32
5 DeCou	.33
6 Whitehorse	.11
7 Nottingham	.16
8 Colonial	.17
9 Groveville	.30

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, implements and Equipment of Telephone, Telegraph and Messenger Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Carteret Bor.	\$61,663,800	\$140,344,050	\$202,007,850	\$2,356,534					\$204,364,384
2 Cranbury Twp.	16,807,050	49,760,485	66,567,535	781,269					67,348,804
3 Dunellen Bor.	15,845,300	43,964,900	59,810,200	1,979,300					61,789,500
4 East Brunswick Twp.	172,916,700	357,169,900	530,086,600	7,753,700					537,840,300
5 Edison Twp.	281,270,600	664,637,118	945,907,718	10,013,980					955,921,698
6 Helmetta Bor.	2,799,200	10,127,000	12,926,200	151,300					13,077,500
7 Highland Park Bor.	37,892,400	85,313,100	123,205,500	1,311,100					124,516,600
8 Jamesburg Bor.	7,624,800	21,959,500	29,584,300	890,600					30,474,900
9 Madison Twp.	138,032,300	297,786,200	435,818,500	4,139,400					439,957,900
10 Metuchen Bor.	62,189,480	127,336,531	189,526,011	6,693,275					196,219,286
11 Middlesex Bor.	65,279,000	121,804,700	187,083,700	1,392,700					188,476,400
12 Milltown Bor.	22,625,000	50,298,250	72,923,250	420,647					73,343,897
13 Monroe Twp.	48,920,300	137,491,700	186,412,000	2,383,800					188,795,800
14 New Brunswick City	72,857,400	226,786,000	299,643,400	36,140,500					335,783,900
15 North Brunswick Twp.	99,640,600	209,786,416	309,427,016	3,101,824					312,528,840
16 Perth Amboy City	86,201,600	217,110,800	303,312,400	5,729,109					309,041,500
17 Piscataway Twp.	196,152,700	389,881,600	586,034,300	16,143,600					602,177,900
18 Plainsboro Twp.	5,270,630	31,367,900	36,638,530	699,516			\$77,000	\$77,000	37,261,046
19 Sayreville Bor.	88,541,200	288,088,800	376,630,000	3,676,900			143,400	143,400	380,163,500
20 South Amboy City	11,869,875	42,791,525	54,661,400	947,720					55,609,120
21 South Brunswick Twp.	89,685,750	179,381,450	269,067,200	5,357,382			101,300	101,300	274,323,282
22 South Plainfield Bor.	86,510,200	215,811,700	302,321,900	2,823,300					305,145,200
23 South River Bor.	41,789,150	120,763,900	162,553,050	1,053,206					163,606,256
24 Spotswood Bor.	24,515,230	51,509,250	76,024,480	1,287,822					77,312,302
25 Woodbridge Twp.	364,645,000	747,667,900	1,112,312,900	12,700,100					1,125,013,000
Totals	\$2,101,575,265	\$4,828,940,675	\$6,930,515,940	\$129,928,578			\$321,700	\$321,700	\$7,060,122,818

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
1 Carteret Bor.	\$3.98	68.70	\$33,355		\$122,393,198	\$326,790,937	\$1,768,690.66		
2 Cranbury Twp.	2.74	83.42	942		17,783,420	85,133,166	460,763.90		
3 Dunellen Bor.	4.72	68.46	91,680		33,530,254	95,411,434	516,393.07		
4 East Brunswick Twp.	3.60	87.83	2,652	*\$15,598	86,988,066	624,815,420	3,381,691.55		
5 Edison Twp.	3.32	77.98	622,540	*168,248	308,391,156	1,259,767,146	6,818,247.12		
6 Helmetta Bor.	3.07	101.82			1,962,791	15,040,291	81,399.53		
7 Highland Park Bor.	4.90	76.94	8,071	*57,447	39,717,041	164,184,265	888,612.94		
8 Jamesburg Bor.	4.82	70.96	17,786	*12,683	12,977,499	43,457,502	235,202.28		
9 Madison Twp.	4.86	81.04	125,455	*20,237	107,954,346	548,047,464	2,966,199.57		
10 Metuchen Bor.	3.67	91.55	568,083	*280,612	25,166,605	221,073,362	1,199,761.75		
11 Middlesex Bor.	3.35	90.71	10,781		26,409,055	214,896,236	1,163,081.85		
12 Milltown Bor.	2.97	73.76	7,272		29,863,207	103,214,376	558,625.01		
13 Monroe Twp.	3.06	85.80	3,299	*7,343	35,090,542	223,882,298	1,211,717.20		
14 New Brunswick City	4.44	87.79	\$19,453	*120,515	68,776,093	405,258,931	2,193,383.76		
15 North Brunswick Twp.	3.36	75.82	218,722	*41,810	136,876,267	449,582,019	2,433,274.06		
16 Perth Amboy City	4.42	73.01	1,004,203	*245,720	156,248,590	466,048,582	2,522,396.20		
17 Piscataway Twp.	3.08	100.03	708	*13,996	21,659,613	623,824,225	3,376,326.89		
18 Plainsboro Twp.	2.51	64.73	4,842		23,947,061	61,212,949	331,300.27		
19 Sayreville Bor.	3.00	68.89	98,987	*98,708	234,205,682	614,369,461	3,325,154.78		
20 South Amboy City	3.49	65.27	5,345,717	*312,701	31,166,546	91,808,682	496,893.86		
21 South Brunswick Twp.	3.28	91.37	485,357	*86,024	42,051,751	316,774,366	1,714,477.87		
22 South Plainfield Bor.	3.66	71.65	332,575		134,134,092	439,611,867	2,379,312.50		
23 South River Bor.	3.46	106.14	1,695	6,302,675		157,305,270	851,381.69		
24 Spotswood Bor.	4.46	85.45	195,575		19,521,121	97,028,998	525,147.83		
25 Woodbridge Twp.	3.31	73.29	2,651,934	*38,204	486,296,060	1,613,922,790	8,735,047.26		
Totals			\$12,651,684	\$7,822,521	\$2,198,110,056	\$9,263,062,037	\$50,134,483.40		

* Chapter 168, Laws of 1974.

* Madison includes \$240,310 added 1974-75 Budget.

* New Brunswick includes \$ 41,920 added 1973-74 Budget.
\$265,004 added 1974-75 Budget.

* Perth Amboy includes \$159,000 added 1974-75 Budget.

* South Amboy includes \$86,800 added 1974-75 Budget.

* Spotswood includes \$56,100 added 1974-75 Budget.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1975—(Continued)

12—APPORTIONMENT OF TAXES									
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 18)	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)								
	Deduct Over-payment	Add Under-payment							
					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
1 Carteret Bor.	\$4,011.04		\$1,764,679.02		\$4,355,967.95			\$1,842,886.59	\$7,963,563.56
2 Cranbury Twp.	35.92		460,727.98		1,058,996.00			313,836.73	1,833,560.71
3 Dunellen Bor.	6,758.38		509,634.69		2,021,643.78			332,543.64	2,863,822.11
4 East Brunswick Twp.	4,147.92		3,377,543.63		12,895,610.50			2,898,552.26	19,171,706.39
5 Edison Twp.	114,467.01		6,708,780.11		20,580,525.00		\$1,905,663.75	2,161,569.78	31,351,538.64
6 Helmetta Bor.	27.35		81,372.18		271,258.00			44,000.00	396,630.18
7 Highland Park Bor.	10,822.78		877,790.16		4,049,081.00			1,227,929.36	6,154,780.52
8 Jamesburg Bor.	479.24		234,723.04		928,478.00			284,054.79	1,447,255.83
9 Madison Twp.	126,495.90		2,839,708.67		*15,220,367.50			3,045,495.23	21,105,566.40
10 Metuchen Bor.	1,733.53		1,198,028.22		4,279,300.00			1,629,225.11	7,106,553.33
11 Middlesex Bor.	11,058.56		1,152,023.29		3,973,281.59			1,085,444.85	6,210,749.73
12 Milltown Bor.			558,625.01		1,360,959.57			204,803.04	2,124,387.62
13 Monroe Twp.	15,265.32		1,196,451.88		3,863,047.25			654,766.93	5,714,266.06
14 New Brunswick City	4,594.76		2,188,789.00		*7,683,370.75		291,347.12	4,588,926.00	14,752,432.87
15 North Brunswick Twp.	12,184.82		2,421,089.24		7,298,456.00			665,684.30	10,386,229.54
16 Perth Amboy City	18,107.77		2,504,288.43		*7,330,333.09		636,119.50	2,984,513.73	13,455,254.75
17 Piscataway Twp.	123,867.65		3,252,459.24		13,027,421.50			2,094,963.93	18,374,844.67
18 Plainsboro Twp.		\$5,996.94	337,297.21			\$592,999.97		—1,250.93	929,046.25
19 Sayreville Bor.	1,104.53		3,324,050.25		7,875,052.68			—8,445.28	11,190,657.65
20 South Amboy City		1,261.62	498,155.48		*1,324,610.75		43,976.05	7,271.47	1,874,013.75
21 South Brunswick Twp.		1,604.58	1,716,082.45		6,882,875.41			326,379.93	8,925,337.79
22 South Plainfield Bor.	4,973.30		2,374,339.20		7,341,581.50			1,307,535.37	11,023,456.07
23 South River Bor.	2,142.46		849,239.23		3,003,213.00			1,692,486.62	5,544,938.85
24 Spotswood Bor.		12.26	525,160.09		*2,597,404.00			276,457.54	3,399,021.63
25 Woodbridge Twp.	36,295.88		8,698,751.38		25,203,399.56			2,672,211.50	36,574,362.44
Totals	\$498,574.72	\$8,875.40	\$49,644,784.08		\$164,426,244.38	\$592,999.97	\$2,877,106.42	\$32,331,842.49	\$249,872,977.34

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$21,052,223.12
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.541231
 Total County Taxes Appropriated \$49,631,716.84

Less: Bank Stock Taxes Due County 286,832.76
 Net County Taxes Apportioned (12 A III) \$49,644,784.08
 † Adjustments (Net Total 12 A IIB) + 489,699.52
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$50,164,483.40

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*Bank Stock Tax Due Municipality	\$286,932.76
Bank Stock Tax Due County	286,932.76
Bank Stock Tax Due State	573,865.52
Total Bank Stock Tax	\$1,147,731.04

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Allenhurst Bor.	\$5,047,500	\$10,359,830	\$15,407,330	\$239,490					\$15,646,820
2 Allentown Bor.	3,315,800	10,003,825	13,319,625	344,772					13,664,397
3 Asbury Park City	20,831,350	57,743,080	78,575,030	8,599,855					87,174,885
4 Atlantic Highlands Bor.	7,813,500	25,414,500	33,228,000	799,709					34,027,709
5 Avon-by-the-Sea Bor.	10,148,925	14,774,075	24,923,000	171,028					25,094,028
6 Belmar Bor.	20,213,000	44,948,050	65,161,050	518,509					65,679,559
7 Bradley Beach Bor.	7,871,962	25,149,424	33,021,386	339,637					33,361,023
8 Brielle Bor.	25,786,850	36,999,200	62,786,050	351,918					63,137,968
9 Colts Neck Twp.	37,951,410	72,307,202	110,258,612	1,191,894					111,450,506
10 Deal Bor.	21,540,200	28,416,101	49,956,301	465,309					50,421,610
11 Eatontown Bor.	32,772,945	70,988,000	103,760,945	2,394,421					106,155,366
12 Englishtown Bor.	1,778,932	6,104,100	7,883,032	769,924					8,652,956
13 Fair Haven Bor.	19,462,100	37,013,700	56,475,800	211,561					56,687,361
14 Farmingdale Bor.	1,586,900	6,194,600	7,781,500	419,256					8,200,756
15 Freehold Bor.	15,060,175	64,769,050	79,829,225	6,260,063					86,089,288
16 Freehold Twp.	57,302,300	144,079,075	201,381,375	2,016,764					203,398,139
17 Hazlet Twp.	39,999,250	86,948,400	126,947,650	734,261					127,681,911
18 Highlands Bor.*	7,395,760	23,556,175	30,951,935	170,443					31,122,378
19 Holmdel Twp.	41,339,105	117,191,860	158,530,965	3,748,050					162,279,015
20 Howell Twp.	37,535,310	118,101,700	155,637,010	1,899,934					157,536,944
21 Interlaken Bor.	4,590,800	8,416,500	13,007,300	57,046					13,064,346
22 Keansburg Bor.	9,769,000	35,988,700	45,757,700	357,695					46,115,395
23 Keyport Bor.	16,596,800	32,204,450	48,801,250	2,778,224					51,579,474
24 Little Silver Bor.	26,714,200	51,064,200	77,778,400	563,359					78,341,759
25 Loch Arbour Village	1,152,750	2,338,700	3,491,450	44,203					3,535,653
26 Long Branch City*	86,224,750	232,633,150	318,857,900	5,285,657					324,143,557
27 Manalapan Twp.	46,218,430	109,017,700	155,236,130	1,336,223					156,572,353
28 Manasquan Bor.	26,468,550	40,835,500	67,304,050	470,864					67,774,914
29 Marlboro Twp.	42,673,487	95,935,422	138,608,909	2,227,945					140,836,854
30 Matawan Bor.	28,699,300	47,977,650	76,676,950	741,382					77,418,332

* President Abstained.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1975—(Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
31 Matawan Twp.	\$34,112,700	\$96,239,315	\$130,352,015	\$1,095,575					\$131,447,590
32 Middletown Twp.	223,067,800	354,072,300	577,140,100	7,091,018			\$5,000	\$5,000	584,226,118
33 Millstone Twp.	13,430,830	16,742,600	30,173,430	365,279					30,538,709
34 Monmouth Beach Bor.	15,428,700	35,673,800	51,102,500	205,068					51,307,568
35 Neptune Twp.	49,879,400	145,913,100	195,792,500	2,733,658					198,526,158
36 Neptune City Bor.	11,025,800	29,744,550	40,770,350	323,445			7,300	7,300	41,086,495
37 New Shrewsbury Bor.	21,424,200	68,789,050	90,213,250	841,476					91,054,726
38 Ocean Twp.	57,806,000	139,029,700	196,835,700	1,507,305					198,343,005
39 Oceanport Bor.	23,776,600	54,840,900	78,617,500	637,300					79,254,800
40 Red Bank Bor.	27,559,000	63,104,900	90,663,900	4,011,301					94,675,201
41 Roosevelt Bor.	3,257,165	7,291,320	10,548,485	51,381					10,599,866
42 Rumson Bor.	51,813,200	88,471,800	140,285,000	998,236					141,283,236
43 Sea Bright Bor.	9,324,020	18,879,850	28,203,870	171,034					28,374,904
44 Sea Girt Bor.	30,426,400	29,145,200	59,571,600	471,655					60,043,255
45 Shrewsbury Bor.	22,888,100	39,790,000	62,678,100	972,190					63,650,290
46 Shrewsbury Twp.	695,000	1,400,000	2,095,000	21,088					2,116,088
47 South Belmar Bor.	4,178,200	9,628,050	13,806,250	148,958					13,955,208
48 Spring Lake Bor.	37,565,800	43,334,300	80,900,100	2,504,949					83,405,049
49 Spring Lake Heights Bor.	21,555,200	41,566,500	63,121,700	528,685					63,650,385
50 Union Beach Bor.	5,771,400	24,494,450	30,265,850	293,462					30,559,312
51 Upper Freehold Twp.	11,535,000	17,363,700	28,898,700	1,569,010					30,467,710
52 Wall Twp.	67,001,800	118,176,000	185,177,800	1,246,357					186,424,157
53 West Long Branch Bor.	30,901,900	69,414,900	100,316,800	870,100					101,186,900
Totals	\$1,478,285,556	\$3,170,580,804	\$4,648,866,360	\$74,167,956			\$12,300	\$12,300	\$4,723,022,016

MONMOUTH COUNTY

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Allenhurst Borough	\$2.860	83.80	\$2,100		\$3,352,617	\$19,001,537	\$119,323.35		
2 Allentown Bor.	5.290	73.79			4,872,505	18,536,902	116,405.60		
3 Asbury Park City	7.340	80.79	132,896		26,130,076	113,437,857	712,352.14		
4 Atlantic Highlands Bor.	5.579	59.60			23,341,130	57,368,839	360,257.29		
5 Avon-by-the-Sea Bor.	4.302	68.06			12,082,298	37,176,326	233,155.00		
6 Belmar Bor.	3.494	78.68	500		19,268,126	84,948,185	533,446.44		
7 Bradley Beach Bor.	5.784	73.73	20,216		12,555,312	45,936,551	288,466.31		
8 Brielle Bor.	3.762	83.74	421		13,004,867	76,143,256	478,154.41		
9 Colts Neck Twp.	3.077	81.10			27,345,203	138,795,709	871,591.01		
10 Deal Bor.	3.067	81.64			11,476,435	61,898,045	388,609.20		
11 Eatontown Bor.	3.639	73.17	3,794		45,274,686	151,433,846	950,954.35		
12 Englishtown Bor.	4.354	77.79	60		2,685,969	11,338,985	71,205.07		
13 Fair Haven Bor.	5.744	69.40			25,414,155	82,101,516	515,570.30		
14 Farmingdale Bor.	5.177	61.45	16,337		5,382,455	13,599,548	85,400.65		
15 Freehold Bor.	4.562	84.44	18,662		18,864,230	101,972,180	659,190.49		
16 Freehold Twp.	4.937	71.93	7,823		82,673,350	286,079,312	1,796,483.24		
17 Hazlet Twp.	5.313	66.01	528		69,605,775	197,288,214	1,238,904.58		
18 Highlands Bor.*	5.351	66.63			16,043,716	47,166,094	296,187.44		
19 Holmdel Twp.	3.826	84.78			39,371,279	201,650,294	1,266,297.00		
20 Howell Twp.	6.154	57.61	5,316		118,888,012	276,430,272	1,735,890.47		
21 Interlaken Bor.	3.250	71.51			5,182,781	18,247,127	114,585.91		
22 Keansburg Bor.	6.235	68.99			21,849,636	67,965,031	426,797.86		
23 Keyport Bor.	5.022	75.74	2,125		17,769,679	69,351,278	435,603.04		
24 Little Silver Bor.	4.358	81.15	438		19,144,111	97,486,338	612,181.89		
25 Loch Arbour Village	7.088	68.67			1,660,118	5,195,771	32,627.72		
26 Long Branch City*	2.798	127.09	194,715	\$62,389,999		261,948,273	1,644,948.32		
27 Manalapan Twp.	4.782	79.00	26		43,059,417	199,631,796	1,253,621.50		
28 Manasquan Bor.	3.991	68.14	7,160		32,649,567	100,431,641	630,677.41		
29 Marlboro Twp.	4.697	78.79	1,678		39,238,533	180,077,065	1,130,824.27		
30 Matawan Bor.	4.111	81.04	15,065		19,129,864	96,563,261	606,385.27		

* Includes deduction in amount of \$9,599 pursuant to C. 168, L. 1974.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
31 Matawan Twp.	\$5.545	74.58	\$13,177		\$49,237,547	\$180,698,314	\$1,134,725.51		
32 Middletown Twp.	3.912	81.52	1,033		136,928,999	721,156,150	4,528,621.55		
33 Millstone Twp.	4.834	63.04			18,511,421	49,050,130	308,018.56		
34 Monmouth Beach Bor.	3.190	98.23			1,085,745	52,393,313	329,012.64		
35 Neptune Twp.	5.077	73.56	10,922		76,578,603	275,115,683	1,727,635.29		
36 Neptune City Bor.	4.637	73.77			16,047,596	57,134,091	358,783.15		
37 New Shrewsbury Bor.	4.428	84.21			19,744,080	110,798,806	695,779.77		
38 Ocean Twp.	5.050	67.17			99,140,756	297,483,761	1,868,069.40		
39 Oceanport Bor.	3.245	90.70	5,159		9,920,188	89,180,147	560,021.76		
40 Red Bank Bor.	5.932	66.53	153,779		52,383,517	147,212,497	924,445.68		
41 Roosevelt Bor.	3.628	113.29		\$1,161,721		9,438,145	59,268.42		
42 Rumson Bor.	3.807	94.75			8,372,821	149,656,057	939,790.43		
43 Sea Bright Bor.	3.758	77.85			8,768,701	37,143,605	233,249.53		
44 Sea Girt Bor.	2.486	81.08	2,259		14,299,030	74,344,544	466,859.09		
45 Shrewsbury Bor.	3.299	98.33			2,918,882	66,569,172	418,032.33		
46 Shrewsbury Twp.	4.795	100.00			13,468	2,129,556	13,372.91		
47 South Belmar Bor.	4.296	73.30			5,246,640	19,201,848	120,531.24		
48 Spring Lake Bor.	2.576	80.74	3,500		20,276,042	103,684,591	651,104.86		
49 Spring Lake Heights Bor.	3.037	104.99	1,418	2,390,379		61,261,424	384,701.43		
50 Union Beach Bor.	5.111	75.09	120		11,882,563	42,441,995	266,521.66		
51 Upper Freehold Twp.	3.678	75.59	1,449		10,852,091	41,321,250	259,483.75		
52 Wall Twp.	4.119	68.99			87,852,178	274,276,335	1,722,364.46		
53 West Long Branch Bor.	3.121	103.98		552,042		100,634,858	631,953.55		
Totals			\$622,676	\$66,494,141	\$1,427,376,770	\$6,084,527,321	\$38,208,814.53		

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1975—(Continued)

12—APPORTIONMENT OF TAXES									
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Over-payment	Add Under-payment							
1 Allenhurst Borough			\$119,323.35	\$4,225.66	\$108,740.00		\$211,410.77	\$43,699.78	
2 Allentown Bor.	\$12.16		116,393.44	4,121.91			95,258.95	713,461.35	
3 Asbury Park City	2,798.45		709,553.69		2,427,349.00	R\$497,687.05	3,142,439.78	6,358,586.97	
4 Atlantic Highlands Bor.	32.50		360,224.79	12,756.87	434,117.00	R615,206.81	448,697.00	1,871,002.47	
5 Avon-by-the-Sea Bor.	336.24	\$32.17	233,150.93		457,823.00		373,507.07	1,064,481.00	
6 Belmar Bor.	201.01		533,245.40		532,000.00		792,097.03	2,257,342.43	
7 Bradley Beach Bor.	7,386.63	316.62	281,396.30		1,007,787.00		614,153.35	1,903,336.65	
8 Brielle Bor.	21.82		478,132.59	16,932.37	1,222,469.00		636,394.28	2,353,928.24	
9 Colts Neck Twp.	6,698.80	129.24	865,021.48	30,637.39	1,699,085.00	R809,904.41		3,404,648.28	
10 Deal Bor.	228.69		388,470.51	13,757.30	679,599.50		454,913.40	1,536,740.71	
11 Eatontown Bor.	3,609.43	41.60	947,386.52	33,553.94	1,131,797.00	R910,045.89	799,817.18	3,822,609.53	
12 Englishtown Bor.	93.13		71,111.94	2,518.42	R165,170.46	R105,633.19	27,456.45	371,890.46	
13 Fair Haven Bor.	5.79		515,564.51	18,257.97	1,188,825.00	R1,023,874.61	469,013.56	3,217,535.65	
14 Farmingdale Bor.			85,400.65	3,024.34	192,765.00	R114,640.07	22,043.28	417,873.34	
15 Freehold Bor.	1,011.18	273.80	658,423.11		1,231,410.50	R977,143.66	1,009,177.88	3,876,155.15	
16 Freehold Twp.	1,772.74	134.49	1,794,844.99	63,563.28	5,216,252.00	R2,021,394.27	852,498.05	9,978,552.59	
17 Hazlet Twp.	3,763.75	1,139.59	1,236,280.42	43,775.21	1,318,943.00		1,072,914.85	6,671,913.48	
18 Highlands Bor.*	178.07	2,023.00	298,032.37	10,554.17	363,388.00	R464,396.44	505,072.87	1,641,443.85	
19 Holmdel Twp.	545.11	2,750.31	1,268,502.23	41,925.06	1,489,432.00		374,225.80	6,177,085.09	
20 Howell Twp.	275.01		1,735,615.46	61,464.46	4,460,745.50	R2,631,292.91	686,265.78	9,575,384.11	
21 Interlaken Bor.	13.06		114,572.85	4,057.44	102,937.00		194,029.71	415,597.00	
22 Keansburg Bor.	100.74	13.92	426,711.04	15,111.34	1,280,296.32		1,105,448.40	2,827,587.10	
23 Keyport Bor.	4,745.08	196.84	430,954.80		1,379,027.75		743,688.10	2,553,670.65	
24 Little Silver Bor.	1,158.51	640.94	611,664.32	21,661.28	1,274,045.00	R946,570.19	524,325.82	3,378,266.61	
25 Loch Arbour Village			32,627.72	1,155.46		R130,318.70	84,900.00	219,001.88	
26 Long Branch City*	18,943.43	93.70	1,596,098.59		5,417,103.00		1,652,042.30	8,918,184.64	
27 Manalapan Twp.	968.45		1,252,653.05	44,360.71	R1,116,922.44	R1,831,225.86	176,823.20	7,421,985.26	
28 Manasquan Bor.	61.35		630,616.06	22,332.35	1,402,736.00		602,033.85	2,657,718.26	
29 Marlboro Twp.	1,740.98		1,129,083.29	39,986.62	3,977,051.00	R1,261,768.88	166,603.72	6,574,493.51	
30 Matawan Bor.	1,031.23	9.53	605,363.57			R1,985,397.34	554,586.20	3,145,347.11	

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1975—(Continued)

12—APPORTIONMENT OF TAXES										
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over- payment	Add Under- payment								
31 Matawan Twp.	\$5,131.64		\$1,129,593.87					\$1,320,700.85	\$7,210,266.25	
32 Middletown Twp.	2,966.61	\$1,749.30	4,527,404.24		\$15,117,427.75		R\$4,759,971.53	2,864,102.54	22,538,934.53	
33 Millstone Twp.	1,499.51	745.63	307,264.68	\$10,881.82	1,028,450.00			117,501.44	1,464,097.94	
34 Monmouth Beach Bor.	4,310.03		324,702.61	11,499.29	420,122.00		R334,309.94	535,647.61	1,626,281.45	
35 Neptune Twp.	541.51	434.32	1,727,528.10		6,156,410.40			2,028,040.89	9,911,979.39	
36 Neptune City Bor.	88.86		358,694.29	12,702.65	995,155.98			502,794.75	1,869,347.67	
37 New Shrewsbury Bor.	466.89	228.98	695,541.86	24,631.21	R1,713,690.91		R1,037,853.35	520,118.90	3,991,836.23	
38 Ocean Twp.	1,891.23	236.03	1,866,444.20	66,099.28			J7,454,642.30	1,711,389.92	11,098,575.70	
39 Oceanport Bor.	55.85		559,965.91	19,830.44	876,166.50		R768,094.20	315,884.90	2,539,941.95	
40 Red Bank Bor.	5,779.73	218.48	918,884.43		2,134,202.50		R1,551,151.62	955,924.79	5,560,163.34	
41 Roosevelt Bor.			59,268.42	2,098.90	290,075.80			27,713.70	379,156.82	
42 Rumson Bor.	165.07		939,625.36	33,275.65	1,708,607.00		R1,606,639.75	1,045,611.34	5,333,759.10	
43 Sea Bright Bor.	434.06		232,815.47	8,244.91	221,447.00		R144,352.77	451,254.99	1,058,115.14	
44 Sea Girt Bor.	84.30	45.89	466,820.68	16,531.79	625,826.00			366,697.78	1,475,876.25	
45 Shrewsbury Bor.	121.27		417,911.06	14,799.77	685,610.00		R544,453.19	415,359.61	2,078,133.68	
46 Shrewsbury Twp.			13,372.91	473.58	R21,686.72		R15,202.76	50,747.00	101,482.97	
47 South Belmar Bor.	13.95		120,567.29	4,269.74	262,389.00			196,167.43	583,393.46	
48 Spring Lake Bor.	191.53		650,913.33		689,000.00			783,443.79	2,123,357.12	
49 Spring Lake Heights Bor.	1,804.61		382,896.82	13,561.91	1,093,310.00			417,026.46	1,906,795.19	
50 Union Beach Bor.	23.70	164.26	266,662.22	9,443.43	868,698.38			373,092.52	1,517,896.55	
51 Upper Freehold Twp.	116.78		259,366.97	9,185.21			R754,541.11	83,724.17	1,106,817.46	
52 Wall Twp.	15,034.03	131.54	1,707,461.97	60,450.41	4,952,300.00			841,087.24	7,561,299.62	
53 West Long Branch Bor.	135.32		631,818.23	22,374.93	999,132.00		R1,111,489.38	350,757.97	3,115,572.51	
Totals	\$128,619.85	\$11,750.21	\$38,091,944.89	\$953,088.47	\$91,597,524.41	\$36,411,202.18	\$362,185.25	\$34,666,629.22	\$201,982,574.42	

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1975—(Continued)

12—APPORTIONMENT OF TAXES				13	14	15				16
Section D—Tax Levy				Bank Stock • • • Tax Due Municipality	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. 1 + II)				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$2,850.00	\$1,040.00	\$447,589.78	\$7,841.56	\$932,350	\$81,000.00	\$408,640.57	\$5,000.00	\$480,640.57	\$2,080.00
2	6,100.00	3,300.00	722,921.35	3,181.05	3,989,300	115,600.00	67,000.00	18,000.00	200,600.00	6,720.00
3	17,250.00	22,960.00	6,398,796.97	23,823.72	30,705,910	109,394.65	3,313,058.38	551,000.62	3,973,453.65	45,920.00
4	17,050.00	10,640.00	1,898,692.47	5,222.37	4,978,700	319,000.00	350,431.29	80,000.00	749,431.29	21,290.00
5	7,650.00	7,440.00	1,079,571.00	2,492.93	2,004,700	186,000.00	230,775.00	25,000.00	441,775.00	14,880.00
6	17,750.00	19,840.00	2,294,932.43	5,402.97	10,637,650	599,487.31	740,806.52	90,000.00	1,430,293.83	39,680.00
7	9,750.00	16,720.00	1,929,806.65	6,287.72	2,414,752	151,306.13	567,835.46	65,000.00	784,141.59	33,440.00
8	14,050.00	7,760.00	2,375,738.24	1,066.72	3,397,250	180,000.00	152,001.00	170,000.00	502,001.00	15,520.00
9	20,450.00	5,040.00	3,430,138.28	1,221.07	9,510,000	300,000.00	652,989.00	79,000.00	1,031,989.00	10,050.00
10	6,800.00	3,120.00	1,546,960.71	3,160.03	3,136,900	173,000.00	538,271.48	60,000.00	771,271.48	6,240.00
11	30,950.00	9,520.00	3,863,070.53	7,349.68	30,064,700	650,000.00	871,346.16	155,000.00	1,676,346.16	19,040.00
12	2,450.00	2,480.00	376,820.46	2,273.21	1,298,700	40,000.00	71,777.34	18,000.00	129,777.34	4,960.00
13	28,900.00	9,760.00	3,256,195.65	3,502.44	4,539,200	144,000.00	211,098.00	110,000.00	465,098.00	19,520.00
14	4,200.00	2,500.00	424,633.34	3,961.55	1,131,600	43,000.00	70,654.53	7,500.00	121,154.53	5,120.00
15	30,150.00	21,840.00	3,928,145.15	29,187.12	24,626,125	320,000.00	776,506.00	130,000.00	1,226,506.00	43,680.00
16	51,850.00	12,800.00	10,043,202.59	9,101.95	33,426,985	1,150,000.00	986,000.00	304,850.00	2,440,850.00	25,600.00
17	98,000.00	14,400.00	6,784,313.48	4,780.15	14,598,000	309,000.00	1,098,369.00	148,000.00	1,555,369.00	28,800.00
18	10,700.00	13,360.00	1,665,603.85	591.41	3,535,790	109,000.00	300,208.24	260,000.00	669,208.24	26,720.00
19	27,100.00	4,720.00	6,208,905.09	2,262.20	32,735,650	364,000.00	983,485.00	160,000.00	1,507,485.00	9,440.00
20	64,100.00	56,320.00	9,695,804.11	12,334.22	23,668,200	378,850.00	2,002,643.00	725,000.00	3,106,493.00	112,640.00
21	7,350.00	1,680.00	424,627.00	.....	389,700	20,000.00	54,081.82	10,000.00	84,081.82	3,360.00
22	22,050.00	25,760.00	2,875,377.10	6,551.60	9,307,700	210,000.00	926,487.00	315,000.00	1,451,487.00	51,520.00
23	19,000.00	17,680.00	2,590,350.65	12,390.25	11,320,100	195,000.00	413,904.01	175,000.00	783,904.01	35,360.00
24	28,650.00	7,600.00	3,414,516.61	5,177.18	4,108,300	114,600.00	273,974.00	120,000.00	508,574.00	15,200.00
25	1,050.00	560.00	250,611.88	.....	169,800	25,000.00	49,000.00	14,000.00	88,000.00	1,120.00
26	63,800.00	58,160.00	9,070,144.64	33,557.70	53,468,050	350,000.00	4,458,012.13	720,000.00	5,528,012.13	116,320.00
27	49,900.00	16,000.00	7,487,885.26	7,323.69	13,639,450	820,000.00	915,337.47	320,000.00	2,055,337.47	32,000.00
28	24,050.00	23,760.00	2,705,528.26	6,029.97	10,220,900	135,000.00	316,156.37	55,000.00	506,156.37	47,520.00
29	31,550.00	10,080.00	6,616,123.51	3,528.65	13,914,850	550,000.00	988,992.24	210,000.00	1,748,992.24	20,160.00
30	27,650.00	9,920.00	3,182,917.11	12,981.27	6,465,450	270,000.00	602,014.50	135,000.00	1,007,014.50	19,840.00

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$16,014,355.28
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.627966849

Total County Taxes Appropriated \$38,461,300.00
Less: Bank Stock Taxes Due County 369,355.11
Net County Taxes Apportioned (12 A III) \$38,091,944.89
± Adjustments (Net Total 12 A IIB) ± +116,869.64

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES			13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)		
Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)			
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)									
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)										
31	\$59,750.00	\$20,000.00	\$7,290,016.25	\$3,549.15	\$11,457,400	\$300,000.00	\$924,069.73	\$274,960.67	\$1,499,030.40	\$40,000.00	
32	236,450.00	8,920.00	22,857,304.53	27,945.46	110,309,386	1,951,900.00	3,041,912.00	1,600,000.00	6,593,812.00	163,840.00	
33	6,450.00	5,840.00	1,476,387.94	698.56	2,103,545	200,000.00	238,771.00	150,000.00	588,771.00	11,680.00	
34	7,200.00	3,280.00	1,636,761.45	1,534.39	12,610,300	43,800.00	184,251.00	191,300.00	419,351.00	6,560.00	
35	103,000.00	65,280.00	10,080,259.39	15,920.15	50,930,190	1,250,000.00	2,402,577.37	480,000.00	4,132,577.37	130,560.00	
36	18,650.00	17,280.00	1,905,277.67	2,330.82	3,009,000	3,009,000	277,605.53	60,000.00	454,605.53	34,560.00	
37	32,050.00	8,160.00	4,032,046.23	2,138.35	95,447,300	400,000.00	552,000.00	150,000.00	1,102,000.00	16,320.00	
38	83,150.00	25,280.00	11,207,005.70	5,539.40	21,229,900	537,000.00	1,083,033.55	450,000.00	2,070,033.55	50,560.00	
39	25,350.00	6,960.00	2,572,251.95	2,015.10	64,693,700	275,000.00	328,000.00	45,000.00	648,000.00	13,920.00	
40	26,900.00	29,440.00	5,616,503.34	37,400.96	20,300,200	800,000.00	1,141,840.00	300,000.00	2,241,840.00	58,880.00	
41	3,000.00	2,480.00	384,636.82	.....	1,524,840	37,500.00	34,593.45	20,000.00	92,093.45	4,960.00	
42	32,300.00	13,120.00	5,379,179.10	3,775.96	14,307,200	238,500.00	763,087.81	230,000.00	1,231,587.81	26,240.00	
43	3,450.00	4,960.00	1,066,525.14	2,229.01	2,006,200	100,000.00	183,652.00	115,000.00	398,652.00	9,920.00	
44	12,450.00	4,640.00	1,492,966.25	2,302.22	16,754,000	201,000.00	137,262.00	35,000.00	373,262.00	9,280.00	
45	17,700.00	4,400.00	2,100,233.63	9,928.39	4,753,400	111,000.00	187,688.00	62,000.00	360,688.00	8,800.00	
46	.....	.....	101,482.97	.....	1,590,800	35,000.00	64,752.00	.....	99,752.00	.....	
47	5,100.00	11,040.00	599,533.46	632.57	480,417	50,000.00	76,123.00	26,000.00	152,123.00	22,080.00	
48	16,350.00	9,360.00	2,149,067.12	6,556.21	15,887,300	360,000.00	302,181.00	95,000.00	757,181.00	18,720.00	
49	15,900.00	10,880.00	1,933,575.19	4,745.04	2,794,200	69,825.00	201,148.20	45,500.00	316,473.20	21,760.00	
50	24,250.00	20,000.00	1,562,146.55	1,475.24	8,239,700	200,000.00	1,019,048.62	125,000.00	1,344,048.62	40,000.00	
51	7,100.00	6,800.00	1,120,717.46	275.83	4,747,300	180,000.00	143,000.00	50,000.00	373,000.00	13,600.00	
52	70,050.00	4,400.00	7,679,749.62	11,712.76	68,522,200	1,180,399.00	1,271,902.00	390,000.00	2,842,301.00	96,800.00	
53	32,950.00	10,080.00	3,158,602.51	3,526.16	36,810,100	210,000.00	440,247.23	107,000.00	757,247.23	20,160.00	
\$1,582,700.00			\$826,180.00	\$204,391,754.42	\$369,355.11	\$937,835,940	\$17,260,162.09	\$38,385,601.00	\$10,237,111.29	\$65,882,874.38	\$1,652,960.00

Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$38,208,814.53
R=Denotes Regional School.
J=Denotes Joint School.

***Bank Stock Tax Due Municipality \$369,355.11
Bank Stock Tax Due County 369,355.11
Bank Stock Tax Due State 738,710.22
Total Bank Stock Tax \$1,477,420.44

† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Companies (Col. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Boonton Town	\$21,844,900	\$48,580,000	\$70,424,900	\$3,618,362	.....	\$1,000	.....	\$1,000	\$74,042,262
2 Boonton Twp.	12,048,700	25,100,100	37,148,800	410,065	.....	1,000	.....	1,000	37,557,865
3 Butler Bor.	24,679,660	43,574,300	68,253,960	596,716	.....	.....	.....	.....	68,850,676
4 Chatham Bor.	25,669,600	54,900,300	80,269,900	371,440	.....	.....	.....	.....	80,641,340
5 Chatham Twp.	21,730,950	64,136,524	85,867,474	289,355	.....	.....	.....	.....	86,156,829
6 Chester Bor.	6,873,600	13,070,400	19,944,000	688,040	.....	.....	.....	.....	20,632,040
7 Chester Twp.	28,749,200	44,987,900	73,737,100	1,707,408	.....	.....	.....	.....	75,444,506
8 Denville Twp.	49,853,460	85,848,340	135,701,800	2,324,590	.....	1,000	.....	1,000	138,025,390
9 Dover Town	20,320,870	60,286,469	80,607,339	3,438,495	.....	.....	.....	.....	84,045,834
10 East Hanover Twp.	62,270,850	110,844,600	173,115,450	929,015	.....	.....	.....	.....	174,044,465
11 Florham Park Bor.	44,794,000	81,400,200	126,194,200	1,291,532	.....	.....	.....	.....	127,485,732
12 Hanover Twp.	24,886,300	133,251,500	158,137,800	4,128,597	.....	1,000	\$88,400	89,400	162,176,997
13 Harding Twp.	49,463,453	50,956,270	100,419,725	743,291	.....	.....	.....	.....	101,163,016
14 Jefferson Twp.	87,711,440	112,421,500	200,132,940	2,852,737	.....	.....	.....	.....	202,985,677
15 Kinnelon Bor.	49,800,650	74,290,835	124,181,485	936,566	.....	.....	.....	.....	125,118,051
16 Lincoln Park Bor.	38,768,446	63,066,600	101,835,046	414,432	.....	.....	.....	.....	102,249,478
17 Madison Bor.	49,788,970	98,627,580	148,416,550	2,469,944	.....	.....	.....	.....	150,886,494
18 Mendham Bor.	19,037,850	36,892,600	55,930,450	700,427	.....	.....	.....	.....	56,630,877
19 Mendham Twp.	23,647,800	42,234,500	65,882,300	804,709	.....	.....	.....	.....	66,687,009
20 Mine Hill Twp.	7,052,280	14,269,600	21,321,880	196,875	.....	.....	.....	.....	21,518,755
21 Montville Twp.	66,489,400	111,973,000	178,462,400	1,352,838	.....	.....	.....	.....	179,815,238
22 Morris Twp.	122,330,575	286,611,200	408,941,775	5,082,597	.....	.....	.....	.....	414,024,372
23 Morris Plains Bor.	21,146,900	57,128,000	78,274,900	954,485	.....	.....	.....	.....	79,229,385
24 Morristown Town	58,226,700	126,082,050	184,308,750	16,980,967	.....	.....	.....	.....	201,289,717
25 Mountain Lakes Bor.	20,003,500	27,669,800	47,673,300	725,556	.....	1,400	.....	1,400	48,397,458

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1975—(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, Implement and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
26 Mt. Arlington Bor.	\$5,853,200	\$16,520,350	\$22,373,550	\$207,653	.....	.....	.....	.....	\$22,581,203
27 Mt. Olive Twp.	73,612,900	108,805,500	182,418,400	1,609,387	.....	.....	.....	.....	184,027,787
28 Netcong Bor.	5,934,970	14,900,320	20,835,290	556,049	.....	.....	.....	.....	21,391,339
29 Parsippany-Troy Hills Twp.	170,689,050	337,901,900	508,590,950	4,326,037	\$28,000	.....	.....	\$28,000	512,889,007
30 Passaic Twp.	24,456,950	50,711,800	75,168,750	1,091,048	.....	.....	.....	.....	76,259,798
31 Pequannock Twp.	49,561,750	95,889,800	145,451,550	787,540	.....	.....	.....	.....	146,239,090
32 Randolph Twp.	87,275,276	145,587,905	232,863,181	2,922,949	.....	.....	.....	.....	235,786,130
33 Riverdale Bor.	14,210,150	17,853,550	32,063,700	3,271,861	.....	.....	.....	.....	35,335,561
34 Rockaway Bor.	27,928,300	57,919,400	85,845,700	906,961	.....	.....	.....	.....	86,752,661
35 Rockaway Twp.	74,329,450	119,503,950	193,833,400	1,772,859	.....	.....	.....	.....	195,606,259
36 Roxbury Twp.	80,723,650	146,097,000	226,825,650	15,197,468	.....	.....	.....	.....	242,023,118
37 Victory Gardens Bor.	2,592,815	4,495,000	7,087,815	40,530	.....	.....	.....	.....	7,128,354
38 Washington Twp.	39,286,796	67,182,485	106,469,281	1,512,016	.....	.....	.....	.....	107,981,297
39 Wharton Bor.	11,608,200	34,176,350	45,784,550	273,835	.....	.....	.....	.....	46,058,385
Totals	\$1,625,346,513	\$3,085,449,478	\$4,710,795,991	\$88,485,256	\$28,000	\$5,400	\$88,400	\$121,800	\$4,799,159,447

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (including Total Net Adjustments)	II—Adjustments Resulting from	
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
1 Boonton Town	\$4.55	59.54	\$97,752		\$57,700,309	\$131,840,323	\$543,944.26		
2 Boonton Twp.	4.04	55.78			31,138,369	68,696,234	283,425.60		
3 Butler Bor.	4.72	67.10	7,237		38,121,885	106,979,798	441,375.19		
4 Chatham Bor.	6.04	47.18	86,600	*\$57,652	93,250,291	173,920,579	717,558.17		
5 Chatham Twp.	6.44	48.13			93,234,802	179,391,631	740,130.54		
6 Chester Bor.	4.34	72.34			8,407,399	29,039,439	119,810.36		
7 Chester Twp.	4.20	77.91			21,997,815	97,442,321	402,025.65		
8 Denville Twp.	4.75	56.76	173,744	*\$7,343	110,228,077	248,349,868	1,024,637.10		
9 Dover Town	6.58	48.61	138,676	*\$2,047	92,516,108	176,648,571	728,813.27		
10 East Hanover Twp.	3.16	63.53	1,179		107,875,273	281,920,917	1,163,143.89		
11 Florham Park Bor.	4.24	50.88			128,321,889	255,807,621	1,055,406.15		
12 Hanover Twp.	5.13	45.49	9,367		222,273,253	384,459,617	1,586,196.08		
13 Harding Twp.	2.10	79.41			26,833,719	127,996,735	528,086.46		
14 Jefferson Twp.	3.56	87.96	116		28,932,126	231,917,919	956,842.48		
15 Kinnelon Bor.	3.99	79.06	150		33,661,034	158,779,235	655,088.31		
16 Lincoln Park Bor.	3.99	85.96	2,233	*4,304	18,501,259	120,748,666	498,182.52		
17 Madison Bor.	5.37	56.36	94,565	*19,429	119,103,857	270,065,487	1,114,230.98		
18 Mendham Bor.	4.83	64.90			31,434,917	88,065,794	363,340.16		
19 Mendham Twp.	5.19	53.33			57,990,008	124,677,017	514,390.03		
20 Mine Hill Twp.	6.10	51.74			21,538,571	43,057,326	177,645.09		
21 Montville Twp.	4.11	69.43	3,688		82,960,491	262,779,412	1,084,170.24		
22 Morris Twp.	2.91	91.32	3,147		51,813,153	465,840,672	1,921,956.47		
23 Morris Plains Bor.	4.92	54.65	10,279	*44,648	71,701,981	150,896,997	622,567.92		
24 Morristown Town	5.23	72.48	225,281	*101,959	80,039,565	281,462,604	1,161,211.73		
25 Mountain Lakes Bor.	7.26	58.95	9,778		33,828,612	82,235,848	339,287.08		

* C. 168, L. 1974.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1975—(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 11 Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
26 Mt. Arlington Bor.	\$7.29	48.09	\$356		\$24,594,919	\$47,176,478	\$194,639.80		
27 Mt. Olive Twp.	4.44	85.40	970		33,135,493	217,164,250	895,972.08		
28 Netcong Bor.	6.01	57.89	35,242		16,292,812	37,719,393	155,621.94		
29 Parsippany-Troy Hills Twp.	4.38	67.04	3,758		262,312,735	775,205,500	3,198,327.92		
30 Passaic Twp.	5.15	58.99	5,973		55,183,184	131,448,955	542,329.57		
31 Pequannock Twp.	4.30	70.36	125		64,458,670	210,697,885	869,293.27		
32 Randolph Twp.	4.05	87.00	7,288	*\$50,057	39,306,757	275,050,118	1,134,796.48		
33 Riverdale Bor.	4.26	69.73	4,260		16,327,870	51,607,691	213,169.56		
34 Rockaway Bor.	3.17	84.45	3,959	*134,991	21,217,854	107,839,483	444,922.06		
35 Rockaway Twp.	5.16	65.46	5,226		109,136,748	304,748,233	1,267,324.39		
36 Roxbury Twp.	4.00	82.65	131,191		57,124,706	299,279,015	1,234,759.59		
37 Victory Gardens Bor.	4.79	105.78		331,170		6,797,184	28,043.69		
38 Washington Twp.	4.24	77.29	841	*259	33,728,138	141,710,017	584,664.46		
39 Wharton Bor.	5.26	60.78	2,234		32,125,564	78,186,183	322,579.05		
Totals			\$1,065,215	\$873,859	\$2,428,350,213	\$7,227,701,016	\$29,819,909.59		

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1975—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES									
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over-payment	Add Under-payment								
1 Boonton Town	\$361.17		\$543,583.09	\$32,723.40	\$2,147,544.00			\$592,082.14	\$3,315,932.63	
2 Boonton Twp.	280.73		283,144.87	17,045.21	971,357.41			225,292.53	1,496,840.02	
3 Butler Bor.	1,279.77		440,095.42	26,476.54	2,441,638.03			292,766.06	3,200,976.05	
4 Chatham Bor.	4,384.44		713,173.73		3,300,255.50			798,330.12	4,811,759.35	
5 Chatham Twp.	42.35		740,088.19		3,577,643.50			1,179,223.76	5,496,955.45	
6 Chester Bor.	409.05		119,401.31	7,188.08	394,249.39	\$250,585.41		115,001.49	888,425.68	
7 Chester Twp.	49.45		401,976.20	24,198.61	1,334,172.25	843,842.37		546,742.62	3,150,932.05	
8 Denville Twp.	900.52		1,023,736.58		2,419,016.50	1,817,125.35		1,205,565.59	6,465,444.02	
9 Dover Town	553.73		723,259.54		3,179,499.00			1,544,983.73	5,452,742.27	
10 East Hanover Twp.	1,804.61		1,161,339.28		2,308,017.00	1,375,581.24		600,318.61	5,445,256.13	
11 Florham Park Bor.	3,852.02		1,051,554.13		1,888,726.00	1,412,513.89		996,528.85	5,349,322.87	
12 Hanover Twp.	243.85		1,585,952.23	95,472.96	3,487,327.00	2,027,600.12		1,041,621.41	8,237,973.72	
13 Harding Twp.	3,366.65		524,719.81	31,588.23	1,175,094.50			377,297.61	2,108,700.15	
14 Jefferson Twp.	5,894.98		950,947.50	57,249.22	4,766,783.50			1,361,135.87	7,136,116.09	
15 Kinnelon Bor.	6,060.63		649,027.68		3,351,625.00			953,265.29	4,953,917.97	
16 Lincoln Park Bor.	4,218.36		493,964.16		2,567,096.50			968,921.68	4,029,982.34	
17 Madison Bor.	428.50		1,113,802.48		5,021,418.60			1,891,930.45	8,027,152.63	
18 Mendham Bor.	123.27		363,216.89	21,865.38	1,070,254.00	752,870.05		510,787.26	2,718,993.58	
19 Mendham Twp.	177.42		514,212.61	30,955.21	1,331,059.50	918,168.22		644,484.18	3,438,877.72	
20 Mine Hill Twp.			177,645.06	10,694.06	878,005.01			221,125.55	1,287,469.71	
21 Montville Twp.	2,737.43		1,081,432.81	65,099.08	5,257,230.65			920,231.23	7,324,043.77	
22 Morris Twp.	15,163.14		1,906,793.33			7,795,465.70		2,254,559.33	11,956,818.86	
23 Morris Plains Bor.	153.85		622,414.07	37,468.83	2,068,219.00			1,135,494.33	3,883,596.23	
24 Morristown Town	10,606.39		1,150,605.34			4,715,069.30		4,614,262.12	10,479,936.76	
25 Mountain Lakes Bor.	7.50		339,279.58	20,424.31	2,639,891.12			494,797.74	3,494,392.75	

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1975—(Continued)

12—APPORTIONMENT OF TAXES									
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. A.III + B + C.Ia, b, c + C.II]
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)								
	Deduct Over- payment	Add Under- payment							
26 Mt. Arlington Bor.	\$459.53		\$194,180.27		\$1,098,627.00			\$340,062.56	\$1,632,869.83
27 Mt. Olive Twp.	4,956.12		891,015.96	\$53,637.79	4,433,622.59	\$1,839,776.03		892,131.75	8,110,184.12
28 Netcong Bor.	6.20		155,615.74	9,367.92	483,414.50	534,726.83		83,620.79	1,266,745.69
29 Parsippany-Troy Hills Twp.	36,155.82		3,162,172.10	190,308.52	15,326,179.50			3,602,267.08	22,280,927.20
30 Passaic Twp.	407.81		541,921.76		1,573,374.50	998,422.86		769,792.13	3,883,511.25
31 Pequannock Twp.	1,669.98		867,623.29		4,432,793.50			890,162.08	6,190,578.87
32 Randolph Twp.	15,580.91		1,119,215.57	67,371.85	6,590,349.00			1,702,111.04	9,479,047.46
33 Riverdale Bor.	1,235.22		211,984.34	12,758.95	966,194.29			293,744.67	1,484,632.25
34 Rockaway Bor.	5,374.49		439,547.57		1,067,517.00	779,322.91		419,669.15	2,706,056.63
35 Rockaway Twp.		\$1,384.55	1,268,708.94	75,760.86	4,720,825.00	2,234,490.08		1,706,499.65	9,996,284.53
36 Roxbury Twp.	18,147.86		1,216,611.73	73,249.89	6,843,284.12			1,442,059.70	9,575,905.44
37 Victory Gardens Bor.	157.17		27,886.52	1,678.83	231,853.00			76,775.38	338,193.73
38 Washington Twp.	1,344.79		583,319.67	35,116.27	2,113,585.70	1,187,759.92		616,437.71	4,536,219.27
39 Wharton Bor.			322,579.05		990,187.50	572,637.51		507,301.01	2,392,705.07
Totals	\$148,595.71	\$1,384.55	\$29,672,698.43	\$997,700.00	\$108,449,931.16	\$30,055,955.79		\$38,829,434.16	\$208,005,719.54

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES				13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$24,150.00	\$23,040.00	\$3,363,122.63	\$9,394.86	\$10,394,900	\$202,000.00	\$663,420.00	\$70,000.00	\$935,420.00	\$46,080.00
2	12,200.00	6,480.00	1,515,520.02	4,367.13	3,939,800	75,000.00	128,336.06	50,000.00	253,336.06	12,960.00
3	26,950.00	15,280.00	3,243,206.05	1,930.09	6,951,450	400,000.00	683,756.26	130,000.00	1,213,756.26	30,560.00
4	39,350.00	12,160.00	4,863,269.35	16,473.70	15,230,600	630,000.00	402,039.56	102,000.00	1,134,039.56	24,320.00
5	37,600.00	6,800.00	5,541,355.45	2,398.43	10,758,600	458,000.00	840,316.41	52,000.00	1,350,316.41	13,600.00
6	3,700.00	2,000.00	894,125.68	2,620.59	2,444,500	80,000.00	110,199.82	40,000.00	230,199.82	4,000.00
7	14,750.00	2,960.00	3,168,642.06	659.75	11,953,200	275,000.00	289,303.04	75,000.00	639,303.04	5,920.00
8	60,100.00	25,600.00	6,551,144.02	14,065.30	19,445,800	325,000.00	940,473.92	150,000.00	1,415,473.92	51,200.00
9	37,550.00	33,440.00	5,523,732.27	30,648.72	21,294,750	250,000.00	827,256.53	300,000.00	1,377,256.53	66,880.00
10	33,150.00	8,640.00	5,487,016.13	3,289.45	13,859,790	350,000.00	839,150.51	65,000.00	1,254,150.51	17,280.00
11	37,850.00	6,400.00	5,393,572.87	13,226.68	47,116,600	317,000.00	536,966.87	90,000.00	943,966.87	12,800.00
12	58,650.00	16,000.00	8,312,623.72	13,326.64	14,037,200	850,000.00	1,290,445.11	150,000.00	2,290,445.11	32,000.00
13	12,850.00	2,720.00	2,124,270.15	1,139.39	11,116,375	110,000.00	162,292.00	50,000.00	322,292.00	5,440.00
14	55,000.00	28,560.00	7,219,676.09	3,933.91	17,378,800	407,994.00	1,080,652.78	260,000.00	1,748,646.78	57,120.00
15	32,300.00	4,560.00	4,990,777.97	2,521.42	14,227,200	200,000.00	266,055.50	140,000.00	606,055.50	9,120.00
16	31,900.00	9,760.00	4,071,642.34	2,903.20	7,184,900	260,000.00	603,903.98	200,000.00	1,063,903.98	19,520.00
17	55,300.00	19,360.00	8,101,812.53	13,009.43	51,419,344	745,000.00	1,554,384.86	122,000.00	2,421,384.86	38,720.00
18	12,650.00	2,720.00	2,734,363.58	678.61	10,741,000	185,000.00	187,066.89	50,000.00	432,066.89	5,440.00
19	14,350.00	1,680.00	3,454,907.72	678.61	7,250,400	450,000.00	176,537.71	75,000.00	701,537.71	3,360.00
20	17,150.00	6,890.00	1,311,499.71	1,182.14	1,127,900	164,000.00	218,341.28	25,000.00	407,341.28	13,760.00
21	44,950.00	15,840.00	7,384,833.77	3,453.13	14,558,800	420,000.00	859,994.31	300,000.00	1,579,994.31	31,680.00
22	64,000.00	20,000.00	12,040,818.36	9,540.67	68,460,400	855,000.00	1,295,600.00	170,000.00	2,320,600.00	40,000.00
23	25,250.00	8,640.00	3,897,488.23	4,177.75	5,101,600	398,000.00	454,474.26	60,000.00	912,474.26	17,280.00
24	26,650.00	19,360.00	10,525,946.76	46,675.74	76,102,150	500,000.00	1,389,288.10	500,000.00	2,389,288.10	38,720.00
25	17,950.00	880.00	3,513,222.75	1,696.13	12,135,100	247,000.00	262,759.97	60,000.00	569,759.97	1,760.00

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES				13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property.	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
26	\$9,950.00	\$3,280.00	\$1,046,099.83	\$2,059.24	\$1,692,280	\$90,000.00	\$155,460.26	\$60,000.00	\$305,460.26	\$6,560.00
27	35,600.00	13,840.00	8,159,624.12	4,302.93	22,283,400	700,000.00	755,736.72	250,000.00	1,705,736.72	27,680.00
28	10,700.00	7,760.00	1,285,205.69	4,085.00	1,820,650	130,000.00	179,897.02	87,655.70	397,552.72	15,520.00
29	142,400.00	34,800.00	22,458,127.20	15,057.03	146,181,150	850,000.00	1,866,095.08	275,000.00	2,991,095.08	69,600.00
30	29,550.00	10,160.00	3,923,221.25	1,820.40	6,500,250	187,000.00	629,091.11	140,000.00	956,091.11	20,320.00
31	68,250.00	19,600.00	6,278,428.87	6,006.66	24,873,300	426,000.00	809,675.47	100,000.00	1,335,675.47	39,200.00
32	48,630.00	9,480.00	9,537,157.46	5,853.89	31,089,600	523,000.00	936,484.08	275,000.00	1,734,484.08	18,960.00
33	13,900.00	4,320.00	1,502,852.25	2,283.40	3,574,500	36,000.00	216,146.00	55,000.00	307,146.00	8,640.00
34	26,100.00	13,600.00	2,745,756.63	4,861.93	13,044,700	120,000.00	368,195.52	66,000.00	554,195.52	27,200.00
35	62,000.00	20,000.00	10,078,284.53	633.75	109,231,450	260,000.00	1,069,068.93	505,000.00	1,834,068.93	40,000.00
36	76,600.00	25,360.00	9,677,165.44	14,702.59	29,851,400	370,000.00	1,018,338.93	381,000.00	1,769,338.93	50,720.00
37	2,250.00	480.00	340,923.73	365.04	245,200	20,000.00	14,391.84	20,000.00	54,391.84	960.00
38	22,650.00	8,800.00	4,567,669.27	1,044.07	13,057,350	375,000.00	466,595.36	225,000.00	1,066,595.36	17,600.00
39	18,800.00	10,240.00	2,421,745.07	2,797.94	3,314,557	209,200.00	259,382.33	45,000.00	513,582.33	20,480.00
	\$1,363,680.00	\$481,480.00	\$209,850,879.54	\$269,136.73	\$880,990,946	\$13,460,194.00	\$24,807,604.38	\$5,770,655.70	\$44,038,454.08	\$962,960.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget **\$11,585,149.47**
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes **\$0.412578074**
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library **\$0.024836809**
 County Percentage Level of Taxable Value of Real Property **100%**
 Total County Taxes Appropriated **\$29,941,835.17**
 Less: Bank Stock Taxes Due County **269,136.74**

Net County Taxes Apportioned (12 A III) **\$29,672,698.43**
 Adjustments **147,211.16**
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) **\$29,819,909.59**
 ***Bank Stock Tax Due State **\$538,273.47**
 Bank Stock Tax Due Municipality **269,136.73**
 Bank Stock Tax Due County **269,136.74**
 Total Bank Stock Tax **\$1,076,546.94**

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implement and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 188, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Barnegat Light Bor.	\$15,723,100	\$14,705,700	\$30,428,800	\$95,692					\$30,524,492
2 Bay Head Bor.	10,711,400	21,287,600	40,999,000	300,318					41,308,318
3 Beach Haven Bor.	25,752,400	31,038,400	56,790,800	663,237					57,454,037
4 Beachwood Bor.	16,767,356	35,027,460	51,794,816	384,970					52,179,786
5 Berkeley Twp.	77,071,200	131,958,400	209,029,600	3,296,004					212,325,604
6 Brick Twp.	182,835,150	348,184,900	531,020,050	5,713,598					536,733,648
7 Dover Twp.	165,715,100	466,077,700	631,792,800	7,712,879					639,505,679
8 Eagleswood Twp.	10,276,800	5,340,900	15,617,700	246,733					15,864,433
9 Harvey Cedars Bor.	19,223,650	19,381,700	38,605,350	212,789					38,818,139
10 Island Heights Bor.	4,189,825	9,887,320	13,577,145	88,156					13,665,301
11 Jackson Twp.	132,249,360	175,516,150	307,765,510	2,804,283					310,569,793
12 Lacey Twp.	97,772,778	129,202,568	226,975,346	1,852,984					228,828,330
13 Lakehurst Bor.	1,269,661	6,972,930	8,242,591	574,862					8,817,453
14 Lakewood Twp.	111,086,500	314,506,100	425,592,600	7,261,266					432,853,866
15 Lavallette Bor.	26,550,300	27,626,600	54,176,900	1,182,235					55,359,135
16 Little Egg Harbor Twp.	39,126,400	70,394,700	109,521,100	4,663,278					114,184,378
17 Long Beach Twp.	73,102,970	104,338,185	177,441,155	672,760					178,113,915
18 Manchester Twp.	16,522,380	81,480,650	98,003,030	2,234,626					100,237,656
19 Mantoloking Bor.	20,782,300	18,929,900	39,712,200	230,388					39,942,588
20 Ocean Twp.	18,682,175	34,650,800	54,332,975	205,252					54,538,227
21 Ocean Gate Bor.	5,211,150	16,270,234	21,481,384	116,797					21,598,181
22 Pine Beach Bor.	11,490,700	18,162,650	29,653,350	107,145					29,760,495
23 Plumsted Twp.	7,070,600	14,590,900	21,661,500	856,804					22,518,304
24 Point Pleasant Bor.	72,600,350	123,674,775	196,275,125	3,277,316					199,552,441
25 Pt. Pleasant Beach Bor.	43,580,950	54,479,475	98,060,425	577,471					98,637,896
26 Seaside Heights Bor.	33,980,300	20,503,500	54,483,800	247,822					54,731,622
27 Seaside Park Bor.	28,032,350	31,861,125	59,893,475	231,419					60,124,894
28 Ship Bottom Bor.	35,674,620	34,529,334	70,203,954	1,204,682					71,408,636
29 South Toms River Bor.	8,178,400	22,999,700	31,178,100	205,409					31,383,509
30 Stafford Twp.	90,618,872	57,205,100	147,823,972	6,737,700					154,561,672
31 Surf City Bor.	27,390,900	35,367,400	62,758,300	391,867					63,150,167
32 Tuckerton Bor.	14,115,000	19,079,700	33,194,700	792,596					33,987,296
33 Union Twp.	58,141,600	42,879,500	101,021,100	1,339,183					102,360,283
Totals	\$1,511,499,597	\$2,537,612,056	\$4,049,111,653	\$56,071,521					\$4,105,783,174

Special District Tax and Fire Tax Rates per \$100 Valuation

Berkeley Township		Fire District No. 3	..16
Fire District No. 1	\$.04	Dover Township	
Brick Township		Fire District No. 1	\$.07
Fire District No. 1	\$.09	Fire District No. 2	..10
Fire District No. 2	.07	1975 County Percentage Level of Taxable Value of Real Property 100%	

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
1|Barnegat Light Bor.	\$2.06	72.49			\$11,849,591	\$42,374,083	\$189,911.21		
2|Bay Head Bor.	2.35	84.04	\$508,600		8,127,525	49,944,443	223,839.88		
3|Beach Haven Bor.	2.49	69.62			25,933,276	83,387,313	373,723.39		
4|Beachwood Bor.	3.73	76.61			16,094,760	68,274,546	305,991.33		
5|Berkeley Twp.	3.01	81.17	24		51,343,241	263,668,869	1,181,705.22		
6|Brick Twp.	3.23	84.59			101,470,659	638,204,307	2,860,289.73		
7|Dover Twp.	4.14	67.79	6,050		321,110,450	960,622,179	4,305,294.91		
8|Eagleswood Twp.	2.05	119.68		\$2,428,365		13,436,068	60,217.47		
9|Harvey Cedars Bor.	2.01	87.04			5,867,638	44,715,777	200,406.19		
10|Island Heights Bor.	4.67	69.75			6,008,623	19,673,924	88,174.15		
11|Jackson Twp.	2.57	123.02		55,168,153		255,401,640	1,144,653.33		
12|Lacey Twp.	1.78	91.92	48		21,502,020	250,330,398	1,121,925.16		
13|Lakehurst Bor.	5.93	54.55	1,408		7,116,788	15,935,649	71,420.03		
14|Lakewood Twp.	2.81	114.51	8,307	48,390,148		384,442,025	1,722,983.63		
15|Lavallette Bor.	2.43	63.87			31,197,218	86,556,353	387,926.32		
16|Little Egg Harbor Twp.	2.77	92.47			9,589,692	123,774,070	554,727.85		
17|Long Beach Twp.	2.43	57.71			131,389,638	309,503,553	1,387,126.07		
18|Manchester Twp.	2.94	65.58	326		52,390,252	152,628,234	684,015.79		
19|Mantoloking Bor.	1.43	97.79			963,623	40,906,211	183,332.54		
20|Ocean Twp.	2.56	70.38			23,341,244	77,969,471	349,441.82		
21|Ocean Gate Bor.	3.16	105.54		1,072,024		20,526,157	91,993.67		
22|Pine Beach Bor.	2.24	128.46		6,492,426		23,268,069	104,282.31		
23|Plumsted Twp.	3.57	70.70	7,035		9,639,010	32,164,349	144,153.46		
24|Point Pleasant Bor.	2.86	86.31			33,381,303	232,933,744	1,043,957.22		
25|Pt. Pleasant Beach Bor.	2.84	89.64	1,081		14,585,276	113,224,253	507,445.91		
26|Seaside Heights Bor.	3.08	75.28			10,895,966	74,627,588	334,464.25		
27|Seaside Park Bor.	1.84	87.26			9,693,506	69,818,400	312,910.54		
28|Ship Bottom Bor.	1.56	116.88		9,069,604		62,309,032	279,255.22		
29|South Toms River Bor.	2.38	110.04	1,778	2,321,584		29,153,703	130,660.41		
30|Stafford Twp.	1.82	100.24			985,285	155,546,957	697,126.86		
31|Surf City Bor.	1.85	84.17			12,331,384	75,481,551	338,291.52		
32|Tuckerton Bor.	2.89	119.65		5,100,362		28,866,934	129,464.81		
33|Union Twp.	2.34	115.79		13,397,650		88,965,633	398,724.18		
Totals			\$534,657	\$143,470,316	\$925,807,968	\$4,888,655,483	\$21,909,866.35		
Jackson Township									
Fire District No. 1			\$.08			Fire District No. 3			.08
Fire District No. 2			.07			Fire District No. 4			.08
						Lighting District No. 1			.11

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1975—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—County Taxes (Less Tax Due County on Bank Stock)		Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy	
	II—Adjustments Resulting from			I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 18)		
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over- payment	Add Under- payment							
	III Net County Taxes Apportioned				I Levy [Cols. AIII + B + CII, b, c + CII]				
1Barnegat Light Bor.	\$936.66		\$188,974.55	\$9,269.15	\$86,095.65	\$159,956.90	\$174,680.51	\$618,976.76	
2Bay Head Bor.	746.88		223,093.00	10,942.73	384,030.00		343,361.48	991,430.21	
3Beach Haven Bor.	352.12		373,371.27		231,820.00	\$316,046.57	488,213.84	1,409,451.68	
4Beachwood Bor.	3,880.32		302,111.01	14,817.62		T1,323,741.78	253,955.31	1,894,625.72	
5Berkeley Twp.	3,722.59		1,177,982.63	57,782.76	2,399,888.00	C1,635,310.77	923,210.25	6,194,174.41	
6Brick Twp.		\$3,471.78	2,863,761.51	140,433.83	12,023,526.57		1,995,327.43	17,023,049.34	
7Dover Twp.	7,572.76		4,297,722.15			T18,819,285.04	2,920,951.00	26,037,968.19	
8Eagleswood Twp.	76.38		60,141.09	2,949.96	245,189.00		8,118.31	316,398.36	
9Harvey Cedars Bor.	585.07		199,821.09	9,801.25	1,91,054.04	\$169,140.67	303,492.90	773,309.95	
10Island Heights Bor.	71.47		88,102.68	4,321.50	204,934.00	C211,981.52	114,894.19	624,233.89	
11Jackson Twp.	9,154.85		1,135,498.48	55,706.31	5,595,348.00		1,087,552.24	7,874,105.03	
12Lacey Twp.	8,717.44		1,113,207.72	54,601.88	1,367,709.50	C1,411,613.44		3,947,132.51	
13Lakehurst Bor.	53.66		71,366.37	3,500.57	181,874.05		251,735.53	508,476.52	
14Lakewood Twp.	4,489.81		1,718,493.82		7,056,697.25		3,128,322.53	11,903,513.60	
15Lavallette Bor.	436.68		387,489.64	19,007.32	410,179.00		503,914.48	1,320,590.44	
16Little Egg Harbor Twp.	1,712.23		553,015.62	27,125.40	1,870,963.00		645,918.92	3,097,022.91	
17Long Beach Twp.	13,360.95		1,373,765.12	67,387.71	1,625,411.88	\$1,162,572.50	1,042,897.08	4,272,634.29	
18Manchester Twp.	990.19		683,655.60	33,504.25	1,556,016.00		637,074.67	2,909,650.52	
19Mantoloking Bor.	241.22		183,091.32	8,980.74	71,848.00		303,345.00	567,265.06	
20Ocean Twp.	2,100.69		347,341.13	17,038.81	800,570.30		183,999.97	1,349,250.21	
21Ocean Gate Bor.		1,260.01	93,253.68	4,574.48	196,120.03	C214,413.34	157,666.72	666,028.25	
22Pine Beach Bor.			104,282.31	5,115.14		T456,599.87	82,484.66	648,481.98	
23Plumsted Twp.	474.77		143,678.69	7,047.46	630,787.00			781,513.15	
24Point Pleasant Bor.	677.45		1,043,279.77	51,173.64	3,588,273.02		837,858.02	5,520,584.45	
25Pt. Pleasant Beach Bor.	1,205.30		506,240.61	24,831.27	1,645,097.00		573,814.53	2,749,983.41	
26Seaside Heights Bor.	743.62		333,720.63	16,373.67	249,486.00	C178,223.30	891,147.55	1,668,951.15	
27Seaside Park Bor.	79.62		312,530.92	15,344.61	261,545.41	C158,594.83	338,762.10	1,087,077.87	
28Ship Bottom Bor.	446.26		278,808.96	13,676.19	1,127,050.12	\$235,977.67	434,780.45	1,080,283.39	
29South Toms River Bor.	282.25		130,378.16	6,395.38		T285,458.66	306,251.45	728,483.65	
30Stafford Twp.	57.15		697,069.71	34,192.02	958,542.70	\$590,045.89	477,328.72	2,757,179.04	
31Surf City Bor.			338,291.52	16,593.51	1,154,191.56	\$286,354.30	354,403.33	1,149,534.22	
32Tuckerton Bor.	374.78		129,090.03	6,333.55	730,772.00		95,312.41	961,507.96	
33Union Twp.	3,660.00		395,064.18	19,377.29	1,483,746.35		465,092.03	2,363,279.85	
Totals	\$67,203.17	\$4,731.79	\$21,847,394.97	\$758,200.00	\$45,229,065.43	\$27,615,317.05	\$20,325,870.61	\$115,775,848.06	
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget					Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes			\$0.448177754	
					Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes			\$0.021983523	

† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES				13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$3,550.00	\$3,360.00	\$625,886.76	\$519.49	\$7,411,500	\$85,000.00	\$107,000.00	\$40,000.00	\$232,000.00	\$6,720.00
2	5,700.00	3,040.00	970,170.21	1,835.52	1,850,300	135,000.00	80,116.00	29,000.00	244,116.00	6,080.00
3	8,400.00	9,360.00	1,427,211.68	5,786.16	4,158,700	186,000.00	160,328.00	63,000.00	409,328.00	18,720.00
4	25,800.00	25,760.00	1,946,185.72	32.68	3,733,780	370,000.00	383,220.01	175,000.00	928,220.01	51,520.00
5	52,650.00	124,000.00	6,370,824.41	6,721.75	89,863,350	1,000,000.00	1,012,700.00	225,000.00	2,237,700.00	248,000.00
6	175,124.00	137,440.00	17,335,613.34	41,489.57	44,599,350	1,950,000.00	2,337,595.58	875,000.00	5,162,595.58	274,880.00
7	198,250.00	221,280.00	26,457,488.19	61,016.67	96,689,700	2,040,000.00	5,451,627.49	1,482,000.00	8,973,627.49	442,560.00
8	3,600.00	5,120.00	325,118.36	672.69	2,717,400	30,000.00	94,768.43	35,000.00	159,768.43	10,240.00
9	2,900.00	2,000.00	778,209.95	507.10	1,654,820	100,000.00	65,000.00	37,800.00	202,800.00	4,000.00
10	6,550.00	7,120.00	637,903.89	305.81	1,311,500	17,000.00	103,704.77	59,000.00	179,704.77	14,240.00
11	63,000.00	39,360.00	7,976,465.03	10,951.13	46,359,650	1,220,390.00	1,411,219.56	705,000.00	3,336,609.56	78,720.00
12	57,865.00	66,980.00	4,071,977.54	12,506.98	21,343,515	575,000.00	2,698,653.77	226,050.79	3,499,704.56	133,960.00
13	8,550.00	5,520.00	522,546.52	4,464.47	3,188,368	70,000.00	157,632.76	28,000.00	255,632.76	11,040.00
14	83,460.00	166,896.00	12,153,869.60	29,654.47	51,772,000	1,048,764.00	2,125,599.62	667,078.38	3,841,442.00	333,792.00
15	10,200.00	10,400.00	1,341,190.44	1,835.52	8,538,275	190,000.00	351,188.63	37,000.00	578,188.63	20,800.00
16	28,709.00	32,466.00	3,158,197.94	881.08	5,854,333	70,000.00	348,210.09	175,000.00	593,210.09	64,932.00
17	22,810.00	18,320.00	4,313,164.29	602.92	3,914,950	450,000.00	451,800.00	180,000.00	1,191,800.00	36,640.00
18	18,210.00	16,000.00	2,943,860.52	10,925.33	36,076,100	450,000.00	630,689.20	125,000.00	1,205,689.20	32,000.00
19	2,050.00	80.00	569,395.06	646.800	646,800	120,000.00	52,200.00	6,000.00	178,200.00	160.00
20	18,300.00	27,840.00	1,395,390.21	2,315.69	2,345,600	219,000.00	224,899.40	84,345.42	528,244.82	55,680.00
21	5,350.00	10,480.00	681,858.25	1,584.450	1,584,450	30,000.00	132,722.25	43,900.00	206,622.25	20,960.00
22	8,800.00	8,665.00	665,946.98	1,665.34	3,610,050	30,000.00	91,312.27	8,500.00	129,812.27	17,330.00
23	12,500.00	9,200.00	803,213.15	3,558.34	10,051,700	84,650.00	208,525.74	59,000.00	352,175.74	18,400.00
24	73,050.00	94,800.00	5,688,434.45	12,464.38	23,108,700	420,000.00	869,614.88	225,000.00	1,514,614.88	159,600.00
25	20,950.00	22,535.00	2,793,518.41	9,585.47	13,048,850	174,552.00	525,552.08	215,000.00	915,104.08	45,170.00
26	6,150.00	10,160.00	1,685,261.15	2,852.45	6,927,300		1,158,384.48	100,000.00	1,258,384.48	20,320.00
27	8,450.00	10,458.00	1,105,985.87	1,737.90	14,184,400	150,000.00	604,540.23	82,000.00	836,540.23	20,916.00
28	7,650.00	9,200.00	1,107,143.39	2,519.55	5,444,650	220,000.00	205,600.00	65,000.00	483,600.00	18,400.00
29	11,050.00	8,800.00	748,333.65	1,299.19	1,717,600	32,000.00	224,827.77	20,000.00	276,827.77	17,600.00
30	26,755.00	26,583.00	2,810,517.04	2,871.28	17,115,108	628,300.00	840,000.00	100,000.00	1,568,300.00	53,166.00
31	7,000.00	8,320.00	1,165,154.22	896.67	3,321,700	276,000.00	150,000.00	20,000.00	446,000.00	16,640.00
32	8,750.00	11,680.00	981,937.99	3,187.59	2,473,450	162,200.00	175,000.00	80,000.00	417,200.00	23,360.00
33	14,350.00	10,160.00	2,887,789.85	2,907.97	3,450,900	550,000.00	304,000.00	175,000.00	1,029,000.00	20,320.00
	\$1,006,483.00	\$1,163,433.00	\$117,945,764.06	\$238,571.16	\$540,071,849	\$13,163,856.00	\$23,768,233.01	\$6,440,674.59	\$43,372,763.60	\$2,326,866.00
Total County Taxes Appropriated				\$22,085,966.13	***Bank Stock Tax Due Municipality				\$238,571.16	
Less: Bank Stock Taxes Due County				238,571.16	Bank Stock Tax Due County				238,571.16	
Net County Taxes Apportioned (12 A III)				\$21,847,394.97	Bank Stock Tax Due State				477,142.28	
± Adjustments (Net Total 12 A Iib) ±				62,471.38	Total Bank Stock Tax				\$954,284.60	
Total County Taxes Apportioned (Including Adjustments— Total of 12 A I)				\$21,909,866.35						

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bloomingdale Bor.	\$14,932,200	\$36,571,300	\$51,503,500	\$358,878	.....	.....	.....	.....	\$51,862,378
2 Clifton City	410,902,100	634,425,000	1,045,327,100	11,698,100	.....	.....	.....	.....	1,057,025,200
3 Haledon Bor.	15,938,900	32,607,600	48,546,500	400,471	.....	.....	.....	.....	48,946,971
4 Hawthorne Bor.	82,282,800	137,134,300	219,417,100	1,239,706	.....	.....	.....	.....	220,656,806
5 Little Falls Twp.	41,603,700	82,679,606	124,283,306	2,795,513	.....	.....	.....	.....	127,078,819
6 North Haledon Bor.	17,026,888	46,307,700	63,334,588	269,958	.....	.....	.....	.....	63,604,546
7 Passaic City	96,797,000	199,496,100	296,293,100	13,527,936	.....	.....	.....	.....	279,821,036
8 Paterson City	98,810,210	498,563,990	597,374,200	21,457,861	.....	.....	.....	.....	618,832,061
9 Pompton Lakes Bor.	31,745,700	68,179,600	99,925,300	1,126,985	.....	.....	.....	.....	101,052,285
10 Prospect Park Bor.	7,457,350	22,064,150	29,521,500	186,915	.....	.....	.....	.....	29,708,415
11 Ringwood Bor.	46,103,400	65,143,900	111,247,300	959,000	.....	.....	.....	.....	112,206,300
12 Totowa Bor.	75,456,450	107,559,700	183,016,150	2,052,200	.....	.....	.....	.....	185,068,350
13 Wanaque Bor.	29,215,000	47,528,000	76,743,000	769,526	.....	.....	.....	.....	77,512,526
14 Wayne Twp.	220,153,600	434,634,300	654,787,900	8,121,211	.....	.....	.....	.....	662,909,111
15 West Milford Twp.	93,991,000	139,751,900	233,742,900	3,985,800	.....	.....	.....	.....	237,728,700
16 West Paterson Bor.	41,885,300	82,692,900	124,578,200	1,063,300	.....	.....	.....	.....	125,641,500
Totals	\$1,294,301,598	\$2,635,340,046	\$3,929,641,644	\$70,013,360	.....	.....	.....	.....	\$3,999,655,004

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Bloomingdale Bor.	\$6.59	57.32	\$620		\$39,862,694	\$91,725,692	\$551,847.88		\$10,555.62	
2 Clifton City	2.50	87.05	135,384		287,666,241	1,344,826,825	8,090,861.13	\$187,545.96		
3 Haledon Bor.	4.14	65.16			28,337,053	77,284,024	464,962.70		9,163.72	
4 Hawthorne Bor.	3.16	79.84	33,758		64,050,872	284,741,436	1,713,085.56	3,934.17		
5 Little Falls Twp.	3.44	70.60	6,180		60,392,058	187,477,057	1,127,915.36		21,236.98	
6 North Haledon Bor.	4.93	54.86			53,382,324	116,986,870	703,826.31		13,748.02	
7 Passaic City	5.15	81.28	251,295		114,498,504	394,570,835	2,373,850.50	5,828.14		
8 Paterson City	5.34	79.65	766,168		204,642,924	824,241,153	4,958,869.49	101,397.07		
9 Pompton Lakes Bor.	5.41	73.45	526		42,136,591	143,189,402	861,468.22		17,164.24	
10 Prospect Park Bor.	4.54	70.86			13,573,097	43,281,512	260,393.90		5,233.54	
11 Ringwood Bor.	5.76	72.68			42,146,222	154,352,522	928,628.72		18,260.23	
12 Totowa Bor.	2.09	82.11	1,173		48,864,242	233,033,765	1,407,412.14		26,427.00	
13 Wanaque Bor.	5.47	75.32			27,396,399	104,908,925	631,161.97		11,659.81	
14 Wayne Twp.	4.15	70.90	1,434		288,404,987	951,315,532	5,723,385.15		108,092.52	
15 West Milford Twp.	4.68	74.15	1,688		84,056,955	321,787,343	1,935,964.28		37,762.23	
16 West Paterson Bor.	3.65	76.64			43,942,535	169,584,035	1,020,265.85		19,401.43	
Totals			\$1,198,226		\$1,443,353,698	\$5,444,206,928	\$32,753,899.16	\$298,705.34	\$298,705.34	

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1975—(Continued)

12—APPORTIONMENT OF TAXES										
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 18)	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)									
	Deduct Over-payment	Add Under-payment								
1 Bloomingdale Bor.	\$188.09		\$562,215.41		\$2,112,012.25			\$701,228.46	\$3,375,486.12	
2 Clifton City	19,372.71		7,883,942.46		11,350,033.75			5,789,558.41	25,859,614.12	
3 Haledon Bor.	2,761.89		471,364.53		677,250.83	\$488,714.79		\$836,079.50	344,748.82	
4 Hawthorne Bor.	2,578.41		1,706,572.98		4,393,643.62				736,038.12	
5 Little Falls Twp.	2,651.66		1,146,500.68		1,296,150.30	1,280,262.77			570,764.53	
6 North Haledon Bor.	1,807.67		715,766.66		1,040,070.00	939,939.23			386,484.79	
7 Passaic City	33,544.16		2,334,478.20		6,038,619.89			115,106.50	5,757,852.13	
8 Paterson City	48,512.01		4,808,960.41		13,225,241.50			1,091,370.50	13,485,486.43	
9 Pompton Lakes Bor.	1,155.42		877,477.04		3,820,829.50				691,169.21	
10 Prospect Park Bor.	63.75		265,563.69		528,042.00	422,775.81			101,443.97	
11 Ringwood Bor.	14,155.62		932,733.33		2,792,804.00	1,304,169.80			1,376,014.02	
12 Totowa Bor.	1,818.26		1,432,020.88		1,502,878.50	1,597,510.54			853,466.92	
13 Wanaque Bor.	260.32		642,561.46		1,848,004.50	1,019,034.20			667,197.53	
14 Wayne Twp.	27,574.37		5,803,903.30		15,304,716.00				6,103,554.24	
15 West Milford Twp.	48,498.97		1,925,227.54		7,541,630.51				1,543,047.31	
16 West Paterson Bor.	2,656.30		1,037,010.98		1,574,255.98	1,158,072.69			751,515.04	
Totals	\$207,599.61		\$32,546,299.55		\$75,046,302.93	\$8,210,479.83	\$2,042,556.50	\$39,359,569.93	\$157,205,208.74	
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget					Total County Taxes Appropriated					\$32,999,706.76
					Less: Bank Stock Taxes Due County					453,407.21
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes					Net County Taxes Apportioned (12 A III)					\$32,546,299.55
					† Adjustments (Net Total 12 A IIB) +					207,599.61

† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES				13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizens Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate Is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$28,400.00	\$13,360.00	\$3,417,246.12	\$6,353.69	\$6,440,200	\$175,000.00	\$322,071.19	\$75,000.00	\$572,071.19	\$26,720.00
2	300,150.00	245,600.00	26,405,364.12	59,462.39	107,333,100	3,220,000.00	6,885,183.45	425,000.00	10,530,183.45	491,200.00
3	16,650.00	25,680.00	2,024,408.97	3,501.90	21,559,900	112,000.00	396,541.81	12,600.00	521,141.81	51,360.00
4	68,900.00	57,680.00	6,962,834.72	19,499.93	21,350,000	750,000.00	997,360.54	120,000.00	1,867,360.54	115,360.00
5	45,600.00	24,800.00	4,364,078.28	9,383.20	28,541,400	205,668.36	864,161.64	65,000.00	1,134,830.00	49,600.00
6	33,000.00	20,400.00	3,135,660.68	1,753.21	11,389,100	200,000.00	366,813.00	91,000.00	657,813.00	40,800.00
7	57,900.00	80,400.00	14,384,356.52	75,001.94	91,553,700	235,000.00	6,682,402.92	493,000.00	7,410,402.92	160,800.00
8	134,250.00	238,560.00	32,983,868.84	112,185.69	203,846,060	191,263.86	23,903,573.31	1,940,000.00	28,034,837.17	477,120.00
9	51,400.00	17,440.00	5,458,315.75	6,104.48	16,430,000	268,000.00	667,580.47	88,000.00	1,023,580.47	34,880.00
10	10,350.00	20,560.00	1,318,735.47	44,322.28	4,078,200	145,000.00	180,465.44	16,000.00	341,465.44	41,120.00
11	35,250.00	14,480.00	6,455,451.15	1,866.01	20,550,700	355,000.00	602,984.69	175,000.00	1,132,984.69	28,960.00
12	55,300.00	33,600.00	4,974,776.84	25,494.12	42,840,900	496,000.00	837,705.75	60,000.00	1,393,705.75	67,200.00
13	37,650	18,240.00	4,232,777.69	3,712.47	29,955,000	85,000.00	560,240.00	120,000.00	765,240.00	36,480.00
14	194,100	44,720.00	27,450,998.54	56,285.73	116,552,700	1,304,150.00	3,245,566.35	460,000.00	5,009,716.35	89,440.00
15	68,050.00	29,760.00	11,107,715.36	7,429.22	44,161,800	945,000.00	1,251,011.00	875,000.00	3,071,011.00	59,520.00
16	40,300.00	20,400.00	4,581,554.69	21,050.95	13,328,000	207,000.00	522,858.82	37,600.00	767,458.82	40,800.00
	\$1,177,250.00	\$905,680.00	\$159,288,138.74	\$453,407.21	\$780,111,960	\$8,894,062.22	\$18,286,520.38	\$5,053,200.00	\$62,233,802.60	\$1,811,360

***Bank Stock Tax Due Municipality \$453,407.21
 Bank Stock Tax Due County 453,407.21
 Bank Stock Tax Due State 906,814.42
 Total Bank Stock Tax \$1,813,628.84

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Alloway Twp.	\$7,242,100	\$14,627,400	\$21,869,500	\$368,845	.....	.....	.....	.....	\$22,238,345
2 Elmer Bor.	2,324,350	10,601,100	12,925,450	457,899	.....	.....	.....	.....	13,383,349
3 Elsinboro Twp.	2,577,060	8,985,200	11,562,260	156,309	.....	.....	.....	.....	11,718,569
4 L. Alloway Creek Twp.	2,005,950	5,934,275	7,940,225	326,690	.....	.....	.....	.....	8,266,915
5 Mannington Twp.	3,907,900	9,576,300	13,484,200	659,685	.....	.....	.....	.....	14,143,885
6 Oldmans Twp.	7,446,500	16,951,100	24,397,600	383,073	.....	.....	.....	.....	24,780,673
7 Penns Grove Bor.	2,952,300	14,629,150	17,581,450	1,665,965	.....	.....	.....	.....	19,247,415
8 Pennsville Twp.	18,396,600	109,097,650	127,494,250	1,757,014	.....	.....	.....	.....	129,251,264
9 Pilesgrove Twp.	5,310,700	16,010,200	21,320,900	568,226	.....	.....	.....	.....	21,889,126
10 Pittsgrove Twp.	7,738,850	20,951,250	28,690,100	574,037	.....	.....	.....	.....	29,264,137
11 Quinton Twp.	3,272,850	9,640,150	12,913,000	1,779,689	.....	.....	.....	.....	14,692,689
12 Salem City	5,353,650	44,020,500	49,374,150	1,632,430	.....	.....	.....	.....	51,006,580
13 U. Penns Neck Twp.	13,544,600	62,287,000	77,832,200	848,262	.....	.....	.....	.....	78,680,462
14 U. Pittsgrove Twp.	4,640,900	11,861,700	16,502,600	639,051	.....	.....	.....	.....	17,141,651
15 Woodstown Bor.	3,492,000	13,773,900	17,266,500	558,076	.....	.....	.....	.....	17,824,576
Totals	\$92,206,910	\$368,947,475	\$461,154,385	\$12,375,251	.....	.....	.....	.....	\$473,529,636

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (including Total Net Adjustments)	II—Adjustments Resulting from	
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
1 Alloway Twp.	3.32	105.61		\$422,645		\$21,815,700	\$202,577.76		
2 Elmer Bor.	2.80	131.69	\$11,356	2,661,342		10,733,363	99,968.61		
3 Elsinboro Twp.	3.22	124.45		2,088,435		9,630,134	89,424.17		
4 L. Alloway Creek Twp.	1.78	59.50			\$6,588,756	14,855,671	137,947.83		
5 Mannington Twp.	5.07	69.04	3,585		8,336,073	22,483,543	208,779.26		
6 Oldmans Twp.	2.53	117.05	1,497	2,466,958		22,315,212	207,216.16		
7 Penns Grove Bor.	6.28	76.77	113		6,617,497	25,865,025	240,179.26		
8 Pennsville Twp.	3.82	84.15	4,456		84,856,673	214,112,393	1,988,224.89		
9 Pilesgrove Twp.	4.50	66.34	622		11,903,863	33,793,611	313,803.08		
10 Pittsgrove Twp.	4.28	75.48	72		10,404,368	39,668,577	368,357.25		
11 Quinton Twp.	6.03	63.65			8,025,479	22,718,168	210,957.95		
12 Salem City	3.38	160.60	20,329	14,229,859		36,797,050	341,692.62		
13 U. Penns Neck Twp.	4.29	116.40	19,700	4,435,399		74,264,763	689,612.94		
14 U. Pittsgrove Twp.	5.12	68.24	80		8,988,764	26,130,495	242,644.38		
15 Woodstown Bor.	4.61	75.65	1,554		6,066,579	23,892,709	221,864.59		
Totals			\$63,364	\$26,304,638	\$161,788,052	\$599,076,414	\$5,562,950.75		

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1975—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. A III + B + C Ia, b, c + C II]
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)								
	Deduct Over-payment	Add Under-payment							
1 Alloway Twp.	\$885.75	\$23.25	\$201,715.26		\$520,784.75			(\$424.11)	\$722,075.90
2 Elmer Bor.	336.05		99,332.56		215,804.00			47,797.35	362,933.91
3 Elsinboro Twp.			89,424.17		266,722.00			9,782.97	365,929.14
4 L. Alloway Creek Twp.	67.21	653.51	138,534.13					(1,880.92)	136,653.21
5 Mannington Twp.	2,034.84	25.44	206,769.86		494,316.00			5,317.05	706,402.91
6 Oldmans Twp.	5,911.92	51.03	201,355.27		417,168.50			(1,910.97)	616,582.50
7 Penns Grove Bor.	2,464.91		237,714.35			\$706,170.86		236,562.19	1,180,447.40
8 Pennsville Twp.	2,400.65	1,367.24	1,987,191.48		2,861,256.60			(7,010.06)	4,841,438.02
9 Pilesgrove Twp.	780.27	65.54	313,088.35			656,341.25		(364.01)	969,065.59
10 Pittsgrove Twp.	4,579.68	329.00	364,106.57		860,606.00			(359.51)	1,224,353.06
11 Quinton Twp.	2,426.79	584.25	209,115.41		642,600.50			15,594.52	867,310.43
12 Salem City	90.25	11.00	341,613.37		761,262.00		\$190,197.00	395,288.84	1,688,361.21
13 U. Penns Neck Twp.	6,938.70	48.09	682,722.33			2,027,746.53		610,778.54	3,321,247.40
14 U. Pittsgrove Twp.	717.09	27.06	241,954.35		621,893.00				863,847.35
15 Woodstown Bor.	1,529.27	185.30	220,520.62			478,218.75		102,902.33	801,641.70
Totals	\$31,163.38	\$3,370.71	\$5,535,158.08		\$7,662,413.35	\$3,868,477.39	\$190,197.00	\$1,412,044.21	\$18,668,290.03

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes

County Percentage Level of Taxable Value for Real Property

\$3,321,170.45

\$0.928587

100%

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total County Taxes Appropriated

Less: Bank Stock Taxes Due County

Net County Taxes Appropriated (12 A III)

‡ Adjustments (Net Total 12 A IIB) ±

Total County Taxes Apportioned (Including Adjustments—Total 12 A I)

\$5,583,059.66

47,901.58

\$5,535,158.08

27,792.67

\$5,562,950.75

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)	
Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)		
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$8,350.00	\$7,280.00	\$737,705.90	\$424.11	\$2,152,800	\$106,311.58	\$115,238.42	\$70,000.00	\$291,550.00	\$14,560.00
2	5,000.00	5,920.00	373,853.91	10,062.86	6,747,600	45,000.00	76,914.21	3,000.00	124,914.21	11,840.00
3	5,900.00	5,080.00	376,909.14		675,200	37,000.00	52,798.53	25,000.00	114,798.53	10,160.00
4	4,200.00	5,560.00	146,413.21	1,880.92	1,542,705		1,908,510.24	5,000.00	1,913,510.24	11,120.00
5	5,550.00	4,960.00	716,912.91	682.95	6,937,100	135,000.00	202,865.83	31,244.17	369,110.00	9,920.00
6	6,000.00	3,680.00	626,262.80	1,940.97	7,764,800	62,858.86	116,558.62	45,000.00	224,417.48	7,360.00
7	12,900.00	13,520.00	1,206,867.40	7,478.21	7,969,500	134,800.00	291,001.51	85,000.00	510,801.51	27,040.00
8	54,200.00	31,785.00	4,927,423.02	7,010.06	14,473,600	600,000.00	3,651,743.60	300,000.00	4,551,743.60	63,570.00
9	9,150.00	5,565.00	983,780.59	364.01	456,000	114,125.78	200,050.07	45,000.00	359,175.85	11,130.00
10	13,400.00	12,720.00	1,250,473.06	359.51	4,880,800	113,109.63	266,706.61	75,000.00	454,816.24	25,440.00
11	10,300.00	7,280.00	884,890.43	417.48	633,400	93,798.67	168,797.85	70,000.00	332,596.52	14,560.00
12	16,650.00	15,360.00	1,720,371.21	10,355.34	15,325,310	161,744.95	682,070.60	100,000.00	943,815.55	30,720.00
13	33,400.00	20,400.00	3,375,047.40	827.49	10,392,400		541,480.53	350,000.00	891,480.53	40,800.00
14	6,850.00	6,800.00	877,497.35		2,433,200	49,218.44	218,948.70	45,000.00	313,167.14	13,600.00
15	10,400.00	8,080.00	820,121.70	6,097.67	3,330,000	121,925.91	102,729.18	23,000.00	247,655.09	16,160.00
	\$202,250.00	\$153,990.00	\$19,024,530.03	\$47,901.58	\$85,714,415	\$1,774,898.82	\$1,596,414.50	\$1,272,244.17	\$11,643,552.49	\$307,980.00

***Bank Stock Tax Due Municipality \$47,901.58
 Bank Stock Tax Due County 47,901.58
 Bank Stock Tax Due State 95,803.16
 Total Bank Stock Tax \$191,606.32

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bedminster Twp.	\$25,921,500	\$30,246,300	\$56,167,800	\$1,122,035					\$57,280,835
2 Bernards Twp.	63,429,108	124,754,550	188,183,958	1,424,882					189,608,841
3 Bernardsville Bor.	59,247,250	76,132,200	135,379,450	1,733,271					137,112,721
4 Bound Brook Bor.	23,176,350	43,879,650	67,056,000	2,750,602					69,806,602
5 Branchburg Twp.	24,672,750	57,074,990	82,647,740	1,267,819					83,915,559
6 Bridgewater Twp.	190,675,728	321,934,360	515,610,088	5,107,918			\$2,877,000	\$2,877,000	517,841,006
7 Far Hills Bor.	14,520,950	14,383,800	28,904,750	70,472					28,975,222
8 Franklin Twp.	106,414,200	224,687,369	331,101,569	5,505,948					336,607,517
9 Green Brook Twp.	24,467,600	39,524,790	63,992,390	371,961					64,364,351
10 Hillsborough Twp.	48,106,950	102,261,213	150,368,163	2,798,609					153,166,772
11 Manville Bor.	9,841,900	54,665,140	64,507,040	375,341					64,882,381
12 Millstone Bor.	1,138,300	4,339,460	5,477,760	12,100					5,489,860
13 Montgomery Twp.	32,814,650	65,314,000	98,128,650	741,147					98,869,797
14 North Plainfield Bor.	17,037,300	97,593,400	114,630,700	700,241					115,330,941
15 Peapack-Gladstone Bor.	12,862,400	17,747,900	30,610,300	213,907					30,824,207
16 Raritan Bor.	5,737,725	37,067,170	42,804,895	430,818					43,235,713
17 Rocky Hill Bor.	2,270,400	6,245,100	8,515,500	43,720					8,559,220
18 Somerville Bor.	49,207,000	106,820,600	156,027,600	7,617,497					163,645,097
19 South Bound Brook Bor.	7,113,750	18,311,750	25,425,500	290,741					25,722,241
20 Warren Twp.	47,205,500	76,877,600	124,083,100	681,408					124,764,508
21 Watchung Bor.	29,866,090	57,337,380	87,203,470	720,208					87,923,678
Totals	\$795,727,701	\$1,581,098,722	\$2,376,826,423	\$33,986,641			\$2,877,000	\$2,877,000	\$2,407,936,061

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
							Section A—County Taxes (Less Tax Due County on Bank Stock)			
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
								(a)—County Equalization Table Appeals (R. S. 54:2-37)		
								Deduct Over- payment	Add Under- payment	
1 Bedminster Twp.	\$2.83	55.47			\$46,994,678	\$104,284,513	\$480,702.87			
2 Bernards Twp.	3.92	73.44	\$2,974		69,503,804	259,115,619	1,194,401.91			
3 Bernardsville Bor.	3.03	86.70	118,614		23,213,243	160,444,578	739,574.52			
4 Bound Brook Bor.	5.42	62.45	161,522	*\$257,806	42,428,465	112,138,783	516,907.38			
5 Branchburg Twp.	3.80	60.88	2,226	*7,227	55,893,978	139,804,536	644,433.58			
6 Bridgewater Twp.	3.22	83.07	47,726	\$586,344	174,294,453	691,596,841	3,187,938.23			
7 Far Hills Bor.	1.46	97.11	9,036		1,433,040	30,417,298	140,209.53			
8 Franklin Twp.	3.90	83.54	1,740		70,743,687	407,352,944	1,877,706.70			
9 Green Brook Twp.	4.00	76.38			21,482,127	85,846,478	395,712.15			
10 Hillsborough Twp.	4.75	62.75	5,271		94,084,504	247,256,547	1,139,737.13			
11 Manville Bor.	6.84	45.77	200,546		93,796,919	158,879,846	732,361.84			
12 Millstone Bor.	3.56	68.53			2,583,539	8,073,399	37,214.60			
13 Montgomery Twp.	3.68	73.73	47,842		37,916,420	136,834,059	630,741.07			
14 North Plainfield Bor.	6.66	50.03			117,517,872	232,848,813	1,073,324.21			
15 Peapack-Gladstone Bor.	2.97	65.72	5,384		16,965,225	47,794,816	220,311.77			
16 Raritan Bor.	6.45	47.30	162,469		54,884,076	98,282,258	453,035.28			
17 Rocky Hill Bor.	5.37	94.34			5,422,122	13,981,342	64,447.45			
18 Somerville Bor.	3.81	101.81	76,152	*\$7,717	2,634,440	166,317,972	766,648.12			
19 South Bound Brook Bor.	5.83	57.33	1,354		20,826,720	46,550,315	214,575.20			
20 Warren Twp.	4.84	65.24			69,197,702	193,962,210	894,075.14			
21 Watchung Bor.	4.15	58.39			69,893,578	157,817,251	727,463.77			
Totals			\$842,856	\$889,094	\$1,091,710,592	\$3,499,600,418	\$16,131,522.45			

* Chapter 168, Laws of 1974.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1975—(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES								
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 18)	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Over-payment	Add Under-payment							
1 Bedminster Twp.	\$186.20		\$480,516.67	\$25,056.91	\$782,381.00			\$318,920.16	\$1,606,874.74
2 Bernards Twp.	+521.75		1,189,880.16	62,066.74	4,901,382.00			1,207,706.28	7,361,035.18
3 Bernardsville Bor.	889.10		738,686.42	38,521.89	2,427,323.50			914,482.58	4,119,013.39
4 Bound Brook Bor.	253.14		516,654.24		2,441,597.24			768,121.29	3,726,372.77
5 Branchburg Twp.	253.17		644,180.41	33,591.23	\$2,478,062.00			—761.92	3,155,071.72
6 Bridgewater Twp.	8,746.48		3,179,191.76	165,814.21		*\$13,163,872.20		—12,472.45	16,496,405.77
7 Far Hills Bor.			140,209.53	7,311.08	175,000.00			85,516.86	418,037.47
8 Franklin Twp.	14,878.61		1,862,828.09	97,200.77	8,645,373.97			2,357,257.11	12,962,659.94
9 Green Brook Twp.	6,242.30		389,469.85	20,339.68	1,775,555.00			358,156.13	2,543,520.66
10 Hillsborough Twp.	7,304.98		1,132,432.15	59,081.84	5,324,910.50			700,666.70	7,217,091.19
11 Mauville Bor.	113.99		732,247.85		2,979,131.00			643,829.36	4,355,208.21
12 Millstone Bor.			37,214.60	1,940.52	147,184.00			5,631.21	191,970.33
13 Montgomery Twp.	116.30		630,624.77	32,883.78	2,800,387.00			148,875.04	3,612,770.59
14 North Plainfield Bor.	2,233.67		1,071,090.54	55,861.71	4,466,155.35			1,981,794.96	7,574,902.56
15 Peapack-Gladstone Bor.	142.01		220,169.76	11,481.14	428,089.12			242,627.48	902,367.50
16 Raritan Bor.	761.00		452,274.28	23,596.72		*1,864,144.35		400,976.07	2,740,981.42
17 Rocky Hill Bor.			64,447.45	3,360.54	347,422.50			39,495.87	454,726.36
18 Somerville Bor.	5,962.63		760,695.49		3,830,779.50			1,568,346.85	6,159,821.84
19 South Bound Brook Bor.	185.35		214,389.85	11,180.04	1,035,081.25			213,716.81	1,474,367.95
20 Warren Twp.	199.15		893,875.99	46,611.14	2,782,920.50	†1,516,131.70		738,229.80	5,977,769.13
21 Watchung Bor.	822.75		726,641.02	37,893.56	1,502,945.00	†886,408.44		466,863.92	3,620,751.94
Totals	\$53,802.58		\$16,077,719.87	\$733,783.50	\$49,271,680.43	\$17,430,556.75		\$13,157,980.11	\$96,671,720.66

* Bridgewater-Raritan School District.

† Watchung Hill Regional High School.

‡ Branchburg Township—\$290,000.00 appropriated in municipal budget.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES				13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues	
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$10,000.00	\$3,280.00	\$1,620,154.74	\$1,554.10	\$2,716,600	\$214,000.00	\$141,454.00	\$60,000.00	\$415,454.00	\$6,560.00
2	49,300.00	8,640.00	7,118,975.18	5,101.72	45,186,700	689,000.00	638,313.84	148,000.00	1,475,313.84	17,280.00
3	25,200.00	10,240.00	4,154,453.39	9,419.64	16,167,100	289,000.00	468,000.00	131,000.00	888,000.00	20,480.00
4	32,900.00	21,360.00	3,780,632.77	17,141.61	8,932,200	225,000.00	564,025.15	90,000.00	879,025.15	42,720.00
5	24,300.00	6,080.00	3,185,451.72	4,002.71	5,871,800	400,000.00	999,521.56	125,000.00	1,524,521.56	12,160.00
6	126,700.00	31,440.00	16,654,545.77	12,472.45	55,050,230	1,324,000.00	4,466,655.13	275,000.00	6,065,655.13	62,880.00
7	2,200.00	1,040.00	421,277.47	1,350.93	1,081,400	50,000.00	34,422.74	12,000.00	96,422.74	2,080.00
8	97,750.00	38,960.00	13,099,369.94	20,286.89	37,644,300	1,186,500.00	1,942,232.42	342,191.58	3,470,924.00	77,920.00
9	22,450.00	4,080.00	2,570,050.66	796.22	11,473,900	73,000.00	267,385.64	136,000.00	476,385.64	8,160.00
10	45,500.00	12,400.00	7,274,991.19	9,417.18	44,225,800	750,000.00	940,208.20	325,000.00	2,015,208.20	24,800.00
11	54,650.00	26,000.00	4,435,858.21	18,490.07	7,377,650	300,000.00	931,050.33	175,000.00	1,406,050.33	52,000.00
12	2,300.00	640.00	194,910.33	1,063.17	290,400	11,000.00	23,013.14	2,200.00	36,213.14	1,280.00
13	18,400.00	4,880.00	3,636,050.59	2,932.32	26,110,400	413,000.00	565,911.15	140,000.00	1,118,911.15	9,760.00
14	67,850.00	38,080.00	7,680,832.56	13,987.46	15,802,140	125,000.00	764,902.58	140,000.00	1,029,902.58	76,160.00
15	6,150.00	4,720.00	913,237.50	5,236.17	5,324,400	192,100.00	107,661.55	15,000.00	314,761.55	9,440.00
16	23,750.00	22,720.00	2,787,451.42	6,870.99	5,222,600	124,000.00	513,600.70	65,000.00	702,600.70	45,440.00
17	2,900.00	1,360.00	458,986.36	1,871.11	641,100	38,600.00	70,885.35	14,000.00	123,485.35	2,720.00
18	42,450.00	21,280.00	6,223,551.84	24,081.56	51,447,200	400,000.00	994,442.32	125,000.00	1,519,442.32	42,560.00
19	15,550.00	8,720.00	1,498,637.95	1,320.28	2,634,960	100,000.00	246,137.82	25,000.00	371,137.82	17,440.00
20	39,600.00	9,280.00	6,026,649.13	5,398.83	18,980,900	135,000.00	764,322.74	255,000.00	1,154,322.74	18,560.00
21	24,050.00	3,680.00	3,648,481.94	4,510.58	7,231,490	240,000.00	607,880.60	60,000.00	907,880.60	7,360.00
	\$733,950.00	\$278,880.00	\$97,684,550.66	\$167,305.99	\$369,413,270	\$7,279,200.00	\$16,052,026.96	\$2,660,391.58	\$25,991,618.54	\$557,760.00
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget					\$6,906,310.91	\$ Adjustments (Net Total 12 A Iib) ±				53,802.58
Rate per \$100 to be applied to Col. II for apportionment of County Taxes					\$0.460953266	Total County Taxes Apportioned (Including Adjustments—Total 12 A I)				\$16,131,522.45
Rate per \$100 to be applied to Col. II for apportionment of County Library Taxes					\$0.024036920	***Bank Stock Tax Due Municipality				\$167,305.99
Total County Taxes Appropriated					\$16,245,025.86	Bank Stock Tax Due County				167,305.99
Less: Bank Stock Taxes Due County					167,305.99	Bank Stock Tax Due State				334,611.98
						Total Bank Stock Tax				\$669,223.96

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Andover Bor.	\$723,970	\$3,028,000	\$3,750,570	\$132,856	.....	.....	.....	.....	\$3,883,426
2 Andover Twp.	12,449,897	23,805,040	36,255,537	206,089	.....	.....	.....	.....	36,461,626
3 Branchville Bor.	2,446,960	10,973,850	13,419,800	533,892	.....	.....	.....	.....	13,953,692
4 Byram Twp.	34,709,500	46,794,550	81,504,050	575,994	.....	.....	.....	.....	82,080,044
5 Frankford Twp.	15,393,750	24,631,150	40,024,900	283,037	.....	.....	.....	.....	40,307,937
6 Franklin Bor.	7,103,325	25,869,075	32,972,400	1,260,302	.....	.....	.....	.....	34,232,702
7 Fredon Twp.	6,296,750	15,036,900	21,333,650	169,245	.....	.....	.....	.....	21,502,895
8 Green Twp.	8,834,000	17,931,065	26,765,065	182,688	.....	.....	.....	.....	26,947,753
9 Hamburg Bor.	4,364,500	13,580,055	17,944,555	95,859	.....	.....	.....	.....	18,040,414
10 Hampton Twp.	16,343,182	23,669,050	40,012,232	284,892	.....	.....	.....	.....	40,297,124
11 Hardyston Twp.	20,928,900	28,923,800	49,852,700	356,500	.....	.....	.....	.....	50,209,200
12 Hopatcong Bor.	35,956,700	73,204,100	109,160,800	1,495,133	.....	.....	.....	.....	110,655,933
13 Lafayette Twp.	5,806,700	10,337,500	16,144,200	145,632	\$54,000	.....	.....	\$54,000	16,235,832
14 Montague Twp.	14,099,855	17,119,630	31,219,485	587,617	.....	.....	.....	.....	31,807,102
15 Newton, Town of	7,229,230	34,944,630	42,173,860	2,065,010	.....	.....	.....	.....	44,239,470
16 Ogdensburg Bor.	3,388,800	9,142,250	12,531,050	36,286	.....	.....	.....	.....	12,567,336
17 Sandyston Twp.	1,858,335	6,522,710	8,381,045	80,129	.....	.....	.....	.....	8,461,174
18 Sparta Twp.	65,461,410	128,237,675	193,699,085	1,505,185	.....	.....	.....	.....	195,204,270
19 Stanhope Bor.	8,956,150	15,959,050	24,915,200	218,459	.....	.....	.....	.....	25,133,659
20 Stillwater Twp.	17,405,250	27,508,440	44,913,690	244,371	.....	\$1,000	.....	1,000	45,157,061
21 Sussex Bor.	1,152,100	7,765,300	8,917,400	993,598	.....	.....	.....	.....	9,910,998
22 Vernon Twp.	68,545,100	127,553,400	196,098,500	1,167,729	.....	.....	.....	.....	197,266,229
23 Walpack Twp.	660,180	611,340	1,271,520	28,228	.....	.....	.....	.....	1,299,748
24 Wantage Twp.	19,308,025	41,523,420	60,831,445	10,312,196	.....	.....	.....	.....	71,143,641
Totals	\$379,421,559	\$734,671,180	\$1,114,092,739	\$22,961,527	\$54,000	\$1,000	.....	\$55,000	\$1,136,999,266

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1975—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
							Section A—County Taxes (Less Tax Due County on Bank Stock)		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
							Deduct Over- payment	Add Under- payment	
1 Andover Bor.	7.01	46.01	\$961	*\$20,865	\$4,703,652	\$8,567,174	\$59,434.20		
2 Andover Twp.	4.62	69.25	266	*107,148	17,721,024	54,075,768	375,147.08		
3 Branchville Bor.	2.38	117.82		982,167		12,971,525	89,989.10		
4 Byram Twp.	3.87	98.49	267	*4,975	1,898,333	83,973,689	582,561.80		
5 Frankford Twp.	4.61	70.98		*5,072	17,933,982	58,236,847	404,014.28		
6 Franklin Bor.	4.88	77.47	1,659		10,920,988	45,155,349	313,262.26		
7 Fredon Twp.	5.85	67.38			10,967,694	32,470,589	225,262.58		
8 Green Twp.	4.20	89.76	253		3,527,906	30,475,912	211,424.64		
9 Hamburg Bor.	4.20	91.97			2,532,117	20,572,531	142,720.59		
10 Hampton Twp.	4.68	74.11			14,966,863	55,263,987	383,390.27		
11 Hardyston Twp.	3.34	80.41	143		13,525,860	63,735,203	442,168.79		
12 Hopatcong Bor.	5.40	67.24		*1,190	53,617,386	164,272,129	1,139,627.07		
13 Lafayette Twp.	3.97	88.08		*23,841	3,260,032	19,472,023	135,085.89		
14 Montague Twp.	2.27	82.89			6,985,775	38,792,877	269,123.03		
15 Newton, Town of	6.49	58.28		*147,820	35,626,683	79,718,333	553,040.69		
16 Ogdensburg Bor.	7.82	48.09	238		15,053,953	27,621,527	191,622.53		
17 Sandyston Twp.	6.51	35.56			15,702,720	24,163,894	167,635.43		
18 Sparta Twp.	3.61	104.45	1,271	5,488,339		189,717,202	1,316,150.59		
19 Stanhope Bor.	5.52	79.17			7,309,388	32,443,047	225,071.51		
20 Stillwater Twp.	4.10	89.12			5,922,895	51,079,956	354,363.83		
21 Sussex Bor.	7.64	53.58			8,479,778	18,390,776	127,584.81		
22 Vernon Twp.	3.76	89.43	\$96		25,160,776	222,427,901	1,543,078.91		
23 Walpack Twp.	5.56	66.38			751,873	2,051,121	14,229.53		
24 Wantage Twp.	3.81	66.61			33,336,067	104,479,708	724,821.09		
Totals			\$5,954	\$6,781,417	\$309,905,245	\$1,440,129,048	\$9,990,800.50		

* Ch. 168 P. L. 1974.

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1975—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Over-payment	Add Under-payment							
1 Andover Bor.			\$59,434.20	\$2,728.38		\$180,652.85		\$25,752.19	\$268,567.62
2 Andover Twp.	\$5,837.70		369,309.38	16,983.65		1,140,983.07		137,124.29	1,664,400.39
3 Branchville Bor.	2,025.45		87,963.65	4,034.59	\$130,458.00	111,599.81		—9,214.49	324,841.56
4 Byram Twp.	1,639.90		590,921.90	26,670.39	1,258,488.87	793,344.62		492,587.57	3,152,013.35
5 Frankford Twp.	5,916.42		398,097.86	18,316.34	779,171.75	412,848.95		227,047.75	1,835,482.65
6 Franklin Bor.	205.42		313,056.84	14,370.74	958,918.50	53,743.46		303,463.30	1,643,552.84
7 Fredon Twp.	163.24		225,099.34	10,334.76	584,834.17	427,993.27		—632.99	1,247,628.55
8 Green Twp.	1,343.72		210,080.92	9,653.31	794,240.42			107,616.49	1,121,591.14
9 Hamburg Bor.	4,340.84		138,379.75	6,371.69	547,504.84	19,740.94		34,711.42	746,708.64
10 Hampton Twp.	1,063.10		382,327.17	17,553.21	618,444.93	524,584.76		322,871.44	1,865,781.51
11 Hardyston Twp.	497.02		441,661.77	20,277.89	864,115.10	43,603.11		283,146.46	1,652,804.33
12 Hopatcong Bor.	605.38		1,139,021.69	52,291.67	3,794,774.00			914,883.31	5,900,970.67
13 Lafayette Twp.	593.63		134,492.26	6,174.58	284,775.00	169,604.88		42,496.63	637,603.35
14 Montague Twp.	868.06		268,254.97	12,314.33	389,847.59			40,800.54	711,226.34
15 Newton, Town of	200.19		552,840.50	25,379.67	2,000,644.50			254,017.57	2,832,882.24
16 Ogdensburg Bor.	612.33		191,010.20	8,769.91	588,723.98	26,212.49		153,214.48	967,931.06
17 Sandyston Twp.	80.51		167,554.92	7,692.16		356,110.97		7,238.70	538,596.75
18 Sparta Twp.	870.87		1,315,279.72		4,413,615.00			1,258,080.86	6,986,975.58
19 Stanhope Bor.	141.73		224,929.78	10,326.24	496,770.50	461,256.87		176,282.86	1,369,566.25
20 Stillwater Twp.	8,636.15		345,727.68	15,912.53	581,613.50	565,403.50		319,259.15	1,827,916.36
21 Sussex Bor.	24.99		127,559.82	5,855.87		526,990.34		85,834.59	746,240.62
22 Vernon Twp.	2,299.68		1,540,779.23	70,742.18	4,159,601.78			1,286,219.85	7,357,343.04
23 Walpack Twp.	236.11		13,993.42	643.91		55,988.81			70,620.14
24 Wantage Twp.	343.76		724,477.33	33,257.00		1,821,749.52		98,734.78	2,678,218.63
Totals	\$38,546.20		\$9,952,254.30	\$396,655.00	\$23,546,512.34	\$7,692,472.22		\$6,561,545.75	\$48,149,469.61

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$5,100,624.87
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.69374341
 County Library Rate \$0.03184702
 County Percentage Level of Taxable Value of Real Property 100%
 Total County Taxes Appropriated \$10,029,531.97

Less: Bank Stock Taxes Due County 77,277.67
 Net County Taxes Apportioned (12 A III) \$9,952,254.30
 Plus: Adjustments (Net Total 12 A IIb) 38,546.20
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$9,990,800.50

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES				13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$2,100.00	\$1,520.00	\$272,187.62	\$1,247.81	\$113,000	\$40,000.00	\$57,489.81	\$25,000.00	\$122,489.81	\$3,040.00
2	12,560.00	5,920.00	1,682,880.39	1,832.71	5,838,000	260,000.00	224,529.22	160,000.00	644,529.22	11,840.00
3	3,460.00	3,200.00	331,491.66	9,214.49	793,400	55,000.00	171,131.36	16,000.00	242,131.36	6,400.00
4	17,170.00	6,000.00	3,175,183.35	1,063.43	5,056,300	222,000.00	307,501.15	300,000.00	829,501.15	12,000.00
5	12,450.00	8,960.00	1,856,892.65	1,540.59	6,895,650	160,000.00	260,418.12	150,000.00	570,418.12	17,920.00
6	12,950.00	13,360.00	1,669,862.84	6,397.72	5,748,540	160,000.00	281,199.46	90,000.00	531,199.46	26,720.00
7	5,850.00	3,840.00	1,257,318.55	632.99	2,007,000	210,000.00	93,106.77	73,000.00	376,106.77	7,680.00
8	6,250.00	2,800.00	1,130,641.14	177.24	6,376,452	56,000.00	62,646.53	69,900.00	188,546.53	5,600.00
9	5,700.00	4,000.00	756,408.64	6,728.72	1,321,100	150,000.00	97,159.74	40,000.00	287,159.74	8,000.00
10	11,750.00	6,720.00	1,884,251.51	1,429.85	3,830,701	200,000.00	150,070.93	150,000.00	500,070.93	13,440.00
11	13,800.00	7,280.00	1,673,884.33	853.54	2,753,350	260,000.00	227,937.61	110,000.00	597,937.61	14,560.00
12	40,700.00	23,200.00	5,964,870.67	2,533.89	3,673,610	350,000.00	445,864.37	250,000.00	1,045,864.37	46,400.00
13	3,600.00	2,800.00	644,003.35	503.37	2,843,300	50,000.00	64,108.54	33,000.00	147,108.54	5,600.00
14	5,250.00	4,880.00	721,356.34	1,190.46	8,721,310	75,000.00	100,762.57	67,000.00	242,762.57	9,760.00
15	21,000.00	17,120.00	2,871,002.24	23,214.26	10,816,391	210,000.00	502,547.83	190,000.00	902,547.83	34,240.00
16	8,700.00	5,040.00	981,671.06	884.35	1,850,000	101,000.00	153,290.46	30,000.00	284,290.46	10,080.00
17	6,025.00	5,760.00	550,381.75	.....	4,321,250	38,000.00	95,217.58	40,000.00	173,217.58	11,520.00
18	47,600.00	10,960.00	7,045,535.58	5,902.24	18,504,050	289,165.00	1,042,072.38	400,000.00	1,731,237.38	21,920.00
19	10,850.00	4,560.00	1,384,976.25	1,236.65	7,037,400	105,000.00	153,560.97	60,000.00	318,560.97	9,120.00
20	11,616.00	10,720.00	1,850,252.36	740.85	6,091,950	50,000.00	202,590.20	100,000.00	352,590.20	21,440.00
21	5,000.00	5,840.00	757,080.62	6,165.41	6,770,300	90,000.00	92,828.39	37,000.00	219,828.39	11,680.00
22	37,000.00	16,720.00	7,411,063.04	2,491.85	16,254,700	450,000.00	480,384.99	350,000.00	1,280,384.99	33,440.00
23	800.00	720.00	72,146.14	.....	11,222,332	30,000.00	44,650.28	12,000.00	86,650.28	1,440.00
24	17,000.00	13,840.00	2,709,058.63	1,265.22	6,965,040	300,000.00	306,485.75	130,000.00	736,485.75	27,680.00
	\$319,171.00	\$185,760.00	\$48,654,400.61	\$77,277.64	\$145,805,176	\$3,911,165.00	\$5,617,555.01	\$2,882,900	\$12,411,620.01	\$371,520.00

***Bank Stock Tax Due Municipality \$77,277.64
 Bank Stock Tax Due County of Sussex 77,277.67
 Bank Stock Tax Due State of New Jersey 154,555.33
 Total Bank Stock Tax \$309,110.64

Abstract of Ratables and Exemptions in the County of Union, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Berkeley Heights Twp.	\$62,900,200	\$179,844,200	\$242,744,400	\$1,479,513			\$279,500	\$279,500	\$243,944,713
2 Clark Twp.	94,820,200	179,652,000	274,472,200	1,375,200					275,847,400
3 Cranford Twp.*	147,794,200	275,698,200	423,492,400	5,826,828					429,319,228
4 Elizabeth City	158,059,000	403,180,700	561,239,700	14,859,900					576,099,600
5 Fanwood Bor.	30,332,100	58,855,900	89,188,000	526,930					89,714,930
6 Garwood Bor.*	30,989,100	45,636,400	76,625,500	363,300					76,988,800
7 Hillside Twp.*	106,578,800	214,787,000	321,365,800	1,655,764					323,021,564
8 Kenilworth Bor.	62,959,000	110,835,500	173,794,500	947,385					174,741,885
9 Linden City	336,227,200	673,640,300	1,009,867,500	9,490,700					1,019,358,200
10 Mountainside Bor.	63,712,200	96,891,000	160,603,200	1,004,400					161,607,600
11 New Providence Bor.*	104,367,300	158,577,100	262,944,400	4,871,131					267,815,531
12 Plainfield City	75,264,700	176,026,500	251,291,200	9,099,441					260,390,641
13 Rahway City	109,333,900	225,413,800	334,747,700	8,096,600					342,844,300
14 Roselle Bor.	35,224,400	91,527,500	126,751,900	4,335,499					131,087,399
15 Roselle Park Bor.	58,049,500	82,678,800	140,728,300	851,921					141,580,221
16 Scotch Plains Twp.	102,285,000	179,207,200	281,492,200	1,775,760					283,267,960
17 Springfield Twp.	124,079,600	200,767,200	324,846,800	2,597,046					327,443,846
18 Summit City	143,578,400	217,646,700	361,225,100	5,369,809					366,594,909
19 Union Twp.*	403,192,070	533,227,700	936,420,670	14,224,294					950,644,964
20 Westfield Town	142,184,250	271,915,300	414,099,550	5,249,878					419,349,428
21 Winfield Twp.	220,200	1,171,500	1,391,700	37,573					1,429,273
Totals	\$2,392,152,220	\$1,377,180,500	\$6,769,332,720	\$94,039,172			\$279,500	\$279,500	\$6,863,092,392

* Revaluation.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1975—(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. 1906)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1|Berkeley Heights Twp.	\$3.61	\$76.91			\$93,026,635	\$336,971,348	\$1,604,815.94			
2|Clark Twp.	3.11	100.15	\$4,064		16,041,672	291,893,136	1,390,132.31			
3|Cranford Twp.*	2.89	111.10	495,789	\$33,857,742		395,957,275	1,885,734.65			
4|Elizabeth City	6.34	64.72	8,707,592	6,398,949	367,729,689	946,137,932	4,505,953.53			
5|Fanwood Bor.	4.50	81.93	10,334		20,539,572	110,264,836	525,132.97			
6|Garwood Bor.*	2.61	113.33	19,684	2,140,849		74,867,635	356,554.87			
7|Hillside Twp.*	2.90	123.84	98,744	35,374,616		287,745,692	1,370,380.23			
8|Kenilworth Bor.	2.29	100.51	42,983		14,623,870	189,408,738	902,053.43			
9|Linden City	1.90	114.17	815,577	23,423,365		996,750,412	4,746,993.94			
10|Mountainside Bor.	2.85	91.94			21,956,946	183,564,546	874,220.65			
11|New Providence Bor.*	2.93	111.32	2,636	21,704,250		246,113,917	1,172,110.15			
12|Plainfield City	6.64	68.88	301,039	141,405	129,084,162	389,634,437	1,855,622.32			
13|Rahway City	3.30	99.56	893,756	203,294	25,432,091	368,966,853	1,757,193.57			
14|Roselle Bor.	5.63	60.73	28,591		87,533,850	218,649,840	1,041,313.31			
15|Roselle Park Bor.	3.60	92.07	51,433		14,861,749	156,493,403	745,295.14			
16|Scotch Plains Twp.	3.84	86.44	62		47,166,992	330,435,014	1,573,686.84			
17|Springfield Twp.	2.70	110.93	757	19,902,736		307,541,867	1,464,658.92			
18|Summit City	3.49	81.30	334,421		95,001,321	461,930,651	2,199,930.37			
19|Union Twp.*	2.18	107.28	32,614	6,789,589		943,887,989	4,495,233.24			
20|Westfield Town	3.83	83.01	3,077		93,846,748	513,199,253	2,444,096.05			
21|Winfield Twp.	14.47	75.00			501,541	1,930,814	9,195.44			
Totals			\$11,843,153	\$149,936,795	\$1,027,346,838	\$7,752,945,588	\$36,920,313.37			

Chapter 168 Laws of 1974

Added to 10b:
 Elizabeth Urban Renewal \$672,612.00
 Rahway Urban Renewal 2,467,881.00

Added to column 10a:
 Cranford \$484,608.00
 Elizabeth 6,398,949.00
 Garwood 12,618.00
 Hillside 807.00
 Linden 166,944.00
 Plainfield 141,405.00
 Rahway 203,294.00
Total \$7,408,625.00

Abstract of Ratables and Exemptions in the County of Union, for the Year 1975—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy (Cols. AIII + B + CII, b, c + CII)
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)								
	Deduct Over-payment	Add Under-payment							
1 Berkeley Heights Twp.	\$1,386.04		\$1,603,429.90		\$3,481,292.00	\$2,644,048.90		\$1,001,916.25	\$8,731,587.05
2 Clark Twp.	13,919.43		1,376,212.88		3,482,123.00	2,278,403.07		1,290,554.09	8,427,293.04
3 Cranford Twp.*	1,422.16		1,884,312.49		7,970,740.25			2,348,902.95	12,203,955.60
4 Elizabeth City	51,778.93		4,454,174.60		19,002,304.37		\$1,374,974.75	11,338,781.75	36,170,235.47
5 Fanwood Bor.	502.17		524,630.80			2,880,357.71		564,282.79	3,978,271.30
6 Garwood Bor.*	13.80		356,541.07		639,905.00	587,943.72		378,637.03	1,963,026.82
7 Hillside Twp.*	12,223.06		1,358,157.17		4,666,905.38			3,181,565.28	9,206,627.83
8 Kenilworth Bor.	8,368.55		893,684.88		1,142,786.85	1,479,113.88		417,570.31	3,933,155.92
9 Linden City	86,292.47		4,660,701.47		9,571,794.00		937,000.00	3,915,419.90	19,084,915.37
10 Mountainside Bor.	1,730.43		872,490.22		1,679,624.50	1,439,855.85		560,809.38	4,552,779.95
11 New Providence Bor.*	6,899.30		1,165,210.85		5,036,171.00			1,559,971.52	7,761,353.37
12 Plainfield City	8,878.76		1,846,743.56		8,689,719.50		537,944.00	6,058,230.20	17,132,667.26
13 Rahway City	1,147.68		1,756,045.89		5,319,161.50		106,068.50	3,901,320.39	11,112,596.28
14 Roselle Bor.	917.58		1,040,395.73		4,150,168.50			2,053,230.98	7,243,795.21
15 Roselle Park Bor.	3,719.50		741,575.64		2,939,711.00			1,321,668.30	5,002,954.94
16 Scotch Plains Twp.		\$2,674.62	1,576,361.46			7,607,832.54		1,561,458.40	10,745,652.40
17 Springfield Twp.	6,168.78		1,458,490.14		2,900,430.25	2,409,047.81		1,948,062.53	8,716,030.73
18 Summit City	1,450.55		2,198,480.32		6,746,110.00		595,988.75	3,131,264.37	12,671,843.44
19 Union Twp.*	8,196.36		4,487,041.88		10,257,300.00			5,499,493.38	20,243,835.26
20 Westfield Town	4,435.23		2,439,660.82		10,670,392.93			2,751,207.22	15,861,290.97
21 Winfield Twp.			9,195.44		103,805.00			93,808.00	206,808.44
Totals	\$219,450.78	\$2,674.62	\$36,703,537.21		\$108,480,475.03	\$21,336,503.48	\$3,551,976.00	\$54,878,155.02	\$224,950,646.74

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$15,202,728.42
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.4762470010

County Percentage Level of Taxable Value of Real Property 100%
 Total County Taxes Appropriated \$37,097,975.26
 Less: Bank Stock Taxes Due County 394,488.05
 Net County Taxes Apportioned (12 A III) \$36,703,537.21

Abstract of Ratables and Exemptions in the County of Union, for the Year 1975—(Concluded)

12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)	
Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)		
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$57,950.00	\$10,160.00	\$8,799,697.05	\$6,589.89	\$31,044,200	\$1,235,000.00	\$1,170,806.18	\$100,000.00	\$2,505,806.18	\$20,320.00
2	104,350.00	20,000.00	8,551,643.01	13,621.91	30,798,300	577,114.58	1,195,977.29	75,000.00	1,848,091.87	40,000.00
3	125,550.00	49,200.00	12,378,705.09	17,298.53	68,685,300	1,000,000.00	1,819,849.91	200,000.00	3,019,849.91	98,400.00
4	144,810.00	177,440.00	36,492,485.47	78,128.89	363,119,253	2,100,000.00	14,452,761.22	800,000.00	17,352,761.22	354,880.00
5	43,700.00	7,440.00	4,029,411.80	4,627.21	3,484,200	355,805.00	473,000.00	52,000.00	880,805.00	14,880.00
6	22,400.00	16,320.00	2,001,746.82	2,415.64	6,641,900	195,000.00	400,867.38	20,000.00	615,867.38	32,640.00
7	78,200.00	58,800.00	9,343,627.83	12,093.30	37,280,000	450,000.00	1,812,222.13	120,000.00	2,382,222.13	117,600.00
8	43,400.00	21,440.00	3,997,995.92	8,110.97	28,408,800	345,000.00	722,369.33	35,000.00	1,102,369.33	42,880.00
9	150,000.00	110,610.00	19,345,555.37	43,320.71	140,046,700	2,200,000.00	7,536,061.21	125,000.00	9,861,061.21	221,280.00
10	39,250.00	8,960.00	4,600,989.95	3,905.23	44,281,400	300,000.00	618,697.80	85,000.00	1,003,697.80	17,920.00
11	60,700.00	9,920.00	7,831,973.37	8,047.28	24,052,900	575,000.00	764,692.82	100,000.00	1,439,692.82	19,840.00
12	90,550.00	56,320.00	17,279,537.26	60,623.57	70,851,500	1,160,239.54	8,571,099.62	750,000.00	10,481,339.16	112,640.00
13	115,750.00	61,920.00	11,290,266.28	10,435.49	58,878,000	475,000.00	2,073,999.11	180,000.00	2,728,999.11	123,840.00
14	76,700.00	49,760.00	7,370,255.21	6,975.82	28,541,100	635,000.00	1,037,486.73	100,000.00	1,772,486.73	99,520.00
15	48,150.00	36,640.00	5,087,744.94	1,976.04	17,633,800	205,000.00	477,497.75	85,000.00	767,497.75	73,280.00
16	98,240.00	27,440.00	10,871,332.40	9,517.18	59,463,500	775,000.00	1,400,000.00	325,000.00	2,500,000.00	54,880.00
17	67,500.00	26,960.00	8,810,490.73	16,063.01	59,137,700	520,000.00	901,829.87	90,000.00	1,511,829.87	53,920.00
18	75,250.00	30,640.00	12,777,733.44	29,186.47	70,062,500	1,400,000.00	2,035,654.69	150,000.00	3,585,654.69	61,280.00
19	232,550.00	200,800.00	20,677,185.26	42,017.70	163,896,760	1,500,000.00	3,938,781.55	210,000.00	5,648,781.55	401,600.00
20	134,700.00	36,960.00	16,032,920.97	19,483.21	60,371,276	1,500,000.00	2,203,039.96	185,960.04	3,889,000.00	73,920.00
21	.....	.....	206,808.44	.....	494,600	12,500.00	33,962.00	.....	46,462.00	.....
	\$1,809,700.00	\$1,017,760.00	\$227,778,106.74	\$394,438.05	\$1,367,188,689	\$17,515,659.12	\$53,640,656.55	\$3,787,960.04	\$74,944,275.71	\$2,035,520.00

‡ Adjustments (Net Total 12 A IIb) ± 216,776.16
 Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$36,920,313.37

***Bank Stock Tax Due Municipality \$394,438.05
 Bank Stock Tax Due County 394,438.05
 Bank Stock Tax Due State 788,876.10
 Total Bank Stock Tax \$1,577,752.20

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1975
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implement and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Allamuchy Twp.	\$3,035,520	\$9,111,015	\$12,146,535	\$267,520					\$12,414,055
2 Alpha Bor.	2,681,155	14,625,750	17,306,905	102,509					17,409,414
3 Belvidere Town	3,801,243	23,106,408	26,907,651	2,176,971					29,084,622
4 Blainstown Twp.	36,257,361	37,897,606	74,154,967	297,852					74,452,819
5 Franklin Twp.	7,601,745	14,040,915	21,642,660	572,100					22,214,760
6 Frelinghuysen Twp.	7,116,170	8,569,375	15,685,545	75,847					15,761,392
7 Greenwich Twp.	4,417,750	10,837,700	15,255,450	268,163					15,523,613
8 Hackettstown Town	16,217,617	55,089,688	71,248,285	1,688,690					72,936,975
9 Hardwick Twp.	7,212,900	5,738,700	12,951,600	6,767					12,958,367
10 Harmony Twp.	3,209,175	9,592,025	12,801,200	116,643					12,917,843
11 Hope Twp.	3,406,269	8,307,656	11,713,925	378,304					12,092,229
12 Independence Twp.	5,583,175	16,692,750	22,275,925	244,210					22,520,135
13 Knowlton Twp.	9,360,480	13,423,070	22,783,550	68,261					22,851,811
14 Liberty Twp.	4,369,174	9,064,892	13,434,066	14,977					13,449,043
15 Lopatcong Twp.	11,428,101	36,835,211	48,263,312	661,113					48,924,425
16 Mansfield Twp.	28,426,200	50,151,020	78,577,220	857,634					79,434,854
17 Oxford Twp.	2,868,852	7,252,500	10,121,352	150,345					10,271,697
18 Pahaquarry Twp.	67,950		67,950	6,775					74,725
19 Phillipsburg Town	15,251,200	87,331,540	102,582,740	2,694,336					105,277,076
20 Pohatcong Twp.	6,432,280	23,195,595	29,627,875	467,789			\$57,400	\$57,400	30,038,264
21 Washington Bor.	13,545,900	39,113,650	52,659,550	2,062,332					54,721,882
22 Washington Twp.	14,046,429	28,569,743	42,615,172	913,423					43,528,595
23 White Twp.	12,326,694	29,202,618	41,529,312	66,301			310,000	310,000	41,285,616
Totals	\$218,662,340	\$537,680,407	\$756,342,747	\$14,158,865			\$367,400	\$367,400	\$770,134,212

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1975—(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. 1960)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
							Section A—County Taxes (Less Tax Due County on Bank Stock)		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
1 Allamuchy Twp.	\$5.54	47.52	\$1,369		\$14,619,004	\$27,034,428	\$160,336.28		
2 Alpha Bor.	3.21	77.01	1,977		6,287,170	23,698,561	140,551.87		
3 Belvidere Town	4.31	87.02	17,817	*\$12,698	6,513,841	35,603,582	211,158.39		
4 Blairstown Twp.	54	127.02		11,940,595		62,512,224	370,748.66		
5 Franklin Twp.	3.21	73.84	166		9,870,845	32,086,771	190,294.89		
6 Frelinghuysen Twp.	4.12	66.16	44	*26,224	8,982,246	24,717,458	146,594.76		
7 Greenwich Twp.	3.78	75.09	1,060		5,912,042	21,436,715	127,137.27		
8 Hackensack Town	5.35	73.51	9,294		30,006,360	102,952,629	610,593.37		
9 Hardwick Twp.	2.90	76.54			4,272,776	17,231,143	102,194.78		
10 Harmony Twp.	6.33	41.89	5,174		19,493,310	32,416,327	192,255.35		
11 Hope Twp.	4.02	56.09			9,788,457	21,880,686	129,770.38		
12 Independence Twp.	4.98	59.01	919		16,202,469	38,723,523	229,662.19		
13 Knowlton Twp.	2.88	79.46	262		6,969,216	29,821,289	176,864.66		
14 Liberty Twp.	4.59	69.46	152		6,252,930	19,692,125	116,790.42		
15 Lopatcong Twp.	3.60	81.29	4,391		13,086,407	62,015,223	367,801.04		
16 Mansfield Twp.	2.20	113.83	652	7,985,485		71,450,021	423,757.11		
17 Oxford Twp.	5.35	69.44		*12,961	5,254,501	15,513,237	92,006.19		
18 Pahaquarry Twp.	2.42	33.01			219,073	293,798	1,742.46		
19 Phillipsburg Town	4.73	80.68	704,904	*88,808	35,241,829	141,135,001	837,046.09		
20 Pohatcong Twp.	4.88	65.67	5,265	30,007	17,027,235	47,040,757	278,990.20		
21 Washington Bor.	4.12	79.40	61,672		16,593,566	71,377,120	423,324.75		
22 Washington Twp.	3.68	75.45	465	*53,979	15,591,419	59,061,500	350,288.04		
23 White Twp.	2.79	76.52	5,008	186,602	14,881,641	55,985,663	332,040.81		
Totals			\$820,591	\$20,342,359	\$263,066,337	\$1,013,678,781	\$6,011,944.96		

* Chapter 168, Laws of 1974 (Exempt Railroad Property).

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1975—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)								
	Deduct Over-payment	Add Under-payment							
1 Allamuchy Twp.	\$649.30		\$159,086.98	\$5,927.53	\$515,979.00		\$2,043.64	\$683,637.15	
2 Alpha Bor.	2.16		140,549.71		398,269.00		—1,324.11	537,494.60	
3 Belvidere Town	263.23		210,895.10		851,146.75		172,489.24	1,234,531.15	
4 Blairstown Twp.	345.18		370,403.48	13,706.35			—3,358.03	380,751.80	
5 Franklin Twp.	821.23		189,473.66	7,035.08	224,459.50	\$279,214.46		700,182.70	
6 Frelinghuysen Twp.	1,605.21		144,989.55	5,419.51	204,231.00	266,654.54	21,972.26	643,866.86	
7 Greenwich Twp.	135.45		127,001.82	4,700.19	445,735.19		—322.63	577,114.57	
8 Hackettstown Town			610,593.37		2,692,941.00		560,781.53	3,864,315.90	
9 Hardwick Twp.	126.63		102,068.15	3,778.08	102,705.00	161,034.02	1,523.56	371,108.81	
10 Harmony Twp.	347.95		191,907.40	7,107.56	601,105.50		—708.95	799,411.51	
11 Hope Twp.	1,525.03		128,245.35	4,797.53	348,886.00		—4,133.60	477,795.28	
12 Independence Twp.	324.65		229,337.54	8,490.47	792,782.40		65,299.54	1,095,909.95	
13 Knowlton Twp.	399.58		176,465.08	6,538.57	134,138.50	329,462.46		646,604.61	
14 Liberty Twp.	1,359.49		115,430.93	4,317.67	449,259.00		38,589.82	607,597.42	
15 Lopatcong Twp.	355.19		367,445.85	13,597.38	1,004,300.00		344,383.96	1,729,727.19	
16 Mansfield Twp.	1,391.90		422,365.21	15,666.08	597,304.55	619,994.89	69,376.05	1,724,706.78	
17 Oxford Twp.	443.42		91,562.77	3,401.41	357,043.00		83,419.79	535,426.97	
18 Pahaquarry Twp.			1,742.46	64.41				1,806.87	
19 Phillipsburg Town	488.60		836,557.49		2,945,446.00		\$92,288.50	4,851,323.85	
20 Pohatcong Twp.	95.82		278,894.38	10,314.09	951,079.50		192,083.74	1,432,371.71	
21 Washington Bor.	302.60		423,022.15		577,260.00	710,422.72	502,976.07	2,213,680.94	
22 Washington Twp.	61.96		350,221.08	12,949.75	522,272.00	646,370.43	39,738.59	1,571,551.85	
23 White Twp.	853.43		331,187.38	12,275.34	742,834.00		50,989.25	1,137,285.97	
Totals	\$11,898.01		\$6,000,046.95	\$140,087.00	\$15,459,276.89	\$3,013,153.52	\$92,288.50	\$27,817,704.44	

For the support of the County Library \$140,087.00
 Rate per \$100 to be applied to Col. 11 for apportionment of
 County Library Taxes, less Districts with their own
 Library \$0.0219258715
 Total amount of Miscellaneous Revenue (Including Surplus
 Revenues Appropriated) for the support of the County
 Budget \$4,060,051.76

Total County Tax Appropriated \$6,061,718.71
 Less: Bank Stock Taxes Due County 61,671.76
 Net County Taxes Appropriated (12 A III) \$6,000,046.95
 Adjustments (Net total 12 A IIB) 11,898.01
 Total County Taxes Apportioned \$6,011,944.96

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***Bank Stock Tax due Municipality	\$61,671.76
Bank Stock Tax due County	61,671.76
Bank Stock Tax due State	123,343.52
Total Bank Stock Tax	\$246,687.04

TABLE 45
Division of Taxation
Department of the Treasury—State of New Jersey
State Equalization Table for the Year 1975
(R. S. 54:1-33)

<i>County</i>	<i>Assessed value of personal property</i>	<i>Assessed value of real property</i>	<i>Percentage by which assessed value of real property should be increased</i>	<i>*True value of real property</i>
Atlantic	\$43,148,317	\$1,650,013,984	17.51%	\$1,938,911,850
Bergen	146,669,365	10,909,079,051	32.36	14,439,548,711
Burlington	54,260,223	2,903,360,244	12.41	3,263,669,339
Camden	86,247,979	3,515,317,149	21.14	4,258,409,629
Cape May	18,235,588	1,637,822,220	15.69	1,894,750,370
Cumberland	24,817,619	919,668,490	2.92	946,550,525
Essex	189,913,100	6,184,417,100	24.97	7,728,589,228
Gloucester	25,416,529	1,424,116,290	34.50	1,915,422,044
Hudson	73,492,132	3,326,471,972	26.92	4,221,946,912
Hunterdon	28,694,511	1,067,487,225	18.34	1,263,298,491
Mercer	58,030,081	2,319,820,165	39.68	3,240,424,871
Middlesex	129,928,578	6,930,515,940	12.60	7,803,756,266
Monmouth	74,167,956	4,648,866,360	26.79	5,894,340,510
Morris	88,485,256	4,710,795,991	32.93	6,261,858,289
Ocean	56,671,521	4,049,111,653	18.09	4,781,662,321
Passaic	70,013,360	3,929,641,644	28.90	5,065,276,674
Salem	12,375,251	461,154,385	8.59	500,764,888
Somerset	33,986,641	2,376,826,423	39.96	3,326,559,024
Sussex	22,961,527	1,114,092,739	24.92	1,391,746,082
Union	94,039,172	6,769,332,720	6.85	7,232,965,830
Warren	14,158,865	756,342,747	26.26	954,978,216
Totals	\$1,345,713,571	\$71,604,254,492	.....	\$88,325,430,070

* Adjustments were made to take into consideration the effect of Revaluation or Reassessment Programs adopted in 1975 by several taxing districts.

Confirmed and promulgated this 8th day of July, 1975.

SIDNEY GLASER,
Director, Division of Taxation

TABLE OF EQUALIZED VALUATIONS

YEAR 1975

Promulgated by the Director, Division of Taxation, as of October 1, 1975, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1, et seq.).

A Table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Division of Tax Appeals will be published subsequently, and will be available upon request at the Local Property and Public Utility Branch, Division of Taxation Building, Trenton, New Jersey 08625.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1975

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed Value to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$1,650,013,984	79.23%	\$2,062,611,003	\$228,371	\$43,148,317	\$2,125,987,751
Bergen	10,900,079,051	70.70	15,429,072,587	3,353,635	140,669,365	15,579,095,587
Burlington	2,903,369,244	80.78	3,593,941,048	111,442	54,260,223	3,648,312,713
Camden	3,515,317,149	74.76	4,702,227,876	2,878,616	86,247,979	4,791,351,471
Cape May	1,637,822,220	78.70	2,081,018,075	83,368	18,235,588	2,099,337,031
Cumberland	919,668,490	89.47	1,027,858,490	228,000	21,817,619	1,052,904,109
Essex	6,184,417,100	76.80	8,053,024,802	23,087,604	189,913,100	8,266,025,506
Gloucester	1,424,116,290	67.77	2,101,292,004	138,377	25,416,529	2,126,846,910
Hudson	3,326,471,972	74.74	4,450,623,584	99,372,298	73,492,132	4,623,488,014
Hunterdon	1,067,487,225	78.33	1,362,779,389	86,598	28,694,511	1,391,560,498
Mercer	2,319,820,165	67.37	3,443,353,617	3,855,566	58,090,081	3,505,239,264
Middlesex	6,930,515,940	85.17	8,137,546,350	12,651,684	129,928,578	8,260,126,612
Monmouth	4,648,866,390	72.87	6,379,457,734	622,676	74,167,956	6,454,248,366
Morris	4,710,795,991	70.18	6,712,230,729	1,065,215	88,485,256	6,801,781,200
Ocean	4,049,111,653	77.80	5,204,747,710	531,657	56,671,521	5,261,963,888
Passaic	3,920,641,644	72.70	5,404,924,395	1,198,226	70,013,360	5,476,135,981
Salem	461,154,385	79.75	578,240,878	63,364	12,375,251	590,679,493
Somerset	2,376,826,423	66.64	3,566,918,415	842,856	33,986,641	3,601,747,912
Sussex	1,114,092,739	72.37	1,539,518,696	5,954	22,961,527	1,562,486,177
Union	6,769,332,720	87.70	7,719,162,525	11,843,153	94,039,172	7,825,014,830
Warren	756,342,747	73.88	1,023,748,836	820,501	14,158,865	1,038,728,292
Totals	\$71,604,254,492	75.70%	\$94,591,298,753	\$163,072,251	\$1,345,713,571	\$96,103,084,575

* Exclusive of Class II Railroad Property.

** In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

Atlantic County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	\$51,466,600	78.29%	\$65,738,408	\$12,326	\$719,720	\$66,470,454
Atlantic City	301,949,140	87.40	345,479,565	110,421	10,691,362	362,281,348
Brigantine City	121,176,200	81.20	149,231,773	.....	911,407	150,143,180
Buena Bor.	31,583,000	89.87	35,142,984	741	1,170,267	36,313,992
Buena Vista Twp.	49,800,275	78.64	63,326,901	1,528	667,268	63,995,697
Corbin City	1,162,000	47.02	2,471,289	154	15,533	2,486,976
Egg Harbor City	16,534,026	55.32	29,887,972	.....	820,170	30,708,142
Egg Harbor Twp.	122,030,000	66.98	182,188,713	22	4,518,530	186,707,265
Estell Manor City	8,310,643	53.46	15,545,535	23	133,776	15,679,334
Folsom Bor.	12,650,765	62.93	20,102,916	652	652,251	20,755,819
Galloway Twp.	123,522,500	111.17	111,111,361	528	1,952,412	113,064,301
Hamilton Twp.	89,746,200	70.19	127,861,804	.....	1,863,337	129,725,141
Hammononton Town	73,999,925	74.25	99,663,199	60,553	3,025,707	102,749,459
Linwood City	54,102,700	71.83	75,320,479	38	548,540	75,869,057
Longport Bor.	34,065,465	65.67	51,873,709	.....	150,154	52,023,863
Margate City	149,986,950	76.11	197,066,023	.....	778,049	197,844,072
Mullica Twp.	23,313,800	62.73	37,165,312	84	604,906	37,770,302
Northfield City	74,148,000	80.60	91,995,057	144	479,831	92,475,012
Pleasantville City	54,193,045	68.08	79,602,005	41,157	3,450,252	83,063,414
Port Republic City	6,549,900	61.95	10,572,881	.....	264,014	10,836,895
Somers Point City	99,637,900	90.58	109,999,890	.....	1,742,558	111,742,448
Ventnor City	141,325,450	82.84	170,600,495	.....	1,773,856	172,374,351
Weymouth Twp.	8,759,500	82.15	10,662,812	.....	214,417	10,877,229
Totals	\$1,650,013,984		\$2,082,611,063	\$228,371	\$43,148,317	\$2,125,987,751

* Exclusive of Class II Railroad Property.

Bergen County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Bor.	\$96,154,840	87.58%	\$109,790,865	\$12,378	\$510,407	\$110,322,050
Alpine Bor.	56,629,200	86.97	65,113,487		352,084	65,465,571
Bergenfield Bor.	172,833,100	48.65	355,258,171	3,004	871,030	356,132,205
Bogota Bor.	65,582,559	65.11	100,725,786	8,724	490,551	101,225,061
Carlstadt Bor.	230,536,200	92.13	250,229,241	73,505	1,894,423	252,197,169
Cliffside Park Bor.	232,522,500	82.86	280,620,927		3,146,440	283,767,367
Closter Bor.	144,617,100	93.18	155,201,867	2,436	2,897,429	158,101,732
Cresskill Bor.	138,336,500	96.45	143,428,201	13	483,802	143,912,016
Demarest Bor.	47,920,300	51.19	93,612,620		153,015	93,765,635
Dumont Bor.	153,636,500	64.65	238,011,619	1,234	3,344,776	241,357,829
Elmwood Park Bor.	153,244,995	53.83	284,683,253	1,165	988,800	285,673,218
East Rutherford Bor.	115,650,800	63.07	183,368,955	22,973	2,699,285	186,091,213
Edgewater Bor.	114,097,589	103.79	109,931,197	521,179	501,404	110,953,780
Emerson Bor.	62,776,900	50.59	124,089,543		349,739	124,439,282
Englewood City	236,624,800	60.30	392,412,604	18,517	7,948,092	400,379,213
Englewood Cliffs Bor. ..	166,499,000	62.25	267,468,273		1,240,636	268,708,909
Fair Lawn Bor.	275,771,960	49.03	562,455,558	82,215	4,235,041	566,772,814
Fairview Bor.	115,533,300	83.70	138,035,006	4,335	596,883	138,636,224
Fort Lee Bor.	437,869,620	59.00	742,151,898		4,702,356	746,854,254
Franklin Lakes Bor.	150,047,000	68.35	219,527,432		1,036,111	220,563,543
Garfield City	248,249,800	79.60	311,871,608	739	1,916,658	313,789,005
Glen Rock Bor.	113,486,400	53.07	213,842,840	8,208	674,348	214,525,405
Hackensack City	512,449,000	87.00	589,021,839	62,094	18,380,253	607,465,086
Harrington Park Bor. ..	45,644,400	58.15	78,494,230	1,503	188,045	78,683,787
Hasbrouck Heights Bor.	98,534,240	48.52	203,079,637	547	636,031	203,716,215
Haworth Bor.	45,610,500	61.35	74,344,743	3,329	160,370	74,508,433
Hillsdale Bor.	106,371,750	58.83	180,812,086	5,324	2,593,388	183,410,798
Hoboken Bor.	73,013,850	67.74	107,785,430	10,302	471,180	108,266,912
Leonia Bor.	98,045,340	71.91	129,391,378	764	662,158	130,054,300
Little Ferry Bor.	136,336,600	95.26	143,120,512		3,947,400	147,067,912
Lodi Bor.	182,786,500	65.09	280,821,171	8,615	1,440,127	282,269,913
Lyndhurst Twp.	251,663,000	71.94	349,823,464	80,187	1,355,958	351,259,609
Mahwah Twp.	298,736,000	101.17	295,281,210	318,600	15,135,118	310,734,928
Maywood Bor.	94,870,815	59.08	160,580,256	1,101	781,970	161,363,327
Midland Park Bor.	73,126,300	60.31	121,250,706	194	587,109	121,838,008
Montvale Bor.	132,586,800	74.12	178,881,274		1,233,455	180,114,729
Moonachie Bor.	94,601,500	69.45	136,215,263	42,393	755,679	137,013,535
New Milford Bor.	110,616,640	49.45	223,693,913		412,342	224,108,255
North Arlington Bor.	154,515,900	77.36	199,736,169	1,732	699,176	200,437,077
Northvale Bor.	60,883,800	52.28	116,501,722	1,740	233,541	116,737,003

Norwood Bor.	\$48,431,595	51.88%	\$93,353,113	\$1,080	\$272,547	\$93,626,740
Oakland Bor.	131,523,650	61.51	213,824,825	.....	1,737,234	215,562,059
Old Tappan Bor.	59,386,400	66.88	88,795,455	.....	186,581	88,982,036
Oradell Bor.	177,733,000	92.25	192,664,499	337	1,563,009	194,227,846
Palisades Park Bor.	116,822,670	62.90	185,727,615	305	442,667	186,170,587
Paramus Bor.	804,675,400	103.99	773,800,750	.....	7,029,756	780,830,506
Park Ridge Bor.	84,212,150	60.07	140,190,028	540	624,510	140,815,078
Ramsey Bor.	185,679,500	73.91	251,223,786	7,218	3,300,387	254,531,391
Ridgefield Bor.	152,685,500	60.84	250,962,360	1,819,756	772,711	253,554,827
Ridgefield Park Twp.	103,981,800	68.77	151,202,268	20,468	497,723	151,720,459
Ridgewood Village	349,831,300	70.46	496,496,310	7,147	5,590,490	502,093,947
River Edge Bor.	84,652,455	44.13	191,825,187	3,692	2,521,612	194,350,491
River Vale Twp.	136,907,100	89.90	152,288,200	.....	402,451	152,690,660
Rochelle Park Twp.	53,184,660	44.48	119,569,829	2,431	10,718,887	130,291,147
Rockleigh Bor.	30,693,600	87.29	35,162,791	.....	207,717	35,460,508
Rutherford Bor.	179,689,900	67.63	265,695,549	12,992	5,116,115	270,824,656
Saddle Brook Twp.	144,400,470	50.30	287,078,469	53,339	1,125,035	288,256,843
Saddle River Bor.	69,764,250	61.38	113,659,580	.....	421,179	114,080,759
South Hackensack Twp.	83,485,793	79.04	105,624,738	1,990	686,611	106,313,339
Teaneck Twp.	463,959,200	80.74	574,633,639	13,667	3,651,044	578,298,950
Tenafly Bor.	307,245,770	94.46	325,265,477	.....	1,268,348	326,533,825
Teterboro Bor.	65,492,840	83.27	78,651,183	52,191	1,426,612	80,129,986
Upper Saddle River Bor.	151,146,950	69.31	218,073,799	.....	798,523	218,872,322
Waldwick Bor.	99,041,800	64.70	153,078,516	32,918	437,760	153,549,194
Wallington Bor.	144,199,750	108.54	132,854,017	583	751,944	133,606,544
Washington Twp.	78,031,800	50.55	154,365,579	.....	248,295	154,613,874
Westwood Bor.	87,200,200	49.76	175,241,559	.....	626,184	175,867,743
Woodcliff Lake Bor.	110,422,600	84.46	130,755,003	5,800	857,460	131,618,263
Wood-Ridge Bor.	102,291,350	69.16	147,905,364	17,240	769,963	148,692,567
Wyckoff Twp.	208,289,700	65.41	318,437,089	.....	1,809,800	320,246,889
Totals	\$10,909,079,051		\$15,429,072,557	\$3,353,635	\$146,669,365	\$15,579,095,557

* Exclusive of Class II Railroad Property.

Burlington County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	\$17,854,570	74.05%	\$24,111,506		\$460,444	\$24,571,960
Beverly City	13,940,350	72.02	19,356,220		95,098	19,451,318
Bordentown City	26,957,560	70.73	38,113,332	\$3,774	313,737	38,430,843
Bordentown Twp.	81,491,080	83.07	98,099,290	1,992	2,022,669	100,123,951
Burlington City	55,085,550	61.03	90,259,790	46,064	2,708,456	93,014,310
Burlington Twp.	154,418,250	102.58	150,534,461	7,111	1,146,929	151,688,501
Chesterfield Twp.	32,200,100	102.40	31,445,410		1,001,953	32,447,363
Cinnaminson Twp.	193,842,955	80.93	239,519,282		2,805,436	242,324,718
Delanco Twp.	38,554,024	88.01	43,806,413	7,236	368,508	44,182,157
Delran Twp.	126,367,300	77.35	163,370,782		1,403,607	164,774,389
Eastampton Twp.	21,244,210	58.62	36,240,540	176	224,273	36,464,998
Edgewater Park Twp.	97,807,900	102.25	95,665,648	1,298	708,580	96,365,526
Evesham Twp.	179,466,216	70.19	255,686,303		2,937,103	258,623,406
Feldsboro Bor.	2,912,800	58.52	4,977,444	34	17,252	4,994,730
Florence Twp.	62,003,087	49.54	125,157,624	7,344	704,304	125,869,272
Hainesport Twp.	34,467,140	92.76	37,157,331	250	574,165	37,731,746
Lumberton Twp.	57,150,494	95.24	60,006,819	951	567,346	60,576,116
Mansfield Twp.	18,964,350	51.97	36,490,956	16	524,100	37,015,072
Maple Shade Twp.	101,679,086	59.91	169,719,723	2,656	896,923	170,619,302
Medford Twp.	123,993,470	60.67	204,373,611	93	1,916,883	206,290,589
Medford Lakes Bor.	53,919,386	84.16	64,067,712		193,384	64,261,096
Moorestown Twp.	253,451,600	89.72	282,491,752	1,790	7,054,613	289,548,165
Mount Holly Twp.	60,382,370	70.10	86,137,475	16,654	3,586,773	89,710,902
Mt. Laurel Twp.	138,597,585	70.10	197,714,101	52	1,708,517	199,422,670
New Hanover Twp.	5,190,550	92.77	5,595,074		2,299,447	7,894,521
North Hanover Twp.	31,207,500	114.99	27,139,316		500,393	27,639,709
Palmyra Bor.	46,435,700	68.46	67,828,951	102	451,066	68,280,119
Pemberton Bor.	10,453,050	96.58	10,823,204		492,484	11,315,688
Pemberton Twp.	173,523,453	98.99	175,293,922	5,016	2,761,015	178,059,953
Riverside Twp.	52,807,650	77.97	67,728,165	8,375	1,602,382	69,339,922
Riverton Bor.	20,696,900	66.28	31,226,463		256,691	31,483,154
Shamong Twp.	23,757,100	89.53	26,568,860		613,835	27,182,695
Southampton Twp.	80,111,886	81.16	98,708,583	96	1,899,952	100,608,631
Springfield Twp.	32,781,475	87.73	37,366,323		1,068,146	38,434,469
Tabernacle Twp.	35,927,690	94.85	37,878,420		355,577	38,234,006
Washington Twp.	9,747,689	57.22	17,035,458		409,033	17,444,491
Westampton Twp.	39,481,550	106.58	37,044,051		550,843	37,594,894
Willingboro Twp.	360,356,660	90.58	398,876,541		3,970,887	402,847,428
Woodland Twp.	26,338,255	89.81	29,326,640	260	591,365	29,918,265
Wrightstown Bor.	7,761,703	96.93	8,007,534	100	2,496,054	10,503,688
Totals	\$2,908,360,244		\$3,593,941,048	\$111,442	\$54,260,223	\$3,648,312,713

* Exclusive of Class II Railroad Property.

Camden County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Bor.	\$100,788,760	94.30%	\$106,880,976		\$605,851	\$107,486,827
Audubon Park Bor.	1,445,458	100.00	1,445,458		42,268	1,487,726
Barrington Bor.	73,002,387	82.48	88,509,199	\$4,115	531,622	89,044,836
Bellmawr Bor.	66,586,200	48.51	137,283,447	31,919	454,067	137,769,433
Berlin Bor.	36,104,942	54.94	65,717,040	5,479	1,655,862	67,378,381
Berlin Twp.	15,399,369	35.94	42,847,437		115,703	42,963,140
Brooklawn Bor.	10,782,350	46.76	23,058,918	140	172,177	23,231,235
Camden City	265,399,865	67.37	393,943,692	2,663,152	30,146,942	426,753,786
Cherry Hill Twp.	1,068,724,410	95.71	1,116,627,740	62	10,624,525	1,127,252,327
Cheshurst Bor.	5,139,520	68.88	7,461,556		60,461	7,522,017
Clementon Bor.	22,076,695	45.56	48,456,310		303,532	48,759,842
Collingswood Bor.	107,139,850	74.51	143,788,552		3,223,626	147,012,178
Gibbsboro Bor.	11,226,450	40.50	27,719,630		167,915	27,887,545
Gloucester City	52,045,844	55.84	93,205,308	12,826	2,018,515	95,236,649
Gloucester Twp.	143,686,525	49.20	292,045,783		2,409,517	294,455,300
Haddon Twp.	91,802,325	49.09	187,008,199	3,898	513,026	187,525,123
Haddonfield Bor.	146,408,600	74.00	197,842,703		5,314,209	203,156,912
Haddon Heights Bor. ..	40,328,800	42.17	95,633,863	6,580	373,941	96,014,384
Hi-Nella Bor.	6,007,282	59.89	10,030,526	30	51,381	10,081,937
Laurel Springs Bor.	16,702,190	77.04	21,679,894	55	2,787,898	24,467,847
Lawnside Bor.	20,273,510	70.90	28,594,513		120,669	28,715,182
Lindenwold Bor.	89,442,940	60.97	146,699,918	1,516	689,068	147,390,502
Magnolia Bor.	24,629,502	57.51	42,826,468		144,275	42,970,743
Merchantville Bor.	30,268,400	71.97	42,056,968	3,538	3,424,824	45,485,330
Mount Ephraim Bor.	41,030,170	78.60	52,201,234	36	489,125	52,690,365
Oaklyn Bor.	20,408,234	46.50	43,888,675	6,214	107,835	44,002,724
Pennsauken Twp.	509,585,800	103.77	491,072,372	131,122	4,656,633	495,860,127
Pine Hill Bor.	46,041,340	79.22	58,118,329	45	322,275	58,440,649
Pine Valley Bor.	957,570	66.58	1,438,225		14,655	1,452,880
Runnemede Bor.	41,986,625	49.35	85,079,231		694,893	85,774,174
Somerdale Bor.	38,167,741	73.22	52,127,480		320,479	52,447,959
Stratford Bor.	42,441,115	47.15	90,012,969	660	472,425	90,486,054
Tavistock Bor.	902,700	102.09	884,220		2,860	887,080
Voorhees Twp.	75,251,850	32.30	232,977,864		559,485	233,537,349
Waterford Twp.	36,882,080	67.23	54,559,557	300	514,935	55,374,852
Winslow Twp.	200,557,000	125.16	160,240,492	6,869	12,054,088	172,301,449
Woodlynne Bor.	15,690,750	87.35	17,963,080		86,417	18,049,497
Totals	\$3,515,317,149		\$4,702,227,876	\$2,878,616	\$86,247,979	\$4,791,354,471

* Exclusive of Class II Railroad Property.

Cape May County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Bor.	\$111,137,500	55.39%	\$200,045,423		\$453,511	\$201,098,934
Cape May City	50,608,130	53.59	94,435,772	\$16,806	750,749	95,203,327
Cape May Point Bor. ..	8,863,300	65.71	13,488,510		26,173	13,514,683
Dennis Twp.	41,210,165	115.04	35,822,406	37	652,500	36,475,012
Lower Twp.	101,684,590	50.92	199,694,796	211	1,436,761	201,131,768
Middle Twp.	110,619,825	85.01	130,125,662	9,448	2,346,446	132,481,556
North Wildwood City ..	158,397,825	105.05	150,783,270		562,373	151,345,643
Ocean City	391,789,267	71.75	546,047,759	19,594	3,174,294	549,241,647
Sea Isle City	120,541,790	99.71	120,892,378		877,538	121,769,916
Stone Harbor Bor.	90,339,030	67.20	134,253,277		411,620	134,664,897
Upper Twp.	61,606,315	73.69	83,602,002	3,119	1,285,194	84,890,315
West Cape May Bor. ...	12,602,086	115.49	10,911,842	5,274	144,901	11,062,017
West Wildwood Bor. ...	10,750,650	101.10	10,642,582		37,972	10,680,554
Wildwood City	175,020,700	103.12	169,725,272	28,786	4,977,615	174,731,673
Wildwood Crest Bor. ...	179,490,297	105.22	170,585,722		628,291	171,214,013
Woodbine Bor.	13,151,750	140.49	9,361,342	93	469,641	9,831,076
Totals	\$1,637,822,220		\$2,081,018,075	\$83,368	\$18,235,588	\$2,099,337,031

* Exclusive of Class II Railroad Property.

Cumberland County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	\$92,881,950	93.50	\$99,338,984	\$34,316	\$3,666,400	\$103,069,700
Commercial Twp.	21,910,475	89.12	24,585,362	117	1,195,178	25,780,657
Deerfield Twp.	12,040,400	63.52	18,955,290	.....	476,657	19,431,947
Downe Twp.	6,944,880	49.95	13,903,664	417	251,844	14,155,925
Fairfield Twp.	27,419,500	90.97	30,141,255	1,312	538,327	30,680,894
Greenwich Twp.	10,198,000	90.09	11,319,791	.....	143,507	11,463,298
Hopewell Twp.	26,660,800	73.57	36,238,684	.....	516,755	36,755,439
Lawrence Twp.	10,081,575	55.29	18,233,903	3,164	432,500	18,666,657
Maurice River Twp. ...	14,566,310	52.56	27,713,680	8,680	392,858	28,115,218
Millville City	108,175,700	59.02	183,286,513	83,015	2,600,900	185,970,428
Shiloh Bor.	3,223,100	94.76	3,401,330	.....	64,418	3,465,748
Stow Creek Twp.	9,413,500	107.46	8,760,004	.....	274,363	9,034,367
Upper Deerfield Twp. ..	64,352,200	86.11	74,732,551	3,584	1,035,034	75,771,169
Vineland City	511,800,100	107.24	477,247,389	93,395	13,228,878	490,569,662
Totals	\$919,668,490		\$1,027,858,490	\$228,000	\$24,817,619	\$1,052,904,109

* Exclusive of Class II Railroad Property.

Essex County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	\$234,114,300	63.89%	\$366,433,401	\$62,329	\$3,655,200	\$370,153,930
Bloomfield Town	432,726,900	77.43	558,862,069	259,188	5,974,000	565,095,257
Caldwell Bor.	70,929,000	70.04	101,269,275	1,700	2,431,500	103,702,475
Cedar Grove Twp.	104,192,900	55.25	188,584,434	1,343	684,700	189,270,477
East Orange City	416,634,800	102.95	433,885,187	432,754	17,537,800	451,855,741
Essex Fells Bor.	37,350,300	57.12	65,399,685	6,729	147,000	65,553,414
Fairfield Bor.	301,364,900	129.14	233,362,939	.....	5,194,400	238,557,339
Glen Ridge Bor.	79,206,900	73.51	107,749,830	30,197	729,700	108,500,727
Irrington Town	312,843,000	75.97	411,798,078	116,944	12,578,600	424,493,622
Livingston Twp.	321,221,200	52.74	614,753,887	.....	3,604,500	618,358,387
Maplewood Twp.	206,602,100	65.38	316,001,988	32,715	1,340,700	317,375,403
Millburn Twp.	389,081,800	72.59	535,999,173	31,589	4,987,200	541,017,962
Montclair Town	461,397,700	93.31	494,478,298	472,123	8,888,800	503,839,221
Newark City	1,087,381,900	71.85	1,513,405,567	21,170,406	100,213,100	1,634,789,073
North Caldwell Bor.	85,901,000	82.53	104,084,575	.....	353,400	104,437,975
Nutley Town	269,755,500	59.41	454,057,398	13,289	5,410,500	459,481,187
Orange City	133,162,000	75.06	177,407,407	227,270	2,387,400	180,002,077
Roseland Bor.	118,902,100	105.17	113,057,050	1,825	504,700	113,563,575
South Orange Village ..	242,385,300	99.87	242,700,811	226,453	5,815,800	248,743,094
Verona Bor.	157,656,000	72.36	217,918,740	720	1,219,100	219,138,560
West Caldwell Bor.	269,351,900	115.57	233,063,857	.....	1,458,000	234,521,857
West Orange Town	419,169,600	73.70	568,751,153	.....	4,823,000	573,574,153
Totals	\$6,184,417,100		\$8,053,024,802	\$23,087,604	\$189,913,100	\$8,266,025,506

* Exclusive of Class II Railroad Property.

Gloucester County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Bor.	\$22,206,900	49.01%	\$45,810,957	\$1,600	\$390,133	\$45,702,690
Deptford Twp.	194,706,500	86.24	225,772,843	165	1,671,801	227,441,809
East Greenwich Twp.	32,657,590	83.08	39,308,606	206	800,843	40,109,655
Elk Twp.	15,446,225	55.11	28,027,989	119	455,979	28,481,087
Franklin Twp.	39,629,500	39.48	100,378,673		1,104,077	101,482,750
Glassboro Bor.	79,052,300	69.21	114,220,922	28,104	2,863,092	117,112,118
Greenwich Twp.	101,305,025	57.23	177,013,848	30,018	301,282	177,345,148
Harrison Twp.	35,080,850	89.44	39,222,775		682,376	39,905,151
Logan Twp.	17,093,213	47.16	36,245,151	55	192,060	36,437,266
Mantua Twp.	40,407,600	45.67	88,671,494	441	806,574	89,478,509
Monroe Twp.	183,597,112	104.04	176,467,812		5,698,856	182,166,668
National Park Bor.	10,152,450	47.20	21,509,428		64,289	21,573,717
Newfield Bor.	9,270,800	63.66	14,562,991	437	182,679	14,746,107
Paulsboro Bor.	32,994,700	56.92	57,996,796	1,008	893,391	58,861,185
Pitman Bor.	69,381,200	75.32	92,115,242	362	564,426	92,680,030
South Harrison Twp.	12,532,700	85.87	14,594,969	12	154,065	14,749,046
Swedesboro Bor.	9,642,900	63.16	15,267,416	7,047	514,614	15,789,077
Washington Twp.	133,582,400	55.85	239,180,662		1,271,882	240,452,544
Wenonah Bor.	21,806,850	79.96	27,272,199	50	223,522	27,496,771
West Deptford Twp.	226,343,400	69.14	327,369,685	9,658	982,110	328,361,453
Westville Bor.	20,141,050	49.36	46,450,761	20,414	233,129	46,704,304
Woodbury City	83,742,600	77.45	108,124,726	38,081	4,581,871	112,744,678
Woodbury Heights Bor.	22,873,825	49.11	46,576,716	155	310,985	46,887,856
Woolwich Twp.	10,468,600	53.25	19,659,343	445	472,493	20,132,281
Totals	\$1,424,116,290		\$2,101,292,004	\$138,377	\$25,416,529	\$2,126,846,910

* Exclusive of Class II Railroad Property.

Hudson County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954).

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	\$302,987,900	60.04%	\$654,460,193	\$965,636	\$7,619,937	\$663,045,766
East Newark Bor.	10,187,060	63.71	15,990,677	.....	100,521	16,091,198
Guttenberg Town	83,329,160	61.71	54,009,318	.....	255,491	54,264,809
Harrison Town	87,558,850	71.79	121,965,246	729,311	1,406,713	124,100,270
Hoboken City	115,694,800	65.19	177,473,232	9,900,874	1,939,129	189,313,235
Jersey City	782,229,900	67.27	1,162,821,317	57,064,470	29,722,511	1,249,608,298
Kearny Town	345,067,400	55.81	618,289,554	6,837,555	5,499,445	630,626,554
North Bergen Twp.	718,495,012	115.72	620,890,954	2,010,106	7,453,904	630,354,964
Secaucus Town	252,482,200	66.34	380,588,182	1,350,165	2,688,356	384,626,703
Union City	288,415,150	97.11	296,998,404	18,760	14,054,400	311,071,564
Weehawken Twp.	111,978,550	91.00	123,063,352	13,913,330	1,245,438	138,212,120
West New York Town ..	188,085,400	83.94	224,083,155	6,582,091	1,507,287	232,172,533
Totals	\$3,326,471,972		\$4,450,623,584	\$90,372,298	\$73,492,132	\$4,623,488,014

* Exclusive of Class II Railroad Property.

Hunterdon County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp.	\$29,918,692	71.85%	\$41,640,490	\$110	\$294,880	\$41,935,480
Bethlehem Twp.	37,860,230	92.40	40,974,275	4,920	233,610	41,212,805
Bloomsbury Bor.	11,618,475	113.47	10,239,248	1,814	167,182	10,398,244
Califon Bor.	12,199,490	80.01	15,247,419	56	407,327	15,654,802
Clinton Town.	33,321,300	103.79	32,104,538	1,725	524,330	32,630,593
Clinton Twp.	88,535,344	80.09	110,544,817	2,776	3,222,999	113,770,592
Delaware Twp.	50,782,697	78.24	64,906,310	425	872,706	65,779,441
East Amwell Twp.	48,742,571	92.81	52,518,663	1,419	342,306	52,862,388
Flemington Bor.	44,794,435	66.92	66,937,291	724	1,385,005	68,323,020
Franklin Twp.	43,077,362	91.77	46,940,571	3,889	11,768,883	58,713,343
Frenchtown Bor.	22,827,600	113.82	20,055,878	2,164	393,023	20,451,065
Glen Gardner Bor.	8,132,012	103.03	7,892,858	327	170,972	8,064,157
Hampton Bor.	9,282,851	71.91	12,908,985	7,965	237,388	13,154,338
High Bridge Bor.	35,687,500	97.80	36,490,286	12,759	345,005	36,848,050
Holland Twp.	55,082,940	70.70	77,910,806	13,420	385,959	78,310,185
Kingwood Twp.	40,407,370	86.67	46,622,095	871	791,318	47,414,284
Lambertville City.	18,816,300	50.34	37,378,427	16,085	403,162	37,797,674
Lebanon Bor.	7,298,359	53.07	13,752,325	108	237,828	13,990,261
Lebanon Twp.	63,328,207	77.50	81,713,815	117	612,169	82,326,101
Milford Bor.	18,888,777	80.93	22,721,830	1,779	590,512	23,314,121
Raritan Twp.	104,902,100	57.68	181,869,105	422	1,310,597	183,180,124
Readington Twp.	119,760,166	78.99	151,614,339	9,493	1,929,023	153,552,855
Stockton Bor.	6,757,350	75.31	8,972,713	1,439	130,662	9,104,814
Tewksbury Twp.	93,785,620	91.03	103,027,166	.....	1,014,511	104,041,667
Union Twp.	31,555,318	83.84	37,637,545	1,791	454,773	38,094,109
West Amwell Twp.	30,624,189	76.26	40,157,604	.....	478,381	40,635,985
Totals	\$1,067,487,225		\$1,362,779,389	\$86,598	\$28,694,511	\$1,391,560,498

* Exclusive of Class II Railroad Property.

Mercer County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	\$269,397,400	88.62	\$303,991,650	\$28	\$2,265,515	\$306,257,193
Ewing Twp.	197,782,800	47.64	415,161,209	182,545	4,025,580	419,369,334
Hamilton Twp.	406,223,375	47.85	848,951,672	238,800	5,846,012	855,636,484
Hightstown Bor.	41,755,700	78.55	53,158,116	16,545	2,114,076	55,288,737
Hopewell Bor.	27,236,250	93.05	29,083,022	27,545	722,202	29,832,769
Hopewell Twp.	194,527,600	80.81	240,722,188	3,475	2,046,670	242,772,333
Lawrence Twp.	293,028,600	85.07	344,455,860	24,521	6,324,700	350,806,081
Pennington Bor.	26,918,650	81.03	33,220,597	1,359	681,172	33,903,128
Princeton Bor.	95,535,100	56.06	170,415,804	64,931	2,889,517	173,370,282
Princeton Twp.	259,551,900	84.61	306,762,676	17,527	1,769,593	308,549,796
Trenton City	330,509,690	75.71	436,546,942	2,763,426	23,687,519	462,997,887
Washington Twp.	51,042,300	86.97	58,689,548	6,224	1,059,030	59,754,802
West Windsor Twp. ...	126,310,800	62.47	202,194,333	508,640	4,598,465	207,301,438
Totals	\$2,319,820,165		\$3,443,353,617	\$3,855,566	\$58,030,081	\$3,505,239,264

* Exclusive of Class II Railroad Property.

Middlesex County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Bor.	\$202,007,850	74.85%	\$269,883,567	\$33,355	\$2,356,534	\$272,273,456
Cranbury Twp.	66,567,535	94.69	70,300,491	842	781,239	71,082,702
Dunellen Bor.	59,810,200	73.75	81,098,576	91,680	1,979,300	83,169,556
East Brunswick Twp. ...	330,086,900	95.39	555,704,581	2,652	7,753,700	563,460,933
Edison Twp.	945,907,718	85.47	1,106,713,137	622,540	10,013,980	1,117,349,657
Helmetta Bor.	12,926,200	96.93	13,335,603		151,300	13,486,903
Highland Park Bor. ...	123,205,500	80.13	153,757,020	8,071	1,311,100	155,076,191
Jamesburg Bor.	29,584,300	73.98	39,989,592	17,786	890,600	40,897,978
Madison Twp.	435,848,500	83.65	521,038,255	125,455	4,139,400	525,303,110
Metuchen Bor.	189,526,011	91.23	207,745,271	568,083	6,693,275	215,006,629
Middlesex Bor.	187,083,700	98.11	190,687,697	10,781	1,392,700	192,091,178
Milltown Bor.	72,923,250	76.31	95,561,853	7,272	420,647	95,989,772
Monroe Twp.	186,412,000	84.62	220,293,075	3,290	2,333,300	222,680,174
New Brunswick City	299,643,400	93.49	320,503,504	819,453	36,140,500	357,468,457
North Brunswick Twp. ...	309,427,016	82.30	375,974,503	218,722	3,101,824	379,296,049
Perth Amboy City	303,312,400	84.10	360,656,837	1,004,203	5,729,109	367,390,149
Piscataway Twp.	586,034,300	101.97	574,712,464	708	16,143,600	590,856,772
Plainsboro Twp.	36,638,530	57.65	63,553,391	4,842	699,516	64,257,749
Sayreville Bor.	376,630,000	74.30	506,904,441	98,987	3,676,900	510,680,328
South Amboy City	54,661,400	60.55	90,274,814	5,345,717	947,720	96,568,251
South Brunswick Twp. ...	269,067,200	95.61	281,421,609	485,857	5,357,382	287,264,348
South Plainfield Bor. ...	302,321,900	78.68	384,242,374	332,575	2,823,300	387,398,249
South River Bor.	162,553,050	103.72	156,722,956	1,695	1,053,200	157,777,851
Spotswood Bor.	76,024,480	86.98	87,404,533	196,575	1,287,822	88,887,950
Woodbridge Twp.	1,112,312,900	78.94	1,409,061,186	2,651,934	12,700,100	1,424,413,220
Totals	\$6,930,515,940		\$8,137,546,350	\$12,651,684	\$129,928,578	\$8,280,126,612

* Exclusive of Class II Railroad Property.

Monmouth County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allenhurst Bor.	\$15,407,330	73.48%	\$20,968,050	\$2,100	\$239,490	\$21,209,649
Allentown Bor.	13,319,625	66.24	20,108,130		344,772	20,452,902
Asbury Park City	78,575,030	71.74	109,527,502	132,800	8,590,855	118,260,253
Atlantic Highlands Bor.	33,228,000	53.59	62,004,105		799,709	62,803,814
Avon-by-the-Sea Bor.	24,923,000	60.07	41,489,923		171,028	41,660,956
Belmar Bor.	65,161,050	73.04	89,212,829	500	518,509	89,731,838
Bradley Beach Bor.	33,021,386	66.17	49,903,863	20,216	339,637	50,263,716
Brielle Bor.	62,786,050	78.07	80,422,762	421	351,918	80,775,101
Colts Neck Twp.	110,258,612	72.62	151,829,540		1,191,894	153,021,434
Deal Bor.	49,956,301	72.36	69,038,559		465,309	69,503,868
Eatontown Bor.	103,760,945	65.38	158,704,413	3,794	2,394,421	161,102,628
Englishtown Bor.	7,883,032	66.02	11,940,370	60	769,924	12,710,354
Fair Haven Bor.	56,475,800	64.26	87,886,399		211,561	88,097,960
Farmingdale Bor.	7,781,500	54.96	14,158,479	16,337	419,256	14,594,072
Freehold Bor.	79,829,225	77.79	102,621,449	18,662	6,260,063	108,900,174
Freehold Twp.	201,381,375	73.19	275,148,757	7,823	2,016,764	277,173,344
Hazlet Twp.	126,947,650	62.22	204,030,296	528	734,261	204,765,085
Highlands Bor.	30,951,985	63.56	48,697,192		170,443	48,867,635
Holmdel Twp.	158,530,965	71.15	222,812,319		3,748,050	226,560,369
Howell Twp.	155,637,010	54.50	285,572,495	5,316	1,899,984	287,477,745
Interlaken Bor.	13,007,300	65.49	19,861,506		57,046	19,918,552
Keansburg Bor.	45,757,700	65.13	70,255,950		357,695	70,613,645
Keyport Bor.	48,801,250	71.25	68,492,982	2,125	2,778,224	71,273,331
Little Silver Bor.	77,778,400	76.66	101,458,909	438	563,389	102,022,736
Loch Arbour Village	3,491,450	53.95	6,471,640		44,203	6,515,843
Long Branch City	318,857,900	112.68	282,976,482	194,715	5,285,657	288,456,854
Manalapan Twp.	155,236,130	73.72	210,575,323	26	1,336,223	211,911,575
Manasquan Bor.	67,304,050	63.36	106,224,826	7,160	470,864	106,702,850
Marlboro Twp.	138,608,909	72.06	192,352,060	1,678	2,227,945	194,581,703
Matawan Bor.	76,676,950	72.08	106,377,567	15,065	741,382	107,134,014
Matawan Twp.	130,352,015	69.31	188,071,007	13,177	1,065,575	189,179,759
Middletown Twp.	577,140,100	75.07	768,802,584	1,033	7,091,018	775,894,635
Millstone Twp.	30,173,430	56.43	53,470,548		365,279	53,835,827
Monmouth Beach Bor.	51,102,500	100.89	50,651,700		205,068	50,856,768
Neptune Twp.	195,792,500	68.53	285,703,342	10,922	2,733,658	288,447,922
Neptune City Bor.	40,770,350	68.40	59,605,775		323,445	59,929,220
New Shrewsbury Bor.	90,213,250	77.15	116,932,275		841,476	117,773,751
Ocean Twp.	196,835,700	61.62	319,434,761		1,507,305	320,942,066
Oceanport Bor.	78,617,500	85.67	91,767,830	5,159	637,300	92,410,289
Red Bank Bor.	90,663,900	64.41	140,760,596	153,779	4,011,301	144,925,676

Roosevelt Bor.	10,548,485	106.44	9,910,264	.....	51,381	9,961,645
Rumson Bor.	140,285,000	89.48	156,778,051	.....	998,236	157,776,287
Sea Bright Bor.	28,203,870	67.13	42,013,809	.....	171,034	42,184,843
Sea Girt Bor.	59,571,600	76.69	77,678,446	2,259	471,655	78,152,360
Shrewsbury Bor.	62,678,100	97.10	64,550,051	.....	972,190	65,522,241
Shrewsbury Twp.	2,095,000	105.14	1,992,581	.....	21,088	2,013,669
South Belmar Bor.	13,806,250	73.77	18,715,264	.....	143,958	18,864,222
Spring Lake Bor.	80,900,100	78.66	102,847,826	3,500	2,504,949	105,356,275
Spring Lake Heights Bor.	63,121,700	97.96	64,436,198	1,418	528,685	64,966,301
Union Beach Bor.	30,285,850	65.88	45,940,877	120	293,462	46,234,459
Upper Freehold Twp. ...	28,898,700	62.69	46,097,783	1,449	1,569,010	47,668,242
Wall Twp.	185,177,800	62.24	297,522,172	.....	1,246,357	298,768,529
West Long Branch Bor.	100,316,800	95.86	104,649,280	.....	870,100	105,519,380
Totals	\$4,648,866,360		\$6,379,457,734	\$622,676	\$74,167,956	\$6,454,248,366

* Exclusive of Class 11 Railroad Property.

Morris County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	\$70,424,900	64.07%	\$109,918,683	\$97,752	\$3,618,362	\$113,634,797
Boonton Twp.	37,148,800	54.22	68,514,939		410,065	68,925,004
Butler Bor.	68,253,960	67.25	101,492,877	7,237	596,716	102,096,830
Chatham Bor.	80,269,900	48.83	164,386,443	86,600	371,440	164,844,483
Chatham Twp.	85,867,474	49.28	174,244,063		289,355	174,533,418
Chester Bor.	19,944,000	62.25	32,083,554		688,040	32,726,594
Chester Twp.	73,737,100	79.70	92,518,319		1,707,406	94,225,725
Denville Twp.	135,701,800	60.78	223,267,193	173,744	2,324,590	225,705,527
Dover Town	80,607,339	49.10	164,169,733	138,676	3,438,495	167,746,904
East Hanover Twp.	173,115,450	76.25	227,086,656	1,179	929,015	227,966,850
Florham Park Bor.	126,191,200	53.84	234,387,444		1,291,532	235,678,976
Hanover Twp.	158,137,800	49.82	317,418,303	9,367	4,128,597	321,556,270
Harding Twp.	100,419,725	84.23	119,220,854		743,291	119,964,145
Jefferson Twp.	200,132,940	88.60	225,883,679	116	2,852,737	228,736,532
Kinnelon Bor.	124,181,485	78.29	158,617,301	150	936,566	159,554,017
Lincoln Park Bor.	101,835,046	80.06	127,198,409	2,233	414,432	127,615,074
Madison Twp.	148,416,550	60.24	246,375,415	94,565	2,469,944	248,939,924
Mendham Bor.	55,930,450	68.60	81,531,268		700,427	82,231,696
Mendham Twp.	65,882,300	57.53	114,518,164		804,709	115,322,873
Mine Hill Twp.	21,321,880	51.49	41,409,749		196,875	41,606,624
Montville Twp.	178,462,400	68.80	259,393,023	3,688	1,352,833	260,749,544
Morris Twp.	408,941,775	94.27	433,798,425	3,147	5,062,597	438,884,169
Morris Plains Bor.	78,274,900	61.85	126,556,023	10,279	954,485	127,520,787
Morristown Town	184,308,750	70.89	259,992,594	225,281	16,980,967	277,198,842
Mountain Lakes Bor.	47,673,300	59.02	80,774,822	9,778	725,558	81,510,153
Mt. Arlington Bor.	22,373,550	50.23	44,542,203	356	207,653	44,750,215
Mt. Olive Twp.	182,418,400	83.22	219,200,192	970	1,609,387	220,810,549
Netcong Bor.	20,835,290	62.13	33,534,991	35,242	556,049	34,126,282
Parsippany-Troy Hills Twp.	508,590,950	73.28	694,037,868	3,758	4,326,057	698,367,683
Passaic Twp.	75,168,750	60.61	124,020,376	5,973	1,091,048	125,117,397
Pequanock Twp.	145,451,550	70.16	207,314,068	125	787,540	208,101,733
Randolph Twp.	232,863,181	90.06	258,564,491	7,288	2,922,949	261,494,728
Riverdale Bor.	32,063,700	71.60	44,781,704	4,260	3,271,861	48,057,325
Rockaway Bor.	85,845,700	91.27	94,056,864	3,959	906,961	94,967,784
Rockaway Twp.	193,833,400	66.55	291,259,805	5,226	1,772,859	293,037,890
Roxbury Twp.	226,825,650	78.27	289,798,965	131,191	15,197,468	305,127,624
Victory Gardens Bor.	7,087,815	98.32	7,208,925		40,539	7,249,464
Washington Twp.	106,469,281	72.80	146,249,012	841	1,512,016	147,761,869
Wharton Bor.	45,784,550	62.72	72,998,326	2,234	273,835	73,274,395
Totals	\$4,710,795,991		\$6,712,230,729	\$1,065,215	\$88,485,256	\$6,801,781,200

* Exclusive of Class II Railroad Property.

Ocean County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Light Bor.	\$30,428,800	67.55%	\$45,046,336	.....	\$95,692	\$45,142,028
Bay Head Bor.	40,999,000	80.27	51,076,367	\$508,600	309,318	51,894,285
Beach Haven Bor.	56,790,800	64.25	88,390,350	.....	663,237	89,053,587
Beachwood Bor.	51,794,816	68.66	75,436,668	.....	384,970	75,821,638
Berkeley Twp.	209,029,600	77.38	270,133,885	24	3,296,004	273,429,913
Brick Twp.	531,020,050	76.97	689,905,223	.....	5,713,598	695,618,821
Dover Twp.	631,792,800	63.53	994,479,459	6,050	7,712,879	1,002,198,388
Eagleswood Twp.	15,617,700	90.38	17,280,910	.....	246,733	17,526,773
Harvey Cedars Bor.	38,605,350	76.83	50,247,755	.....	242,789	50,490,544
Island Heights Bor.	13,577,145	63.10	21,516,870	.....	88,156	21,605,026
Jackson Twp.	307,765,510	115.31	266,902,706	.....	2,804,283	269,706,989
Lacey Twp.	226,975,346	85.51	265,437,196	48	1,852,984	267,290,228
Lakehurst Bor.	8,242,591	49.12	16,780,519	1,408	574,862	17,356,789
Lakewood Twp.	425,592,600	104.58	406,954,102	8,307	7,231,266	414,193,675
Lavallette Bor.	54,176,900	57.58	94,089,788	.....	1,182,235	95,272,023
Little Egg Harbor Twp.	109,521,100	82.52	132,720,674	.....	4,663,278	137,383,952
Long Beach Twp.	177,441,155	52.80	336,062,794	.....	672,760	336,735,554
Manchester Twp.	98,003,030	57.88	169,321,061	326	2,234,626	171,556,013
Mantoloking Bor.	39,712,200	89.72	44,262,372	.....	230,388	44,492,760
Ocean Twp.	54,332,975	67.88	80,042,686	.....	295,252	80,337,938
Ocean Gate Bor.	21,481,384	93.53	22,967,373	.....	116,797	23,084,170
Pine Beach Bor.	29,653,350	118.54	25,015,480	.....	107,145	25,122,625
Plumsted Twp.	21,661,500	60.16	36,006,483	7,035	856,804	36,870,322
Point Pleasant Bor.	196,275,125	81.73	240,150,648	.....	3,277,316	243,427,964
Point Pleasant Beach Bor.	98,060,425	80.85	121,286,858	1,081	577,471	121,865,410
Seaside Heights Bor.	54,483,800	66.27	82,214,870	.....	247,822	82,462,701
Seaside Park Bor.	59,893,475	78.55	76,248,854	.....	231,419	76,480,273
Ship Bottom Bor.	70,203,954	97.38	72,092,785	.....	1,204,682	73,297,467
South Toms River Bor.	31,178,100	96.88	32,182,184	1,778	295,409	32,479,371
Stafford Twp.	147,823,972	90.50	163,341,406	.....	6,737,700	170,079,106
Surf City Bor.	62,758,300	75.23	83,421,906	.....	391,867	83,813,773
Tuckerton Bor.	33,194,700	106.32	31,221,501	.....	792,596	32,014,097
Union Twp.	101,024,100	98.55	102,510,502	.....	1,339,183	103,849,685
Totals	\$4,049,111,653		\$5,204,747,710	\$534,657	\$56,671,521	\$5,261,953,888

* Exclusive of Class II Railroad Property.

Passaic County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomington Bor.	\$51,503,500	54.87%	\$93,864,589	\$620	\$358,878	\$94,224,087
Clifton City	1,045,327,100	82.83	1,262,015,091	135,384	11,698,100	1,273,848,575
Haledon Bor.	48,546,500	61.55	78,873,274	.....	400,471	79,273,745
Hawthorne Bor.	219,417,100	76.44	287,044,872	33,758	1,239,706	288,318,336
Little Falls Twp.	124,283,306	68.00	182,769,568	6,180	2,795,513	185,571,261
North Haledon Bor.	63,334,588	51.87	122,102,541	.....	269,958	122,372,499
Passaic City	266,293,100	77.36	344,225,827	251,295	13,527,896	358,006,058
Paterson City	597,374,200	76.66	779,251,500	766,168	21,457,861	801,475,529
Pompton Lakes Bor.	99,923,300	69.39	144,005,332	526	1,126,985	145,132,843
Prospect Park Bor.	29,521,500	65.05	45,382,782	.....	186,915	45,569,697
Ringwood Bor.	111,247,300	67.43	164,981,907	.....	959,000	165,940,907
Totowa Bor.	183,016,150	81.48	224,614,813	1,173	2,052,200	226,668,186
Wanaque Bor.	76,743,000	69.37	110,628,514	.....	769,526	111,398,040
Wayne Twp.	654,787,900	61.84	1,058,842,012	1,434	8,121,211	1,066,964,657
West Milford Twp.	233,742,900	69.94	334,204,890	1,688	3,985,800	338,192,378
West Paterson Bor.	124,578,200	72.38	172,116,883	.....	1,063,300	173,180,183
Totals	\$3,929,641,644		\$5,404,924,395	\$1,198,226	\$70,013,360	\$5,476,135,981

* Exclusive of Class II Railroad Property.

Salem County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Twp.	\$21,869,500	101.65%	\$21,514,511		\$368,845	\$21,883,356
Elmer Bor.	12,925,450	103.43	12,496,809	\$11,356	457,899	12,966,064
Elsinboro Twp.	11,562,260	91.16	12,683,480		156,309	12,839,789
Lower Alloway Creek Twp.	7,940,225	34.91	22,744,844		326,690	23,071,534
Mannington Twp.	13,484,200	63.50	21,234,961	3,585	659,685	21,898,231
Oldmans Twp.	24,397,600	98.51	24,766,623	1,497	383,073	25,151,193
Penns Grove Bor.	17,581,450	69.19	25,410,392	113	1,665,965	27,076,470
Pennsville Twp.	127,494,250	71.31	178,788,739	4,456	1,757,014	180,550,209
Pilesgrove Twp.	21,320,900	59.09	36,082,078	622	568,226	36,650,926
Pittsgrove Twp.	28,690,100	76.55	37,478,903	72	574,037	38,053,012
Quinton Twp.	12,913,000	61.84	20,881,307		1,779,689	22,660,996
Salem City	49,374,150	122.02	40,463,981	20,329	1,632,430	42,116,740
Upper Penns Neck Twp.	77,832,200	105.20	73,984,981	19,700	848,262	74,852,943
Upper Pittsgrove Twp.	16,502,600	63.54	25,971,986	80	639,051	26,611,117
Woodstown Bor.	17,266,500	72.74	23,737,283	1,554	558,076	24,296,913
Totals	\$461,154,385		\$578,240,878	\$63,364	\$12,375,251	\$590,679,493

* Exclusive of Class II Railroad Property.

Somerset County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property *	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property *	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	\$56,167,800	55.38%	\$101,422,535		\$1,122,035	\$102,544,570
Bernards Twp.	188,183,958	67.96	276,903,999	\$2,974	1,424,883	278,331,856
Bernardsville Bor.	135,379,450	82.36	164,375,243	118,614	1,733,271	166,227,128
Bound Brook Bor.	67,056,000	56.36	118,977,999	161,522	2,750,602	121,890,123
Branchburg Twp.	82,647,740	58.81	140,533,481	2,226	1,267,819	141,803,526
Bridgewater Twp.	515,610,088	81.05	636,162,971	47,726	5,107,918	641,318,615
Far Hills Bor.	28,904,750	93.33	30,970,481	9,036	70,472	31,049,989
Franklin Twp.	331,101,569	66.48	498,046,885	1,740	5,505,948	503,554,573
Green Brook Twp.	63,992,390	70.78	90,410,271		371,961	90,782,232
Hillsborough Twp.	150,368,163	59.13	254,300,969	5,271	2,798,609	257,104,849
Manville Bor.	64,507,040	45.77	140,937,383	200,546	375,341	141,513,270
Millstone Bor.	5,477,760	64.27	8,523,043		12,100	8,535,143
Montgomery Twp.	98,128,650	71.41	137,415,838	47,842	741,147	138,204,827
North Plainfield Bor. ..	114,630,700	50.82	225,562,180		700,241	226,262,421
Peapack-Gladstone Bor. ..	30,610,300	65.35	46,840,551	5,384	213,907	47,059,842
Raritan Bor.	42,804,895	43.62	98,131,350	162,469	430,818	98,724,637
Rocky Hill Bor.	8,515,500	58.72	14,501,873		43,720	14,545,593
Somerville Bor.	156,027,600	93.36	167,124,679	76,152	7,617,497	174,818,328
South Bound Brook Bor. ..	25,425,500	55.07	46,169,421	1,354	296,741	46,467,516
Warren Twp.	124,083,100	60.71	204,386,592		681,408	205,068,000
Watchung Bor.	87,203,470	52.78	165,220,671		720,203	165,940,874
Totals	\$2,376,826,423		\$3,566,918,415	\$842,856	\$33,986,641	\$3,601,747,912

* Exclusive of Class II Railroad Property.

Sussex County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Bor.	\$3,750,570	42.16%	\$8,896,039	\$961	\$132,856	\$9,029,856
Andover Twp.	36,255,537	64.42	56,279,939	266	206,089	56,486,294
Branchville Bor.	13,419,800	100.37	13,370,330	.....	533,892	13,904,222
Byram Twp.	81,504,050	89.81	90,751,642	267	575,994	91,327,908
Frankford Twp.	40,024,900	65.10	61,482,181	.....	283,037	61,765,218
Franklin Bor.	32,972,400	74.74	44,116,136	1,059	1,260,302	45,378,097
Fredon Twp.	21,333,650	63.69	33,496,075	.....	169,245	33,665,320
Green Twp.	29,765,965	89.14	30,025,875	253	152,688	30,208,816
Hamburg Bor.	17,944,555	77.17	23,253,278	.....	95,859	23,349,137
Hampton Twp.	40,012,232	69.16	57,854,586	.....	284,892	58,139,478
Hardyston Twp.	49,852,700	74.55	66,871,496	143	356,500	67,228,139
Hopatcong Bor.	109,160,800	62.69	174,127,931	.....	1,495,133	175,623,064
Lafayette Twp.	16,144,200	81.51	19,806,404	.....	145,632	19,952,036
Montague Twp.	31,219,485	81.31	38,395,628	.....	587,617	38,983,245
Newton Town	42,173,860	57.05	73,924,382	.....	2,065,610	75,989,992
Ogdensburg Bor.	12,531,050	39.96	31,358,984	238	36,286	31,395,508
Sandyston Twp.	8,381,045	29.97	27,964,781	.....	80,129	28,044,910
Sparta Twp.	193,699,085	93.32	207,564,386	1,271	1,505,185	209,070,842
Stanhope Bor.	24,915,200	74.30	33,533,244	.....	218,459	33,751,703
Stillwater Twp.	44,913,690	81.18	55,326,053	.....	244,371	55,570,424
Sussex Bor.	8,917,400	48.73	18,299,610	.....	993,598	19,293,208
Vernon Twp.	196,098,500	75.29	260,457,564	896	1,167,729	261,626,189
Walpack Twp.	1,271,520	38.01	3,345,225	.....	28,228	3,373,453
Wantage Twp.	60,831,445	55.80	109,016,927	.....	10,312,196	119,329,123
Totals	\$1,114,092,739		\$1,539,518,696	\$5,954	\$22,961,527	\$1,562,486,177

* Exclusive of Class II Railroad Property.

Union County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp.	\$242,744,400	74.69%	\$325,002,544		\$1,479,813	\$326,482,357
Clark Twp.	274,472,200	92.93	295,353,707	\$4,064	1,375,200	296,732,971
Cranford Twp.	423,492,400	102.91	411,517,248	495,789	5,826,828	417,839,865
Elizabeth City	561,239,700	62.57	896,978,904	8,707,592	14,859,900	920,546,396
Fanwood Bor.	89,188,000	76.39	116,753,502	10,334	526,930	117,290,766
Garwood Bor.	76,625,500	104.06	73,635,883	19,684	363,300	74,018,867
Hillside Twp.	321,365,800	114.31	281,135,334	98,744	1,655,764	282,889,842
Kenilworth Bor.	173,794,500	94.12	184,652,040	42,983	947,885	185,642,408
Linden City	1,009,867,500	103.83	971,680,458	815,677	9,490,700	981,986,735
Mountainside Bor.	160,603,200	85.54	187,752,163		1,004,400	188,756,563
New Providence Bor.	262,944,400	102.64	256,181,216	2,636	4,871,131	261,054,983
Plainfield City	251,291,200	65.57	383,241,116	301,039	9,099,441	392,641,596
Rahway City	334,747,700	94.16	355,509,452	893,756	8,096,600	364,499,808
Roselle Bor.	126,751,900	56.77	223,272,679	28,591	4,335,499	227,636,769
Roselle Park Bor.	140,728,300	88.08	159,773,274	51,433	851,921	160,676,628
Scotch Plains Twp.	281,492,200	81.13	346,964,378	62	1,775,760	348,740,200
Springfield Twp.	324,846,800	103.52	313,801,005	757	2,597,046	316,398,808
Summit City	361,225,100	76.93	469,550,370	334,421	5,369,809	475,254,600
Union Twp.	936,429,670	100.59	930,928,194	32,614	14,224,294	945,185,102
Westfield Town	414,009,550	77.58	533,771,011	3,077	5,249,878	539,023,966
Winfield Twp.	1,391,700	81.48	1,708,027		37,573	1,745,600
Totals	\$6,769,332,720		\$7,719,162,505	\$11,843,153	\$94,039,172	\$7,825,044,830

* Exclusive of Class II Railroad Property.

Warren County, 1975 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	\$12,146,535	43.20%	\$28,116,979	\$1,369	\$267,520	\$28,385,868
Alpha Bor.	17,306,905	74.12	23,349,845	1,977	102,509	23,454,331
Belvidere Town	26,907,651	79.08	34,025,861	17,817	2,176,971	36,220,649
Blairstown Twp.	74,154,967	119.82	61,888,639	.....	297,852	62,186,491
Franklin Twp.	21,642,660	70.44	30,724,957	166	572,100	31,297,223
Frelinghuysen Twp.	15,685,545	58.06	27,016,095	44	75,847	27,091,986
Greenwich Twp.	15,255,450	65.76	23,198,677	1,060	268,163	23,467,900
Hackettstown Town	71,248,285	68.34	104,255,612	9,294	1,688,690	105,963,596
Hardwick Twp.	12,951,600	73.52	17,616,431	.....	6,767	17,623,198
Harmony Twp.	12,801,200	35.13	36,439,510	5,174	116,643	36,561,327
Hope Twp.	11,713,925	49.13	23,842,713	.....	378,304	24,221,017
Independence Twp.	22,275,925	59.76	37,275,644	919	244,210	37,520,773
Knowlton Twp.	22,783,550	79.91	28,511,513	282	68,261	28,580,036
Liberty Twp.	13,424,066	59.66	22,500,949	152	14,977	22,516,078
Lopatcong Twp.	48,263,312	76.10	63,420,909	4,391	661,113	64,086,413
Mansfield Twp.	78,577,220	111.00	70,790,288	652	857,634	71,648,574
Oxford Twp.	10,121,352	59.10	17,125,807	.....	150,345	17,276,152
Pahaquarry Twp.	67,950	13.33	509,752	.....	6,775	516,527
Phillipsburg Twp.	102,582,740	72.78	140,949,079	704,904	2,694,336	144,348,319
Pohatcong Twp.	29,627,875	60.85	48,690,016	5,265	467,789	49,163,070
Washington Bor.	52,659,550	76.63	68,719,235	61,672	2,062,332	70,843,239
Washington Twp.	42,615,172	68.42	62,284,671	465	913,423	63,198,559
White Twp.	41,529,312	79.11	52,495,654	5,008	66,304	52,566,966
Totals	\$756,342,747		\$1,023,748,836	\$820,591	\$14,158,865	\$1,038,728,292

* Exclusive of Class II Railroad Property.

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